

*****ATTACHMENTS*****

**CITY OF SHEBOYGAN
COMMITTEE OF THE WHOLE MINUTES
MONDAY, AUGUST 28, 2017**

Chair Mary Lynne Donohue called the meeting to order at 6:00 p.m. The Pledge of Allegiance followed.

ALDERPERSONS PRESENT: Chair Mary Lynne Donohue, Alderpersons: John Belanger, Jim Bohren, Roman Draughon, Susan Holzschuh, Scott Lewandoske, Henry Nelson, Andy Ross, Markus Savaglio, Ryan Sorenson - 10

ALDERPERSONS EXCUSED: Bryan Bitters, Mike Damrow, Ronald Rindfleisch, Andrew Schneider, Rosemarie Trester, Todd Wolf - 6

STAFF/OFFICIALS PRESENT: Mayor Michael Vandersteen, City Administrator Darrell Hofland, Fire Chief Michael Romas, Police Chief Christopher Domagalski, Director of Human Resources and Labor Relations Sandy Rohrick

MINUTES

Motion by Alderperson Draughon, seconded by Alderperson Bohren to approve the minutes from the March 28, 2017 meeting.

ITEMS FOR DISCUSSION AND POSSIBLE RECOMMENDATION TO THE COMMON COUNCIL

2.1 Fire Department job description review.

R.C. 60-17-18 by the Director of Human Resources and Labor Relations Sandy Rohrick and Fire Chief Michael Romas submitted a report on the audit and review of the Fire Department's job descriptions, the identification of any over-lapping duties and responsibilities and recommendations resulting from the study. Review by Director Rohrick and Chief Romas, question and answer period. Motion by Alderperson Draughon, seconded by Alderperson Belanger to accept and file was passed. All ayes.

2.2 Fire Department operational review.

The Fire Department operational review was presented by Fire Chief Michael Romas followed by a question and answer period.

2.3 Fitch & Associates webinar presentation.

Steven Knight (Team Member - Fiire/EMS Consultant), Fitch & Associates, provided a webinar presentation for an Operational Consulting and Fire Department Structure Review for the City of Sheboygan Fire Department. Question and answer period. Res. No. 30-17-18 by Alderperson Belanger authorizing the Purchasing Agent to enter into contract for professional services related to performance of an Operational and Departmental Structure study for the Sheboygan Fire Department. Motion by Alderperson Belanger, seconded by Alderperson Savaglio to recommend to the Common Council passing resolution to proceed with Phase I and II of Operational Consulting and Departmental Structure Review with Fitch and Associates. Motion passes 8-2 (Ayes: Belanger, Bohren, Donohue, Draughon, Nelson, Ross, Savaglio, Sorenson) (No: Holzschuh, Lewandoske)

2.4 2017 Community Survey presentation.

City Administrator Darrell Hofland presented the findings of the 2017 Community Survey. Question and answer period.

CLOSING OF MEETING

NEXT MEETING DATE: TBD

ADJOURN

Motion by Alderperson Draughon, seconded by Alderperson Belanger to adjourn at 7:40 p.m.

~~VII~~

7.11

R. C. No. 129 - 17 - 18. BY FINANCE AND PERSONNEL COMMITTEE.
September 18, 2017.

Your Committee to whom was referred Res. No. 71-17-18 by Alderperson Donohue establishing the 2018 Budget appropriations and the 2017 Tax Levy for use during the calendar year; recommends passing the Resolution with the following caveats:

GENERAL FUND

General Fund Revenue:
Increase Property tax levy \$2,465,120.

General Fund Expenditures:
City Clerk
Increase Salary and benefits \$13,842.

Elections
Increase Full time salaries-overtime \$3,000; decrease Temporary salaries \$13,842, and decrease Interdepartmental salaries - regular \$3,000.

SPECIAL REVENUE FUNDS

Cable TV Fund
Increase Contractual services \$26,096.

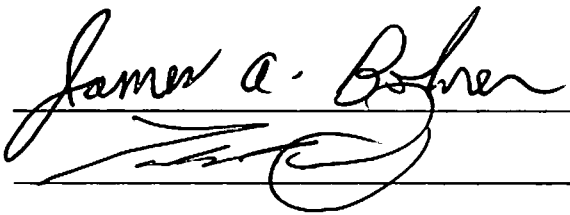
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CAPITAL PROJECT FUNDS

Capital Project Fund
Decrease Property tax levy \$2,465,120.

Industrial Park Fund
Increase Land improvements \$225,000 and decrease Interfund transfer - TID 18 Capital Fund \$245,763.

TID 18 Capital Project Fund
Decrease Interfund transfer - Industrial Park Fund \$245,763, and increase General Obligation Notes \$245,000.



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

4.10

Res. No. 71 - 17 - 18. By Alderperson Donohue. September 5, 2017.

A RESOLUTION establishing the 2018 Budget appropriations and the 2017 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 2018 as proposed by the City Administrator, and

WHEREAS, a public hearing on the budget will be held on October 16, 2017 as required, and

WHEREAS, the 2018 garbage fee is set at \$5 per equivalent residential unit per month, and

WHEREAS, the 2018 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 2018 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 5, TID 6, TID 10, TID 11, TID 12, TID 13, TID 14, TID 15, TID 16, Environmental TID; Capital Project Funds - Capital Projects, Capital Improvement, Industrial Park, TID 6 Capital, TID 12 Capital, TID 14 Capital, TID 16 Capital, TID 17 Capital, TID 18 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.

Finance / Personnel,
Public Safety,
Public Works &
Law & Licensing

BE IT FURTHER RESOLVED: That the Personnel Schedule as presented in the 2018 budget be approved, and

BE IT FURTHER RESOLVED: That the property tax levy required to finance the 2018 Budget is \$23,324,477.



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

2018 BUDGET SUMMARY

GOVERNMENTAL FUNDS

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds	2018 Executive
Revenue							
Taxes	\$13,979,108	\$3,927,829	\$6,777,547	\$4,193,377	\$0	\$511,547	\$29,389,408
Licenses and Permits	879,850	625,000	0	0	0	32,000	1,536,850
Intergovernmental	14,235,784	1,743,497	53,639	1,674,641	0	2,707,127	20,414,688
Intergovernmental Charges for Services	227,000	0	0	0	0	0	227,000
Charges for Services	1,621,196	1,923,750	0	0	9,400	27,527,607	31,081,953
Fines and Forfeitures	269,000	902,000	0	0	0	5,000	1,176,000
Miscellaneous Revenue	393,615	347,069	547,499	18,443,763	7,864	965,682	20,705,492
Interfund Transfers	2,895,454	0	1,291,913	3,089,455	0	947,791	8,224,613
Total Revenue	\$34,501,007	\$9,469,145	\$8,670,598	\$27,401,236	\$17,264	\$32,696,754	\$112,756,004
Expenditures							
General Government	\$3,797,119	\$547,024	\$1,350	\$7,500,000	\$0	\$9,587,389	\$21,432,882
Public Safety	20,738,906	778,295	0	2,117,711	0	0	23,634,912
Public Works	8,600,207	862,904	0	4,094,500	0	21,852,538	35,410,149
Health and Human Services	192,440	0	0	0	750	0	193,190
Culture and Recreation	2,566,224	4,130,439	0	6,092,670	0	0	12,789,333
Conservation and Development	333,009	906,108	298,941	6,393,549	0	0	7,931,607
Transfers and other expenses	773,102	2,264,764	8,297,181	3,618,650	1,250	4,724,791	19,679,738
Total Expenditures	\$37,001,007	\$9,489,534	\$8,597,472	\$29,817,080	\$2,000	\$36,164,718	\$121,071,811
Excess of revenues over (under) expenditures	-\$2,500,000	-\$20,389	\$73,126	-\$2,415,844	\$15,264	-\$3,467,964	-\$8,315,807
Fund Balance, January 1	\$22,039,439	\$1,569,524	\$7,861,102	\$8,100,665	\$2,194,577	\$0	\$41,765,307
Fund Balance, December 31	\$19,539,439	\$1,549,135	\$7,934,228	\$5,684,821	\$2,209,841	\$0	\$36,917,464
Net Position, January 1	\$0	\$0	\$0	\$0	\$0	\$84,882,075	\$84,882,075
Net Position, December 31	\$0	\$0	\$0	\$0	\$0	\$81,414,111	\$81,414,111
Net Property Tax Required	\$13,775,585	\$2,445,829	\$3,196,889	\$3,394,627	\$0	\$511,547	\$23,324,477

**GENERAL FUND
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	16,160,234	15,164,406	15,605,762	15,608,188	13,979,108	13,979,108
Licenses and Permits	1,257,930	1,202,490	902,990	847,731	879,850	879,850
Intergovernmental	14,297,099	14,207,490	14,179,401	14,176,595	14,235,784	14,235,784
Intergovernmental Charges for Services	200,622	192,078	254,000	225,000	227,000	227,000
Charges for Services	1,570,455	1,756,904	1,537,135	1,605,942	1,621,196	1,621,196
Fines and Forfeitures	281,845	309,263	284,850	296,000	269,000	269,000
Miscellaneous Revenue	677,589	357,685	360,150	398,803	393,615	393,615
Interfund Transfers	2,904,358	2,844,044	2,855,572	2,728,996	2,895,454	2,895,454
Total Revenue	37,350,132	36,034,360	35,979,860	35,887,255	34,501,007	34,501,007
Expense						
General Government	3,342,261	3,637,688	3,729,013	3,657,825	3,826,278	3,797,119
Public Safety	20,497,361	21,880,886	20,666,502	20,586,417	21,234,249	20,738,906
Public Works	7,187,327	7,939,509	8,400,579	8,402,112	8,602,495	8,600,207
Health and Human Services	233,341	233,451	249,821	225,827	192,440	192,440
Parks and Recreation	2,472,217	2,521,877	2,483,776	2,479,351	2,566,224	2,566,224
Conservation and Development	565,125	257,317	351,149	350,347	333,009	333,009
Transfers and other expenses	495,614	598,121	673,033	554,267	773,102	773,102
Total Expenditures	34,793,246	37,068,849	36,553,873	36,256,146	37,527,797	37,001,007
Excess of revenue over (under) expenditures	2,556,886	-1,034,489	-574,013	-368,891	-3,026,790	-2,500,000
Fund Balance, Beginning Year	21,004,699	23,561,585	21,145,644	22,527,096	22,158,205	22,158,205
Fund Balance, Ending Year*	23,561,585	22,527,096	20,571,631	22,158,205	19,131,415	19,658,205
*Ending Fund Balance consists of:						
Uncommitted	17,810,211	20,678,882	18,747,477	20,500,173	17,665,563	18,192,353
Committed	5,751,374	1,848,214	1,824,154	1,658,032	1,465,852	1,465,852
	23,561,585	22,527,096	20,571,631	22,158,205	19,131,415	19,658,205

**SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	3,827,361	3,851,767	3,827,741	3,887,963	3,927,829	3,927,829
Licenses and Permits	628,636	598,520	625,000	665,000	625,000	625,000
Intergovernmental	1,190,555	1,656,418	2,096,183	2,354,858	1,743,497	1,743,497
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	2,167,747	1,900,971	2,071,850	1,867,512	1,923,750	1,923,750
Fines and Forfeitures	894,072	732,004	825,000	750,000	902,000	902,000
Miscellaneous Revenue	578,807	541,170	368,860	358,475	347,069	347,069
Interfund Transfers	123,124	92,636	925,000	1,320,913	0	0
Total Revenue	9,410,302	9,373,486	10,739,634	11,204,721	9,469,145	9,469,145
Expenditures						
General Government	524,043	460,646	549,043	523,874	547,024	547,024
Public Safety	669,240	671,274	742,548	735,635	778,295	778,295
Public Works	1,013,545	1,058,468	991,080	952,290	862,904	862,904
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	3,770,271	3,709,623	3,920,984	3,937,109	4,130,439	4,130,439
Conservation and Development	552,898	1,965,969	1,975,565	2,459,875	906,108	906,108
Transfers and other expenses	2,800,038	2,368,102	3,405,013	3,624,526	2,264,764	2,264,764
Total Expenditures	9,330,035	10,234,082	11,584,233	12,233,309	9,489,534	9,489,534
Excess of revenues over (under) expenditures	80,267	-860,596	-844,599	-1,028,588	-20,389	-20,389
Fund Balance, Beginning of Year	3,378,441	3,458,708	1,833,600	2,598,112	1,569,524	1,569,524
Fund Balance, Ending Year*	3,458,708	2,598,112	989,001	1,569,524	1,549,135	1,549,135

**DEBT SERVICE FUNDS
BUDGET SUMMARY**

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Amended</u>	<u>2017</u> <u>Estimated</u>	<u>2018</u> <u>Requested</u>	<u>2018</u> <u>Executive</u>
Revenue						
Taxes	6,743,401	6,216,284	5,882,643	6,167,636	6,777,547	6,777,547
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	31,753	25,017	28,332	54,714	53,639	53,639
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	6,538,889	7,680,551	2,304,463	2,722,499	547,499	547,499
Interfund Transfers	1,670,273	2,344,678	1,312,133	1,428,001	1,291,913	1,291,913
Total Revenue	14,984,316	16,266,530	9,527,571	10,372,850	8,670,598	8,670,598
Expenditures						
General Government	103,259	420,938	47,699	43,074	1,350	1,350
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
Parks and Recreation	0	0	0	0	0	0
Conservation and Development	806,693	741,572	741,572	3,286,733	298,941	298,941
Transfers and other expenses	10,742,453	15,542,344	6,979,809	9,108,592	8,297,181	8,297,181
Total Expenditures	11,652,405	16,704,854	7,769,080	12,438,399	8,597,472	8,597,472
Excess of revenues over (under) expenditures	3,331,911	-438,324	1,758,491	-2,065,549	73,126	73,126
Fund Balance, Beginning of Year	7,033,064	10,364,975	11,034,278	9,926,651	7,861,102	7,861,102
Fund Balance, Ending Year*	10,364,975	9,926,651	12,792,769	7,861,102	7,934,228	7,934,228

**CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY**

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Amended</u>	<u>2017</u> <u>Estimated</u>	<u>2018</u> <u>Requested</u>	<u>2018</u> <u>Executive</u>
Revenue						
Taxes	0	1,746,546	1,733,457	1,733,457	4,193,377	4,193,377
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	574,860	400,461	1,825,000	1,990,968	1,674,641	1,674,641
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	3,731,224	7,666,424	14,785,375	5,739,645	18,443,763	18,443,763
Interfund Transfers	0	1,125,663	1,439,422	3,105,357	3,089,455	3,089,455
Total Revenue	4,306,084	10,939,094	19,783,254	12,569,427	27,401,236	27,401,236
Expenditures						
General Government	11,010	32,333	4,083,750	12,000	7,500,000	7,500,000
Public Safety	87,080	750,530	1,093,945	1,015,311	2,117,711	2,117,711
Public Works	1,568,449	2,792,410	5,106,358	5,026,858	4,094,500	4,094,500
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	22,215	197,817	5,480,867	600,446	6,092,670	6,092,670
Conservation and Development	102,432	2,995,838	2,602,700	3,242,426	6,393,549	6,393,549
Transfers and other expenses	1,085,427	1,138,565	1,218,289	1,321,289	3,618,650	3,618,650
Total Expenditures	2,876,613	7,907,493	19,585,909	11,218,330	29,817,080	29,817,080
Excess of revenues over (under) expenditures	1,429,471	3,031,601	197,345	1,351,097	-2,415,844	-2,415,844
Fund Balance, Beginning of Year	2,288,496	3,717,967	3,513,680	6,749,568	8,100,665	8,100,665
Fund Balance, Ending Year*	3,717,967	6,749,568	3,711,025	8,100,665	5,684,821	5,684,821

**FIDUCIARY FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	11,099	16,810	9,400	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	5,138	91,571	10,795	11,545	7,864	7,864
Interfund Transfers	153,505	0	0	0	0	0
Total Revenue	169,742	108,381	20,195	20,945	17,264	17,264
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	1,064	450	750	750	750	750
Parks and Recreation	10,297	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	1,002	3,154	1,250	1,250	1,250	1,250
Total Expenditures	12,363	3,604	2,000	2,000	2,000	2,000
Excess of revenues over (under) expenditures	157,379	104,777	18,195	18,945	15,264	15,264
Fund Balance, Beginning of Year	1,913,476	2,070,855	2,088,800	2,175,632	2,194,577	2,194,577
Fund Balance, Ending Year*	2,070,855	2,175,632	2,106,995	2,194,577	2,209,841	2,209,841

**PROPRIETARY FUNDS
BUDGET SUMMARY**

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Amended</u>	<u>2017</u> <u>Estimated</u>	<u>2018</u> <u>Requested</u>	<u>2018</u> <u>Executive</u>
Revenue						
Taxes	511,550	511,547	511,547	511,547	511,547	511,547
Licenses and Permits	36,860	17,000	31,000	32,000	32,000	32,000
Intergovernmental	0	0	8,116	8,116	8,116	8,116
Intergovernmental Charges for Services	2,644,412	2,627,871	2,630,628	2,800,702	2,699,011	2,699,011
Charges for Services	26,211,013	25,956,181	27,632,614	25,117,901	27,500,905	27,527,607
Fines and Forfeitures	16,445	0	5,000	3,000	5,000	5,000
Miscellaneous Revenue	1,690,663	1,439,080	842,407	928,905	965,682	965,682
Interfund Transfers	1,441,717	1,008,694	956,122	1,400,007	947,791	947,791
Total Revenue	32,552,660	31,560,373	32,617,434	30,802,178	32,670,052	32,696,754
Expenditures						
General Government	9,496,431	8,377,915	9,576,919	9,229,500	9,587,389	9,587,389
Public Safety	0	0	0	0	0	0
Public Works	15,510,721	16,003,776	18,777,983	17,928,307	21,852,538	21,852,538
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	0	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	5,237,890	5,118,865	4,878,467	4,769,500	4,724,791	4,724,791
Total Expenditures	30,245,042	29,500,556	33,233,369	31,927,307	36,164,718	36,164,718
Excess of revenues over (under) expenditures	2,307,618	2,059,817	-615,935	-1,125,129	-3,494,666	-3,467,964
Fund Balance, Beginning of Year	81,639,769	83,947,387	84,603,457	86,007,204	84,882,075	84,882,075
Fund Balance, Ending Year*	83,947,387	86,007,204	83,987,522	84,882,075	81,387,409	81,414,111

CITY OF SHEBOYGAN

REQUEST FOR COMMITTEE OF THE WHOLE CONSIDERATION

ITEM DESCRIPTION: R.C. No. 129-17-18 by Alderperson Donohue establishing the 2018 Budget appropriations and 2017 Tax Levy use during the calendar year.

REPORT PREPARED BY: Darrell Hofland, City Administrator

REPORT DATE: September 20, 2017 **MEETING DATE:** September 25, 2017

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 5-14, 2017.

The recommended changes generated by the committees will now be reviewed by the Committee of the Whole. The recommendations are as follows:

- Correction of tax levy allocation for compliance with Expenditure Restraint Program 1a/1b
- Addition of one permanent part-time staff in the City Clerk's office 2a/2b
- Addition of four permanent full-time staff in the Fire Department 3
- Reclassification of Cable TV equipment 4
- Funding for Taylor Drive turn lane (delayed 2017 project) 5a/5b

STAFF COMMENTS:

The committees' recommendations for changes to the 2018 Executive Program Budget are summarized in the attached document, along with the revised pages for the 2018 Executive Budget.

I am supportive of the following items:

- Correction of tax levy allocation for compliance with Expenditure Restraint Program
- Reclassification of Cable TV equipment
- Funding for Taylor Drive turn lane (delayed 2017 project)

I am not in support of the following items:

- Addition of one permanent part-time staff in the City Clerk's office

The request by the City Clerk is based upon the anticipated four elections in even years, i.e. 2018, 2020 and the related increase in election-related activity. In light that odd years

typically have only two elections, the amount of election-related activity decreases. In 2013, a part-time position was eliminated following a retirement. Since 2014, the Clerk's Office has used limited-term employee(s) to supplement the workload, not additional permanent part-time employee(s). The Executive Budget proposed adequate additional funds for hiring of limited-term employee(s).

- Addition of four permanent full-time staff in the Fire Department

The request by the Fire Chief for the additional staffing will cost \$342,413 in 2018. This cost estimate assumes entry level salaries. In three years, the cost for these four employees will be approximately \$393,000 (without cost-of-living increases).

The 2018 budget cannot be increased by \$342,413 and remain in compliance with the Expenditure Restraint Program. In 2018, the city will receive \$743,000 as a result of being eligible for participation in this program due to the 2017 approved budget.

ACTION REQUESTED:

Motion to recommend the Committee of the Whole approve Res. No. 71-17-18 by Alderperson Donohue with budgetary amendments relating to correction of tax levy allocation for compliance with Expenditure Restraint Program, reclassification of Cable TV equipment, and funding for Taylor Drive turn lane.

ATTACHMENTS:

- I. Committee changes to the 2018 Executive Budget as of 9/14/2017
- II. 2018 Executive Program Budget revised pages 91-95, 110, 112, 155-155, 249-251, 337-340, 351-352 and 367-368.

Committee changes to the 2018 Executive Budget as of 9/14/2017

<u>Informational Update</u>	<u>General Fund</u>			<u>Executive</u>	<u>Committee</u>
<i>Correction of tax levy allocation for compliance with Expenditure Restraint Program</i>					
1a	Property Tax Levy	13,775,585	increase	2,465,120 to	16,240,705
	Total Taxes	13,979,108	increase	2,465,120 to	16,444,228
	Total General Fund Revenues	34,501,007	increase	2,465,120 to	36,966,127
1b	<u>Capital Project Fund 400</u>			<u>Executive</u>	<u>Committee</u>
	Property Tax Levy	3,394,627	decrease	2,465,120 to	929,507
	Total Taxes	4,186,377	decrease	2,465,120 to	1,721,257
	Total Revenues	10,544,518	decrease	2,465,120 to	8,079,398
	Fund Balance - Ending Year	2,982,069	decrease	2,465,120 to	516,949
2a	<u>Office of the City Clerk</u>			<u>Executive</u>	<u>Committee</u>
<i>Informational Update</i>					
<i>Addition of one permanent part-time staff in City Clerk's office</i>					
	Personal Services				
	Full time salaries-regular	209,138	increase	12,858 to	221,966
	Social security-FICA	12,991	increase	798 to	13,789
	Social security-medicare	3,054	increase	186 to	3,240
	Total Personal Services	271,810	increase	13,842 to	285,652
2b	<u>Elections</u>			<u>Executive</u>	<u>Committee</u>
	Personal Services				
	Full time salaries-overtime	0	increase	3,000 to	3,000
	Temporary salaries-regular	80,000	decrease	13,842 to	66,158
	Interdepartmental salaries-regular	8,000	decrease	3,000 to	5,000
	Total Personal Services	89,508	decrease	13,842 to	75,666
3	<u>Fire</u>			<u>Executive</u>	<u>Committee</u>
<i>Informational Update</i>					
<i>Addition of four permanent full-time staff in the Fire Department</i>					
	Personal Services				
	Full time salaries-regular	5,141,489	increase	227,727 to	5,369,216
	Social security-medicare	72,610	increase	5,562 to	78,172
	WI retirement	781,997	increase	57,554 to	839,551
	Health Insurance	880,691	increase	44,889 to	925,580
	Dental Insurance	69,297	increase	6,483 to	75,780
	Life Insurance	7,362	increase	198 to	7,560
	Total Personal Services	7,372,472	increase	342,413 to	7,714,885
4	<u>Cable TV Fund 270</u>			<u>Executive</u>	<u>Committee</u>
<i>Informational Update</i>					
<i>Reclassification of Cable TV equipment</i>					
	Non-Personal Services				
	Contracted Services	1,200	increase	26,096 to	27,296
	Total Non-Personal Services	34,885	increase	26,096 to	60,981
	Fund Balance - Ending Year	778,571	decrease	26,096 to	862,572
5a	<u>Industrial Park Fund 407</u>			<u>Executive</u>	<u>Committee</u>
<i>Informational Update</i>					
<i>Funding for Taylor Drive turn lane (delayed 2017 project)</i>					
	Capital Outlay				
	Land Improvements	0	increase	225,000 to	225,000
	Total Capital Outlay	0	increase	225,000 to	225,000
	Interfund Transfers				
	Interfund transfer-TID 18 Capital Fund	2,141,955	decrease	245,763 to	1,896,192
	Total Interfund Transfers	2,158,150	decrease	245,763 to	1,912,387

5a Continued

Total Expenditures	2,233,150	decrease	20,763 to	2,212,387
Excess of revenues and other sources over expenditures and other uses	-2,183,650	increase	20,763 to	-2,162,887
Fund Balance - Ending Year	69,339	increase	20,763 to	90,102
Taylor Drive turn lane	0	increase	225,000 to	225,000

5b

TID 18 CAPITAL PROJECT FUND 428

Executive

Committee

Miscellaneous Revenue				
General Obligation Notes	1,050,000	increase	245,000 to	1,295,000
Total Miscellaneous Revenue	1,050,000	increase	245,000 to	1,295,000
Interfund Transfers				
Interfund transfer-Industrial Park Fund	2,141,955	decrease	245,763 to	1,896,192
Total Interfund Transfers	2,141,955	decrease	245,763 to	1,896,192
Total Revenues	3,191,955	decrease	763 to	3,191,192
Fund Balance - Ending Year	743	decrease	763 to	-20

End Committee changes to 2018 Executive Budget as of 9/14/2017

Account Number	GENERAL FUND	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
REVENUES								
<u>Taxes</u>								
411100	Property tax levy	15,972,916	14,960,383	15,406,665	15,406,665	13,775,585	13,775,585	16,240,705
411300	Payment in lieu of tax	7,000	7,084	7,000	7,000	7,000	7,000	7,000
411500	Omitted tax	0	67	0	0	0	0	0
412300	Mobile home fees	94,708	104,503	100,000	100,000	105,000	105,000	105,000
414106	State sales tax commission	115	118	0	0	0	0	0
419120	Housing Authority in lieu of tax	49,466	57,289	57,288	56,380	56,380	56,380	56,380
419130	Park plaza in lieu of tax	19,789	20,809	20,809	21,143	21,143	21,143	21,143
419140	B'nai Brith in lieu of tax	10,000	10,000	10,000	10,000	10,000	10,000	10,000
419200	Personal property penalties	6,240	4,153	4,000	7,000	4,000	4,000	4,000
Total Taxes		16,160,234	15,164,406	15,605,762	15,608,188	13,979,108	13,979,108	16,444,228
<u>Licenses and Permits</u>								
421101	Intoxicating liquor license	62,467	73,421	65,000	65,000	65,000	65,000	65,000
421106	Malt beverage license	24,373	26,624	23,000	23,000	23,000	23,000	23,000
421111	Wine license	960	1,233	500	500	500	500	500
421206	Non-intoxicating liquor license	225	300	200	200	200	200	200
421601	Beverage operator license	38,230	40,640	38,000	38,000	38,000	38,000	38,000
421606	Cigarette license	5,800	7,000	5,000	5,000	5,000	5,000	5,000
421611	Taxi cab operator license	1,735	1,575	1,200	1,200	1,200	1,200	1,200
421616	Landscaping license	1,410	1,265	1,000	1,000	1,000	1,000	1,000
421621	Alarm system license	350	350	500	500	500	500	500
421626	Rooming house permit	1,070	670	1,000	1,000	1,000	1,000	1,000
421638	Motel tax permit	0	0	0	360	360	360	360
421630	Contractor license	70,545	74,765	72,000	72,000	72,000	72,000	72,000
421641	Message establishment license	1,700	2,200	2,000	2,000	2,000	2,000	2,000
421666	Secondhand dealer license	570	370	400	400	400	400	400
421676	Sidewalk café license	1,879	1,825	1,200	2,021	2,000	2,000	2,000
421699	Other professional licenses	350	250	300	300	300	300	300
421701	Music license	1,170	1,170	1,100	1,100	1,100	1,100	1,100
421706	Dance hall license	140	120	150	150	150	150	150
421711	Bowling alley license	2,130	2,085	2,100	2,100	2,100	2,100	2,100
421716	Carnival license	775	1,725	600	600	600	600	600
421721	Circus license	175	175	350	350	350	350	350
421726	Theatre license	650	650	650	650	650	650	650
421741	Amusement license	10,500	10,000	10,200	10,200	10,200	10,200	10,200
422101	Building permits	552,754	388,693	315,000	300,000	315,000	315,000	315,000
422106	Projection sign fees	8,750	7,350	8,500	8,500	7,300	7,300	7,300
422111	Building permits/state seal	320	1,320	1,100	750	2,500	2,500	2,500
422116	Electrical permits	148,850	191,606	100,000	110,000	110,000	110,000	110,000
422121	Heating permits	198,409	237,745	165,000	120,000	125,000	125,000	125,000
422126	Plumbing permits	56,570	64,770	25,000	25,000	39,000	39,000	39,000

Account Number	GENERAL FUND	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
422131	Sewer permits	11,000	0	8,000	0	0	0	0
422136	Occupancy permits	16,300	22,800	15,000	17,000	15,000	15,000	15,000
422701	Animal licenses	20,471	21,533	19,600	20,000	19,600	19,600	19,600
422801	Residential parking permits	180	138	100	110	100	100	100
422901	Alarm system user permit	9,150	9,865	10,000	10,000	10,000	10,000	10,000
422906	Bicycle license	1,040	928	1,500	1,000	1,000	1,000	1,000
422911	Miscellaneous license	0	-93	0	0	0	0	0
422913	Transient merchant license	2,834	2,996	3,000	3,000	3,000	3,000	3,000
422914	Mobile food vendor	2,316	2,702	2,200	2,200	2,200	2,200	2,200
422916	Enroachment fees	952	0	1,200	1,200	1,200	1,200	1,200
422926	Garnished fee	430	399	500	500	500	500	500
422936	Zoning change and vacation fee	400	1,325	840	840	840	840	840
Total Licenses and Permits		1,257,930	1,202,490	902,990	847,731	879,850	879,850	879,850
Intergovernmental Revenue								
434201	Police training aids-State	15,210	21,900	0	0	0	0	0
434211	State grant	4,288	135,910	121,434	181,434	181,434	181,434	181,434
434216	Federal grant	0	0	67,829	12,273	77,581	77,581	77,581
434301	Connecting highway aids	215,469	214,843	217,694	217,696	217,696	217,696	217,696
434306	Transportation aids	1,541,753	1,387,577	1,330,511	1,327,632	1,327,632	1,327,632	1,327,632
434316	Municipal Recycling grant	193,810	184,100	184,100	192,921	185,425	185,425	185,425
435100	State shared revenue	11,212,901	11,120,693	11,111,394	11,111,400	11,111,400	11,111,400	11,111,400
435101	Expenditure restraint program	725,895	711,522	743,141	743,000	743,000	743,000	743,000
435201	State aid-exempt property	177,788	207,928	177,788	177,788	177,788	177,788	177,788
435901	Fire insurance from state	98,304	101,041	104,000	107,998	107,998	107,998	107,998
436101	Municipal service payments	111,681	121,976	121,510	104,453	105,830	105,830	105,830
Total Intergovernmental Revenue		14,297,099	14,207,490	14,179,401	14,176,595	14,235,784	14,235,784	14,235,784
Intergovernmental Charges for Services								
437206	School liaison agreement	200,622	192,078	254,000	225,000	227,000	227,000	227,000
Total Intergovernmental Chg for Services		200,622	192,078	254,000	225,000	227,000	227,000	227,000
Charges for Services								
437506	Weights and measure inspections	34,375	35,859	34,375	35,000	35,000	35,000	35,000
441116	Jury and witness fee	1,751	865	600	600	800	800	800
441206	Administrative services	0	1,529	15,333	1,500	1,500	1,500	1,500
441301	Board of Appeal	3,500	6,033	4,000	2,500	3,500	3,500	3,500
441316	Conditional use permit	15,000	14,850	16,000	12,000	16,000	16,000	16,000
441321	Site plan review	2,300	6,450	0	3,500	3,400	3,400	3,400
441405	Examining/inspection fees	10,065	17,025	8,000	8,000	10,000	10,000	10,000
441406	HUD reimbursement	30,000	30,000	30,000	30,000	0	0	0

Account Number	GENERAL FUND	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
441411	Erosion control fee	775	3,300	200	200	200	200	200
441501	Sale of maps	400	600	0	0	0	0	0
441801	Industrial revenue bond fee	0	500	1,000	1,000	1,000	1,000	1,000
442201	Fire alarm contracts	500	504	0	0	0	0	0
442206	Fire extinguisher training	600	262	600	100	250	250	250
442501	Accident reports	1,830	2,245	1,800	2,000	2,000	2,000	2,000
442506	Police auction sales	3,903	3,182	3,000	3,000	3,000	3,000	3,000
442511	Administrative services	1,005	4,318	4,500	800	500	500	500
442516	Police communication services	3,891	0	1,500	0	0	0	0
442521	False alarm fees	10,615	3,760	6,000	4,000	5,000	5,000	5,000
442526	Accident photographs	2	0	0	0	0	0	0
442546	Fingerprint services	1,190	1,220	1,500	1,500	1,500	1,500	1,500
442556	Public information request	7,438	9,313	6,250	8,340	7,280	7,280	7,280
442621	Fire reports-photocopies	15	40	30	37	30	30	30
442626	Hazardous material handling	415	745	200	100	100	100	100
442641	Respiratory mask	2,560	1,595	1,800	255	150	150	150
443101	Street permits	22,288	20,388	22,500	23,175	22,500	22,500	22,500
443506	Snow shoveling-residential	1,164	1,398	1,000	1,178	1,000	1,000	1,000
444321	Recycling ordinance violation	2,213	1,922	2,000	0	2,000	2,000	2,000
444401	Garbage fee	1,084,552	1,099,109	1,084,552	1,087,552	1,087,552	1,087,552	1,087,552
444501	Weed cutting	9,660	9,823	7,500	11,640	7,500	7,500	7,500
447401	Park reservation permits	104,371	130,002	95,000	110,000	110,000	110,000	110,000
447411	Park equipment rentals	23,979	22,236	20,000	20,000	20,000	20,000	20,000
447499	Miscellaneous park and recreation	500	0	0	2,500	2,500	2,500	2,500
449101	Photocopies	1,312	3,803	2,125	1,573	1,080	1,080	1,080
449305	Lot sales and burial charges	56,210	65,905	60,000	67,000	60,000	60,000	60,000
449801	Station concessions	417	566	0	0	0	0	0
449901	Vending machine commission	266	93	770	250	250	250	250
449911	Recycled materials	9,267	15,963	9,000	16,642	15,600	15,600	15,600
451301	Damage fees	122,126	241,500	96,000	150,000	200,004	200,004	200,004
Total Charges for Services		1,570,455	1,756,903	1,537,135	1,605,942	1,621,196	1,621,196	1,621,196
<u>Fines and Forfeitures</u>								
451101	Court penalty fines	46,566	35,724	55,000	40,000	40,000	40,000	40,000
451111	Forfeitures	3,164	10,467	0	0	0	0	0
451406	Parking violations	226,335	255,007	225,000	250,000	225,000	225,000	225,000
451411	Penalty fees	5,760	8,065	4,750	6,000	4,000	4,000	4,000
451416	Bicycle violations	20	0	100	0	0	0	0
Total Fines and Forfeitures		281,845	309,263	284,850	296,000	269,000	269,000	269,000

Account Number	GENERAL FUND	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
<u>Miscellaneous Revenue</u>								
461101	Interest on investments	398,445	68,061	228,500	228,500	228,500	228,500	228,500
461126	Interest on delinquent garbage fees	10,756	10,604	10,000	10,400	10,000	10,000	10,000
461131	Miscellaneous interest	15,835	51,208	5,000	35,000	35,000	35,000	35,000
461199	Interest on special assessments	1,025	483	500	475	475	475	475
462115	Other city rentals	126,193	120,682	112,650	114,890	114,890	114,890	114,890
467101	Contributions	57,875	25,398	0	1,000	500	500	500
469101	Sale of equipment and land	32,150	65,692	0	0	0	0	0
469121	City property restitution	4,592	3,548	0	229	0	0	0
469501	Cash over/short	53	-24	0	0	0	0	0
469600	Abandoned vehicle storage	570	271	0	251	250	250	250
469906	Sale of waste oil	1,847	40	1,500	0	0	0	0
469999	Other miscellaneous revenue	28,248	11,721	2,000	8,058	4,000	4,000	4,000
Total Miscellaneous Revenue		677,589	357,686	360,150	398,803	393,615	393,615	393,615
<u>Interfund Transfers</u>								
492260	Interfund transfer-Tourism Fund	51,248	54,664	57,930	57,930	57,930	57,930	57,930
492270	Interfund transfer-Cable TV Fund	275,000	375,529	425,000	425,000	425,000	425,000	425,000
492275	Interfund transfer-Municipal Court	378,651	296,161	279,860	235,880	363,978	363,978	363,978
492280	Interfund transfer-Ambulance Fund	737,302	475,705	536,401	290,982	303,283	303,283	303,283
492305	Interfund transfer-TID 5 Fund	0	0	3,298	0	0	0	0
492310	Interfund transfer-TID 10 Fund	0	0	0	166,122	192,180	192,180	192,180
492318	Interfund transfer-TID 15 Fund	0	137,031	0	0	0	0	0
492601	Interfund transfer-Wastewater Fund	225,000	225,000	225,000	225,000	225,000	225,000	225,000
492701	Interfund transfer-Motor Vehicle Fund	125,000	125,000	125,000	125,000	125,000	125,000	125,000
492805	Interfund transfer-Cemetery Trust Fund	1,002	3,154	1,250	1,250	1,250	1,250	1,250
419110	Water Utility in lieu of tax	1,111,155	1,151,800	1,201,833	1,201,833	1,201,833	1,201,833	1,201,833
Total Interfund Transfers		2,904,358	2,844,044	2,855,572	2,728,997	2,895,454	2,895,454	2,895,454
Total General Fund Revenues		37,350,132	36,034,360	35,979,860	35,887,256	34,501,007	34,501,007	36,966,127

Account Number	GENERAL FUND	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
REVENUE								
	Total Taxes	16,160,234	15,164,406	15,605,762	15,608,188	13,979,108	13,979,108	16,444,228
	Total Licenses and Permits	1,257,930	1,202,490	902,990	847,731	879,850	879,850	879,850
	Total Intergovernmental Revenue	14,297,099	14,207,490	14,179,401	14,176,595	14,235,784	14,235,784	14,235,784
	Total Intergovernmental Chg for Services	200,622	192,078	254,000	225,000	227,000	227,000	227,000
	Total Charges for Services	1,570,455	1,756,903	1,537,135	1,605,942	1,621,196	1,621,196	1,621,196
	Total Fines and Forfeitures	281,845	309,263	284,850	296,000	269,000	269,000	269,000
	Total Miscellaneous Revenue	677,589	357,686	360,150	398,803	393,615	393,615	393,615
	Total Interfund Transfers	2,904,358	2,844,044	2,855,572	2,728,997	2,895,454	2,895,454	2,895,454
	TOTAL REVENUE	37,350,132	36,034,360	35,979,860	35,887,256	34,501,007	34,501,007	36,966,127

Account Number	OFFICE OF THE CITY CLERK ORG 10113100	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
<u>Personal Services</u>								
510110	Full time salaries-regular	208,785	214,826	217,707	217,707	227,456	209,138	221,996
510310	Social security-FICA	12,651	12,961	13,402	13,402	14,135	12,991	13,789
510311	Social security-medicare	2,959	3,031	3,154	3,154	3,327	3,054	3,240
510320	WI retirement	14,331	14,073	14,534	14,534	15,108	13,873	13,873
510340	Health insurance	7,772	14,587	25,080	25,080	35,969	27,780	27,780
510350	Dental insurance	923	923	1,511	1,511	1,536	1,536	1,536
510351	Unfunded pension liability	2,647	2,652	2,652	2,652	2,652	2,652	2,652
510360	Life insurance	527	542	613	613	384	384	384
510400	Worker compensation	402	402	408	408	402	402	402
Total Personal Services		250,997	263,997	279,061	279,061	300,969	271,810	285,652
<u>Non-Personal Services</u>								
521900	Contracted services	8,387	27,253	10,000	10,000	11,550	11,550	11,550
523110	Office equipment maintenance	5,494	5,005	10,000	10,000	10,000	10,000	10,000
523120	Computer maintenance	12,192	11,995	12,192	12,192	12,192	12,192	12,192
523125	IT services	17,600	17,600	17,600	17,600	17,600	18,150	18,150
525120	Telephone	535	574	550	550	550	0	0
525125	Mobile telephone	0	232	0	0	0	0	0
525135	Internet	210	210	210	240	240	240	240
526105	Books - reference	0	25	204	204	204	204	204
526110	Professional Organizations	350	350	350	355	375	375	375
526120	Licenses and permits	0	0	50	50	50	50	50
526125	Training/Conferences	1,058	30	2,255	2,255	2,750	2,750	2,750
526130	Training and education	260	35	260	260	0	0	0
526145	Codification services	2,575	1,610	10,000	10,000	10,500	10,500	10,500
526150	Legal notices	6,829	8,820	10,800	10,800	10,800	10,800	10,800
526155	Filing and recording fees	180	220	252	252	252	252	252
527100	Car allowance	708	663	700	994	995	995	995
530100	Office supplies	4,401	4,896	6,900	6,900	6,900	6,900	6,900
530110	Printing supplies	0	0	200	200	200	200	200
530259	IT small equipment	0	0	3,200	3,200	0	0	0
Total Non-Personal Services		60,779	79,518	85,723	86,052	85,158	85,158	85,158
<u>Capital Outlay</u>								
642200	IT equipment	0	346	0	0	0	0	0
Total Capital Outlay		0	346	0	0	0	0	0
Total Clerk		311,776	343,861	364,784	365,113	386,127	356,968	370,810
521900	Contracted services							
	Reproduction services	8,387	27,253	10,000	10,000	10,000	10,000	10,000
	Board of Review	0	0	0	0	1,550	1,550	1,550
		8,387	27,253	10,000	10,000	11,550	11,550	11,550

Account Number	ELECTIONS ORG 10114100	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
<u>Personal Services</u>								
510111	Full time salaries-overtime	0	3,171	0	337	0	0	3,000
510130	Temporary salaries-regular	22,370	76,173	30,200	30,200	80,000	80,000	66,158
510140	Interdepartmental salaries-regular	1,766	2,791	5,000	5,000	8,000	8,000	5,000
510310	Social security-FICA	105	668	310	310	496	496	496
510311	Social security-medicare	25	156	73	73	116	116	116
510320	WI retirement	120	360	340	340	536	536	536
510340	Health insurance	326	288	0	682	0	0	0
510350	Dental insurance	32	25	0	61	0	0	0
510360	Life insurance	2	2	0	1	0	0	0
510400	Worker compensation	350	360	360	120	360	360	360
Total Personal Services		25,096	83,994	36,283	37,124	89,508	89,508	75,666
<u>Non-Personal Services</u>								
523110	Office equipment maintenance	9,090	10,690	10,690	10,690	10,690	10,690	10,690
523120	Computer maintenance	1,075	1,080	1,080	1,080	1,080	1,080	1,080
524110	Building exterior maintenance	2,050	3,600	2,200	2,200	3,600	3,600	3,600
526150	Legal notices	0	100	300	300	300	300	300
527100	Car allowance	0	32	250	250	500	500	500
528150	Vehicle rental	0	0	550	550	550	550	550
530100	Office supplies	7,858	19,261	10,620	10,620	23,000	23,000	23,000
Total Non-Personal Services		20,073	34,763	25,690	25,690	39,720	39,720	39,720
Total Elections		45,169	118,757	61,973	62,814	129,228	129,228	115,386

Account Number	FIRE ORG 10122100	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
<u>Personal Services</u>								
510110	Full time salaries-regular	5,172,552	4,868,695	5,149,014	5,149,014	5,369,216	5,141,489	5,369,216
510111	Full time salaries-overtime	63,871	130,154	50,000	50,000	50,000	50,000	50,000
510140	Interdepartmental labor-regular	291	0	480	480	0	0	0
510310	Social security-FICA	4,453	4,666	4,819	4,819	4,789	4,789	4,789
510311	Social security-medicare	67,381	65,028	73,113	73,113	78,172	72,610	78,172
510320	WI retirement	715,562	656,031	799,082	799,082	839,551	781,997	839,551
510340	Health insurance	932,117	875,513	935,056	935,056	1,012,524	880,691	925,580
510341	Retiree health insurance	101,247	99,406	66,721	66,721	80,521	80,521	80,521
510350	Dental insurance	72,341	67,487	72,248	72,248	75,780	69,297	75,780
510351	Unfunded pension liability	117,740	117,740	117,744	117,744	117,744	117,744	117,744
510360	Life insurance	9,384	5,986	7,370	7,370	7,560	7,362	7,560
510400	Worker compensation	165,964	165,972	165,972	165,972	165,972	165,972	165,972
510490	Clothing allowance	2,813	1,965	0	0	0	0	0
Total Personal Services		7,425,716	7,058,643	7,441,619	7,441,619	7,801,829	7,372,472	7,714,885

<u>Non-Personal Services</u>								
521560	Medical services	6,881	15,566	10,200	10,200	10,200	10,200	10,200
521564	Laboratory fees	0	37	1,000	1,000	1,000	1,000	1,000
521800	Program services	0	1,493	1,500	1,500	1,500	1,500	1,500
521900	Contracted services	1,240	1,235	1,200	14,700	3,700	3,700	3,700
522110	Vehicle maintenance	43,689	24,316	36,000	26,000	36,000	36,000	36,000
523110	Office equipment maintenance	1,486	1,430	1,500	1,500	1,500	1,500	1,500
523120	Computer maintenance	12,023	10,438	12,000	12,000	17,000	17,000	17,000
523122	Software maintenance	4,720	5,721	6,000	6,000	11,500	11,500	11,500
523125	IT services	169,680	169,680	169,680	169,680	169,680	175,680	175,680
523310	Communication equipment maintenance	677	0	1,800	1,800	1,000	1,000	1,000
524110	Building maintenance	52,735	21,509	36,000	36,000	46,000	46,000	46,000
524135	Janitorial services	6,074	5,793	6,000	6,000	5,000	5,000	5,000
524220	Snow removal services	279	1,184	600	600	600	600	600
525100	Electric	29,931	32,346	31,800	31,800	31,800	31,800	31,800
525105	Water	2,115	2,073	2,160	2,160	2,160	2,160	2,160
525110	Sewer	1,549	1,540	1,620	1,620	1,500	1,500	1,500
525120	Telephone	5,205	5,686	5,280	5,270	6,000	0	0
525125	Mobile telephone	12,852	15,523	13,200	13,200	11,000	11,000	11,000
525135	Internet	630	1,200	660	660	1,200	1,200	1,200
525140	Gas - Utility	12,267	16,588	18,000	15,000	15,000	15,000	15,000
526100	Publications and subscriptions	0	0	400	400	400	400	400
526105	Books - reference	110	94	400	400	400	400	400
526110	Professional organizations	849	1,203	1,100	1,100	1,600	1,600	1,600
526125	Training/Conferences	7,518	11,747	12,000	12,000	12,000	12,000	12,000
526130	Training and education	12,741	11,592	15,000	15,000	28,500	28,500	28,500
526145	Codification services	1,256	1,305	1,400	1,400	1,400	1,400	1,400
527110	Travel	344	589	500	500	0	0	0

Account Number	FIRE ORG 10122100	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
528150	Vehicle rental	2,727	2,642	2,700	2,700	2,700	2,700	2,700
530100	Office supplies	6,277	3,333	4,200	4,200	4,200	4,200	4,200
530200	Program supplies	225	4,045	4,250	4,250	4,250	4,250	4,250
530230	Gasoline	18,374	14,444	20,400	16,400	16,000	16,000	16,000
530245	Oils and lubricants	338	51	500	500	500	500	500
530255	Tools and small equipment	294	257	10,000	10,000	10,000	10,000	10,000
530256	Safety equipment	4,647	7,796	8,000	8,000	8,000	8,000	8,000
530500	Fire fighting supplies	7,561	17,790	10,000	14,000	10,000	10,000	10,000
531105	Hazardous material disposal	0	103	0	340	150	150	150
540210	Insurance deductible	221	969	1,000	1,000	1,000	1,000	1,000
590255	Special assessments	124	62	225	225	225	225	225
Total Non-Personal Services		427,639	411,380	448,275	449,105	474,665	474,665	474,665
<u>Capital Outlay</u>								
642200	IT equipment	1,418	2,657	0	17	0	0	0
649100	Other equipment	17,197	7,258	15,000	14,961	0	0	0
Total Capital Outlay		18,615	9,915	15,000	14,978	0	0	0
Total Fire Department		7,871,970	7,479,938	7,904,894	7,905,702	8,276,494	7,847,137	8,189,550
521900	Contracted services							
	Software maintenance	0	0	725	725	750	750	750
	Hiring consultant	1,095	1,095	0	0	2,500	2,500	2,500
	Wellness consultant	0	0	0	0	0	0	0
	Miscellaneous	145	140	475	475	450	450	450
	Contracted services	1,240	1,235	1,200	1,200	3,700	3,700	3,700
642200	IT equipment	1,418	2,657	0	17	0	0	0
649100	Other equipment							
	Fire fighting protective clothing	17,197	7,258	15,000	14,961	0	0	0
	Total	17,197	7,258	15,000	14,961	0	0	0

Account Number	CABLE TV FUND 270	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
<u>Revenues</u>								
<u>Licenses and Permits</u>								
422941	Franchise Fee	625,925	598,520	625,000	625,000	625,000	625,000	625,000
422951	Franchise Fee - PEG	2,711	0	0	0	0	0	0
Total Licenses and Permits		628,636	598,520	625,000	625,000	625,000	625,000	625,000
<u>Public Charges for Services</u>								
443911	Public relation ads	73	41	50	50	50	50	50
449916	Tape reproductions	1,670	1,154	500	500	500	500	500
449921	Film productions	0	30	100	100	100	100	100
Total Public Charges for Services		1,743	1,225	650	650	650	650	650
<u>Miscellaneous Revenue</u>								
461101	Interest on Investments	10,523	5,177	4,500	4,500	4,500	4,500	4,500
467101	Contributions	0	1,000	0	0	0	0	0
469999	Other miscellaneous revenue	0	559	0	0	0	0	0
Total Miscellaneous Revenue		10,523	6,736	4,500	4,500	4,500	4,500	4,500
Total Revenues		640,902	606,481	630,150	630,150	630,150	630,150	630,150
<u>Expenditures</u>								
<u>Personal Services</u>								
510110	Full time salaries-regular	106,017	97,015	73,453	75,932	78,859	78,859	78,859
510130	Temporary salaries-regular	11,379	11,226	12,000	16,366	26,400	26,400	26,400
510310	Social security-FICA	6,926	6,446	5,309	5,390	6,544	6,544	6,544
510311	Social security-medicare	1,620	1,508	1,256	1,260	1,534	1,534	1,534
510320	WI retirement	7,202	6,408	3,919	5,162	5,300	5,300	5,300
510340	Health insurance	24,660	23,218	17,472	19,578	21,576	21,576	21,576
510341	Retiree health insurance	0	1,349	8,100	8,092	4,285	4,285	4,285
510350	Dental insurance	1,773	1,676	1,320	1,528	1,536	1,536	1,536
510351	Unfunded pension liability	1,234	1,236	1,236	1,236	1,236	1,236	1,236
510360	Life insurance	235	206	36	35	48	48	48
510400	Worker compensation	945	948	948	948	948	948	948
Total Personal Services		161,991	151,236	125,049	135,527	148,266	148,266	148,266
<u>Non-Personal Services</u>								
521400	Advertising and marketing	0	571	2,400	2,400	2,400	2,400	2,400
521900	Contracted services	175	7	1,200	1,200	1,200	1,200	27,296
522110	Vehicle maintenance	0	0	480	240	480	480	480
523110	Office equipment maintenance	0	692	1,440	1,400	1,440	1,440	1,440
523125	IT Services	6,996	7,000	7,000	7,000	7,200	7,200	7,200
525120	Telephone	2,210	2,615	1,900	2,160	3,520	3,520	3,520
525135	Internet	210	210	210	330	0	0	0

Account Number	CABLE TV FUND 270	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
	Miscellaneous	12,607	2,361	1,220	1,220	0	0	0
		<u>18,007</u>	<u>78,879</u>	<u>19,885</u>	<u>19,885</u>	<u>0</u>	<u>0</u>	<u>0</u>
642400	Audio visual equipment							
	Mobile Bus Cameras	23,585	0	0	0	0	0	0
	Mobile Bus Fiber Connections	23,990	0	0	0	0	0	0
	Mobile Bus Camera Viewfinders	9,175	0	0	0	0	0	0
	Mobile Equipment Update	0	0	36,480	36,480	0	0	0
	Studio lighting	0	0	0	0	54,000	54,000	54,000
	Studio cameras	0	0	0	0	52,000	52,000	52,000
	Miscellaneous	197	1,424	0	0	0	0	0
		<u>56,947</u>	<u>1,424</u>	<u>36,480</u>	<u>36,480</u>	<u>106,000</u>	<u>106,000</u>	<u>106,000</u>

Account Number	CABLE TV FUND 270	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
526125	Training/Conferences	0	0	0	0	4,335	4,335	4,335
526130	Training and education	422	754	435	450	0	0	0
527100	Car allowance	398	105	0	0	600	600	600
527110	Travel	0	154	500	500	0	0	0
530100	Office supplies	785	560	200	100	240	240	240
530230	Gasoline	154	467	400	400	420	420	420
530255	Tools and small equipment	0	0	11,200	11,200	11,300	11,300	11,300
530259	IT small equipment	0	0	3,750	3,750	1,750	1,750	1,750
540210	Insurance deductible	67	69	0	126	0	0	0
Total Non-Personal Services		11,417	13,204	31,115	31,256	34,885	34,885	60,981
<u>Capital Outlay</u>								
642300	Communication equipment	18,007	78,879	19,885	19,885	0	0	0
642400	Audio visual equipment	56,947	1,424	36,480	36,480	106,000	106,000	106,000
Total Capital Outlay		74,954	80,303	56,365	56,365	106,000	106,000	106,000
<u>Interfund Transfers</u>								
811101	Interfund expense-General Fund	275,000	375,529	425,000	425,000	425,000	425,000	425,000
Total Interfund Transfers		275,000	375,529	425,000	425,000	425,000	425,000	425,000
Total Expenditures		523,362	620,272	637,529	648,148	714,151	714,151	740,247
Excess of revenues and other sources over expenditures and other uses		117,540	-13,791	-7,379	-17,998	-84,001	-84,001	-110,097
Fund Balance - Beginning Year		776,821	894,361	827,284	880,570	862,572	862,572	862,572
Fund Balance - Ending Year		894,361	880,570	819,905	862,572	778,571	778,571	752,475
Ending Fund Balance consists of:								
Assigned		894,361	880,570	819,905	862,572	778,571	778,571	752,475
<u>521900 Contracted services</u>								
Miscellaneous		175	7	1,200	1,200	1,200	1,200	1,200
<u>642300 Communication equipment</u>								
Live-U		0	2,835	6,615	6,615	0	0	0
Tricaster		0	30,534	3,300	3,300	0	0	0
Studio broadcast		0	33,500	0	0	0	0	0
TelVue		5,400	6,101	8,750	8,750	0	0	0
Blue Ray Disc HD Recorder		0	3,548	0	0	0	0	0

Account Number	CAPITAL PROJECT FUND 400	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
<u>Revenues</u>								
<u>Taxes</u>								
411100	Property tax levy	0	1,064,250	929,507	929,507	3,394,627	3,394,627	929,507
413100	Vehicle registration fees	0	678,576	791,750	791,750	791,750	791,750	791,750
Total Taxes		0	1,742,826	1,721,257	1,721,257	4,186,377	4,186,377	1,721,257
<u>Intergovernmental Revenue</u>								
434211	Grants	574,860	400,461	389,000	19,000	613,641	613,641	613,641
434221	State Grant	0	0	0	360,968	0	0	0
437221	County sales tax	0	0	411,000	411,000	411,000	411,000	411,000
Total Intergovernmental Revenue		574,860	400,461	800,000	790,968	1,024,641	1,024,641	1,024,641
<u>Miscellaneous Revenue</u>								
461101	Interest earnings	11,760	9,547	0	0	0	0	0
462115	Other city rentals	4,050	0	0	0	0	0	0
467101	Contributions	6,821	240	4,012,875	53,875	5,055,000	5,055,000	5,055,000
469101	Sale of equipment	49,601	512	20,000	20,000	51,000	51,000	51,000
469999	Miscellaneous Revenue	185,870	18,838	0	15,000	15,000	15,000	15,000
Total Miscellaneous Revenue		258,102	29,137	4,032,875	88,875	5,121,000	5,121,000	5,121,000
<u>Interfund Transfers</u>								
492260	Interfund transfer-Tourism Fund	0	0	670,000	670,000	0	0	0
492285	Interfund transfer-Special Assessment	0	0	388,688	388,688	212,500	212,500	212,500
492301	Interfund transfer-Debt Service Fund	0	0	0	390,000	0	0	0
Total Interfund Transfers		0	0	1,058,688	1,448,688	212,500	212,500	212,500
Total Revenues		832,962	2,172,424	7,612,820	4,049,788	10,544,518	10,544,518	8,079,398
<u>Expenditures</u>								
<u>Non-Personal Services</u>								
521150	Consulting services	18,454	12,620	0	0	0	0	0
521900	Contracted services	74,356	131,333	0	0	0	0	0
540100	Business loan	0	0	390,000	390,000	0	0	0
Total Non-Personal Services		92,810	143,953	390,000	390,000	0	0	0
<u>Capital Outlay</u>								
611100	Land	9,166	2,994	500,000	0	0	0	0
621200	Building improvements	0	0	133,250	92,000	2,575,021	2,575,021	2,575,021
631100	Improvements other than buildings	22,215	197,817	5,373,375	436,125	5,777,782	5,777,782	5,777,782
631200	Street improvements	606,767	352,296	1,302,750	1,302,750	1,602,750	1,602,750	1,602,750
631300	Sidewalk improvements	100,000	77,787	100,000	76,250	212,500	212,500	212,500
631500	Storm water infrastructure	198,105	46,591	0	0	250,000	250,000	250,000
641100	Vehicles	0	155,000	165,800	165,800	165,750	165,750	165,750

Account Number	CAPITAL PROJECT FUND 400	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
642200	IT equipment	0	0	30,500	30,500	0	0	0
649100	Other equipment	0	13,397	235,145	232,811	43,215	43,215	43,215
Total Capital Outlay		936,253	845,882	7,840,820	2,336,236	10,627,018	10,627,018	10,627,018
<u>Interfund Transfers</u>								
811426	Interfund transfer- TID 16 Capital	0	0	0	97,000	0	0	0
Total Interfund Transfers		0	0	0	97,000	0	0	0
Total Expenditures		1,029,063	989,835	8,230,820	2,823,236	10,627,018	10,627,018	10,627,018
Excess of revenues and other sources over expenditures and other uses		-196,101	1,182,589	-618,000	1,226,552	-82,500	-82,500	-2,547,620
Fund Balance - Beginning Year		1,024,945	655,428	1,425,428	1,838,017	3,064,569	3,064,569	3,064,569
Fund Balance - Ending Year		828,844	1,838,017	807,428	3,064,569	2,982,069	2,982,069	516,949
Ending Fund Balance consists of:								
	Committed - Environmental TID Fund	57,874	57,874	57,874	57,874	57,874	57,874	57,874
	Committed - Butzen Sports Complex	0	0	0	590,000	0	0	0
	Committed - Wildwood Baseball	0	0	0	80,000	0	0	0
	Committed - Civil Defense	0	10,000	0	0	0	0	0
	Committed - Playground	0	50,141	0	0	0	0	0
	Unassigned	770,970	1,720,002	749,554	2,336,695	2,924,195	2,924,195	459,075
		828,844	1,838,017	807,428	3,064,569	2,982,069	2,982,069	516,949
521900	Contracted services							
	Design the Sheboygan River	74,356	131,333	0	0	0	0	0
611100	Land							
	Future development	9,166	2,994	500,000	0	0	0	0
621200	Building improvements							
	Senior Activity Center Roof	0	0	53,250	12,000	0	0	0
	Municipal Service Building	0	0	45,000	45,000	0	0	0
	Police Department water heater	0	0	0	0	20,021	20,021	20,021
	Evergreen Park shelter	0	0	0	0	55,000	55,000	55,000
	City Hall remodeling	0	0	0	0	2,500,000	2,500,000	2,500,000
	Comfort Station - Vollrath Park	0	0	35,000	35,000	0	0	0
		0	0	133,250	92,000	2,575,021	2,575,021	2,575,021

Account Number	CAPITAL PROJECT FUND 400	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
631100	Improvements other than buildings							
	Playground equipment	22,215	0	0	0	0	0	0
	Shaw Family Playground	0	0	530,000	0	0	0	0
	Urban Forest Management	0	0	75,000	75,000	10,000	10,000	10,000
	Butzen Sports Complex	0	0	3,549,000	0	4,000,000	4,000,000	4,000,000
	Wildwood Baseball (Sheboygan A's)	0	0	300,000	0	1,000,000	1,000,000	1,000,000
	Wildwood Softball Complex Concession	0	0	10,000	0	10,000	10,000	10,000
	Evergreen Park Bike/Ski Trail	0	0	20,000	0	20,000	20,000	20,000
	Evergreen Park Bridge	0	0	400,000	25,000	375,000	375,000	375,000
	Entrance Sign	0	0	97,500	0	97,500	97,500	97,500
	Skate Park	0	0	211,375	211,375	0	0	0
	Civil Defense Sirens	0	0	53,500	94,750	0	0	0
	Evergreen Park Area two parking	0	0	0	0	157,282	157,282	157,282
	Tennis courts	0	0	0	0	68,000	68,000	68,000
	Splash pad	0	0	0	0	10,000	10,000	10,000
	Deland Park	0	197,817	0	0	0	0	0
	LED Upgrade	0	0	30,000	30,000	30,000	30,000	30,000
	LED Upgrade-Eighth St Downtown	0	0	97,000	0	0	0	0
		<u>22,215</u>	<u>197,817</u>	<u>5,373,375</u>	<u>436,125</u>	<u>5,777,782</u>	<u>5,777,782</u>	<u>5,777,782</u>
631200	Street improvements							
	South 8th Street	606,767	0	0	0	0	0	0
	South 17th Street	0	352,296	0	0	0	0	0
	Georgia Ave	0	0	900,000	900,000	0	0	0
	North 10th Street	0	0	277,750	277,750	0	0	0
	Broughton Drive	0	0	125,000	125,000	0	0	0
	Evans Street	0	0	0	0	200,000	200,000	200,000
	Heller Avenue	0	0	0	0	100,000	100,000	100,000
	Mehrtens Avenue	0	0	0	0	100,000	100,000	100,000
	Washington Avenue	0	0	0	0	1,202,750	1,202,750	1,202,750
		<u>606,767</u>	<u>352,296</u>	<u>1,302,750</u>	<u>1,302,750</u>	<u>1,602,750</u>	<u>1,602,750</u>	<u>1,602,750</u>
631300	Sidewalk improvements							
	Sidewalks	<u>100,000</u>	<u>77,787</u>	<u>100,000</u>	<u>76,250</u>	<u>212,500</u>	<u>212,500</u>	<u>212,500</u>
631500	Storm water infrastructure							
	Storm water management	0	0	0	0	200,000	200,000	200,000
	Mini storm sewers	0	0	0	0	50,000	50,000	50,000
	South 8th Street	0	0	0	0	0	0	0
	South 17th Street	<u>198,105</u>	<u>46,591</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>198,105</u>	<u>46,591</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>

Account Number	CAPITAL PROJECT FUND 400	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
641100	Vehicles							
	Marked Police Squad	0	155,000	24,400	24,400	165,750	165,750	165,750
	Unmarked Squad Replacement	0	0	41,900	41,900	0	0	0
	CSO Vehicle	0	0	30,500	30,500	0	0	0
	Radio Technician Vehicle	0	0	36,000	36,000	0	0	0
	Mechanic Vehicle	0	0	33,000	33,000	0	0	0
		0	155,000	165,800	165,800	165,750	165,750	165,750
642200	IT Equipment							
	Fire Technology	0	0	30,500	30,500	0	0	0
649100	Other equipment							
	Training Room Furniture	0	13,397	5,000	5,000	0	0	0
	Extrication Equipment	0	0	35,000	35,000	25,000	25,000	25,000
	Police Body Cameras	0	0	107,995	107,995	0	0	0
	Automated External Defibrillators	0	0	26,000	26,000	0	0	0
	Police Dictation Equipment	0	0	47,150	44,816	0	0	0
	Mobile arrest reporting	0	0	0	0	18,215	18,215	18,215
	Speed Measurement Device	0	0	14,000	14,000	0	0	0
		0	13,397	235,145	232,811	43,215	43,215	43,215

Account Number	INDUSTRIAL PARK FUND 407	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
<u>Revenues</u>								
<u>Taxes</u>								
419150	In lieu of tax	0	3,720	12,200	12,200	7,000	7,000	7,000
Total Taxes		0	3,720	12,200	12,200	7,000	7,000	7,000
<u>Intergovernmental Revenue</u>								
431246	State Grant	0	0	350,000	350,000	0	0	0
Total Intergovernmental Revenue		0	0	350,000	350,000	0	0	0
<u>Miscellaneous Revenue</u>								
461101	Interest earnings	10,825	9,829	7,500	7,500	7,500	7,500	7,500
467101	Contribution	0	0	0	0	35,000	35,000	35,000
469111	Sale of land	462,297	933,951	1,450,000	424,670	0	0	0
Total Miscellaneous Revenue		473,122	943,780	1,457,500	432,170	42,500	42,500	42,500
Total Revenues		473,122	947,500	1,819,700	794,370	49,500	49,500	49,500
<u>Expenditures</u>								
<u>Non-Personal Services</u>								
521900	Contracted services	0	0	0	0	75,000	75,000	75,000
Total Non-Personal Services		0	0	0	0	75,000	75,000	75,000
<u>Capital Outlay</u>								
611100	Land	9,676	0	0	0	0	0	0
611200	Land improvements	71,136	11,555	310,000	0	0	0	225,000
Total Capital Outlay		80,812	11,555	310,000	0	0	0	225,000
<u>Interfund Transfers</u>								
492305	Interfund transfer - TID 5 Debt Service Fund	0	0	0	0	11,505	11,505	11,505
811307	Interfund transfer-TID 7 Debt Service	0	104,829	0	0	0	0	0
811426	Interfund transfer-TID 16 Capital Fund	0	0	85,534	85,534	0	0	0
811428	Interfund transfer-TID 18 Capital Fund	0	0	0	186,000	2,141,955	2,141,955	1,896,192
811650	Interfund transfer-Parking Utility	5,177	6,663	3,755	3,755	4,690	4,690	4,690
Total Interfund Transfers		5,177	111,492	89,289	275,289	2,158,150	2,158,150	1,912,387
Total Expenditures		85,989	123,047	399,289	275,289	2,233,150	2,233,150	2,212,387
Excess of revenues and other sources over expenditures and other uses		387,133	824,453	1,420,411	519,081	-2,183,650	-2,183,650	-2,162,887
Fund Balance - Beginning Year		522,322	909,455	1,231,855	1,733,908	2,252,989	2,252,989	2,252,989
Fund Balance - Ending Year		909,455	1,733,908	2,652,266	2,252,989	69,339	69,339	90,102

Account Number	INDUSTRIAL PARK FUND 407	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
Ending Fund Balance consists of:								
	Interfund Receivables	21,561	17,455	283,989	283,989	2,402,489	2,402,489	2,402,489
	Unassigned	887,894	1,716,453	2,368,277	1,969,000	-2,333,150	-2,333,150	-2,312,387
		<u>909,455</u>	<u>1,733,908</u>	<u>2,652,266</u>	<u>2,252,989</u>	<u>69,339</u>	<u>69,339</u>	<u>90,102</u>
521900	Contractor services							
	Storm water management	0	0	0	0	75,000	75,000	75,000
611100	Land							
	Schuchardt Farm	9,676	9,676	0	0	0	0	0
611200	Land improvements							
	Schuchardt Farm	71,136	71,136	0	0	0	0	0
	Water main extension	0	0	60,000	65,000	0	0	0
	Taylor Dr turn lane	0	0	250,000	25,000	0	0	225,000
		<u>71,136</u>	<u>71,136</u>	<u>310,000</u>	<u>90,000</u>	<u>0</u>	<u>0</u>	<u>225,000</u>
Interfund Receivables								
	Committed - Advance to TID 5 Debt Fund	21,561	17,455	12,455	12,455	0	0	0
	Committed - Advance to TID 16 Debt Fund	0	0	85,534	85,534	85,534	85,534	85,534
	Committed - Advance to TID 18 Debt Fund	0	0	186,000	186,000	2,316,955	2,316,955	2,316,955
	Total Committed Fund Balance	<u>21,561</u>	<u>17,455</u>	<u>283,989</u>	<u>283,989</u>	<u>2,402,489</u>	<u>2,402,489</u>	<u>2,402,489</u>

Account Number	TID 18 CAPITAL PROJECT FUND 428	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
<u>Revenues</u>								
<u>Miscellaneous Revenue</u>								
493502	General Obligation Notes	0	0	0	0	1,050,000	1,050,000	1,295,000
Total Miscellaneous Revenue		0	0	0	0	1,050,000	1,050,000	1,295,000
<u>Interfund Transfers</u>								
492407	Interfund transfer-Industrial Park Fund	0	0	186,000	186,000	2,141,955	2,141,955	1,896,192
Total Interfund Transfers		0	0	186,000	186,000	2,141,955	2,141,955	1,896,192
Total Revenues		0	0	186,000	186,000	3,191,955	3,191,955	3,191,192
<u>Expenditures</u>								
<u>Personal Services</u>								
510110	Full time salaries-regular	0	0	0	0	30,633	30,633	30,633
510310	Social security-FICA	0	0	0	0	1,918	1,918	1,918
510311	Social security-medicare	0	0	0	0	464	464	464
510320	WI retirement	0	0	0	0	2,070	2,070	2,070
510340	Health insurance	0	0	0	0	5,568	5,568	5,568
510350	Dental insurance	0	0	0	0	360	360	360
510360	Life insurance	0	0	0	0	24	24	24
510400	Worker compensation	0	0	0	0	175	175	175
Total Personal Services		0	0	0	0	41,212	41,212	41,212
<u>Non-Personal Services</u>								
521900	Contracted services	0	0	0	186,000	25,000	25,000	25,000
Total Non-Personal Services		0	0	0	186,000	25,000	25,000	25,000
<u>Capital Outlay</u>								
611100	Land	0	0	0	0	3,125,000	3,125,000	3,125,000
Total Capital Outlay		0	0	0	0	3,125,000	3,125,000	3,125,000
Total Expenditures		0	0	0	186,000	3,191,212	3,191,212	3,191,212
Excess of revenues and other sources over expenditures and other uses		0	0	186,000	0	743	743	-20
Fund Balance - Beginning Year		0	0	0	0	0	0	0
Fund Balance - Ending Year		0	0	186,000	0	743	743	-20

Account Number	TID 18 CAPITAL PROJECT FUND 428	2015 Actual	2016 Actual	2017 Amended	2017 Estimated	2018 Requested	2018 Executive	2018 Committee
521900	Contracted services							
	SCEDC Contribution	0	0	0	0	25,000	25,000	25,000
	Engineering services	0	0	175,000	175,000	0	0	0
	TID planning	0	0	11,000	11,000	0	0	0
		0	0	186,000	186,000	25,000	25,000	25,000
611200	Land							
	Future development	0	0	0	0	3,125,000	3,125,000	3,125,000

~~VII~~

7.12

R. C. No. 130-17-18. By LAW AND LICENSING COMMITTEE.
September 18, 2017.

Your Committee to whom was referred a copy of Res. No. 71-17-18 by Alderperson Donohue establishing the 2018 Budget appropriations and the 2017 Tax Levy for use during the calendar year; recommends passing the Resolution.

Cow

Juan G. Helzschel

Scott Swankke

Doraine Bester

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

4.10

Res. No. 71 - 17 - 18. By Alderperson Donohue. September 5, 2017.

A RESOLUTION establishing the 2018 Budget appropriations and the 2017 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 2018 as proposed by the City Administrator, and

WHEREAS, a public hearing on the budget will be held on October 16, 2017 as required, and

WHEREAS, the 2018 garbage fee is set at \$5 per equivalent residential unit per month, and

WHEREAS, the 2018 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 2018 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 5, TID 6, TID 10, TID 11, TID 12, TID 13, TID 14, TID 15, TID 16, Environmental TID; Capital Project Funds - Capital Projects, Capital Improvement, Industrial Park, TID 6 Capital, TID 12 Capital, TID 14 Capital, TID 16 Capital, TID 17 Capital, TID 18 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.

*Finance / Personnel,
Public Safety,
Public Works &
Law & Learning*

BE IT FURTHER RESOLVED: That the Personnel Schedule as presented in the 2018 budget be approved, and

BE IT FURTHER RESOLVED: That the property tax levy required to finance the 2018 Budget is \$23,324,477.



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

2018 BUDGET SUMMARY

GOVERNMENTAL FUNDS

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds	2018 Executive
Revenue							
Taxes	\$13,979,108	\$3,927,829	\$6,777,547	\$4,193,377	\$0	\$511,547	\$29,389,408
Licenses and Permits	879,850	625,000	0	0	0	32,000	1,536,850
Intergovernmental	14,235,784	1,743,497	53,639	1,674,641	0	2,707,127	20,414,688
Intergovernmental Charges for Services	227,000	0	0	0	0	0	227,000
Charges for Services	1,621,196	1,923,750	0	0	9,400	27,527,607	31,081,953
Fines and Forfeitures	269,000	902,000	0	0	0	5,000	1,176,000
Miscellaneous Revenue	393,615	347,069	547,499	18,443,763	7,864	965,682	20,705,492
Interfund Transfers	2,895,454	0	1,291,913	3,089,455	0	947,791	8,224,613
Total Revenue	\$34,501,007	\$9,469,145	\$8,670,598	\$27,401,236	\$17,264	\$32,696,754	\$112,756,004
Expenditures							
General Government	\$3,797,119	\$547,024	\$1,350	\$7,500,000	\$0	\$9,587,389	\$21,432,882
Public Safety	20,738,906	778,295	0	2,117,711	0	0	23,634,912
Public Works	8,600,207	862,904	0	4,094,500	0	21,852,538	35,410,149
Health and Human Services	192,440	0	0	0	750	0	193,190
Culture and Recreation	2,566,224	4,130,439	0	6,092,670	0	0	12,789,333
Conservation and Development	333,009	906,108	298,941	6,393,549	0	0	7,931,607
Transfers and other expenses	773,102	2,264,764	8,297,181	3,618,650	1,250	4,724,791	19,679,738
Total Expenditures	\$37,001,007	\$9,489,534	\$8,597,472	\$29,817,080	\$2,000	\$36,164,718	\$121,071,811
Excess of revenues over (under) expenditures	-\$2,500,000	-\$20,389	\$73,126	-\$2,415,844	\$15,264	-\$3,467,964	-\$8,315,807
Fund Balance, January 1	\$22,039,439	\$1,569,524	\$7,861,102	\$8,100,665	\$2,194,577	\$0	\$41,765,307
Fund Balance, December 31	\$19,539,439	\$1,549,135	\$7,934,228	\$5,684,821	\$2,209,841	\$0	\$36,917,464
Net Position, January 1	\$0	\$0	\$0	\$0	\$0	\$84,882,075	\$84,882,075
Net Position, December 31	\$0	\$0	\$0	\$0	\$0	\$81,414,111	\$81,414,111
Net Property Tax Required	\$13,775,585	\$2,445,829	\$3,196,889	\$3,394,627	\$0	\$511,547	\$23,324,477

**GENERAL FUND
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	16,160,234	15,164,406	15,605,762	15,608,188	13,979,108	13,979,108
Licenses and Permits	1,257,930	1,202,490	902,990	847,731	879,850	879,850
Intergovernmental	14,297,099	14,207,490	14,179,401	14,176,595	14,235,784	14,235,784
Intergovernmental Charges for Services	200,622	192,078	254,000	225,000	227,000	227,000
Charges for Services	1,570,455	1,756,904	1,537,135	1,605,942	1,621,196	1,621,196
Fines and Forfeitures	281,845	309,263	284,850	296,000	269,000	269,000
Miscellaneous Revenue	677,589	357,685	360,150	398,803	393,615	393,615
Interfund Transfers	2,904,358	2,844,044	2,855,572	2,728,996	2,895,454	2,895,454
Total Revenue	37,350,132	36,034,360	35,979,860	35,887,255	34,501,007	34,501,007
Expense						
General Government	3,342,261	3,637,688	3,729,013	3,657,825	3,826,278	3,797,119
Public Safety	20,497,361	21,880,886	20,666,502	20,586,417	21,234,249	20,738,906
Public Works	7,187,327	7,939,509	8,400,579	8,402,112	8,602,495	8,600,207
Health and Human Services	233,341	233,451	249,821	225,827	192,440	192,440
Parks and Recreation	2,472,217	2,521,877	2,483,776	2,479,351	2,566,224	2,566,224
Conservation and Development	565,125	257,317	351,149	350,347	333,009	333,009
Transfers and other expenses	495,614	598,121	673,033	554,267	773,102	773,102
Total Expenditures	34,793,246	37,068,849	36,553,873	36,256,146	37,527,797	37,001,007
Excess of revenue over (under) expenditures	2,556,886	-1,034,489	-574,013	-368,891	-3,026,790	-2,500,000
Fund Balance, Beginning Year	21,004,699	23,561,585	21,145,644	22,527,096	22,158,205	22,158,205
Fund Balance, Ending Year*	23,561,585	22,527,096	20,571,631	22,158,205	19,131,415	19,658,205
*Ending Fund Balance consists of:						
Uncommitted	17,810,211	20,678,882	18,747,477	20,500,173	17,665,563	18,192,353
Committed	5,751,374	1,848,214	1,824,154	1,658,032	1,465,852	1,465,852
	23,561,585	22,527,096	20,571,631	22,158,205	19,131,415	19,658,205

**SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	3,827,361	3,851,767	3,827,741	3,887,963	3,927,829	3,927,829
Licenses and Permits	628,636	598,520	625,000	665,000	625,000	625,000
Intergovernmental	1,190,555	1,656,418	2,096,183	2,354,858	1,743,497	1,743,497
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	2,167,747	1,900,971	2,071,850	1,867,512	1,923,750	1,923,750
Fines and Forfeitures	894,072	732,004	825,000	750,000	902,000	902,000
Miscellaneous Revenue	578,807	541,170	368,860	358,475	347,069	347,069
Interfund Transfers	123,124	92,636	925,000	1,320,913	0	0
Total Revenue	9,410,302	9,373,486	10,739,634	11,204,721	9,469,145	9,469,145
Expenditures						
General Government	524,043	460,646	549,043	523,874	547,024	547,024
Public Safety	669,240	671,274	742,548	735,635	778,295	778,295
Public Works	1,013,545	1,058,468	991,080	952,290	862,904	862,904
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	3,770,271	3,709,623	3,920,984	3,937,109	4,130,439	4,130,439
Conservation and Development	552,898	1,965,969	1,975,565	2,459,875	906,108	906,108
Transfers and other expenses	2,800,038	2,368,102	3,405,013	3,624,526	2,264,764	2,264,764
Total Expenditures	9,330,035	10,234,082	11,584,233	12,233,309	9,489,534	9,489,534
Excess of revenues over (under) expenditures	80,267	-860,596	-844,599	-1,028,588	-20,389	-20,389
Fund Balance, Beginning of Year	3,378,441	3,458,708	1,833,600	2,598,112	1,569,524	1,569,524
Fund Balance, Ending Year*	3,458,708	2,598,112	989,001	1,569,524	1,549,135	1,549,135

**DEBT SERVICE FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	6,743,401	6,216,284	5,882,643	6,167,636	6,777,547	6,777,547
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	31,753	25,017	28,332	54,714	53,639	53,639
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	6,538,889	7,680,551	2,304,463	2,722,499	547,499	547,499
Interfund Transfers	1,670,273	2,344,678	1,312,133	1,428,001	1,291,913	1,291,913
Total Revenue	14,984,316	16,266,530	9,527,571	10,372,850	8,670,598	8,670,598
Expenditures						
General Government	103,259	420,938	47,699	43,074	1,350	1,350
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
Parks and Recreation	0	0	0	0	0	0
Conservation and Development	806,693	741,572	741,572	3,286,733	298,941	298,941
Transfers and other expenses	10,742,453	15,542,344	6,979,809	9,108,592	8,297,181	8,297,181
Total Expenditures	11,652,405	16,704,854	7,769,080	12,438,399	8,597,472	8,597,472
Excess of revenues over (under) expenditures	3,331,911	-438,324	1,758,491	-2,065,549	73,126	73,126
Fund Balance, Beginning of Year	7,033,064	10,364,975	11,034,278	9,926,651	7,861,102	7,861,102
Fund Balance, Ending Year*	10,364,975	9,926,651	12,792,769	7,861,102	7,934,228	7,934,228

**CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	0	1,746,546	1,733,457	1,733,457	4,193,377	4,193,377
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	574,860	400,461	1,825,000	1,990,968	1,674,641	1,674,641
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	3,731,224	7,666,424	14,785,375	5,739,645	18,443,763	18,443,763
Interfund Transfers	0	1,125,663	1,439,422	3,105,357	3,089,455	3,089,455
Total Revenue	4,306,084	10,939,094	19,783,254	12,569,427	27,401,236	27,401,236
Expenditures						
General Government	11,010	32,333	4,083,750	12,000	7,500,000	7,500,000
Public Safety	87,080	750,530	1,093,945	1,015,311	2,117,711	2,117,711
Public Works	1,568,449	2,792,410	5,106,358	5,026,858	4,094,500	4,094,500
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	22,215	197,817	5,480,867	600,446	6,092,670	6,092,670
Conservation and Development	102,432	2,995,838	2,602,700	3,242,426	6,393,549	6,393,549
Transfers and other expenses	1,085,427	1,138,565	1,218,289	1,321,289	3,618,650	3,618,650
Total Expenditures	2,876,613	7,907,493	19,585,909	11,218,330	29,817,080	29,817,080
Excess of revenues over (under) expenditures	1,429,471	3,031,601	197,345	1,351,097	-2,415,844	-2,415,844
Fund Balance, Beginning of Year	2,288,496	3,717,967	3,513,680	6,749,568	8,100,665	8,100,665
Fund Balance, Ending Year*	3,717,967	6,749,568	3,711,025	8,100,665	5,684,821	5,684,821

**FIDUCIARY FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	11,099	16,810	9,400	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	5,138	91,571	10,795	11,545	7,864	7,864
Interfund Transfers	153,505	0	0	0	0	0
Total Revenue	169,742	108,381	20,195	20,945	17,264	17,264
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	1,064	450	750	750	750	750
Parks and Recreation	10,297	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	1,002	3,154	1,250	1,250	1,250	1,250
Total Expenditures	12,363	3,604	2,000	2,000	2,000	2,000
Excess of revenues over (under) expenditures	157,379	104,777	18,195	18,945	15,264	15,264
Fund Balance, Beginning of Year	1,913,476	2,070,855	2,088,800	2,175,632	2,194,577	2,194,577
Fund Balance, Ending Year*	2,070,855	2,175,832	2,106,995	2,194,577	2,209,841	2,209,841

**PROPRIETARY FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	511,550	511,547	511,547	511,547	511,547	511,547
Licenses and Permits	36,860	17,000	31,000	32,000	32,000	32,000
Intergovernmental	0	0	8,116	8,116	8,116	8,116
Intergovernmental Charges for Services	2,644,412	2,627,871	2,630,628	2,800,702	2,699,011	2,699,011
Charges for Services	26,211,013	25,956,181	27,632,614	25,117,901	27,500,905	27,527,607
Fines and Forfeitures	16,445	0	5,000	3,000	5,000	5,000
Miscellaneous Revenue	1,690,663	1,439,080	842,407	928,905	965,682	965,682
Interfund Transfers	1,441,717	1,008,694	956,122	1,400,007	947,791	947,791
Total Revenue	32,552,660	31,560,373	32,617,434	30,802,178	32,670,052	32,696,754
Expenditures						
General Government	9,496,431	8,377,915	9,576,919	9,229,500	9,587,389	9,587,389
Public Safety	0	0	0	0	0	0
Public Works	15,510,721	16,003,776	18,777,983	17,928,307	21,852,538	21,852,538
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	0	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	5,237,890	5,118,865	4,878,467	4,769,500	4,724,791	4,724,791
Total Expenditures	30,245,042	29,500,556	33,233,369	31,927,307	36,164,718	36,164,718
Excess of revenues over (under) expenditures	2,307,618	2,059,817	-615,935	-1,125,129	-3,494,666	-3,467,964
Fund Balance, Beginning of Year	81,639,769	83,947,387	84,603,457	86,007,204	84,882,075	84,882,075
Fund Balance, Ending Year*	83,947,387	86,007,204	83,987,522	84,882,075	81,387,409	81,414,111

VII

7.14

R. C. No. 132 17 - 18. By PUBLIC WORKS COMMITTEE. September 18, 2017.

Your Committee to whom was referred a copy of Res. No. 71-17-18 by Alderperson Donohue establishing the 2018 Budget appropriations and the 2017 Tax Levy for use during the calendar year; recommends passing the Resolution.

cow

By A. B. Butler

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

4.10

Res. No. 71 - 17 - 18. By Alderperson Donohue. September 5, 2017.

A RESOLUTION establishing the 2018 Budget appropriations and the 2017 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 2018 as proposed by the City Administrator, and

WHEREAS, a public hearing on the budget will be held on October 16, 2017 as required, and

WHEREAS, the 2018 garbage fee is set at \$5 per equivalent residential unit per month, and

WHEREAS, the 2018 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 2018 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 5, TID 6, TID 10, TID 11, TID 12, TID 13, TID 14, TID 15, TID 16, Environmental TID; Capital Project Funds - Capital Projects, Capital Improvement, Industrial Park, TID 6 Capital, TID 12 Capital, TID 14 Capital, TID 16 Capital, TID 17 Capital, TID 18 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.

*Finance / Personnel,
Public Safety,
Public Works → Approve
Law & Licensing*

BE IT FURTHER RESOLVED: That the Personnel Schedule as presented in the 2018 budget be approved, and

BE IT FURTHER RESOLVED: That the property tax levy required to finance the 2018 Budget is \$23,324,477.



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

2018 BUDGET SUMMARY

GOVERNMENTAL FUNDS

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds	2018 Executive
Revenue							
Taxes	\$13,979,108	\$3,927,829	\$6,777,547	\$4,193,377	\$0	\$511,547	\$29,389,408
Licenses and Permits	879,850	625,000	0	0	0	32,000	1,536,850
Intergovernmental	14,235,784	1,743,497	53,639	1,674,641	0	2,707,127	20,414,688
Intergovernmental Charges for Services	227,000	0	0	0	0	0	227,000
Charges for Services	1,621,196	1,923,750	0	0	9,400	27,527,607	31,081,953
Fines and Forfeitures	269,000	902,000	0	0	0	5,000	1,176,000
Miscellaneous Revenue	393,615	347,069	547,499	18,443,763	7,864	965,682	20,705,492
Interfund Transfers	2,895,454	0	1,291,913	3,089,455	0	947,791	8,224,613
Total Revenue	\$34,501,007	\$9,469,145	\$8,670,598	\$27,401,236	\$17,264	\$32,696,754	\$112,756,004
Expenditures							
General Government	\$3,797,119	\$547,024	\$1,350	\$7,500,000	\$0	\$9,587,389	\$21,432,882
Public Safety	20,738,906	778,295	0	2,117,711	0	0	23,634,912
Public Works	8,600,207	862,904	0	4,094,500	0	21,852,538	35,410,149
Health and Human Services	192,440	0	0	0	750	0	193,190
Culture and Recreation	2,566,224	4,130,439	0	6,092,670	0	0	12,789,333
Conservation and Development	333,009	906,108	298,941	6,393,549	0	0	7,931,607
Transfers and other expenses	773,102	2,264,764	8,297,181	3,618,650	1,250	4,724,791	19,679,738
Total Expenditures	\$37,001,007	\$9,489,534	\$8,597,472	\$29,817,080	\$2,000	\$36,164,718	\$121,071,811
Excess of revenues over (under) expenditures	-\$2,500,000	-\$20,389	\$73,126	-\$2,415,844	\$15,264	-\$3,467,964	-\$8,315,807
Fund Balance, January 1	\$22,039,439	\$1,569,524	\$7,861,102	\$8,100,665	\$2,194,577	\$0	\$41,765,307
Fund Balance, December 31	\$19,539,439	\$1,549,135	\$7,934,228	\$5,684,821	\$2,209,841	\$0	\$36,917,464
Net Position, January 1	\$0	\$0	\$0	\$0	\$0	\$84,882,075	\$84,882,075
Net Position, December 31	\$0	\$0	\$0	\$0	\$0	\$81,414,111	\$81,414,111
Net Property Tax Required	\$13,775,585	\$2,445,829	\$3,196,889	\$3,394,627	\$0	\$511,547	\$23,324,477

**GENERAL FUND
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	16,160,234	15,164,406	15,605,762	15,608,188	13,979,108	13,979,108
Licenses and Permits	1,257,930	1,202,490	902,990	847,731	879,850	879,850
Intergovernmental	14,297,099	14,207,490	14,179,401	14,176,595	14,235,784	14,235,784
Intergovernmental Charges for Services	200,622	192,078	254,000	225,000	227,000	227,000
Charges for Services	1,570,455	1,756,904	1,537,135	1,605,942	1,621,196	1,621,196
Fines and Forfeitures	281,845	309,263	284,850	296,000	269,000	269,000
Miscellaneous Revenue	677,589	357,685	360,150	398,803	393,615	393,615
Interfund Transfers	2,904,358	2,844,044	2,855,572	2,728,996	2,895,454	2,895,454
Total Revenue	37,350,132	36,034,360	35,979,860	35,887,255	34,501,007	34,501,007
Expense						
General Government	3,342,261	3,637,688	3,729,013	3,657,825	3,826,278	3,797,119
Public Safety	20,497,361	21,880,886	20,666,502	20,586,417	21,234,249	20,738,906
Public Works	7,187,327	7,939,509	8,400,579	8,402,112	8,602,495	8,600,207
Health and Human Services	233,341	233,451	249,821	225,827	192,440	192,440
Parks and Recreation	2,472,217	2,521,877	2,483,776	2,479,351	2,566,224	2,566,224
Conservation and Development	565,125	257,317	351,149	350,347	333,009	333,009
Transfers and other expenses	495,614	598,121	673,033	554,267	773,102	773,102
Total Expenditures	34,793,246	37,068,849	36,553,873	36,256,146	37,527,797	37,001,007
Excess of revenue over (under) expenditures	2,556,886	-1,034,489	-574,013	-368,891	-3,026,790	-2,500,000
Fund Balance, Beginning Year	21,004,699	23,561,585	21,145,644	22,527,096	22,158,205	22,158,205
Fund Balance, Ending Year*	23,561,585	22,527,096	20,571,631	22,158,205	19,131,415	19,658,205
*Ending Fund Balance consists of:						
Uncommitted	17,810,211	20,678,882	18,747,477	20,500,173	17,665,563	18,192,353
Committed	5,751,374	1,848,214	1,824,154	1,658,032	1,465,852	1,465,852
	23,561,585	22,527,096	20,571,631	22,158,205	19,131,415	19,658,205

**SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	3,827,361	3,851,767	3,827,741	3,887,963	3,927,829	3,927,829
Licenses and Permits	628,636	598,520	625,000	665,000	625,000	625,000
Intergovernmental	1,190,555	1,656,418	2,096,183	2,354,858	1,743,497	1,743,497
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	2,167,747	1,900,971	2,071,850	1,867,512	1,923,750	1,923,750
Fines and Forfeitures	894,072	732,004	825,000	750,000	902,000	902,000
Miscellaneous Revenue	578,807	541,170	368,860	358,475	347,069	347,069
Interfund Transfers	123,124	92,636	925,000	1,320,913	0	0
Total Revenue	9,410,302	9,373,486	10,739,634	11,204,721	9,469,145	9,469,145
Expenditures						
General Government	524,043	460,646	549,043	523,874	547,024	547,024
Public Safety	669,240	671,274	742,548	735,635	778,295	778,295
Public Works	1,013,545	1,058,468	991,080	952,290	862,904	862,904
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	3,770,271	3,709,623	3,920,984	3,937,109	4,130,439	4,130,439
Conservation and Development	552,898	1,965,969	1,975,565	2,459,875	906,108	906,108
Transfers and other expenses	2,800,038	2,368,102	3,405,013	3,624,526	2,264,764	2,264,764
Total Expenditures	9,330,035	10,234,082	11,584,233	12,233,309	9,489,534	9,489,534
Excess of revenues over (under) expenditures	80,267	-860,596	-844,599	-1,028,588	-20,389	-20,389
Fund Balance, Beginning of Year	3,378,441	3,458,708	1,833,600	2,598,112	1,569,524	1,569,524
Fund Balance, Ending Year*	3,458,708	2,598,112	989,001	1,569,524	1,549,135	1,549,135

**DEBT SERVICE FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	6,743,401	6,216,284	5,882,643	6,167,636	6,777,547	6,777,547
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	31,753	25,017	28,332	54,714	53,639	53,639
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	6,538,889	7,680,551	2,304,463	2,722,499	547,499	547,499
Interfund Transfers	1,670,273	2,344,678	1,312,133	1,428,001	1,291,913	1,291,913
Total Revenue	14,984,316	16,266,530	9,527,571	10,372,850	8,670,598	8,670,598
Expenditures						
General Government	103,259	420,938	47,699	43,074	1,350	1,350
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
Parks and Recreation	0	0	0	0	0	0
Conservation and Development	806,693	741,572	741,572	3,286,733	298,941	298,941
Transfers and other expenses	10,742,453	15,542,344	6,979,809	9,108,592	8,297,181	8,297,181
Total Expenditures	11,652,405	16,704,854	7,769,080	12,438,399	8,597,472	8,597,472
Excess of revenues over (under) expenditures	3,331,911	-438,324	1,758,491	-2,065,549	73,126	73,126
Fund Balance, Beginning of Year	7,033,064	10,364,975	11,034,278	9,926,651	7,861,102	7,861,102
Fund Balance, Ending Year*	10,364,975	9,926,651	12,792,769	7,861,102	7,934,228	7,934,228

**CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	0	1,746,546	1,733,457	1,733,457	4,193,377	4,193,377
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	574,860	400,461	1,825,000	1,990,968	1,674,641	1,674,641
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	3,731,224	7,666,424	14,785,375	5,739,645	18,443,763	18,443,763
Interfund Transfers	0	1,125,663	1,439,422	3,105,357	3,089,455	3,089,455
Total Revenue	4,306,084	10,939,094	19,783,254	12,569,427	27,401,236	27,401,236
Expenditures						
General Government	11,010	32,333	4,083,750	12,000	7,500,000	7,500,000
Public Safety	87,080	750,530	1,093,945	1,015,311	2,117,711	2,117,711
Public Works	1,568,449	2,792,410	5,106,358	5,026,858	4,094,500	4,094,500
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	22,215	197,817	5,480,867	600,446	6,092,670	6,092,670
Conservation and Development	102,432	2,995,838	2,602,700	3,242,426	6,393,549	6,393,549
Transfers and other expenses	1,085,427	1,138,565	1,218,289	1,321,289	3,618,650	3,618,650
Total Expenditures	2,876,613	7,907,493	19,585,909	11,218,330	29,817,080	29,817,080
Excess of revenues over (under) expenditures	1,429,471	3,031,601	197,345	1,351,097	-2,415,844	-2,415,844
Fund Balance, Beginning of Year	2,288,496	3,717,967	3,513,680	6,749,568	8,100,665	8,100,665
Fund Balance, Ending Year*	3,717,967	6,749,568	3,711,025	8,100,665	5,684,821	5,684,821

**FIDUCIARY FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	11,099	16,810	9,400	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	5,138	91,571	10,795	11,545	7,864	7,864
Interfund Transfers	153,505	0	0	0	0	0
Total Revenue	169,742	108,381	20,195	20,945	17,264	17,264
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	1,064	450	750	750	750	750
Parks and Recreation	10,297	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	1,002	3,154	1,250	1,250	1,250	1,250
Total Expenditures	12,363	3,604	2,000	2,000	2,000	2,000
Excess of revenues over (under) expenditures	157,379	104,777	18,195	18,945	15,264	15,264
Fund Balance, Beginning of Year	1,913,476	2,070,855	2,088,800	2,175,632	2,194,577	2,194,577
Fund Balance, Ending Year*	2,070,855	2,175,632	2,106,995	2,194,577	2,209,841	2,209,841

**PROPRIETARY FUNDS
BUDGET SUMMARY**

	2015	2016	2017	2017	2018	2018
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
Revenue						
Taxes	511,550	511,547	511,547	511,547	511,547	511,547
Licenses and Permits	36,860	17,000	31,000	32,000	32,000	32,000
Intergovernmental	0	0	8,116	8,116	8,116	8,116
Intergovernmental Charges for Services	2,644,412	2,627,871	2,630,628	2,800,702	2,699,011	2,699,011
Charges for Services	26,211,013	25,956,181	27,632,614	25,117,901	27,500,905	27,527,607
Fines and Forfeitures	16,445	0	5,000	3,000	5,000	5,000
Miscellaneous Revenue	1,690,663	1,439,080	842,407	928,905	965,682	965,682
Interfund Transfers	1,441,717	1,008,694	956,122	1,400,007	947,791	947,791
Total Revenue	32,552,660	31,560,373	32,617,434	30,802,178	32,670,052	32,696,754
Expenditures						
General Government	9,496,431	8,377,915	9,576,919	9,229,500	9,587,389	9,587,389
Public Safety	0	0	0	0	0	0
Public Works	15,510,721	16,003,776	18,777,983	17,928,307	21,852,538	21,852,538
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	0	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	5,237,890	5,118,865	4,878,467	4,769,500	4,724,791	4,724,791
Total Expenditures	30,245,042	29,500,556	33,233,369	31,927,307	36,164,718	36,164,718
Excess of revenues over (under) expenditures	2,307,618	2,059,817	-615,935	-1,125,129	-3,494,666	-3,467,964
Fund Balance, Beginning of Year	81,639,769	83,947,387	84,603,457	86,007,204	84,882,075	84,882,075
Fund Balance, Ending Year*	83,947,387	86,007,204	83,987,522	84,882,075	81,387,409	81,414,111

VII


7.13

R. C. No. 3 - 17 - 18. By PUBLIC SAFETY COMMITTEE. September 18, 2017.

Your Committee to whom was referred a copy of Res. No. 71-17-18 establishing the 2018 Budget appropriations and the 2017 Tax Levy for use during the calendar year; recommends passing the Resolution with the following amendment:

Addition of 3 Firefighters and 1 Battalion Chief

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

4.10

Res. No. 71 - 17 - 18. By Alderperson Donohue. September 5, 2017.

A RESOLUTION establishing the 2018 Budget appropriations and the 2017 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 2018 as proposed by the City Administrator, and

WHEREAS, a public hearing on the budget will be held on October 16, 2017 as required, and

WHEREAS, the 2018 garbage fee is set at \$5 per equivalent residential unit per month, and

WHEREAS, the 2018 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 2018 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 5, TID 6, TID 10, TID 11, TID 12, TID 13, TID 14, TID 15, TID 16, Environmental TID; Capital Project Funds - Capital Projects, Capital Improvement, Industrial Park, TID 6 Capital, TID 12 Capital, TID 14 Capital, TID 16 Capital, TID 17 Capital, TID 18 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.

*Finance / Personnel,
Public Safety, approve
Public Works & as
Law & Licensing amended
+3 fire-fights
+1 Battalion Chief*

BE IT FURTHER RESOLVED: That the Personnel Schedule as presented in the 2018 budget be approved, and

BE IT FURTHER RESOLVED: That the property tax levy required to finance the 2018 Budget is \$23,324,477.



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

2018 BUDGET SUMMARY

GOVERNMENTAL FUNDS

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds	2018 Executive
Revenue							
Taxes	\$13,979,108	\$3,927,829	\$6,777,547	\$4,193,377	\$0	\$511,547	\$29,389,408
Licenses and Permits	879,850	625,000	0	0	0	32,000	1,536,850
Intergovernmental	14,235,784	1,743,497	53,639	1,674,641	0	2,707,127	20,414,688
Intergovernmental Charges for Services	227,000	0	0	0	0	0	227,000
Charges for Services	1,621,196	1,923,750	0	0	9,400	27,527,607	31,081,953
Fines and Forfeitures	269,000	902,000	0	0	0	5,000	1,176,000
Miscellaneous Revenue	393,615	347,069	547,499	18,443,763	7,864	965,682	20,705,492
Interfund Transfers	2,895,454	0	1,291,913	3,089,455	0	947,791	8,224,613
Total Revenue	\$34,501,007	\$9,469,145	\$8,670,598	\$27,401,236	\$17,264	\$32,696,754	\$112,756,004
Expenditures							
General Government	\$3,797,119	\$547,024	\$1,350	\$7,500,000	\$0	\$9,587,389	\$21,432,882
Public Safety	20,738,906	778,295	0	2,117,711	0	0	23,634,912
Public Works	8,600,207	862,904	0	4,094,500	0	21,852,538	35,410,149
Health and Human Services	192,440	0	0	0	750	0	193,190
Culture and Recreation	2,566,224	4,130,439	0	6,092,670	0	0	12,789,333
Conservation and Development	333,009	906,108	298,941	6,393,549	0	0	7,931,607
Transfers and other expenses	773,102	2,264,764	8,297,181	3,618,650	1,250	4,724,791	19,679,738
Total Expenditures	\$37,001,007	\$9,489,534	\$8,597,472	\$29,817,080	\$2,000	\$36,164,718	\$121,071,811
Excess of revenues over (under) expenditures	-\$2,500,000	-\$20,389	\$73,126	-\$2,415,844	\$15,264	-\$3,467,964	-\$8,315,807
Fund Balance, January 1	\$22,039,439	\$1,569,524	\$7,861,102	\$8,100,665	\$2,194,577	\$0	\$41,765,307
Fund Balance, December 31	\$19,539,439	\$1,549,135	\$7,934,228	\$5,684,821	\$2,209,841	\$0	\$36,917,464
Net Position, January 1	\$0	\$0	\$0	\$0	\$0	\$84,882,075	\$84,882,075
Net Position, December 31	\$0	\$0	\$0	\$0	\$0	\$81,414,111	\$81,414,111
Net Property Tax Required	\$13,775,585	\$2,445,829	\$3,196,889	\$3,394,627	\$0	\$511,547	\$23,324,477

**GENERAL FUND
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	16,160,234	15,164,406	15,605,762	15,608,188	13,979,108	13,979,108
Licenses and Permits	1,257,930	1,202,490	902,990	847,731	879,850	879,850
Intergovernmental	14,297,099	14,207,490	14,179,401	14,176,595	14,235,784	14,235,784
Intergovernmental Charges for Services	200,622	192,078	254,000	225,000	227,000	227,000
Charges for Services	1,570,455	1,756,904	1,537,135	1,605,942	1,621,196	1,621,196
Fines and Forfeitures	281,845	309,263	284,850	296,000	269,000	269,000
Miscellaneous Revenue	677,589	357,685	360,150	398,803	393,615	393,615
Interfund Transfers	2,904,358	2,844,044	2,855,572	2,728,996	2,895,454	2,895,454
Total Revenue	37,350,132	36,034,360	35,979,860	35,887,255	34,501,007	34,501,007
Expense						
General Government	3,342,261	3,637,688	3,729,013	3,657,825	3,826,278	3,797,119
Public Safety	20,497,361	21,880,886	20,666,502	20,586,417	21,234,249	20,738,906
Public Works	7,187,327	7,939,509	8,400,579	8,402,112	8,602,495	8,600,207
Health and Human Services	233,341	233,451	249,821	225,827	192,440	192,440
Parks and Recreation	2,472,217	2,521,877	2,483,776	2,479,351	2,566,224	2,566,224
Conservation and Development	565,125	257,317	351,149	350,347	333,009	333,009
Transfers and other expenses	495,614	598,121	673,033	554,267	773,102	773,102
Total Expenditures	34,793,246	37,068,849	36,553,873	36,256,146	37,527,797	37,001,007
Excess of revenue over (under) expenditures	2,556,886	-1,034,489	-574,013	-368,891	-3,026,790	-2,500,000
Fund Balance, Beginning Year	21,004,699	23,561,585	21,145,644	22,527,096	22,158,205	22,158,205
Fund Balance, Ending Year*	23,561,585	22,527,096	20,571,631	22,158,205	19,131,415	19,658,205
*Ending Fund Balance consists of:						
Uncommitted	17,810,211	20,678,882	18,747,477	20,500,173	17,665,563	18,192,353
Committed	5,751,374	1,848,214	1,824,154	1,658,032	1,465,852	1,465,852
	23,561,585	22,527,096	20,571,631	22,158,205	19,131,415	19,658,205

**SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	3,827,361	3,851,767	3,827,741	3,887,963	3,927,829	3,927,829
Licenses and Permits	628,636	598,520	625,000	665,000	625,000	625,000
Intergovernmental	1,190,555	1,656,418	2,096,183	2,354,858	1,743,497	1,743,497
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	2,167,747	1,900,971	2,071,850	1,867,512	1,923,750	1,923,750
Fines and Forfeitures	894,072	732,004	825,000	750,000	902,000	902,000
Miscellaneous Revenue	578,807	541,170	368,860	358,475	347,069	347,069
Interfund Transfers	123,124	92,636	925,000	1,320,913	0	0
Total Revenue	9,410,302	9,373,486	10,739,634	11,204,721	9,469,145	9,469,145
Expenditures						
General Government	524,043	460,646	549,043	523,874	547,024	547,024
Public Safety	669,240	671,274	742,548	735,635	778,295	778,295
Public Works	1,013,545	1,058,468	991,080	952,290	862,904	862,904
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	3,770,271	3,709,623	3,920,984	3,937,109	4,130,439	4,130,439
Conservation and Development	552,898	1,965,969	1,975,565	2,459,875	906,108	906,108
Transfers and other expenses	2,800,038	2,368,102	3,405,013	3,624,526	2,264,764	2,264,764
Total Expenditures	9,330,035	10,234,082	11,584,233	12,233,309	9,489,534	9,489,534
Excess of revenues over (under) expenditures	80,267	-860,596	-844,599	-1,028,588	-20,389	-20,389
Fund Balance, Beginning of Year	3,378,441	3,458,708	1,833,600	2,598,112	1,569,524	1,569,524
Fund Balance, Ending Year*	3,458,708	2,598,112	989,001	1,569,524	1,549,135	1,549,135

**DEBT SERVICE FUNDS
BUDGET SUMMARY**

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Amended</u>	2017 <u>Estimated</u>	2018 <u>Requested</u>	2018 <u>Executive</u>
Revenue						
Taxes	6,743,401	6,216,284	5,882,643	6,167,636	6,777,547	6,777,547
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	31,753	25,017	28,332	54,714	53,639	53,639
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	6,538,889	7,680,551	2,304,463	2,722,499	547,499	547,499
Interfund Transfers	1,670,273	2,344,678	1,312,133	1,428,001	1,291,913	1,291,913
Total Revenue	14,984,316	16,266,530	9,527,571	10,372,850	8,670,598	8,670,598
Expenditures						
General Government	103,259	420,938	47,699	43,074	1,350	1,350
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
Parks and Recreation	0	0	0	0	0	0
Conservation and Development	806,693	741,572	741,572	3,286,733	298,941	298,941
Transfers and other expenses	10,742,453	15,542,344	6,979,809	9,108,592	8,297,181	8,297,181
Total Expenditures	11,652,405	16,704,854	7,769,080	12,438,399	8,597,472	8,597,472
Excess of revenues over (under) expenditures	3,331,911	-438,324	1,758,491	-2,065,549	73,126	73,126
Fund Balance, Beginning of Year	7,033,064	10,364,975	11,034,278	9,926,651	7,861,102	7,861,102
Fund Balance, Ending Year*	10,364,975	9,926,651	12,792,769	7,861,102	7,934,228	7,934,228

**CAPITAL IMPROVEMENT FUNDS
BUDGET SUMMARY**

	2015	2016	2017	2017	2018	2018
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
Revenue						
Taxes	0	1,746,546	1,733,457	1,733,457	4,193,377	4,193,377
Licenses and Permits	0	0	0	0	0	0
Intergovernmental	574,860	400,461	1,825,000	1,990,968	1,674,641	1,674,641
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	3,731,224	7,666,424	14,785,375	5,739,645	18,443,763	18,443,763
Interfund Transfers	0	1,125,663	1,439,422	3,105,357	3,089,455	3,089,455
Total Revenue	4,306,084	10,939,094	19,783,254	12,569,427	27,401,236	27,401,236
Expenditures						
General Government	11,010	32,333	4,083,750	12,000	7,500,000	7,500,000
Public Safety	87,080	750,530	1,093,945	1,015,311	2,117,711	2,117,711
Public Works	1,568,449	2,792,410	5,106,358	5,026,858	4,094,500	4,094,500
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	22,215	197,817	5,480,867	600,446	6,092,670	6,092,670
Conservation and Development	102,432	2,995,838	2,602,700	3,242,426	6,393,549	6,393,549
Transfers and other expenses	1,085,427	1,138,565	1,218,289	1,321,289	3,618,650	3,618,650
Total Expenditures	2,876,613	7,907,493	19,585,909	11,218,330	29,817,080	29,817,080
Excess of revenues over (under) expenditures	1,429,471	3,031,601	197,345	1,351,097	-2,415,844	-2,415,844
Fund Balance, Beginning of Year	2,288,496	3,717,967	3,513,680	6,749,568	8,100,665	8,100,665
Fund Balance, Ending Year*	3,717,967	6,749,568	3,711,025	8,100,665	5,684,821	5,684,821

**FIDUCIARY FUNDS
BUDGET SUMMARY**

	2015	2016	2017	2017	2018	2018
	<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	0	0	0	0	0	0
Intergovernmental Charges for Services	0	0	0	0	0	0
Charges for Services	11,099	16,810	9,400	9,400	9,400	9,400
Fines and Forfeitures	0	0	0	0	0	0
Miscellaneous Revenue	5,138	91,571	10,795	11,545	7,864	7,864
Interfund Transfers	153,505	0	0	0	0	0
Total Revenue	169,742	108,381	20,195	20,945	17,264	17,264
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	1,064	450	750	750	750	750
Parks and Recreation	10,297	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	1,002	3,154	1,250	1,250	1,250	1,250
Total Expenditures	12,363	3,604	2,000	2,000	2,000	2,000
Excess of revenues over (under) expenditures	157,379	104,777	18,195	18,945	15,264	15,264
Fund Balance, Beginning of Year	1,913,476	2,070,855	2,088,800	2,175,632	2,194,577	2,194,577
Fund Balance, Ending Year*	2,070,855	2,175,632	2,106,995	2,194,577	2,209,841	2,209,841

**PROPRIETARY FUNDS
BUDGET SUMMARY**

	2015	2016	2017	2017	2018	2018
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Estimated</u>	<u>Requested</u>	<u>Executive</u>
Revenue						
Taxes	511,550	511,547	511,547	511,547	511,547	511,547
Licenses and Permits	36,860	17,000	31,000	32,000	32,000	32,000
Intergovernmental	0	0	8,116	8,116	8,116	8,116
Intergovernmental Charges for Services	2,644,412	2,627,871	2,630,628	2,800,702	2,699,011	2,699,011
Charges for Services	26,211,013	25,956,181	27,632,614	25,117,901	27,500,905	27,527,607
Fines and Forfeitures	16,445	0	5,000	3,000	5,000	5,000
Miscellaneous Revenue	1,690,663	1,439,080	842,407	928,905	965,682	965,682
Interfund Transfers	1,441,717	1,008,694	956,122	1,400,007	947,791	947,791
Total Revenue	32,552,660	31,560,373	32,617,434	30,802,178	32,670,052	32,696,754
Expenditures						
General Government	9,496,431	8,377,915	9,576,919	9,229,500	9,587,389	9,587,389
Public Safety	0	0	0	0	0	0
Public Works	15,510,721	16,003,776	18,777,983	17,928,307	21,852,538	21,852,538
Health and Human Services	0	0	0	0	0	0
Parks and Recreation	0	0	0	0	0	0
Conservation and Development	0	0	0	0	0	0
Transfers and other expenses	5,237,890	5,118,865	4,878,467	4,769,500	4,724,791	4,724,791
Total Expenditures	30,245,042	29,500,556	33,233,369	31,927,307	36,164,718	36,164,718
Excess of revenues over (under) expenditures	2,307,618	2,059,817	-615,935	-1,125,129	-3,494,666	-3,467,964
Fund Balance, Beginning of Year	81,639,769	83,947,387	84,603,457	86,007,204	84,882,075	84,882,075
Fund Balance, Ending Year*	83,947,387	86,007,204	83,987,522	84,882,075	81,387,409	81,414,111