



## **2018 BUDGET WORKSHOP #1**

**July 26, 2017, 5:00 PM**

**Room 404, City Hall**

**2018 BUDGET PROCESS  
COUNCIL / STAFF WORKSHOP #1  
July 26, 2017, 5:00 PM  
Room 404, City Hall**

**AGENDA**

**1. Historical Look at Overall Taxes, Revenues, and Expenditures**

- A. Look history of Shared Revenue as a % of total General Fund Revenue
- B. Historical Perspective of Expenditures by Category
  - i. History of Personnel to Non-Personnel Costs

**2. 2018 Expenditure Assumptions given**

- A. Assumptions given to Departments
  - i. Wages
    - i. New Positions, will be included as an enhancement
  - ii. Benefits
  - iii. Utilities and Fuel
  - iv. Preliminary Direction for departments
    - i. Total Operating Costs will not exceed 0% over previous year's budget. However, this calculation will exclude costs related to wages, benefits, utilities, and fuel.
- B. Personnel Costs
  - i. Estimated cost of 2.5% raise for personnel
  - ii. Estimated cost for Health Insurance (Anticipated 8% increase) and Dental Insurance (Anticipated 5% increase)
  - iii. Projected retiree payouts

**3. Debt**

- A. Current Status/Projections
- B. Impact of borrowing more notes verses bonds and the anticipated impact in 2018 Budget

**4. 2018 Levy – Direction from Common Council**

- A. What is the impact of 0%, 3%, 5% levy increase

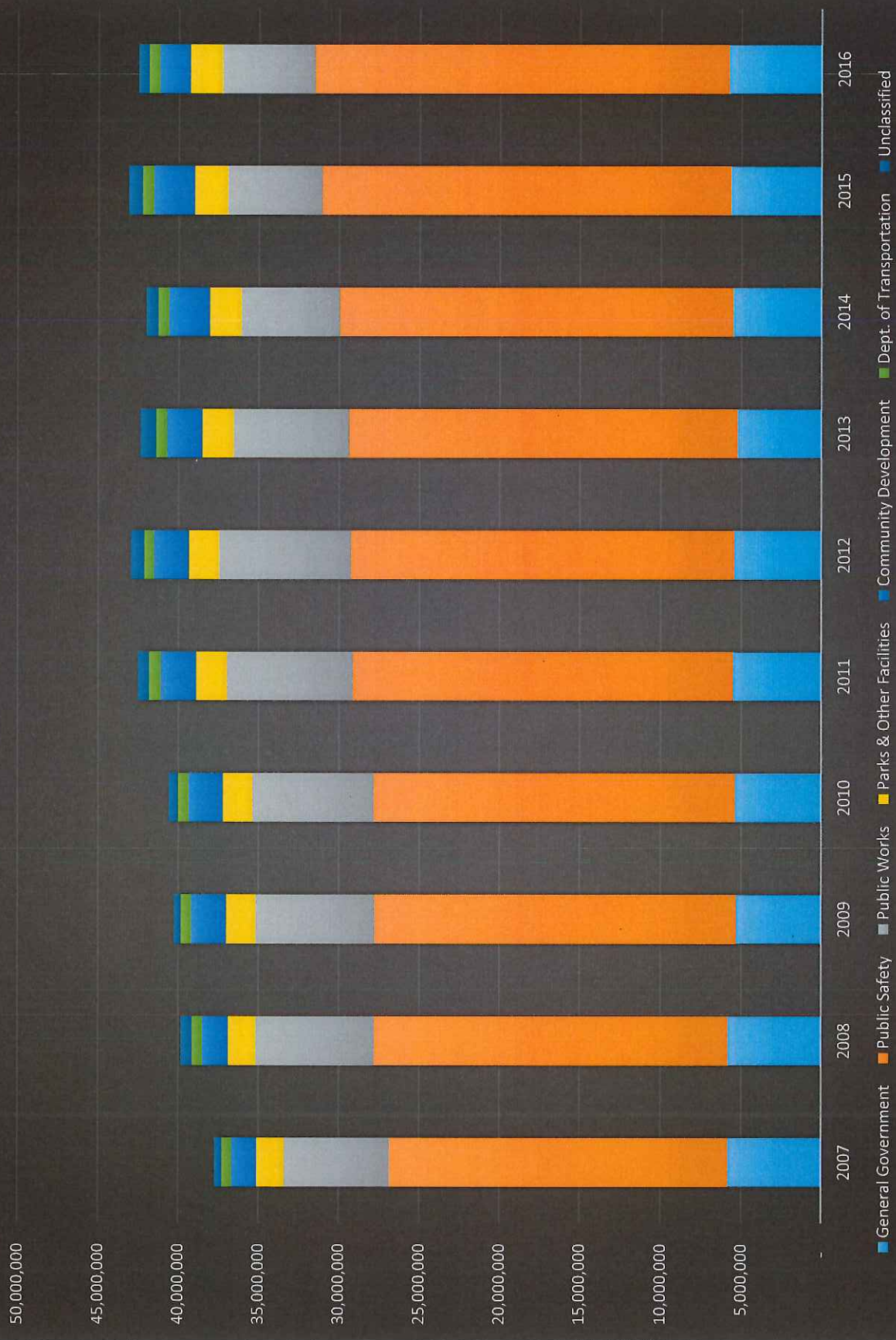
**5. Workshop #2 – August 29, 2017 5 p.m.**

- A. Tentative Topics include:
  - i. State Budget update
  - ii. 2018 Financial Model
  - iii. Five Year Historical Numbers – Oshkosh / Comparison Spending to Other WI Communities –
  - iv. 2016 Audit presentation
  - v. TIF #7 Closure/Cash Balance Impact
  - vi. Fund Balance update
  - vii. 2017 Six-Month (January – June) Financials

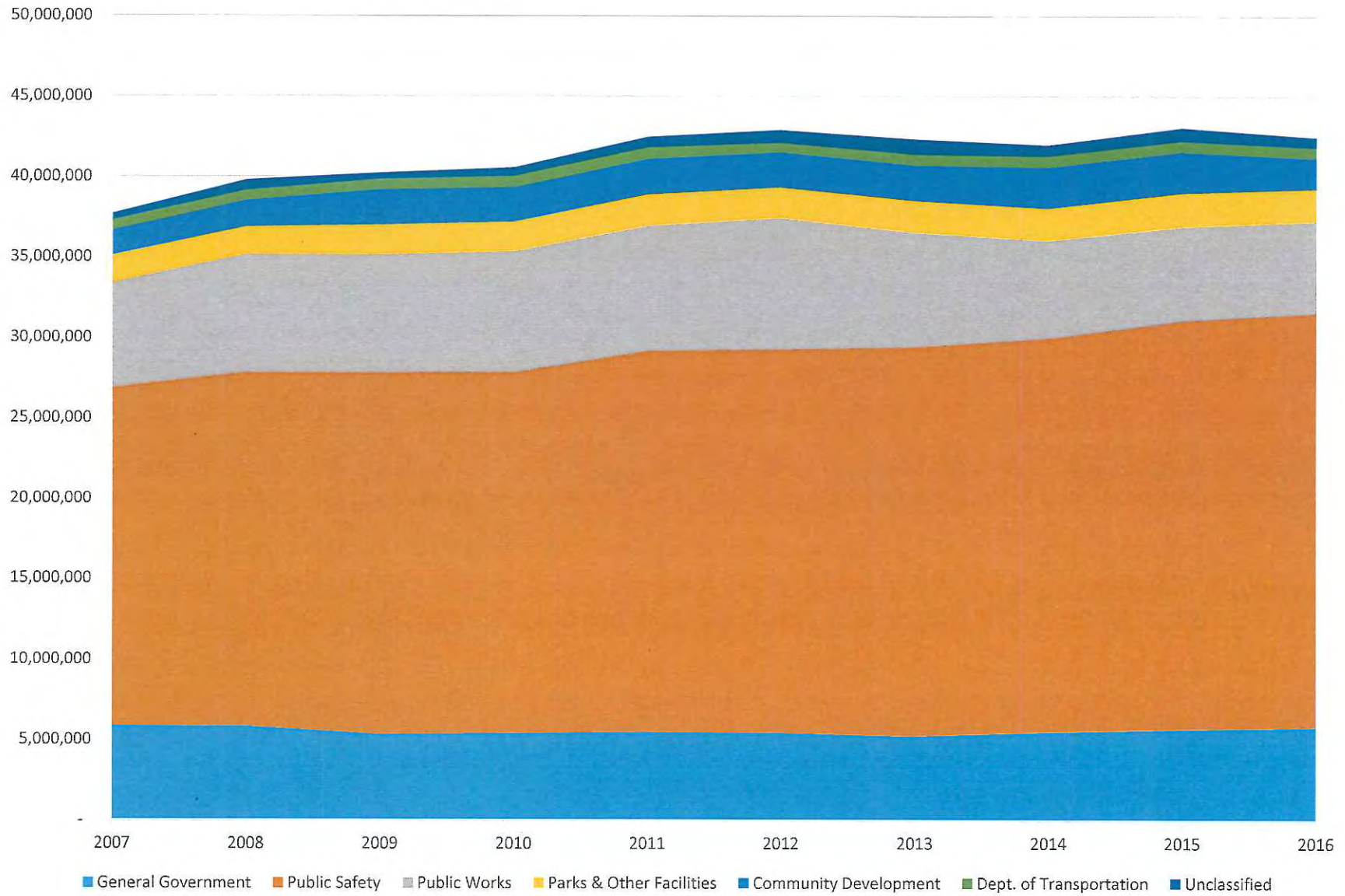
<b>Actual Expenditures</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>Increase/Decrease in Expenses</b>
General Government	5,854,439	5,849,561	5,336,950	5,398,487	5,492,848	5,449,110	5,230,544	5,496,048	5,664,785	5,786,950	(67,489.00)
Public Safety	20,987,273	21,958,684	22,429,342	22,416,144	23,651,891	23,804,666	24,163,320	24,457,788	25,388,812	25,736,807	4,749,534.00
Public Works	6,554,954	7,379,575	7,400,465	7,566,282	7,827,714	8,218,258	7,183,052	6,133,067	5,881,398	5,758,707	(796,247.00)
Parks & Other Facilities	1,713,923	1,701,506	1,841,431	1,839,702	1,928,477	1,890,720	1,954,174	1,981,406	2,077,703	2,000,798	286,875.00
Community Development	1,559,578	1,624,654	2,184,232	2,127,820	2,193,942	2,159,505	2,196,651	2,537,313	2,543,236	1,889,382	329,804.00
Dept. of Transportation	623,311	629,293	661,954	685,570	728,497	599,977	677,678	678,095	692,915	677,920	54,609.00
Unclassified	416,417	675,718	388,792	551,800	675,086	818,868	963,016	706,280	845,035	643,403	226,986.00
<b>Total Budget</b>	<b>37,709,895</b>	<b>39,818,991</b>	<b>40,243,166</b>	<b>40,585,805</b>	<b>42,498,455</b>	<b>42,941,104</b>	<b>42,368,435</b>	<b>41,989,997</b>	<b>43,093,884</b>	<b>42,493,967</b>	<b>4,784,072.00</b>

1.32%

# General Fund Expenditures 2007 - 2016



# General Fund Expenditures 2007 - 2016



**HISTORICAL LOOK AT OVERALL TAXES, REVENUES, AND EXPENDITURES**

<b>LOCAL TAX RATE HISTORY 1999/2000-2016/2017</b>				
<b>TAX YEAR/ YEAR COLLECTED</b>	<b>ASSESSED RATE</b>	<b>PRIOR YEAR ASSESSED RATE</b>	<b>CHANGE INC / (DEC)</b>	<b>% INC / (DEC)</b>
1999/2000	8.190	8.110	0.080	0.99%
2000/2001	8.960	8.190	0.770	9.40%
2001/2002	9.770	8.960	0.810	9.04%
2002/2003	10.000	9.770	0.230	2.35%
2003/2004	10.000	10.000	0.000	0.00%
2004/2005	10.570	10.000	0.570	5.70%
2005/2006	7.610	10.570	(2.960)	-28.00%
2006/2007	7.820	7.610	0.210	2.76%
2007/2008	7.980	7.820	0.160	2.05%
2008/2009	8.226	7.980	0.246	3.08%
2009/2010	8.399	8.226	0.173	2.10%
2010/2011	8.608	8.399	0.209	2.49%
2011/2012	8.796	8.608	0.188	2.18%
2012/2013	8.937	8.796	0.141	1.60%
2013/2014	9.281	8.937	0.344	3.85%
2014/2015	9.562	9.281	0.281	3.03%
2015/2016	9.787	9.562	0.225	2.35%
2016/2017	10.344	9.787	0.557	5.69%

<b>LOCAL EQUALIZED RATE HISTORY 1999/2000-2016/2017</b>				
<b>TAX YEAR/ YEAR COLLECTED</b>	<b>EQUALIZED VALUE RATE</b>	<b>PRIOR YEAR EQUALIZED VALUE</b>	<b>CHANGE INC / (DEC)</b>	<b>% INC / (DEC)</b>
1999/2000	7.491	7.699	(0.209)	-2.710%
2000/2001	7.885	7.491	0.395	5.268%
2001/2002	8.370	7.885	0.485	6.147%
2002/2003	8.247	8.370	(0.123)	-1.468%
2003/2004	7.969	8.247	(0.278)	-3.367%
2004/2005	7.966	7.969	(0.003)	-0.038%
2005/2006	7.748	7.966	(0.218)	-2.734%
2006/2007	7.658	7.748	(0.091)	-1.170%
2007/2008	7.656	7.658	(0.002)	-0.025%
2008/2009	7.814	7.656	0.158	2.061%
2009/2010	8.191	7.814	0.378	4.832%
2010/2011	8.445	8.191	0.254	3.104%
2011/2012	8.692	8.445	0.247	2.925%
2012/2013	8.864	8.692	0.172	1.974%
2013/2014	9.281	8.864	0.417	4.704%
2014/2015	9.629	9.281	0.348	3.755%
2015/2016	9.884	9.629	0.255	2.646%
2016/2017	10.319	9.884	0.435	4.402%

## LEVY HISTORY 1999/2000 - 2016/2017

TAX YEAR/ YEAR COLLECTED	LEVY	PRIOR YEAR LEVY	CHANGE INC / (DEC)	% INC / (DEC)
1999/2000	16,325,304	15,989,768	335,536	2.10%
2000/2001	18,379,870	16,325,304	2,054,566	12.59%
2001/2002	20,505,009	18,379,870	2,125,139	11.56%
2002/2003	21,488,047	20,505,009	983,038	4.79%
2003/2004	21,965,939	21,488,047	477,892	2.22%
2004/2005	23,554,616	21,965,939	1,588,677	7.23%
2005/2006	24,322,868	23,554,616	768,252	3.26%
2006/2007	25,597,997	24,322,868	1,275,129	5.24%
2007/2008	26,605,671	25,597,997	1,007,674	3.94%
2008/2009	27,885,268	26,605,671	1,279,597	4.81%
2009/2010	28,786,800	27,885,268	901,532	3.23%
2010/2011	29,488,165	28,786,800	701,365	2.44%
2011/2012	30,118,300	29,488,165	630,135	2.14%
2012/2013	30,604,908	30,118,300	486,608	1.62%
2013/2014	32,031,000	30,604,908	1,426,092	4.66%
2014/2015	33,334,300	32,031,000	1,303,300	4.07%
2015/2016	34,286,700	33,334,300	952,400	2.86%
2016/2017	36,297,700	34,286,700	2,011,000	5.87%

## EXPENDITURE HISTORY 1999/2000 - 2016/2017 PER BUDGET

TAX YEAR / YEAR COLLECTED	EXPENDITURE AMOUNT	PRIOR YEAR EXPENDITURE	CHANGE INC / (DEC)	% INC / (DEC)
1999/2000	44,792,679	43,295,543	1,497,136	3.46%
2000/2001	48,504,965	44,792,679	3,712,286	8.29%
2001/2002	51,426,911	48,504,965	2,921,946	6.02%
2002/2003	53,984,146	51,426,911	2,557,235	4.97%
2003/2004	56,212,410	53,984,146	2,228,264	4.13%
2004/2005	58,173,740	56,212,410	1,961,330	3.49%
2005/2006	59,856,035	58,173,740	1,682,295	2.89%
2006/2007	60,634,540	59,856,035	778,505	1.30%
2007/2008	62,719,472	60,634,540	2,084,932	3.44%
2008/2009	64,628,462	62,719,472	1,908,990	3.04%
2009/2010	65,764,000	64,628,462	1,135,538	1.76%
2010/2011	65,806,965	65,764,000	42,965	0.07%
2011/2012	64,729,400	65,806,965	-1,077,565	-1.64%
2012/2013	65,896,300	64,729,400	1,166,900	1.80%
2013/2014	67,871,800	65,896,300	1,975,500	3.00%
2014/2015	70,121,500	67,871,800	2,249,700	3.31%
2015/2016	71,020,200	70,121,500	898,700	1.28%
2016/2017	71,838,200	71,020,200	818,000	1.15%

## REVENUE HISTORY 1999/2000 - 2016/2017 PER BUDGET

TAX YEAR / YEAR COLLECTED	REVENUE AMOUNT	PRIOR YEAR REVENUE	CHANGE INC / (DEC)	% INC / (DEC)
1999/2000	28,467,375	27,305,775	1,161,600	4.25%
2000/2001	30,125,095	28,467,375	1,657,720	5.82%
2001/2002	30,921,902	30,125,095	796,807	2.64%
2002/2003	32,496,099	30,921,902	1,574,197	5.09%
2003/2004	34,246,971	32,496,099	1,750,872	5.39%
2004/2005	34,619,124	34,246,971	372,153	1.09%
2005/2006	35,533,167	34,619,124	914,043	2.64%
2006/2007	35,036,543	35,533,167	(496,624)	-1.40%
2007/2008	36,113,801	35,036,543	1,077,258	3.07%
2008/2009	36,743,194	36,113,801	629,393	1.74%
2009/2010	36,977,200	36,743,194	234,006	0.64%
2010/2011	36,318,800	36,977,200	(658,400)	-1.78%
2011/2012	34,611,100	36,318,800	(1,707,700)	-4.70%
2012/2013	35,422,200	34,611,100	811,100	2.34%
2013/2014	35,840,800	35,422,200	418,600	1.18%
2014/2015	36,787,200	35,840,800	946,400	2.64%
2015/2016	36,733,500	36,787,200	(53,700)	-0.15%
2016/2017	35,540,500	36,733,500	(1,193,000)	-3.25%



## EXPENDITURE LEVEL HISTORY 1999/2000 - 2016/2017

TAX YEAR / YEAR COLLECTED	EXPENDITURE AMOUNT	PRIOR YEAR EXPENDITURE	CHANGE INC / (DEC)	% INC / (DEC)
1999/2000	44,792,679	43,295,543	1,497,136	3.46%
General Fund	29,884,951	28,940,974	943,977	3.26%
Other Funds	5,706,956	5,111,046	595,910	11.66%
Debt Service	9,163,772	9,191,523	(27,751)	-0.30%
Agency Funds	37,000	52,000	(15,000)	-28.85%
	<u>44,792,679</u>	<u>43,295,543</u>	<u>1,497,136</u>	<u>3.46%</u>
2000/2001	48,504,965	44,792,679	3,712,286	8.29%
General Fund	31,378,714	29,884,951	1,493,763	5.00%
Other Funds	6,052,107	5,706,956	345,151	6.05%
Debt Service	11,040,144	9,163,772	1,876,372	20.48%
Agency Funds	34,000	37,000	(3,000)	-8.11%
	<u>48,504,965</u>	<u>44,792,679</u>	<u>3,712,286</u>	<u>8.29%</u>
2001/2002	51,426,911	48,504,965	2,921,946	6.02%
General Fund	32,952,165	31,378,714	1,573,451	5.01%
Other Funds	6,407,880	6,052,107	355,773	5.88%
Debt Service	12,037,866	11,040,144	997,722	9.04%
Agency Funds	29,000	34,000	(5,000)	-14.71%
	<u>51,426,911</u>	<u>48,504,965</u>	<u>2,921,946</u>	<u>6.02%</u>
2002/2003	53,984,146	51,426,911	2,557,235	4.97%
General Fund	34,065,349	32,952,165	1,113,184	3.38%
Other Funds	6,205,746	6,407,880	(202,134)	-3.15%
Debt Service	13,685,051	12,037,866	1,647,185	13.68%
Agency Funds	28,000	29,000	(1,000)	-3.45%
	<u>53,984,146</u>	<u>51,426,911</u>	<u>2,557,235</u>	<u>4.97%</u>
2003/2004	56,212,410	53,984,146	2,228,264	4.13%
General Fund	35,480,998	34,065,349	1,415,649	4.16%
Other Funds	5,876,862	6,205,746	(328,884)	-5.30%
Debt Service	14,836,550	13,685,051	1,151,499	8.41%
Agency Funds	18,000	28,000	(10,000)	-35.71%
	<u>56,212,410</u>	<u>53,984,146</u>	<u>2,228,264</u>	<u>4.13%</u>
2004/2005	58,173,740	56,212,410	1,961,330	3.49%
General Fund	36,739,549	35,480,998	1,258,551	3.55%
Other Funds	6,320,401	5,876,862	443,539	7.55%
Debt Service	15,098,790	14,836,550	262,240	1.77%
Agency Funds	15,000	18,000	(3,000)	-16.67%
	<u>58,173,740</u>	<u>56,212,410</u>	<u>1,961,330</u>	<u>3.49%</u>
2005/2006	59,856,035	58,173,740	1,682,295	2.89%
General Fund	38,071,622	36,739,549	1,332,073	3.63%
Other Funds	6,319,124	6,320,401	(1,277)	-0.02%
Debt Service	15,416,614	15,098,790	317,824	2.10%
Agency Funds	48,675	15,000	33,675	224.50%
	<u>59,856,035</u>	<u>58,173,740</u>	<u>1,682,295</u>	<u>2.89%</u>

## EXPENDITURE LEVEL HISTORY 1999/2000 - 2015/2016

TAX YEAR / YEAR COLLECTED	EXPENDITURE AMOUNT	PRIOR YEAR EXPENDITURE	CHANGE INC / (DEC)	% INC / (DEC)
2006/2007	60,634,540	59,856,035	778,505	1.30%
General Fund	37,797,115	38,071,622	(274,507)	-0.72%
Other Funds	6,782,039	6,319,124	462,915	7.33%
Debt Service	16,013,767	15,416,614	597,153	3.87%
Agency Funds	41,619	48,675	(7,056)	-14.50%
	60,634,540	59,856,035	778,505	1.30%
2007/2008	63,518,741	60,634,540	2,884,201	4.76%
General Fund	39,818,991	37,797,115	2,021,876	5.35%
Other Funds	7,176,376	6,782,039	394,337	5.81%
Debt Service	16,490,651	16,013,767	476,884	2.98%
Agency Funds	32,723	41,619	(8,896)	-21.37%
	63,518,741	60,634,540	2,884,201	4.76%
2008/2009	64,624,886	62,719,472	1,905,414	3.04%
General Fund	40,243,166	39,232,838	1,010,328	2.58%
Other Funds	7,105,137	7,176,376	(71,239)	-0.99%
Debt Service	17,242,800	16,277,535	965,265	5.93%
Agency Funds	33,783	32,723	1,060	3.24%
	64,624,886	62,719,472	1,905,414	3.04%
2009/2010	64,932,944	64,624,886	308,058	0.48%
General Fund	40,585,805	40,243,166	342,639	0.85%
Other Funds	6,866,500	7,105,137	(238,637)	-3.36%
Debt Service	17,458,239	17,242,800	215,439	1.25%
Agency Funds	22,400	33,783	(11,383)	-33.69%
	64,932,944	64,624,886	308,058	0.48%
2010/2011	65,806,965	64,932,944	874,021	1.35%
General Fund	42,673,600	40,585,805	2,087,795	5.14%
Other Funds	6,350,600	6,866,500	(515,900)	-7.51%
Debt Service	16,762,400	17,458,239	(695,839)	-3.99%
Agency Funds	20,365	22,400	(2,035)	-9.08%
	65,806,965	64,932,944	874,021	1.35%
2011/2012	64,729,400	65,806,965	(1,077,565)	-1.64%
General Fund	41,246,800	42,673,600	(1,426,800)	-3.34%
Other Funds	6,354,000	6,350,600	3,400	0.05%
Debt Service	17,108,200	16,762,400	345,800	2.06%
Agency Funds	20,400	20,365	35	0.17%
	64,729,400	65,806,965	(1,077,565)	-1.64%

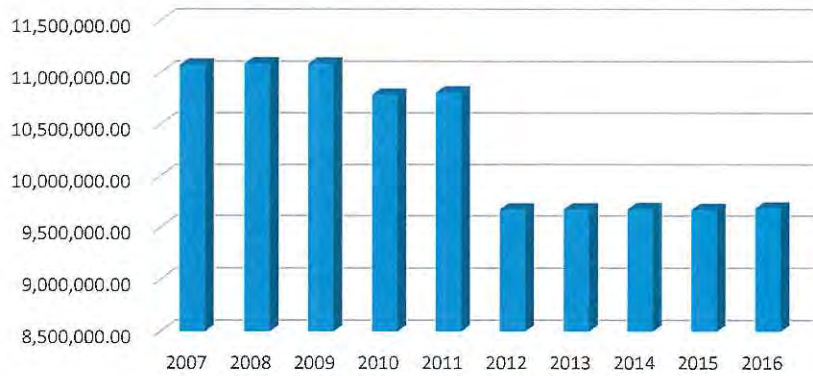
## EXPENDITURE LEVEL HISTORY 1999/2000 - 2015/2016

TAX YEAR / YEAR COLLECTED	EXPENDITURE AMOUNT	PRIOR YEAR EXPENDITURE	CHANGE INC / (DEC)	% INC / (DEC)
2012/2013	65,896,300	64,729,400	1,166,900	1.80%
General Fund	41,268,600	41,246,800	21,800	0.05%
Other Funds	7,172,100	6,354,000	818,100	12.88%
Debt Service	17,435,200	17,108,200	327,000	1.91%
Agency Funds	20,400	20,400	0	0.00%
	<u>65,896,300</u>	<u>64,729,400</u>	<u>1,166,900</u>	<u>1.80%</u>
2013/2014	67,871,800	65,896,300	1,975,500	3.00%
General Fund	42,094,000	41,268,600	825,400	2.00%
Other Funds	7,703,100	7,172,100	531,000	7.40%
Debt Service	18,054,300	17,435,200	619,100	3.55%
Agency Funds	20,400	20,400	0	0.00%
	<u>67,871,800</u>	<u>65,896,300</u>	<u>1,975,500</u>	<u>3.00%</u>
2014/2015	70,121,500	67,871,800	2,249,700	3.31%
General Fund	43,003,100	42,094,000	909,100	2.16%
Other Funds	8,044,300	7,703,100	341,200	4.43%
Debt Service	19,053,700	18,054,300	999,400	5.54%
Agency Funds	20,400	20,400	0	0.00%
	<u>70,121,500</u>	<u>67,871,800</u>	<u>2,249,700</u>	<u>3.31%</u>
2015/2016	71,020,200	70,121,500	898,700	1.28%
General Fund	43,217,800	43,003,100	214,700	0.50%
Other Funds	8,219,000	8,044,300	174,700	2.17%
Debt Service	19,565,700	19,053,700	512,000	2.69%
Agency Funds	17,700	20,400	(2,700)	-13.24%
	<u>71,020,200</u>	<u>70,121,500</u>	<u>898,700</u>	<u>1.28%</u>
2016/2017	71,838,200	71,020,200	818,000	1.15%
General Fund	43,977,900	43,217,800	760,100	1.76%
Other Funds	8,286,100	8,219,000	67,100	0.82%
Debt Service	19,555,800	19,565,700	(9,900)	-0.05%
Agency Funds	18,400	17,700	700	3.95%
	<u>71,838,200</u>	<u>71,020,200</u>	<u>818,000</u>	<u>1.15%</u>

### Historical Perspective of Shared Revenue and Total General Fund Revenues

Year	Shared Revenue	Increase/(Decrease) from prior year	% Increase/(Decrease) from prior year	All Other General Fund Revenue	Total General Fund Revenues	Increase/(Decrease) from prior year	% of Shared Revenues of Total General Fund Revenues	% of All Other Revenue of Total General Fund Revenues
2007	11,073,726.54			27,594,153.46	38,667,880.00		28.64%	71.36%
2008	11,086,173.29	12,446.75	0.11%	28,714,968.71	39,801,142.00	1,133,262.00	27.85%	72.15%
2009	11,085,639.74	(533.55)	0.00%	30,625,742.26	41,711,382.00	1,910,240.00	26.58%	73.42%
2010	10,782,701.77	(302,937.97)	-2.73%	31,051,425.23	41,834,127.00	122,745.00	25.77%	74.23%
2011	10,804,563.95	21,862.18	0.20%	32,787,157.05	43,591,721.00	1,757,594.00	24.79%	75.21%
2012	9,670,727.27	(1,133,836.68)	-10.49%	32,878,124.73	42,548,852.00	(1,042,869.00)	22.73%	77.27%
2013	9,671,889.49	1,162.22	0.01%	32,375,128.51	42,047,018.00	(501,834.00)	23.00%	77.00%
2014	9,674,647.19	2,757.70	0.03%	32,746,883.81	42,421,531.00	374,513.00	22.81%	77.19%
2015	9,667,193.62	(7,453.57)	-0.08%	33,077,093.38	42,744,287.00	322,756.00	22.62%	77.38%
2016	9,682,879.33	15,685.71	0.16%	33,234,314.67	42,917,194.00	172,907.00	22.56%	77.44%
	(1,390,847.21)	(1,390,847.21)	-14.36%	5,640,161.21	4,249,314.00	4,249,314.00		

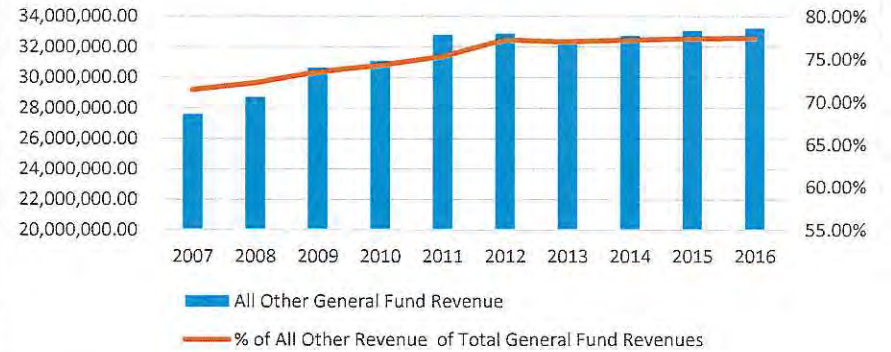
### Historical Perspective of Shared Revenue



### Shared Revenue comparing to the % of Total General Fund Revenue



### Total Other General Fund revenue compared to the % of Total General Fund Revenue



## History of Personnel to Non-Personnel Costs

### Breakdown of Expenditures City of Oshkosh Budget 2007 - 2017

<u>2007</u>			<u>2013</u>		
	<u>Amount</u>	<u>Percentage of Total</u>		<u>Amount</u>	<u>Percentage of Total</u>
<i>Personnel Expenditures</i>	\$38,962,534	76.10%	<i>Personnel Expenditures</i>	\$40,478,700	73.66%
<i>Other Expenditures</i>	<u>\$12,237,103</u>	<u>23.90%</u>	<i>Other Expenditures</i>	<u>\$14,475,700</u>	<u>26.34%</u>
<i>Total Expenditures</i>	<u><u>\$51,199,637</u></u>	<u>100.00%</u>	<i>Total Expenditures</i>	<u><u>\$54,954,400</u></u>	<u>100.00%</u>
 <u>2008</u>			 <u>2014</u>		
	<u>Amount</u>	<u>Percentage of Total</u>		<u>Amount</u>	<u>Percentage of Total</u>
<i>Personnel Expenditures</i>	\$40,570,506	76.44%	<i>Personnel Expenditures</i>	\$42,386,900	74.35%
<i>Other Expenditures</i>	<u>\$12,503,762</u>	<u>23.56%</u>	<i>Other Expenditures</i>	<u>\$14,620,400</u>	<u>25.65%</u>
<i>Total Expenditures</i>	<u><u>\$53,074,268</u></u>	<u>100.00%</u>	<i>Total Expenditures</i>	<u><u>\$57,007,300</u></u>	<u>100.00%</u>
 <u>2009</u>			 <u>2015</u>		
	<u>Amount</u>	<u>Percentage of Total</u>		<u>Amount</u>	<u>Percentage of Total</u>
<i>Personnel Expenditures</i>	\$41,133,908	74.46%	<i>Personnel Expenditures</i>	\$43,147,000	74.36%
<i>Other Expenditures</i>	<u>\$14,107,075</u>	<u>25.54%</u>	<i>Other Expenditures</i>	<u>\$14,878,800</u>	<u>25.64%</u>
<i>Total Expenditures</i>	<u><u>\$55,240,983</u></u>	<u>100.00%</u>	<i>Total Expenditures</i>	<u><u>\$58,025,800</u></u>	<u>100.00%</u>
 <u>2010</u>			 <u>2016</u>		
	<u>Amount</u>	<u>Percentage of Total</u>		<u>Amount</u>	<u>Percentage of Total</u>
<i>Personnel Expenditures</i>	\$42,038,000	75.40%	<i>Personnel Expenditures</i>	\$42,984,000	73.73%
<i>Other Expenditures</i>	<u>\$13,716,400</u>	<u>24.60%</u>	<i>Other Expenditures</i>	<u>\$15,313,700</u>	<u>26.27%</u>
<i>Total Expenditures</i>	<u><u>\$55,754,400</u></u>	<u>100.00%</u>	<i>Total Expenditures</i>	<u><u>\$58,297,700</u></u>	<u>100.00%</u>
 <u>2011</u>			 <u>2017</u>		
	<u>Amount</u>	<u>Percentage of Total</u>		<u>Amount</u>	<u>Percentage of Total</u>
<i>Personnel Expenditures</i>	\$42,906,000	76.14%	<i>Personnel Expenditures</i>	\$44,125,300	73.95%
<i>Other Expenditures</i>	<u>\$13,443,500</u>	<u>23.86%</u>	<i>Other Expenditures</i>	<u>\$15,544,600</u>	<u>26.05%</u>
<i>Total Expenditures</i>	<u><u>\$56,349,500</u></u>	<u>100.00%</u>	<i>Total Expenditures</i>	<u><u>\$59,669,900</u></u>	<u>100.00%</u>
 <u>2012</u>					
	<u>Amount</u>	<u>Percentage of Total</u>			
<i>Personnel Expenditures</i>	\$40,446,100	74.61%			
<i>Other Expenditures</i>	<u>\$13,761,500</u>	<u>25.39%</u>			
<i>Total Expenditures</i>	<u><u>\$54,207,600</u></u>	<u>100.00%</u>			

## 2018 PRELIMINARY BUDGET ASSUMPTIONS

### Personnel Costs

Wages– An assumption for a 2.5% wage increase will be applied in the Personnel Spreadsheet for all employees.

Benefits – These costs will automatically calculate for you when you use the Excel spreadsheet from Karen.

- Health Insurance (#6306) (For All Employees)
  - 12% Employee Premium Sharing with HRA Participation
  - 15% Employee Premium Sharing non HRA Participation
- Income Continuation Insurance (ICI) (#6312) – Calculation has been entered in the Personnel Spreadsheet for this benefit.
- Life Insurance (#6310) – 0% Increase
- Retirement (#6304)

General	<u>15.40%-2014</u> Employer Share 8.40%
	<u>13.60%-2015</u> Employer Share 6.80%
	<u>13.20%-2016</u> Employer Share 6.60%
	<u>13.60%-2017</u> Employer Share 6.80%
	<b><u>13.40%-2018</u> Employer Share 6.70%</b>

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Protective w/Social Security (OPD)	<u>18.61%-2014</u> Employer Share 11.61%
	<u>16.43%-2015</u> Employer Share 9.63%
	<u>16.09%-2016</u> Employer Share 9.49%
	<u>17.60%-2017</u> Employer Share 10.80%
	<b><u>17.63%-2018</u> Employer Share 10.93%</b>

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Protective w/o Social Security (OFD)	<u>22.31%-2014</u> Employer Share 15.31%
	<u>20.03%-2015</u> Employer Share 13.23%
	<u>19.89%-2016</u> Employer Share 13.29%
	<u>21.90%-2017</u> Employer Share 15.10%
	<b><u>21.83%-2018</u> Employer Share 15.13%</b>

Employee Share –	2015 = 6.80%
	2016 = 6.60%
	2017 = 6.80%
	<b>2018 = 6.70%</b>





## 2018 PRELIMINARY BUDGET ASSUMPTIONS

2015 - \$3.45 / Gallon (Budget)  
2015 - \$2.11 / Gallon (Average)  
2016 - \$2.75 / Gallon (Budget)  
2016 - \$1.85 / Gallon (Average)  
2017 - \$2.76 / Gallon (Budget)  
2017 - \$1.93 / Gallon (Average through 5/31)  
**2018 - \$2.47 / Gallon (Budget)**

### Compressed Natural Gas (#6512)

2013 - \$1.60 / Gallon (Budget)  
2013 - \$1.79 / Gallon (Average)  
2014 - \$1.78 / Gallon (Budget)  
2014 - \$1.91 / Gallon (Average)  
2015 - \$1.78 / Gallon (Budget)  
2015 - \$1.96 / Gallon (Average)  
2016 - \$2.08 / Gallon (Budget)  
2016 - \$1.81 / Gallon (Average)  
2017 - \$1.95 / Gallon (Budget)  
2017 - \$1.71 / Gallon (Average through 5/31)  
**2018 - \$1.86 / Gallon (Budget)**

- **Solid Waste (#6445)**

2007 - \$18.20 / Ton  
2008 - \$23.30 / Ton  
2009 - \$26.30 / Ton  
2010 - \$33.40 / Ton  
2011 - \$34.40 / Ton  
2012 - \$35.00 / Ton, \$32.00 with rebate  
2013 - \$37.00 / Ton, \$34.00 with rebate  
2014 - \$39.00 / Ton, \$36.00 with rebate  
2015 - \$40.00 / Ton, \$37.00 with rebate  
2016 - \$41.00 / Ton, \$38.00 with rebate  
2017 - \$42.00 / Ton, \$39.00 with rebate  
**2018 - \$43.00 / Ton, \$40.00 with rebate – estimate**

\* City receives a \$3.00 per ton rebate from Winnebago County

- **Sewer (#6472)**

2013 - None  
2014 - 11% Increase  
2015 - None  
2016 - 5 % Increase  
2017 - 10% Increase  
2018 - 8.5% Increase

## 2018 PRELIMINARY BUDGET ASSUMPTIONS

- Water (#6473)

2013 - 15% Increase for 1/4 of Year (Q4)

2014 - 20% Increase for ¾ of Year (Q2, Q3, Q4)

2015 - None

2016 - 10% Increase for ¾ of Year (Q2, Q3, Q4) – estimate

2017 – None

2018- 15% Increase

- Storm (#6476)

2013 - 15% Increase for ¾ of Year (Q2, Q3, Q4)

2014 - 14% Increase for ¾ of year (Q2, Q3, Q4)

2015 - 11% Increase for ¾ of Year (Q2, Q3, Q4)

2016 - 11% Increase for ¾ of Year (Q2, Q3, Q4)

2017 –10% Increase for ¾ of Year (Q2, Q3, Q4)

2018 –7.5% Increase for ¾ of Year (Q2, Q3, Q4)

As of 6/1/2017 Payroll Information

2017 General Fund					2017 General Fund Supported (Museum, Parks, Rev, Recycling, Garbage, Senior Ctr)			2017 Total General Fund & General Fund Supported			2017 Other Non General Fund Supported (Utilities, Inspections)			2017 Total Other Non General Fund Supported		2017 Grand Totals
Non Reps <sup>1</sup>	Fire <sup>2</sup>	Police <sup>3</sup>	2017 Total General Fund		Non Reps	Total General Fund Supported	2017 Total General Fund & General Fund Supported		Non Reps	Transit <sup>4</sup>	2017 Total Other Non General Fund Supported		2017 Grand Totals			
EOY 2016 Wages	9,777,213.90	7,037,308.98	6,463,394.60	23,277,917.48	EOY 2016 Wages	1,652,713.17	1,652,713.17	24,930,630.65	EOY 2016 Wages	5,396,454.49	1,194,023.48	6,590,477.97	31,521,108.62			
ATB	195,544.28	193,531.99	177,752.64	566,828.90	ATB	33,054.26	33,054.26	599,883.17	ATB	107,929.09	23,878.66	131,807.75	731,690.92			
Steps	40,984.59	32,591.31	35,537.97	109,113.87	Steps	12,856.00	12,856.00	121,969.87	Steps	27,329.33	1,212.20	23,541.53	145,511.39			
PPP	110,140.00	-	-	110,140.00	PPP	16,360.00	16,360.00	126,500.00	PPP	59,850.00	-	59,850.00	186,350.00			
Overtime	137,800.00	331,000.00	576,400.00	1,045,200.00	Overtime	30,906.00	30,906.00	1,076,106.00	Overtime	105,971.00	91,400.00	197,371.00	1,273,477.00			
Holiday/Paramedic	-	529,200.00	250,300.00	779,500.00	Holiday/Paramedic	-	-	779,500.00	Holiday/Paramedic	-	-	-	779,500.00			
2017 Wages	10,261,682.77	8,123,632.28	7,503,385.21	25,888,700.26	2017 Wages	1,745,889.43	1,745,889.43	27,634,589.68	2017 Wages	5,692,533.91	1,310,514.34	7,003,048.25	34,637,637.93			
FICA	636,224.33	-	485,209.88	1,101,434.21	FICA	108,245.14	108,245.14	1,209,679.36	FICA	352,937.10	81,251.89	434,188.99	1,643,868.35			
Medicare	148,794.40	117,792.67	108,799.09	375,386.15	Medicare	25,315.40	25,315.40	400,701.55	Medicare	82,541.74	19,002.46	101,544.20	502,245.75			
WRS	697,794.43	1,226,668.47	810,365.60	2,734,828.50	WRS	118,720.48	118,720.48	2,853,548.99	WRS	387,092.31	89,114.98	476,207.28	3,329,756.27			
<b>Total Wages &amp; Benefits</b>	<b>11,744,495.93</b>	<b>9,468,093.42</b>	<b>8,887,759.78</b>	<b>30,100,349.13</b>	<b>Total Wages &amp; Benefits</b>	<b>1,998,170.45</b>	<b>1,998,170.45</b>	<b>32,098,519.58</b>	<b>Total Wages &amp; Benefits</b>	<b>6,515,105.06</b>	<b>1,499,883.66</b>	<b>8,014,988.72</b>	<b>40,113,508.30</b>			
2018 General Fund					2018 General Fund Supported			2018 Total General Fund & General Fund Supported			2018 Other Non General Fund Supported			2018 Total Other Non General Fund Supported		2018 Grand Totals
Non Reps <sup>5</sup>	Fire <sup>6</sup>	Police <sup>7</sup>	2018 Total General Fund		Non Reps	Total General Fund Supported	2018 Total General Fund & General Fund Supported		Non Reps	Transit <sup>8</sup>	2018 Total Other Non General Fund Supported		2018 Grand Totals			
EOY 2017 Wages	10,104,951.89	7,286,272.76	6,624,777.12	24,016,001.77	EOY 2017 Wages	1,708,872.11	1,708,872.11	25,724,873.88	EOY 2017 Wages	5,585,108.98	1,264,068.52	6,849,177.50	32,574,051.38			
ATB	257,851.78	182,155.54	165,630.89	605,638.20	ATB	37,504.22	37,504.22	643,142.42	ATB	139,627.72	31,601.71	171,229.44	179,147.92			
Steps	54,122.52	34,658.65	46,642.63	135,423.80	Steps	14,525.35	14,525.35	149,949.15	Steps	27,269.15	1,929.62	29,198.77	175,000.00			
PPP	102,900.00	-	-	102,900.00	PPP	18,500.00	18,500.00	121,400.00	PPP	53,600.00	-	53,600.00	1,301,535.28			
Overtime	141,245.00	339,275.00	590,810.00	1,071,330.00	Overtime	27,900.00	27,900.00	1,099,230.00	Overtime	108,620.28	93,685.00	202,305.28	798,987.50			
Holiday/Paramedic	-	542,430.00	256,557.50	798,987.50	Holiday/Paramedic	-	-	798,987.50	Holiday/Paramedic	-	-	-	7,305,510.99			
2018 Wages	10,661,071.18	8,384,791.95	7,684,418.13	26,730,281.26	2018 Wages	1,807,301.68	1,807,301.68	28,537,582.94	2018 Wages	5,914,226.13	1,391,284.86	7,305,510.99	35,843,093.93			
FICA	660,986.41	-	476,433.92	1,137,420.34	FICA	112,052.70	112,052.70	1,249,473.04	FICA	366,682.02	86,259.66	452,941.68	1,702,414.72			
Medicare	154,585.53	121,579.48	111,424.06	387,589.08	Medicare	26,205.87	26,205.87	413,794.95	Medicare	85,756.28	20,173.63	105,929.91	519,724.86			
WRS	714,291.77	1,268,619.02	839,906.90	2,822,817.69	WRS	121,089.21	121,089.21	2,943,906.91	WRS	396,253.15	93,216.09	489,469.24	3,433,376.14			
<b>Total Wages &amp; Benefits</b>	<b>12,190,934.89</b>	<b>9,774,990.46</b>	<b>9,112,183.02</b>	<b>31,078,108.37</b>	<b>Total Wages &amp; Benefits</b>	<b>2,066,649.47</b>	<b>2,066,649.47</b>	<b>33,144,757.84</b>	<b>Total Wages &amp; Benefits</b>	<b>6,762,917.58</b>	<b>1,590,994.23</b>	<b>8,353,911.81</b>	<b>41,498,609.66</b>			
Difference	446,438.97	306,897.04	224,423.24	977,759.24	Difference	68,479.02	68,479.02	1,046,238.26	Difference	247,812.52	91,050.57	338,863.09	1,385,101.36			
% Change	3.80%	3.24%	2.53%	3.25%	% Change	3.43%	3.43%	3.26%	% Change	3.80%	6.07%	4.23%	3.45%			

<sup>1</sup> Non Rep 2017 ATB = 2%

<sup>2</sup> Fire 2017 ATB = 2.75%

<sup>3</sup> Police 2017 ATB = 2.75%

<sup>4</sup> Transit 2017 = 2%

<sup>5</sup> Non Rep 2018 ATB = 2.5%

<sup>6</sup> Fire 2018 ATB = 2.5%

<sup>7</sup> Police 2018 ATB = 2.5%

<sup>8</sup> Transit 2018 ATB = 2.5%

<sup>9</sup> OT & Holiday based on previous year budget amount

WRS Rates for Non Rep 2017 = 6.8%

WRS Rates for Fire 2017 = 15.1%

WRS Rates for Police 2017 = 10.8%

WRS Rates for Non Rep 2018 = 6.7%

WRS Rates for Fire 2018 = 15.13%

WRS Rates for Police 2018 = 10.93%

\*\* All calculations are impacted by the following variables:

Employee vacancies, staffing turnover (replacing tenure employee with entry step employee)

Carlson & Dettman comp class study, department restructures and contracted services in lieu of labor.

2016 General Fund	Non Reps	Fire	Police	Total General Fund	General Fund Supported	Non Reps	Total General Fund Supported	Total General Fund & General Fund Supported	Other Non General Fund Supported	Non Reps	Transit	Total Other Non General Fund Supported	Grand Totals
Health and Dental Insurance	2,279,700.00	1,744,400.00	1,904,900.00	5,929,000.00		907,000.00	907,000.00	6,836,000.00		1,677,571.00	486,200.00	2,163,771.00	8,999,871.00
<b>2017</b>													
Health and Dental Insurance	2,525,316.52	1,617,732.24	1,264,403.44	5,407,452.20		441,628.07	441,628.07	5,849,080.27		1,364,165.06	375,967.92	1,740,132.98	7,589,213.25
<b>2018 (Estimated 07.17.17)</b>													
Health and Dental Insurance	2,728,302.11	1,747,150.82	1,481,838.06	5,957,290.99		468,735.91	468,735.91	6,426,026.90		1,462,743.54	404,447.89	1,867,191.43	8,293,218.33
Difference	202,985.59	129,418.58	217,434.62	549,838.79		27,107.84	27,107.84	576,946.63		98,578.48	28,479.97	127,058.45	704,005.08

\*\* Represented groups are not eligible to participate in the Dental plan

**2017 General Fund Estimated Payouts:**

Police	231,800.00
Fire & Ambulance	128,600.00
Parks	13,900.00
	<u>374,300.00</u>

**2018 General Fund Estimated Payouts:**

Police	112,000.00
Fire & Ambulance	196,600.00
	26,100.00
	<u>334,700.00</u>

Change in Funding 39,600.00

**DEBT Projection**  
**Debt Analysis**  
Updated 6/29/2017

**General Obligation Debt**

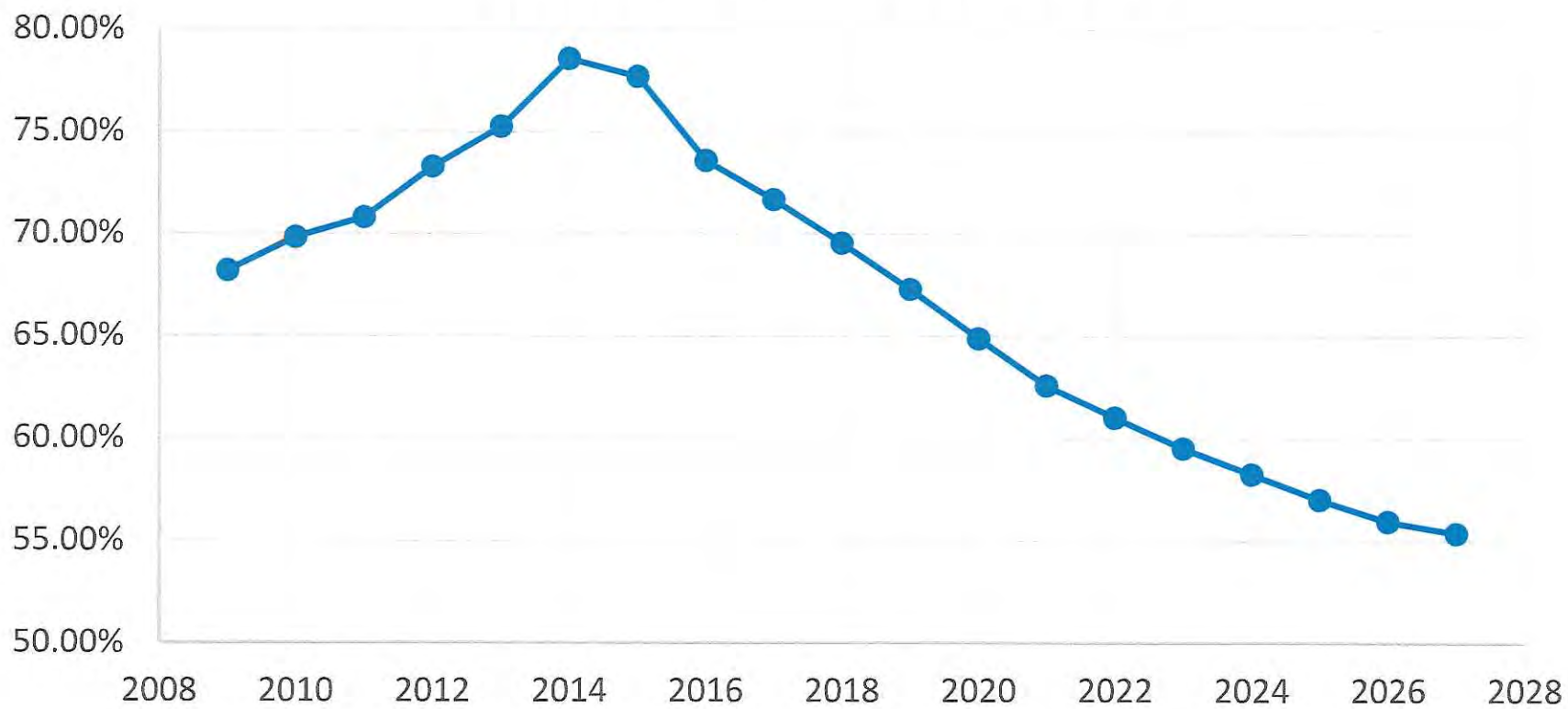
**EXHIBIT A**

<u>Year</u>	<u>Existing Debt</u>	<u>Future Debt</u>	<u>Debt Principal Retired</u>	<u>Debt Principal Taken On</u>	<u>Net Balance as of 12/31</u>	<u>Increase from Previous Year</u>	Equalized Value	Debt Limit	Percentage of Debt Limit Used
2009	\$11,827,948		\$11,827,948	\$21,800,396	\$129,657,253		\$3,801,817,900	\$190,090,895	68.21%
2010	\$32,290,444		\$32,290,444	\$34,586,068	\$131,952,877	\$2,295,624	\$3,779,437,800	\$188,971,890	69.83%
2011	\$11,181,016		\$11,181,016	\$12,860,000	\$133,631,861	\$1,678,984	\$3,776,085,900	\$188,804,295	70.78%
2012	\$11,912,605		\$11,912,605	\$16,140,000	\$137,859,256	\$4,227,395	\$3,762,601,100	\$188,130,055	73.28%
2013	\$12,518,429		\$12,518,429	\$16,054,100	\$141,394,927	\$3,535,671	\$3,759,269,500	\$187,963,475	75.22%
2014	\$21,469,770		\$21,469,770	\$27,303,802	\$147,228,959	\$5,834,032	\$3,748,827,600	\$187,441,380	78.55%
2015	\$26,028,424		\$26,028,424	\$24,210,000	\$145,410,535	(\$1,818,424)	\$3,743,645,000	\$187,182,250	77.68%
2016	\$35,455,510		\$36,635,510	\$30,101,300	\$138,876,325	(\$6,534,210)	\$3,776,225,300	\$188,811,265	73.55%
2017	\$14,846,403		\$14,846,403	\$11,270,000	\$135,299,922	(\$3,576,403)	\$3,776,225,300 *	\$188,811,265	71.66%
2018	\$15,426,315		\$15,426,315 **	\$11,400,000	\$131,273,607	(\$4,026,315)	\$3,776,225,300 *	\$188,811,265	69.53%
2019	\$15,149,035	\$495,000	\$15,644,035 **	\$11,400,000	\$127,029,571	(\$4,244,035)	\$3,776,225,300 *	\$188,811,265	67.28%
2020	\$14,732,136	\$1,250,000	\$15,982,136 **	\$11,400,000	\$122,447,436	(\$4,582,136)	\$3,776,225,300 *	\$188,811,265	64.85%
2021	\$13,666,514	\$2,040,000	\$15,706,514 **	\$11,400,000	\$118,140,922	(\$4,306,514)	\$3,776,225,300 *	\$188,811,265	62.57%
2022	\$11,516,391	\$2,870,000	\$14,386,391 **	\$11,400,000	\$115,154,531	(\$2,986,391)	\$3,776,225,300 *	\$188,811,265	60.99%
2023	\$10,477,340	\$3,740,000	\$14,217,340 **	\$11,400,000	\$112,337,191	(\$2,817,340)	\$3,776,225,300 *	\$188,811,265	59.50%
2024	\$9,134,082	\$4,660,000	\$13,794,082 **	\$11,400,000	\$109,943,109	(\$2,394,082)	\$3,776,225,300 *	\$188,811,265	58.23%
2025	\$8,112,960	\$5,620,000	\$13,732,960 **	\$11,400,000	\$107,610,149	(\$2,332,960)	\$3,776,225,300 *	\$188,811,265	56.99%
2026	\$6,780,149	\$6,630,000	\$13,410,149 **	\$11,400,000	\$105,600,000	(\$2,010,149)	\$3,776,225,300 *	\$188,811,265	55.93%
2027	\$5,550,000	\$6,910,000	\$12,460,000 **	\$11,400,000	\$104,540,000	(\$1,060,000)	\$3,776,225,300 *	\$188,811,265	55.37%

\* Assumes no future increases in Equalized Value over current January 1, 2016 actual.

\*\* Includes future principal payments on additional debt issued in 2018 and beyond assuming a 5.0% interest rate and level payments with 20 year amortization.

## Percentage of Debt Limit Used





Arbeitsblätter

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