

# 2020 Budget Workshop #1

July 31, 2019

Room 404

5:00 pm – 7:00 pm



# 2020 Budget Workshop #1

## July 31, 2019

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**2020 BUDGET PROCESS**  
**COUNCIL / STAFF WORKSHOP #1**  
**July 31, 2019, 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
  - C. History of Personnel to Non-Personnel Costs
  
- 2. 2020 Personnel Assumptions**
  - A. Estimated cost of ATB for personnel (2.5%)
  - B. Estimated cost for Health Insurance (Anticipated 3.8% increase) and Dental Insurance (Anticipated 3% increase)
  - C. Projected retiree payouts for the General Fund will be budgeted in unclassified
  
- 3. Debt**
  - A. Current Status/Projections
  - B. Impact of borrowing more notes verses bonds, and the anticipated impact in 2020 Budget
  - C. Continued discussion on funding options for special assessments
  
- 4. Assumptions given to Departments**
  - A. Wages
    - i. New Positions, will be requested through the enhancement form, these will not be included in the base budget
    - ii. No assumptions from the staffing analysis will be included in the base budget
  - B. Benefits
  - C. Utilities and Fuel
  - D. 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.
  
- 5. 2020 Levy – Direction from Common Council**
  - A. Funding Base Budget Assumptions
  - B. Council Direction of Levy
  
- 6. Workshop #2 – August 21, 2019 5 p.m.**
  - A. Tentative Topics include:
    - i. 2018 Audit presentation
    - ii. 2020 Financial Model Revenues/Expenses
    - iii. TIF Summary Worksheet
    - iv. Fund Balance update
    - v. 2019 Six-Month (January – June) Revenue/Expense Statements
    - vi. Five Year Historical Numbers – Oshkosh rankings

# City of Oshkosh 2019 Budget Preparation Calendar

## JANUARY

S	M	T	W	T	F	S
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6	7	8	9	10	11	12
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## FEBRUARY

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## MARCH

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## Items To Be Completed in 2019

### June

17 - 28 Internal Meetings on 2019 - 2022 CIP

### July

9, 16 Budget Training Sessions  
City Manager to establish preliminary budget assumptions - Estimate Personnel Costs (2019 Estimates/2020 Projections)

31 Council Workshop #1 - 2020 Budget Kick-Off

29 Budgets emailed to Departments

29 - 31 Departments working on Preliminary Budget

29 - 31 Departments to Establish Performance Measures for 2020

### August

1 - 16 Depts. Work on 2020 Budgets - Email Excel files to Finance  
19 Departments enter budgets in Munis

21 Council Workshop #2 - 2018 Audit Report / 2019 6-Month Financials / 2020 Early Projections / Direction on Priorities - from Council

21-30 Finance Compiles Preliminary Budget document

### September

TBD CIP Review with Plan Commission  
9 - 20 Review of Preliminary Budgets - Internal Meetings - Department Heads/City Manager/Finance Director

13 - Local Revenues Estimated

18 - Council Workshop #3 - CIP

23 - 27 Budget Refinement / Revisions

30 Finance Provides Draft of Preliminary Budget to City Manager

### October

1 - 10 Receive State Revenue Information/Finalize Draft

11 Preliminary Budget Delivered To Council

12 Budget Publication in the newspaper

28 Council Workshop #4 - Budget & CIP Review

29 Council Workshop #5 - Budget & CIP Review

### November

1 2020 Budget/CIP Amendment(s) Draft I

6 Budget Hearing at 5 PM - Council Workshop #6 - PW CIP/Budget

8 2020 Budget/CIP Amendment(s) Draft II

12 Approval of 2020 Budget and 2020-2024 CIP

**\*Above dates for budget activities are tentative at this time. Any substantial variations will be identified as soon as they are known.**

## JULY

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## AUGUST

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## DECEMBER

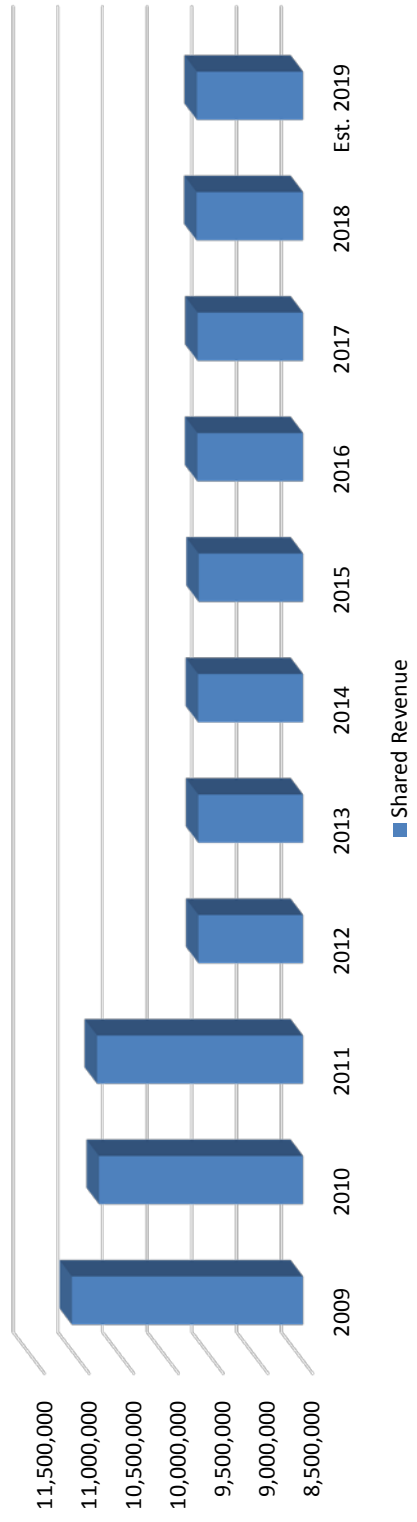
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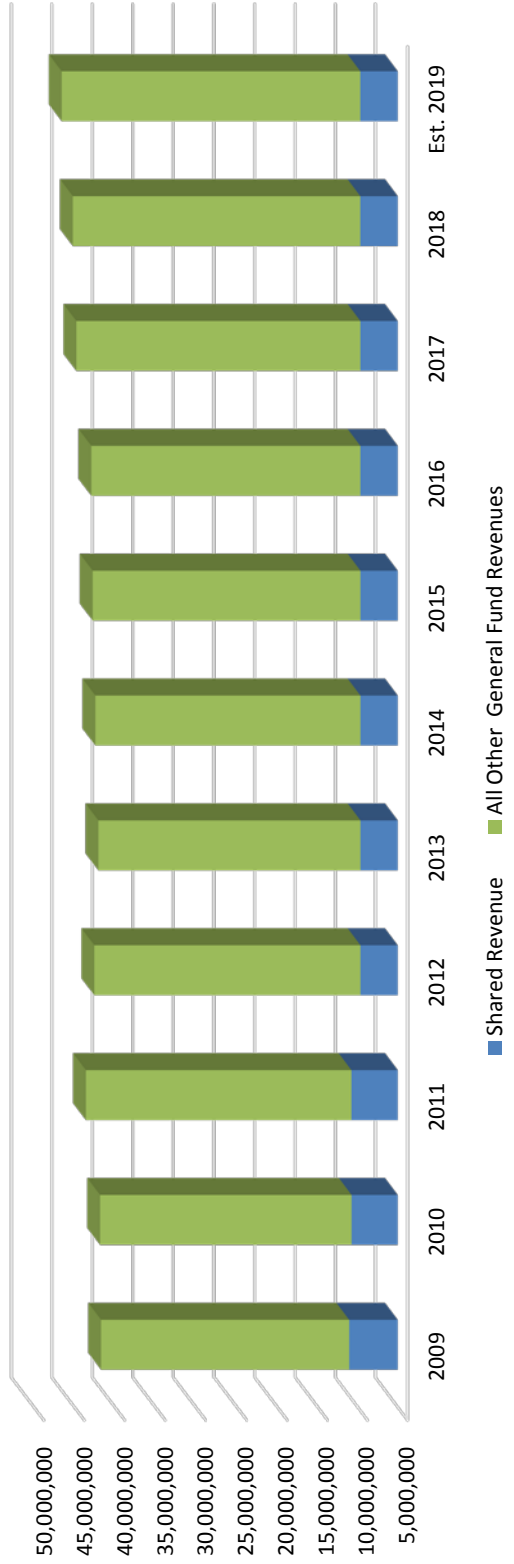
**Shared Revenue and Total General Fund Revenues**

Year	Shared Revenue	% Increase/ (Decrease) from prior year	All Other General Fund Revenues	Total General Fund Revenues	% of Shared Revenues of Total General Fund Revenues	% of Other Revenues of Total General Fund Revenues
2009	\$ 11,085,639.74	0.00%	\$30,625,742.26	\$41,711,382.00	26.58%	73.42%
2010	10,782,701.77	-2.73%	31,051,425.23	41,834,127.00	25.77%	74.23%
2011	10,804,563.95	0.20%	32,787,157.05	43,591,721.00	24.79%	75.21%
2012	9,670,727.27	-10.49%	32,878,124.73	42,548,852.00	22.73%	77.27%
2013	9,671,889.49	0.01%	32,375,128.51	42,047,018.00	23.00%	77.00%
2014	9,674,647.19	0.03%	32,746,883.81	42,421,531.00	22.81%	77.19%
2015	9,667,193.62	-0.08%	33,077,093.38	42,744,287.00	22.62%	77.38%
2016	9,682,879.33	0.16%	33,234,314.67	42,915,015.00	22.56%	77.44%
2017	9,680,007.00	-0.03%	35,087,097.00	44,767,104.00	21.62%	78.38%
2018	9,691,023.00	0.11%	35,510,395.00	45,201,418.00	21.44%	78.56%
Est. 2019	9,687,776.00	-0.03%	36,888,924.00	46,576,700.00	20.80%	79.20%
<b>Cumulative Change</b>	<b>-\$1,393,719.54</b>		<b>\$7,489,943.54</b>	<b>\$6,099,224.00</b>		

### Historical Perspective of Shared Revenue



### Historical Perspective of Shared Revenue compared to Other General Fund Revenues

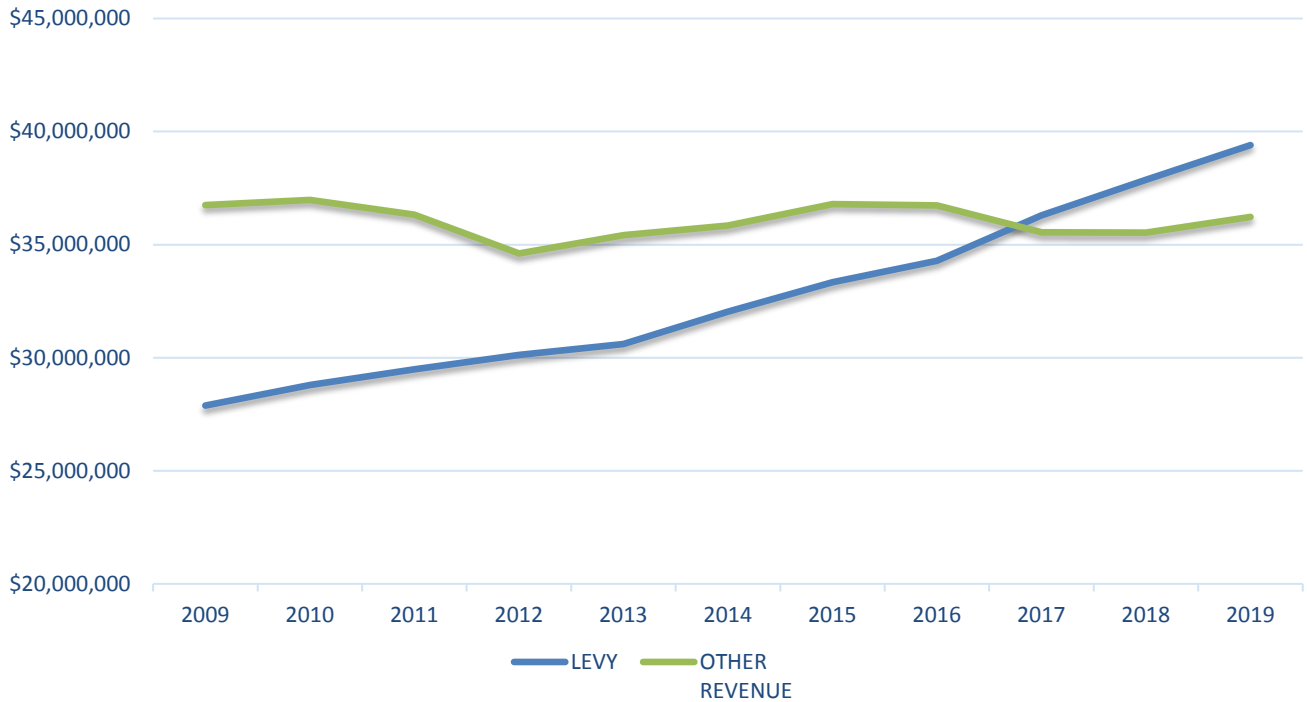




## LEVY SUPPORTED REVENUE HISTORY

BUDGET YEAR	LEVY	LEVY \$ CHANGE	LEVY % CHANGE	OTHER REVENUE	TOTAL REVENUE	TOTAL \$ CHANGE	TOTAL % CHANGE
2009	\$27,885,268	\$1,279,597	4.81%	\$36,743,194	\$64,628,462	\$1,908,990	3.04%
2010	28,786,800	901,532	3.23%	36,977,200	65,764,000	1,135,538	1.76%
2011	29,488,165	701,365	2.44%	36,318,800	65,806,965	42,965	0.07%
2012	30,118,300	630,135	2.14%	34,611,100	64,729,400	-1,077,565	-1.64%
2013	30,604,908	486,608	1.62%	35,422,200	66,027,108	1,297,708	2.00%
2014	32,031,000	1,426,092	4.66%	35,840,800	67,871,800	1,844,692	2.79%
2015	33,334,300	1,303,300	4.07%	36,787,200	70,121,500	2,249,700	3.31%
2016	34,286,700	952,400	2.86%	36,733,500	71,020,200	898,700	1.28%
2017	36,297,700	2,011,000	5.87%	35,540,500	71,838,200	818,000	1.15%
2018	37,861,700	1,564,000	4.31%	35,528,600	73,390,300	1,552,100	2.16%
2019	39,401,600	1,539,900	4.07%	36,225,800	75,627,400	2,237,100	3.05%

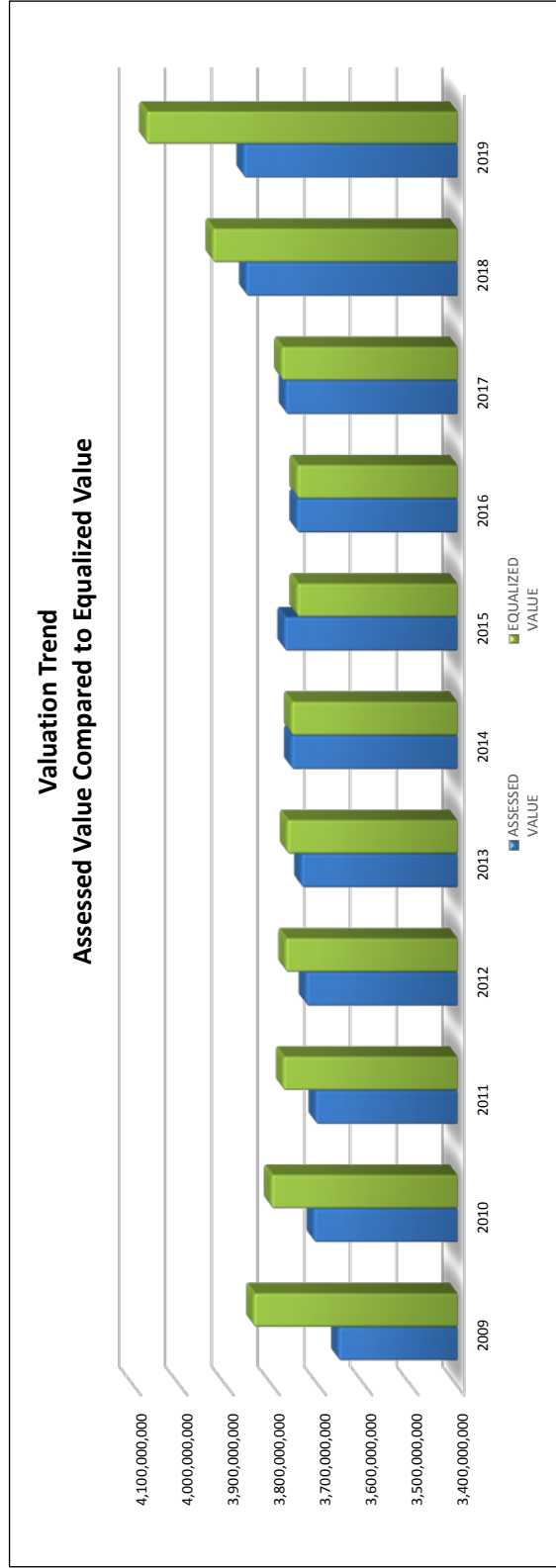
### Revenue Trends



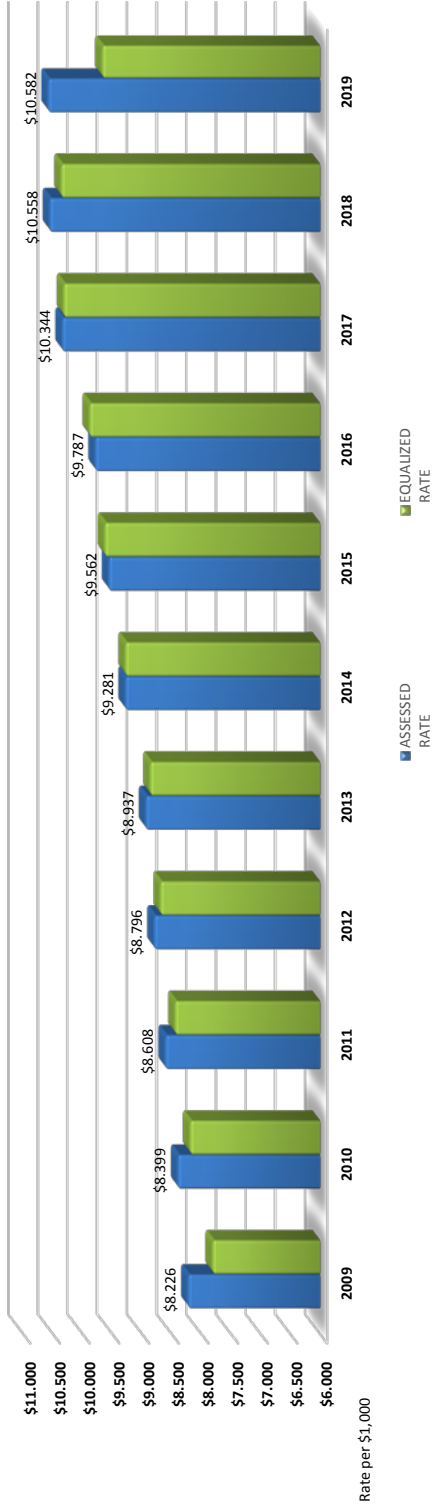


## TAX LEVY AND VALUATION HISTORY

BUDGET YEAR	LEVY	CHANGE \$ INC / (DEC)	CHANGE % INC / (DEC)	ASSESSED VALUE	CHANGE \$ INC / (DEC)	CHANGE % INC / (DEC)	ASSESSED RATE	CHANGE INC / (DEC)	% INC / (DEC)	EQUALIZED VALUE	CHANGE \$ INC / (DEC)	CHANGE % INC / (DEC)	EQUALIZED RATE	CHANGE INC / (DEC)	% INC / (DEC)	
2009	27,885,268	1,279,597	4.81%	3,658,905,250	87,396,050	2.45%	\$ 8.226	0.246	3.08%	3,842,216,403	(38,488,298)	-1.00%	\$ 7.814	0.158	2.061%	
2010	28,786,800	901,532	3.23%	3,712,040,700	53,135,450	1.45%	\$ 8.399	0.173	2.10%	3,803,728,105	(25,510,372)	-0.67%	\$ 8.191	0.378	4.832%	
2011	29,488,165	701,365	2.44%	3,708,134,000	(3,906,700)	-0.11%	\$ 8.608	0.209	2.49%	3,778,217,733	(5,305,988)	-0.14%	\$ 8.692	0.247	2.925%	
2012	30,118,300	630,135	2.14%	3,728,910,600	20,776,600	0.56%	\$ 8.796	0.188	2.18%	3,772,911,745	(3,292,677)	-0.09%	\$ 8.864	0.172	1.974%	
2013	30,604,908	486,608	1.62%	3,738,959,600	10,049,000	0.27%	\$ 8.937	0.141	1.60%	3,769,619,068	(8,746,768)	-0.23%	\$ 9.281	0.417	4.704%	
2014	32,031,000	1,426,092	4.66%	3,760,872,300	21,912,700	0.59%	\$ 9.281	0.344	3.85%	3,760,872,300	(12,271,181)	-0.33%	\$ 9.629	0.348	3.755%	
2015	33,334,300	1,303,300	4.07%	3,775,245,100	14,372,800	0.38%	\$ 9.562	0.281	3.03%	3,748,601,119	(226,072)	-0.01%	\$ 9.884	0.255	2.646%	
2016	34,286,700	952,400	2.86%	3,748,747,500	(26,497,600)	-0.70%	\$ 9.787	0.225	2.35%	3,748,375,047	33,266,628	0.89%	\$ 10.319	0.690	7.164%	
2017	36,297,700	2,963,400	8.89%	3,772,639,900	23,892,400	0.64%	\$ 10.344	0.557	5.69%	3,781,641,675	148,764,182	3.93%	\$ 10.361	0.041	0.400%	
2018	37,861,700	1,564,000	4.31%	3,858,285,700	85,645,800	2.27%	\$ 10.558	0.214	2.07%	3,930,405,857	143,276,743	3.65%	\$ 9.672	(0.688)	-6.645%	
2019	39,401,600	1,539,900	4.07%	3,863,585,700	5,300,000	0.14%	\$ 10.582	0.024	0.23%	4,073,682,600						



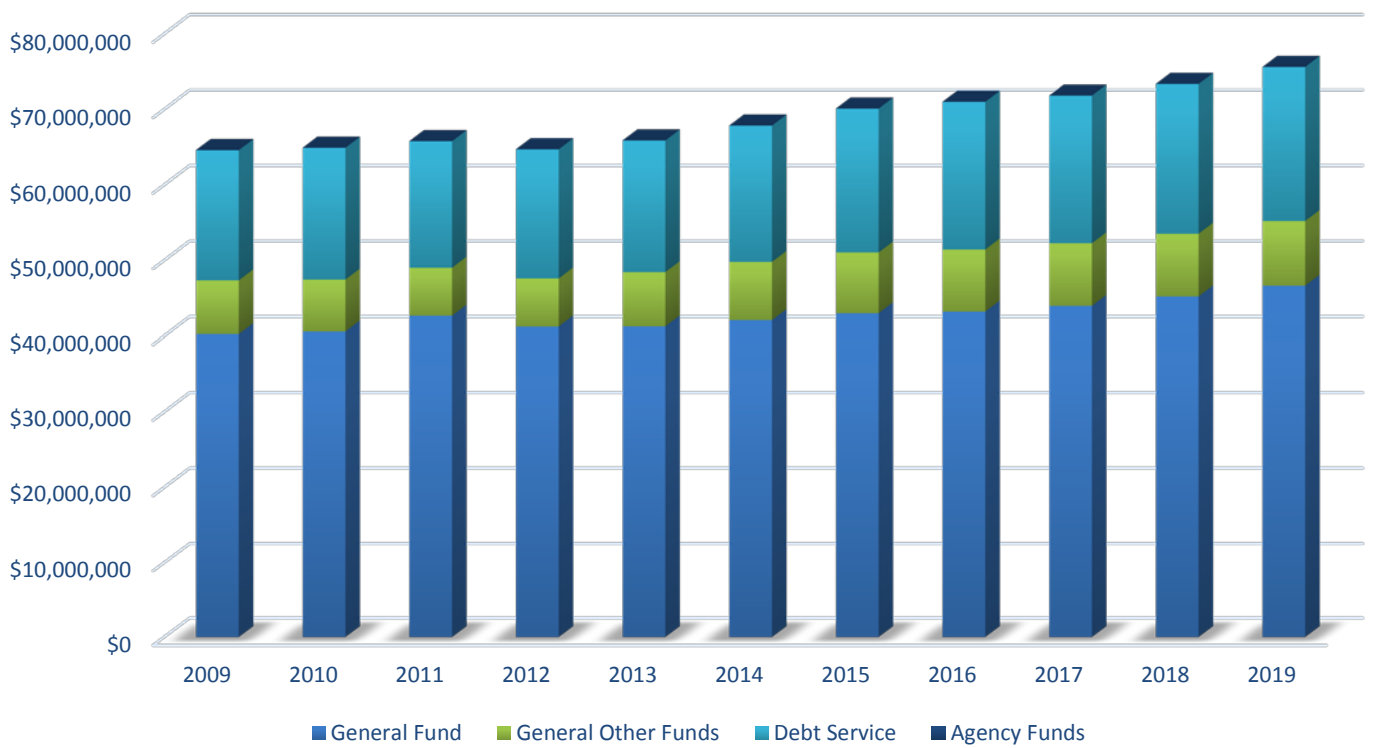
### Tax Levy Trend Assessed Rate Compared to Equalized Rate



## BUDGETED EXPENDITURE HISTORY

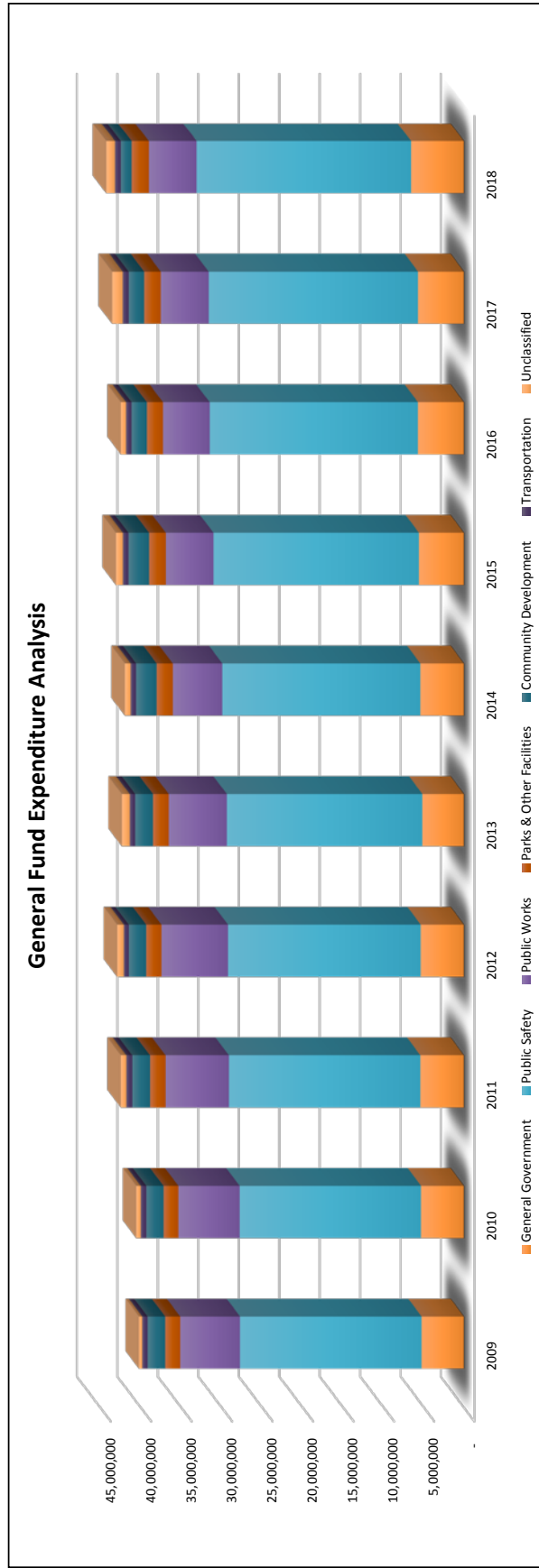
BUDGET YEAR	General Fund	Other Funds	Debt Service	Agency Funds	EXPENDITURE AMOUNT	CHANGE \$ INC / (DEC)	% INC / (DEC)
2009	\$40,243,166	\$7,105,137	\$17,242,800	\$33,783	\$64,628,462	\$ 1,908,990	3.04%
2010	40,585,805	6,866,500	17,458,239	22,400	65,764,000	1,135,538	1.76%
2011	42,673,600	6,350,600	16,762,400	20,365	65,806,965	42,965	0.07%
2012	41,246,800	6,354,000	17,108,200	20,400	64,729,400	(1,077,565)	-1.64%
2013	41,268,600	7,172,100	17,435,200	20,400	65,896,300	1,166,900	1.80%
2014	42,094,000	7,703,100	18,054,300	20,400	67,871,800	1,975,500	3.00%
2015	43,003,100	8,044,300	19,053,700	20,400	70,121,500	2,249,700	3.31%
2016	43,217,800	8,219,000	19,565,700	17,700	71,020,200	898,700	1.28%
2017	43,977,900	8,286,100	19,555,800	18,400	71,838,200	1,716,700	2.45%
2018	45,222,600	8,301,000	19,848,500	18,200	73,390,300	1,552,100	2.16%
2019	46,650,700	8,568,000	20,408,700	0	75,627,400	2,237,100	3.05%

## BUDGETED EXPENDITURE HISTORY

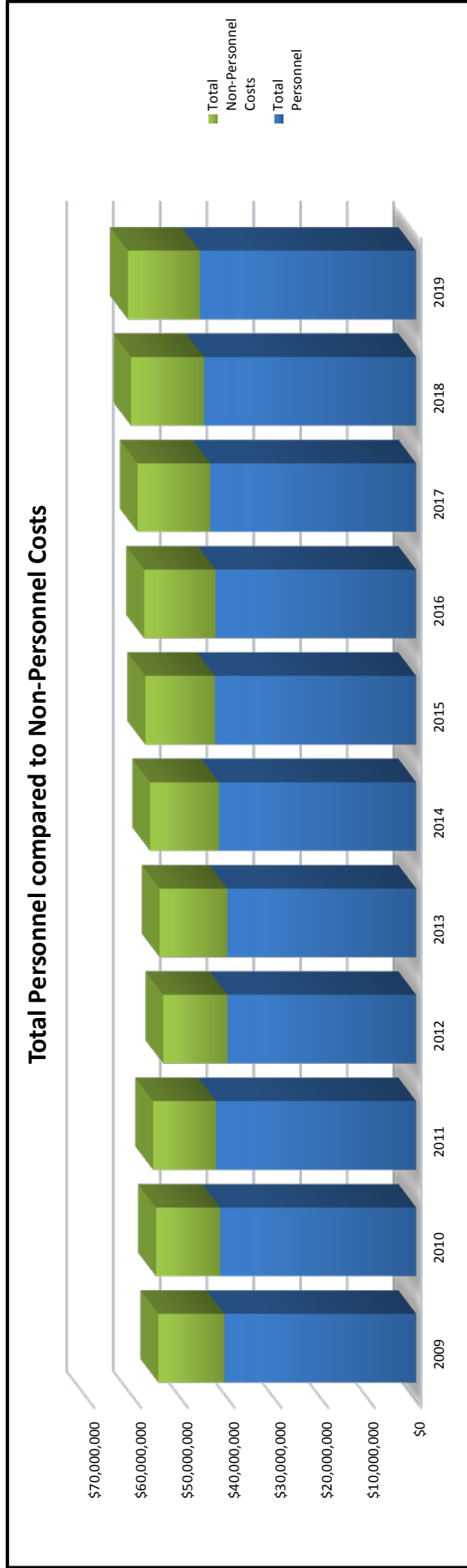


## General Fund Expenditure Analysis

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Cummulative change	Annual Growth Rate Avg.
<b>Actual Expenditures</b>												
General Government	5,336,950	5,398,487	5,492,848	5,449,110	5,230,544	5,496,048	5,664,785	5,786,950	5,780,529	6,646,347	\$ 796,786.00	1.29%
Public Safety	22,429,342	22,416,144	23,651,891	23,804,666	24,163,320	24,457,788	25,388,812	25,736,807	25,869,004	26,485,539	\$ 4,526,855.00	1.89%
Public Works	7,400,465	7,566,282	7,827,714	8,218,258	7,183,052	6,133,067	5,881,398	5,758,707	5,909,088	5,908,735	\$ (1,470,840.00)	-2.20%
Parks & Other Facilities	1,841,431	1,839,702	1,928,477	1,890,720	1,954,174	1,981,406	2,077,703	2,000,798	2,058,140	2,129,249	\$ 427,743.00	2.27%
Community Development	2,184,232	2,127,820	2,193,942	2,159,505	2,196,651	2,537,313	2,543,236	1,889,382	1,921,458	1,325,869	\$ (298,785.00)	-2.01%
Transportation	661,954	685,570	728,497	599,977	677,678	678,095	692,915	677,920	723,738	719,561	\$ 90,268.00	1.35%
Unclassified	388,792	551,800	675,086	818,868	963,016	706,280	845,035	643,403	1,306,785	1,083,246	\$ 407,528.00	4.83%
<b>Total Expenditures</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>43,568,742</b>	<b>44,298,546</b>	<b>\$ 4,479,555.00</b>	<b>0.90%</b>



History of Budgeted Personnel to Non-Personnel Costs													
Budget Year	Direct Labor	Indirect Labor	Total Personnel	Contractual Services	Utilities	Fixed Charges	Materials and Supplies	Capital Outlay	Total Non-Personnel Costs	Totals	Change \$	Change %	% Personnel / Total
2009	\$28,294,004	\$12,839,904	\$41,133,908	\$6,399,509	\$2,478,467	\$850,198	\$3,647,436	\$731,465	\$14,107,075	\$55,240,983	\$2,166,715	4.08%	74%
2010	28,466,200	13,571,800	42,038,000	6,326,100	2,384,000	743,900	3,439,000	823,400	13,716,400	55,754,400	513,417	0.93%	75%
2011	29,245,000	13,661,000	42,906,000	6,135,800	2,269,400	826,700	3,404,000	807,600	13,443,500	56,349,500	595,100	1.07%	76%
2012	29,053,900	11,392,200	40,446,100	6,135,400	2,265,000	792,900	3,645,100	923,100	13,761,500	54,207,600	(2,141,900)	-3.80%	75%
2013	29,157,100	11,321,600	40,478,700	6,028,000	2,215,100	869,700	3,610,600	1,752,300	14,475,700	54,954,400	746,800	1.38%	74%
2014	29,883,400	12,388,500	42,271,900	6,467,100	2,243,300	799,100	3,637,600	1,573,300	14,720,400	56,992,300	2,037,900	3.71%	74%
2015	30,513,500	12,633,500	43,147,000	6,540,800	2,311,400	769,000	3,906,900	1,350,700	14,878,800	58,025,800	1,033,500	1.81%	74%
2016	30,888,400	12,095,600	42,984,000	6,768,600	2,389,100	826,800	3,892,700	1,436,500	15,313,700	58,297,700	271,900	0.47%	74%
2017	31,387,300	12,738,000	44,125,300	6,903,200	2,282,200	756,900	3,776,800	1,825,500	15,544,600	59,669,900	1,372,200	2.35%	74%
2018	33,019,200	12,429,600	45,448,800	6,876,200	2,237,200	957,400	3,873,500	1,683,800	15,628,100	61,076,900	1,407,000	2.36%	74%
2019	33,681,900	12,679,900	46,361,800	6,892,100	2,264,700	1,030,600	3,812,000	1,374,200	15,373,600	61,735,400	658,500	1.08%	75%



# 2020 WAGE, BENEFITS, HEALTH, AND DENTAL INSURANCE SUMMARY

## Wage and Benefit Summary

2019 Wages & Benefits	2019 Total General Fund & General Fund Supported	2019 Other Non General Fund Supported Budget (Utilities, Inspections)	Grand Totals
2019 Wages	30,255,916	7,322,200	37,578,116
FICA	1,731,474	546,700	2,278,174
WRS	3,147,349	484,405	3,631,754
ICI & Life	61,783	20,800	82,583
<b>Total Wages &amp; Benefits</b>	<b>35,196,522</b>	<b>8,374,105</b>	<b>43,570,627</b>

2020 Wages & Benefits	2020 Total General Fund & General Fund Supported	2020 Other Non General Fund Supported Budget (Utilities, Inspections)	Grand Totals
2020 Wages	31,914,443	7,593,504	39,507,947
FICA	1,793,766	560,638	2,354,404
WRS	3,448,404	509,710	3,958,114
ICI & Life	129,883	40,469	170,352
<b>Total Wages &amp; Benefits</b>	<b>37,286,496</b>	<b>8,704,321</b>	<b>45,990,817</b>

Difference	2,089,974	330,216	2,420,190
% Increase Wages & Wage Benefits	5.94%	3.94%	5.55%

## Health & Dental Insurance Summary

2019 Health & Dental Insurance	Total General Fund & General Fund Supported	2019 Total Other Non General Fund Supported	Grand Totals
Health Insurance	5,578,300	1,662,413	7,240,713
Dental insurance	362,500	107,900	470,400
<b>Total Health/Dental</b>	<b>5,940,800</b>	<b>1,770,313</b>	<b>7,711,113</b>

2020 Health & Dental Insurance	Total General Fund & General Fund Supported	2020 Total Other Non General Fund Supported	Grand Totals
Health Insurance 3.8% increase	5,771,179	1,701,576	7,472,755
Dental Insurance 3% increase	334,896	99,438	434,334
<b>Total Health/Dental</b>	<b>6,106,075</b>	<b>1,801,014</b>	<b>7,907,089</b>

Difference	165,275	30,701	195,976
% Increase Health/Dental	2.78%	2.54%	2.54%

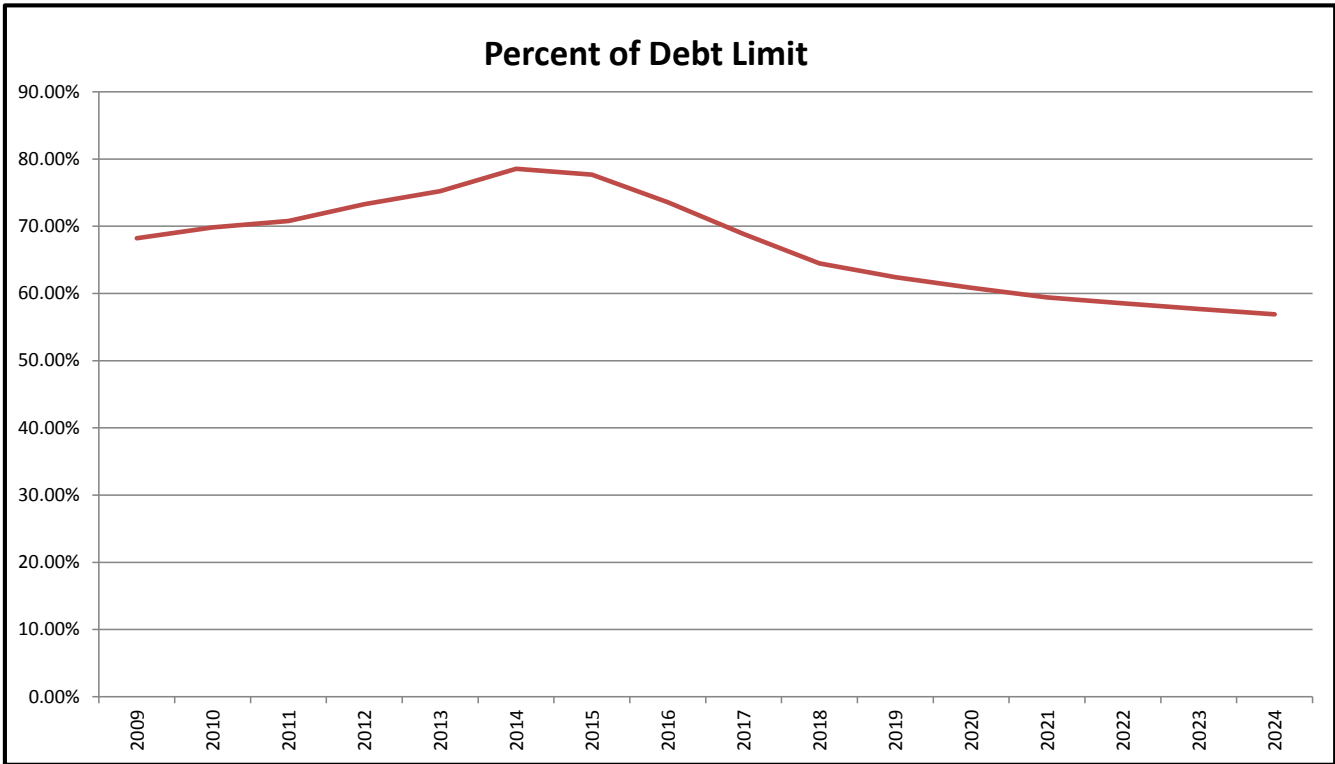
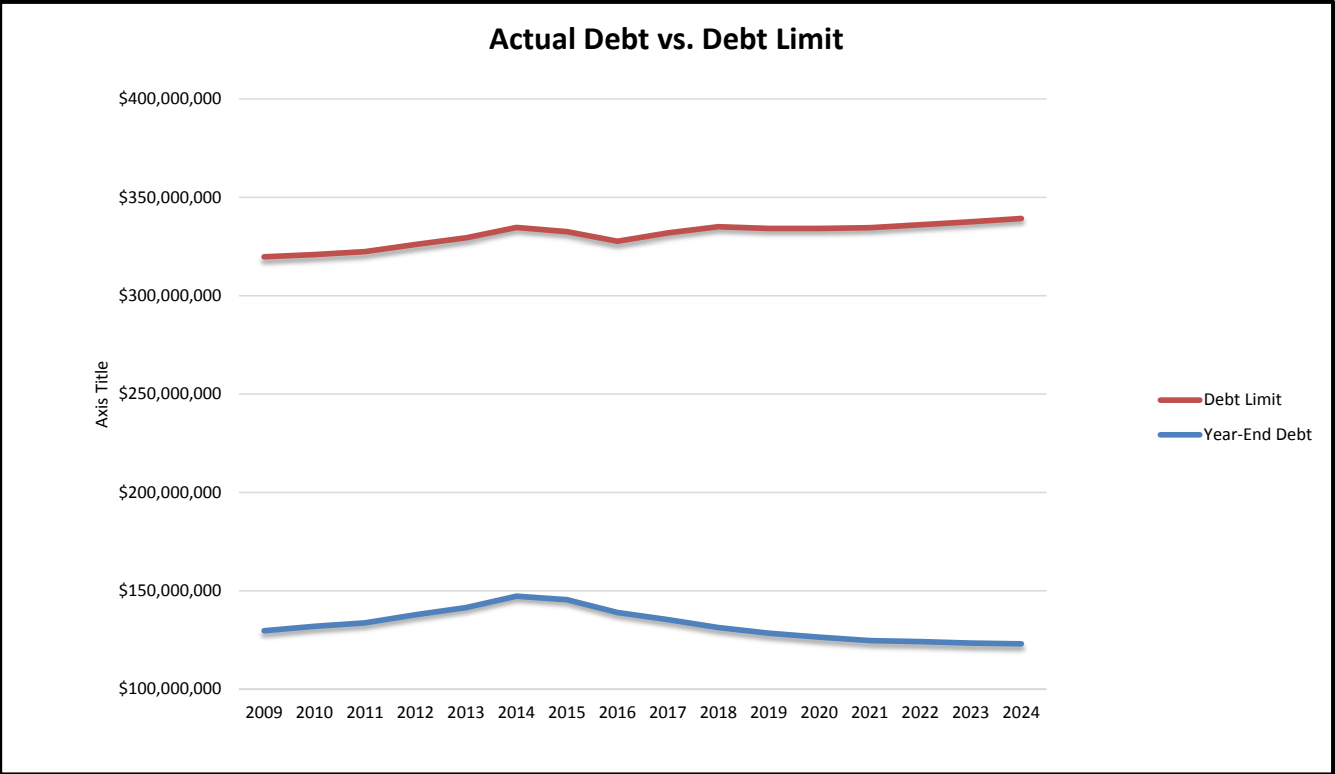
<b>Total Compensation Increase</b>	<b>\$2,255,249</b>	<b>\$360,917</b>	<b>\$2,616,166</b>
<b>Total Percentage increase</b>	<b>5.48%</b>	<b>3.56%</b>	<b>5.10%</b>



DEBT Projection  
Debt Analysis  
Updated 7/29/2019

General Obligation Debt										EXHIBIT A
Year	Existing Debt	Future Debt	Debt Principal Retired	Debt Principal Taken On	Net Balance as of 12/31	Change from Previous Year	Equalized Value	Debt Limit	Percentage of Debt Limit Used	
2014	\$21,469,770		\$21,469,770	\$27,303,802	\$147,228,959	\$5,834,032	\$3,748,827,600 Act.	\$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 Act.	\$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 Act.	\$188,811,265	73.55%	
2017	\$14,846,403		\$14,846,403	\$11,270,000	\$135,299,922	(\$3,576,403)	\$3,931,778,200 Act.	\$196,588,910	68.82%	
2018	\$15,426,315		\$15,426,315	\$11,440,000	\$131,313,607	(\$3,986,315)	\$4,073,682,600 Act.	\$203,684,130	64.47%	
2019	\$16,054,035		\$24,754,035	\$21,855,000	\$128,414,571	(\$2,899,035)	\$4,114,419,426 Proj.	\$205,720,971	62.42%	
2020	\$16,972,138		\$16,972,138	\$15,000,000	\$126,442,433	(\$1,972,138)	\$4,155,563,620 Proj.	\$207,778,181	60.85%	
2021	\$15,786,516	\$995,000	\$16,781,516	\$15,000,000	\$124,660,917	(\$1,781,516)	\$4,197,119,256 Proj.	\$209,855,963	59.40%	
2022	\$13,546,325	\$2,025,000	\$15,571,325	\$15,000,000	\$124,089,592	(\$571,325)	\$4,239,090,449 Proj.	\$211,954,522	58.55%	
2023	\$12,537,319	\$3,095,000	\$15,632,319	\$15,000,000	\$123,457,273	(\$632,319)	\$4,281,481,354 Proj.	\$214,074,068	57.67%	
2024	\$11,244,082	\$4,200,000	\$15,444,082	\$15,000,000	\$123,013,191	(\$444,082)	\$4,324,296,167 Proj.	\$216,214,808	56.89%	
2025	\$10,277,960	\$5,345,000	\$15,622,960	\$15,000,000	\$122,390,231	(\$622,960)	\$4,367,539,129 Proj.	\$218,376,956	56.05%	
2026	\$9,000,149	\$6,535,000	\$15,535,149	\$15,000,000	\$121,855,082	(\$535,149)	\$4,411,214,520 Proj.	\$220,560,726	55.25%	
2027	\$7,820,000	\$7,765,000	\$15,585,000	\$15,000,000	\$121,270,082	(\$585,000)	\$4,455,326,665 Proj.	\$222,766,333	54.44%	
2028	\$6,800,000	\$9,040,000	\$15,840,000	\$15,000,000	\$120,430,082	(\$840,000)	\$4,499,879,932 Proj.	\$224,993,997	53.53%	
2029	\$4,640,000	\$10,330,000	\$14,970,000	\$15,000,000	\$120,460,082	\$30,000	\$4,544,878,731 Proj.	\$227,243,937	53.01%	

Assumed Annual Increase in Equalized Value 1.00%



Wages – An assumption for a **2.5%** wage increase will be applied on the Position Control excel spreadsheet (from Karen) for all non-rep employees.

Benefits – The following benefit costs will be automatically calculated for you when you use the excel spreadsheet from Karen.

- Health Insurance (#6306) (For All Employees)
  - **3.8%** Premium **12%** Employee Premium Sharing with HRA Participation
  - **15%** Employee Premium Sharing non HRA Participation
- Dental Insurance Premium – **3%**
- Income Continuation Insurance (ICI) (#6312) – unknown at this time
- Life Insurance (#6310) – **0%** Increase
- Retirement (#6304)

General	<u>13.20%-2016</u> Employer Share 6.60%
	<u>13.60%-2017</u> Employer Share 6.80%
	<u>13.40%-2018</u> Employer Share 6.70%
	13.10%-2019 Employer Share 6.55%
	<b><u>13.50%-2020 Employer Share 6.75%</u></b>

Protective w/Social Security (OPD)	<u>16.09%-2016</u> Employer Share 9.49%
	<u>17.60%-2017</u> Employer Share 10.80%
	<u>17.63%-2018</u> Employer Share 10.93%
	17.10%-2019 Employer Share 10.55%
	<b><u>18.49%-2020 Employer Share 11.65%</u></b>

Protective w/o Social Security (OFD)	<u>19.89%-2016</u> Employer Share 13.29%
	<u>21.90%-2017</u> Employer Share 15.10%
	<u>21.83%-2018</u> Employer Share 15.13%
	21.50%-2019 Employer Share 14.95%
	<b><u>23.09%-2020 Employer Share 16.25%</u></b>

Employee Share –	2016 = 6.60%
	2017 = 6.80%
	2018 = 6.70%
	2019 = 6.55%
	<b>2020 = 6.75%</b>

<b>Compressed Natural Gas (CNG) (#6512)</b>				
Year	Budget	Average Cost	Average Gallons	
2013	\$ 1.60	\$ 1.79	37,111.88	
2014	\$ 1.75	\$ 1.91	40,523.62	
2015	\$ 1.78	\$ 1.96	40,436.00	
2016	\$ 2.08	\$ 1.81	38,105.22	
2017	\$ 1.95	\$ 1.67	38,165.51	
*2018	\$ 1.86	\$ 1.67	16,658.86	*As Of 05/31/2018
2019	\$ 1.83			
<b>2020</b>	<b>\$ 1.92</b>			

<b>Diesel Fuel (#6511)</b>				
Year	Budget	Average Cost	Gallons Used	
2010	\$ 3.15	\$ 2.57	118,186.10	
2011	\$ 2.90	\$ 3.38	117,209.30	
2012	\$ 3.30	\$ 3.47	127,292.00	
2013	\$ 3.50	\$ 3.50	143,645.70	
2014	\$ 3.55	\$ 3.37	144,497.27	
2015	\$ 3.50	\$ 2.07	131,004.20	
2016	\$ 3.00	\$ 1.78	148,429.88	
2017	\$ 2.78	\$ 2.08	145,249.67	
*2018	\$ 2.50	\$ 2.41	62,278.57	*As Of 05/31/2018
2019	\$ 2.56			
<b>2020</b>	<b>\$ 2.68</b>			

<b>Gasoline (#6514)</b>				
Year	Budget	Average Cost	Average Gallons	
2010	\$ 2.75	\$ 2.46	94,581.40	
2011	\$ 2.80	\$ 3.26	95,887.60	
2012	\$ 3.15	\$ 3.47	110,677.80	
2013	\$ 3.55	\$ 3.37	116,656.31	
2014	\$ 3.50	\$ 3.23	113,853.41	
2015	\$ 3.45	\$ 2.11	106,350.31	
2016	\$ 2.75	\$ 1.85	108,690.13	
2017	\$ 2.76	\$ 2.07	108,044.44	
*2018	\$ 2.47	\$ 2.24	46,822.76	*As Of 05/31/2018
2019	\$ 2.53			
<b>2020</b>	<b>\$ 2.56</b>			

<b>Solid Waste</b>			
Year	Average Cost	Rebate	Average Cost w/ Rebate
2010	\$ 33.40	\$ -	\$ 33.40
2011	\$ 34.40	\$ -	\$ 34.40
2012	\$ 35.00	\$ 3.00	\$ 32.00
2013	\$ 37.00	\$ 3.00	\$ 34.00
2014	\$ 39.00	\$ 3.00	\$ 36.00
2015	\$ 40.00	\$ 3.00	\$ 37.00
2016	\$ 41.00	\$ 3.00	\$ 38.00
2017	\$ 42.00	\$ 3.00	\$ 39.00
2018	\$ 43.00	\$ 3.00	\$ 40.00
2019	\$ 44.00	\$ 3.00	\$ 41.00
<b>2020</b>	<b>\$ 45.00</b>	<b>\$ 3.00</b>	<b>\$ 42.00</b>

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

<b>WATER (#6473)</b>		
Year	% of Increase	Effective Quarter of Rate Increase
2013	15.00%	4th
2014	20.00%	2nd, 3rd, 4th
2015	0.00%	None
2016	10.00%	2nd, 3rd, 4th
2017	10.00%	None
2018	6.70%	4th
2019	6.70%	All Year
<b>2020</b>	<b>11.00%</b>	<b>3rd, 4th</b>

<b>STORM (#6476)</b>		
Year	% of Increase	Effective Quarter of Rate Increase
2013	15.00%	2nd, 3rd, 4th
2014	14.00%	2nd, 3rd, 4th
2015	11.00%	2nd, 3rd, 4th
2016	11.00%	2nd, 3rd, 4th
2017	10.00%	2nd, 3rd, 4th
2018	7.50%	2nd, 3rd, 4th
2019	7.00%	All Year
<b>2020</b>	<b>7.00%</b>	<b>2nd, 3rd, 4th</b>

<b>SEWER (#6472)</b>	
Year	% of Increase
2013	0.00%
2014	11.00%
2015	0.00%
2016	5.00%
2017	10.00%
2018	8.50%
2019	8.50%
<b>2020</b>	<b>8.00%</b>

<b>UTILITIES</b>			
<b>Gas (#6474)</b>		<b>Electric (#6471)</b>	
Year	% of Increase	Year	% of Increase
2015	1%	2015	6%
2016	0%	2016	4%
2017	0%	2017	0%
2018	0%	2018	0%
2019	0%	2019	0%
<b>2020</b>	<b>2.4% annually</b>	<b>2020</b>	<b>4.9% annually</b>

## Funding Base Budget Assumptions

2019 Levy           \$       39,401,600

**2020 Options for Proposal:**

	0.00%	39,401,600		
	1.00%	39,795,616	\$	394,016
	5.00%	41,371,680	\$	1,970,080
	6.00%	41,765,696	\$	2,364,096
	7.00%	42,159,712	\$	2,758,112
	8.00%	42,553,728	\$	3,152,128
	8.11%	<b>42,597,070</b>		<b>\$3,195,997</b>

**Nondiscretionary (Increase)/Decrease:**

Debt Service 579,831

**Total Nondiscretionary (Increase)/Decrease:** **\$ 579,831**

**Discretionary Increases:**

Wage/Benefits Increase (2.5%) 2,420,190

Health/Dental Insurance Increase   
     (3.8% Health Ins estimate and 3% Dental Ins estimate) 195,976

**Total Discretionary** **\$ 2,616,166**

**Total Increase/(Decrease) in spending** **\$ 3,195,997**

**\*No Consideration for Expenditure Restraint Program (ERP)**