



2020 BUDGET WORKSHOP #2



August 21, 2019

Room 404

5:00 pm – 7:00 pm

City of Oshkosh 2019 Budget Preparation Calendar

JANUARY

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FEBRUARY

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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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OCTOBER

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NOVEMBER

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DECEMBER

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2020 Budget Workshop #2

August 21, 2019

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<u>PAGE #</u>	<u>DESCRIPTION</u>
3	Agenda
4 - 8	2019 Six – Month (January – June) Financials
9	TIF Districts – Cash Balance Summary
10 - 17	Graphs - Comparison Revenue and Spending to Other WI Communities
18	5 Year Revenue Model and Assumptions
19	5 Year Expense Model and Assumptions
20	Revenue vs. Expense Graph

**2020 BUDGET PROCESS
COUNCIL / STAFF WORKSHOP #2
August 21, 2019, 5:00 PM
Room 404, City Hall**

AGENDA

1. 2018 Audit Report – Clifton, Larson, Allen, LLP, Jon Trautman
2. 2019 Six – Month (January – June) Financials
3. TIF Districts - Projected Performance
4. Historical Graphs – Oshkosh / Comparison to Other WI Communities
5. Five Year Model
 - a. Revenue
 - b. Expense

BUDGET WORKSHOP # 3 – September 18, 2019 – CIP

1. Overall Economic Picture
2. Review Model for G.O. Debt and Debt Goal
3. Presentation – Cash Flow Analysis for Water, Sewer, and Storm Utilities
4. CIP Structure and Organization

General Fund Revenues - Second Quarter 2019
January 1, 2019 - June 30, 2019

	2018 BUDGETED REVENUES	2018 Six Month Actual	%	2019 BUDGETED REVENUES	2019 Six Month Actual	%
			Received			Received
TAXES LEVIED BY CITY						
General Property Tax	18,375,900	18,376,970	100.01%	19,216,400	19,221,039	100.02%
Mobile Home Tax	150,500	79,806	53.03%	157,800	81,647	51.74%
Municipal Owned Utility	1,000,000	0	0.00%	1,000,000	0	0.00%
Payment in Lieu of Taxes	101,600	24,515	24.13%	114,000	39,224	34.41%
Weed Cutting	33,800	5,713	16.90%	15,400	7,413	48.13%
Snow Removal	49,000	20,931	42.72%	25,800	25,895	100.37%
TOTAL TAXES LEVIED	\$19,710,800	\$18,507,935	93.90%	\$20,529,400	\$19,375,218	94.38%
LICENSES & PERMITS						
Liquor License	133,200	113,801	85.44%	132,800	115,041	86.63%
Cigarette License	6,700	6,600	98.51%	7,000	6,600	94.29%
Sundry License	27,000	22,693	84.05%	29,300	24,578	83.88%
Assessor Fees	100,000	63,694	63.69%	112,400	59,656	53.07%
Zoning Ordinances	110,000	55,577	50.52%	110,000	56,279	51.16%
TOTAL LICENSES & PERMITS	\$376,900	\$262,364	69.61%	\$391,500	\$262,153	66.96%
FINES & COSTS						
Penalties	84,700	41,615	49.13%	74,200	77,175	104.01%
Police Dept.	437,300	171,492	39.22%	422,500	218,042	51.61%
County Court	281,800	185,382	65.78%	285,000	294,172	103.22%
TOTAL FINES & COSTS	\$803,800	\$398,489	49.58%	\$781,700	\$589,389	75.40%
STATE & COUNTY AIDS						
State Shared Aids	9,678,400	0	0.00%	9,687,800	0	0.00%
Aid to Local Streets	3,309,100	1,687,019	50.98%	3,174,000	1,586,352	49.98%
Municipal Services	1,074,700	1,125,712	104.75%	1,047,500	1,047,673	100.02%
State Computer Credit	505,900	0	0.00%	506,000	0	0.00%
Expenditure Restraint	1,345,900	0	0.00%	1,368,800	0	0.00%
Personal Property Aid	0	0	100.00%	183,700	183,721	100.01%
Aids-Police (Federal, State, County)	180,700	21,077	11.66%	188,100	22,458	11.94%
State Aids - Fire	167,400	0	0.00%	160,600	0	0.00%
Town Ambulance Aid	36,000	36,465	101.29%	36,500	0	0.00%
State/Fed Aids - Misc.	0	4,588	100.00%	5,000	0	0.00%
TOTAL STATE & CO. AIDS	\$16,298,100	\$2,874,861	17.64%	\$16,358,000	\$2,840,204	17.36%
USE OF MONEY & PROPERTY						
Interest on Spec. Assess.	458,000	4,849	1.06%	450,000	9,089	2.02%
Interest - Accounts Receivable	0	0	100.00%	0	2,548	100.00%
Interest on Investments	86,700	76,067	87.74%	300,000	94,157	31.39%
Rent	100	5	5.00%	0	5	100.00%
TOTAL USE OF MONEY & PROP.	\$544,800	\$80,921	14.85%	\$750,000	\$105,800	14.11%

General Fund Revenues - Second Quarter 2019
January 1, 2019 - June 30, 2019

	2018 BUDGETED REVENUES	2018 Six Month Actual	%	2019 BUDGETED REVENUES	2019 Six Month Actual	%
CHARGES FOR CURRENT SERVICES						
City Clerk Fees	5,800	5,265	90.78%	5,800	5,053	87.11%
Property Search	24,400	15,695	64.32%	28,600	15,700	54.90%
Cable Access Fees	3,000	750	24.99%	3,600	410	11.39%
Police Dept. Special Event Contracting	0	24,737	100.00%	88,000	19,743	22.43%
Police Dept. Non-Special Event Contracting	0	18,451	100.00%	96,500	13,803	14.30%
Police Dept. Fees	188,200	9,866	5.24%	25,100	13,578	54.09%
Police Dept. Special Event Contract/Equip	0	-1,055	100.00%	-8,100	-811	10.02%
Fire Dept. Non-Special Event Contracting	0	813	100.00%	108,000	114	0.11%
Fire Dept. Special Event Contracting	0	8,793	100.00%	49,600	20,490	41.31%
Fire Dept. Fees	176,300	29,887	16.95%	40,000	4,870	12.17%
Hazardous Materials	0	0	100.00%	0	0	100.00%
Fire Dept. Special Event Contract/Equip	0	-1,795	100.00%	-20,500	-1,799	8.78%
Ambulance Fees	2,039,100	1,053,731	51.68%	2,115,000	1,007,367	47.63%
Engineering Fees	0	4,858	100.00%	5,000	328	6.57%
Streets Dept. Special Event Contracting	0	4,067	100.00%	9,000	5,476	60.85%
Street Non-Spec Event Revenue	0	0	100.00%	1,000	0	0.00%
Street Services	9,800	835	8.53%	1,000	0	0.00%
Street Dept. Misc Revenue	0	0	100.00%	0	0	100.00%
Streets Dept. Special Event Contract/Equip	0	-448	100.00%	-1,100	-455	41.32%
Central Garage	46,700	23,022	49.30%	46,200	27,315	59.12%
Parks Dept. Special Event Contracting	0	174	100.00%	2,800	584	20.86%
Parks Revenues	49,000	20,656	42.15%	48,100	28,218	58.66%
Parks Dept. Special Event Contract/Equip	0	-65	100.00%	-500	-106	21.15%
Comm. Dev-Plan Review Fees-Econ Dev	0	0	100.00%	0	0	100.00%
Community Dev. - TIF	472,500	0	0.00%	475,100	0	0.00%
Community Dev / Econ Dev	255,400	92,960	36.40%	259,300	86,579	33.39%
Electrical Dept.	33,800	9,014	26.67%	33,800	12,531	37.07%
Electrical Division Spec Event Equip Discount	0	0	100.00%	0	-25	100.00%
Sign Dept.	2,000	622	31.09%	2,800	184	6.57%
Spec Event Equip Discount	0	0	100.00%	-600	0	0.00%
CATV Revenue	693,000	367,670	53.05%	700,000	376,324	53.76%
TOTAL CHGS. FOR CUR. SERV.	\$3,999,000	\$1,688,503	42.22%	\$4,113,500	\$1,635,471	39.76%
INTERDEPARTMENTAL REVENUES						
Accounting Services-Utilities	449,400	241,639	53.77%	526,200	253,474	48.17%
Computer Services-Utilities	130,500	65,244	50.00%	130,500	65,236	49.99%
Insurance Misc Revenue	0	0	100.00%	0	3,189	100.00%
Sup./Admin. Labor-Utilities	381,900	157,415	41.22%	334,000	171,078	51.22%
Engineering Fees-Const.	1,500,000	0	0.00%	1,660,000	246,686	14.86%
Materials & Labor-Utilities	230,000	8,203	3.57%	223,300	33,728	15.10%
Central Garage	350,800	193,704	55.22%	411,000	184,866	44.98%
Equip/Labor Rental - Recycling	340,100	50,160	14.75%	232,600	66,494	28.59%
TOTAL INTER. DEP. REV.	\$3,382,700	\$716,365	21.18%	\$3,517,600	\$1,024,750	29.13%
UNCLASSIFIED						
Miscellaneous Revenue	0	-1	100.00%	0	0	100.00%
Capital Gains on Investments	0	-7,886	100.00%	0	-4,014	100.00%
Sundry Revenue	100,000	121,765	121.77%	135,000	118,454	87.74%
Sale of Capital Assets	6,500	6,487	99.80%	6,500	0	0.00%
Fund Balance Application	0	0	100.00%	67,500	0	0.00%
TOTAL UNCLASSIFIED	\$106,500	\$120,366	113.02%	\$209,000	\$114,440	54.76%
TOTAL REVENUES	\$45,222,600	\$24,649,804	54.51%	\$46,650,700	\$25,947,426	55.62%

General Fund Expenditures - Second Quarter 2019
January 1, 2019 - June 30, 2019

	2018 ANNUAL BUDGET	2018 Six Month Actual	%	2019 ANNUAL BUDGET	2019 Six Month Actual	%
			Expended			Expended
GENERAL GOVERNMENT						
City Council	58,500	33,126	56.63%	58,500	33,493	57.25%
City Manager	281,000	139,956	49.81%	285,900	139,233	48.70%
City Attorney	409,000	195,581	47.82%	413,500	199,503	48.25%
Human Resources	657,300	303,039	46.10%	677,100	315,789	46.64%
City Clerk	272,400	126,216	46.33%	272,800	128,514	47.11%
Elections	138,400	51,565	37.26%	86,000	56,912	66.18%
Finance	1,189,600	254,076	21.36%	1,243,500	571,270	45.94%
Other Revenue	0	0	100.00%	0	1,100,000	100.00%
Purchasing	250,400	113,532	45.34%	252,200	120,632	47.83%
Information Technology	1,299,100	800,081	61.59%	1,267,100	796,541	62.86%
Insurance	684,900	241,254	35.22%	740,000	287,056	38.79%
Facilities Maintenance	711,600	329,923	46.36%	720,600	325,172	45.13%
Independent Audit	24,700	14,213	57.54%	25,000	11,288	45.15%
Oshkosh Media	223,200	112,991	50.62%	245,900	121,281	49.32%
TOTAL GENERAL GOVERNMENT	\$6,200,100	\$2,715,555	43.80%	\$6,288,100	\$4,206,683	66.90%
PUBLIC SAFETY						
Police	13,277,200	5,995,456	45.16%	13,642,400	6,080,834	44.57%
Animal Care	92,700	54,054	58.31%	95,000	55,417	58.33%
Auxiliary Police	5,200	1,193	22.95%	5,000	2,965	59.30%
Crossing Guards	81,400	43,442	53.37%	83,300	38,222	45.88%
Fire & Ambulance	12,577,300	5,852,102	46.53%	12,812,700	5,912,342	46.14%
Hydrant Rental	650,000	325,000	50.00%	650,000	510,714	78.57%
Police & Fire Commission	27,300	27,008	98.93%	20,200	5,844	28.93%
TOTAL PUBLIC SAFETY	\$26,711,100	\$12,298,255	46.04%	\$27,308,600	\$12,606,338	46.16%
PUBLIC WORKS						
Public Works - Admin.	382,600	174,469	45.60%	390,700	179,336	45.90%
Engineering	1,217,900	532,893	43.76%	1,398,800	600,955	42.96%
Streets - General	2,683,900	1,268,667	47.27%	2,775,100	1,279,650	46.11%
Central Garage	1,943,000	909,711	46.82%	2,050,300	1,001,626	48.85%
TOTAL PUBLIC WORKS	\$6,227,400	\$2,885,741	46.34%	\$6,614,900	\$3,061,567	46.28%
PARKS & OTHER FACILITIES						
Parks	1,808,200	838,308	46.36%	1,835,100	900,365	49.06%
Forestry	337,900	170,452	50.44%	354,200	185,918	52.49%
TOTAL PARKS & OTHER FAC.	\$2,146,100	\$1,008,760	47.00%	\$2,189,300	\$1,086,282	49.62%
COMMUNITY DEVELOPMENT						
Assessor	519,200	544,614	104.89%	532,900	249,874	46.89%
Economic Development	617,000	332,641	53.91%	632,600	326,836	51.67%
Planning Services	755,200	346,881	45.93%	796,400	361,679	45.41%
TOTAL COMMUNITY DEV.	\$1,891,400	\$1,224,136	64.72%	\$1,961,900	\$938,390	47.83%
TRANSPORTATION						
Electric	546,300	255,155	46.71%	554,900	287,560	51.82%
Sign	206,500	108,693	52.64%	205,100	91,063	44.40%
TOTAL TRANSPORTATION	\$752,800	\$363,848	48.33%	\$760,000	\$378,623	49.82%

General Fund Expenditures - Second Quarter 2019
January 1, 2019 - June 30, 2019

	2018 ANNUAL BUDGET	2018 Six Month Actual	%	2019 ANNUAL BUDGET	2019 Six Month Actual	%
			Expended			Expended
UNCLASSIFIED						
Unemployment Compensation	10,000	8,375	83.75%	10,000	3,130	31.30%
Bank Fees	10,000	1,927	19.27%	5,000	1,575	31.50%
Uncollectible Accounts	550,000	48,805	8.87%	575,000	107,139	18.63%
Employee Benefit Fees	13,000	5,094	39.18%	12,100	7,541	62.32%
Patriotic Celebrations	20,000	(5,857)	-29.28%	20,000	(7,904)	-39.52%
Adjustment of Salaries	502,500	252,573	50.26%	558,100	241,739	43.31%
Unclassified Expense	136,200	19,550	14.35%	241,300	30,340	12.57%
Real Estate	0	0	0.00%	1,000	0	0.00%
Nuisance/Code Enforcement	0	0	0.00%	7,400	1,094	14.79%
Other	0	0	0.00%	50,000	9,039	18.08%
Mobile Home Tax	52,000	26,845	51.62%	48,000	26,118	54.41%
TOTAL UNCLASSIFIED	\$1,293,700	\$357,311	27.62%	\$1,527,900	\$419,810	27.48%
100-GENERAL FUND TOTALS:	\$45,222,600	\$20,853,606	46.11%	\$46,650,700	\$22,697,692	48.65%

General Fund Expenditures - Second Quarter 2019
January 1, 2019 - June 30, 2019

	2018 ANNUAL BUDGET	2018 Six Month Actual	%	2019 ANNUAL BUDGET	2019 Six Month Actual	%
			Expended			Expended
LEVY FUNDS						
Recycling	1,121,200	491,138	43.80%	1,116,400	284,740	25.51%
Garbage Collection & Disposal	1,366,200	562,285	41.16%	1,417,370	614,198	43.33%
Street Lighting	1,052,000	421,925	40.11%	1,074,229	440,992	41.05%
Senior Services	530,900	245,674	46.28%	539,200	252,298	46.79%
Library	3,572,500	1,629,603	45.62%	3,826,400	1,830,466	47.84%
Museum	1,176,550	555,750	47.24%	1,189,300	581,545	48.90%
Cemetery	402,700	169,248	42.03%	410,700	190,025	46.27%
Leach Amphitheater	76,000	19,210	25.28%	114,000	31,506	27.64%
Pollock Comm. Water Park	362,400	84,453	23.30%	367,600	114,771	31.22%
Equipment	956,900	956,900	100.00%	1,000,000	1,000,000	100.00%
Grand Opera House	25,600	15,765	61.58%	27,000	24,142	89.42%
Transit Utility	5,029,600	2,287,056	45.47%	5,008,300	2,494,015	49.80%
LEVY FUNDS - SUBTOTAL:	\$15,672,550	\$7,439,006	47.47%	\$16,090,499	\$7,858,697	48.84%
NON-LEVY FUNDS						
Parks Revenue Facilities	515,700	146,649	28.44%	527,400	336,353	63.78%
Oshkosh Convention Center	1,437,100	697,527	48.54%	1,548,700	685,677	44.27%
Oshkosh Center Parking Ramp	67,100	8,198	12.22%	66,600	14,358	21.56%
Parking Utility	266,600	53,824	20.19%	264,300	51,380	19.44%
Golf Course	583,800	33,646	5.76%	143,800	33,885	23.56%
Water Utility	12,627,200	5,703,446	45.17%	12,521,428	5,717,221	45.66%
Sewer Utility	12,732,900	5,521,012	43.36%	12,914,264	5,827,754	45.13%
Stormwater Utility	7,063,200	3,091,749	43.77%	7,510,225	3,195,269	42.55%
Inspections Services - Rental Registry	250,200	16,841	6.73%	0	0	100.00%
Inspections Services - Weights & Meas.	115,200	54,128	46.99%	131,500	52,840	40.18%
Inspections Services - Inspections	763,700	351,062	45.97%	813,600	387,819	47.67%
Safety/Worker Comp. / Agency Fund	530,600	340,816	64.23%	561,500	196,108	34.93%
NON-LEVY FUNDS SUBTOTAL:	\$36,953,300	\$16,018,897	43.35%	\$37,003,317	\$16,498,663	44.59%
TOTAL OTHER FUNDS:	\$52,625,850	\$23,457,903	44.57%	\$53,093,816	\$24,357,360	45.88%

ANALYSIS OF GENERAL FUND EQUITY
December 2018
Historical Balances

12/31/2009		\$7,090,642
12/31/2010		\$8,871,437
	2010 Fund Balance Reservations	(\$286,025)
	Inventory - Unspendable (New Requirement per GASB 54)	(\$15,128)
	Allowance-Due From Golf Course/Non-Current Receivable	<u>(\$480,191)</u>
		\$8,090,093
12/31/2011		\$9,708,106
	2011 Fund Balance Reservations	(\$687,688)
	Inventory - Unspendable (New Requirement per GASB 54)	(\$20,117)
	Allowance-Due From Golf Course/Non-Current Receivable	<u>(\$480,191)</u>
		\$8,520,110
12/31/2012		\$9,386,660
	2012 Fund Balance Reservations	(\$502,664)
	Inventory - Unspendable (New Requirement per GASB 54)	<u>(\$63,560)</u>
		\$8,820,436
12/31/2013		\$8,847,799
	2013 Fund Balance Reservations	(\$91,977)
	Inventory - Unspendable (New Requirement per GASB 54)	(\$13,477)
	Allowance-Due From Golf Course/Non-Current Receivable	<u>(\$480,191)</u>
		\$8,262,154
12/31/2014		\$9,277,395
	2014 Fund Balance Reservations	(\$44,977)
	Inventory - Unspendable (New Requirement per GASB 54)	(\$33,723)
	Allowance-Due From Golf Course/Non-Current Receivable	<u>(\$480,191)</u>
		\$8,718,504
12/31/2015		\$9,037,575
	2015 Fund Balance Reservations	\$0
	Inventory - Unspendable (New Requirement per GASB 54)	(\$17,259)
	Allowance-Due From Golf Course/Non-Current Receivable	<u>(\$480,191)</u>
		\$8,540,125
12/31/2016		\$9,461,979
	2016 Fund Balance Reservations	(\$1,835)
	Inventory - Unspendable (New Requirement per GASB 54)	(\$46,778)
	Allowance-Due From Golf Course/Non-Current Receivable	<u>(\$985,659)</u>
		\$8,427,707
12/31/2017		\$10,376,615
	2017 Fund Balance Reservations	(\$86,870)
	Inventory - Unspendable (New Requirement per GASB 54)	(\$59,300)
	Allowance-Due From Golf Course/Non-Current Receivable	<u>(\$480,191)</u>
		\$9,750,254
12/31/2018		\$11,572,063
	2018 Fund Balance Reservations	(\$161,205)
	Inventory - Unspendable (New Requirement per GASB 54)	(\$83,851)
	Allowance-Due From Golf Course/Non-Current Receivable	<u>(\$480,191)</u>
		\$10,846,816

Current Year Budget

January 1, 2019 Unassigned Fund Balance		\$10,846,816
Total General Fund Budgeted Expenditures (over)/under for 2019	\$0	
Total General Fund Budgeted Revenues over/(under) for 2019	<u>\$0</u>	
Estimated Fund Balance December 31, 2019		<u>\$10,846,816</u>



TIF Cash Balances Summary

8/20/2019

TIF	FUND	Name	7/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
TIF #10	Fund 533	MAIN & WASHINGTON	26,701	14,230	643	793	793	793
TIF #11	Fund 535	COURT & WAUGOO	42,061	35,877	23,148	16,625	5,460	4,282
TIF #12	Fund 537	DIVISION STREET REDEVELOPMENT	830,406	741,899	720,964	716,044	675,611	626,344
TIF #13	Fund 539	MARION ROAD/PEARL AVENUE	1,082,303	1,805,508	2,731,780	26,368	481,991	(3,294)
TIF #14	Fund 522	MERCY MEDICAL CENTER	1,152,746	759,800	777,323	736,200	773,427	743,506
TIF #15	Fund 524	PARK PLAZA/COMMERCE STREET	2,654,271	2,448,564	2,318,021	2,156,790	1,972,801	1,812,216
TIF #16	Fund 526	100 BLOCK REDEVELOPMENT	813,349	922,353	1,091,109	1,247,948	1,385,419	1,499,220
TIF #17	Fund 530	CITY CENTER REDEVELOPMENT	(667,874)	(548,985)	(431,364)	91,066	1,082,317	1,199,928
TIF #18	Fund 532	SW INDUSTRIAL PARK EXPANSION	(1,578,244)	(1,697,452)	(1,896,935)	(2,062,554)	(2,088,004)	(2,162,540)
TIF #19	Fund 528	NW INDUSTRIAL PARK EXPANSION	567,825	428,799	337,701	218,939	113,822	397,993
TIF #20	Fund 534	SOUTH SHORE REDEVELOPMENT	5,362,179	6,223,685	6,366,227	(287,226)	163,086	(6,133)
TIF #21	Fund 536	FOX RIVER CORRIDOR	(411,258)	(461,091)	(165,720)	39,598	53,457	460,243
TIF #23	Fund 540	SW INDUSTRIAL PARK EXPANSION	(2,653,204)	(2,235,629)	(1,802,862)	(1,014,029)	(629,422)	1,454,068
TIF #24	Fund 520	OSHKOSH CORP	253,181	32,540	24,052	15,687	10,756	7,407
TIF #25	Fund 502	CITY CENTER HOTEL REHABILITATION	(421,869)	(423,236)	(416,879)	(888,361)	(1,772,293)	(1,988,944)
TIF #26	Fund 504	AVIATION BUSINESS PARK	(1,957,669)	(1,545,011)	(1,839,748)	(1,138,994)	1,603,952	2,201,824
TIF #27	Fund 508	NORTH MAIN STREET INDUSTRIAL PARK	(1,997,489)	(2,205,637)	(2,347,013)	(87,505)	(84,465)	(38,544)
TIF #28	Fund 510	BEACH BUILDING REDEVELOPMENT	33,091	19,366	(19,766)	(19,242)	-	-
TIF #29	Fund 512	MORGAN DISTRICT	(3,281)	(8,415)	(11,132)	(10,982)	-	-
TIF #30	Fund 514	WASHINGTON BUILDING	(47,041)	(85,864)	(58,628)	(15,058)	-	-
TIF #31	Fund 516	BUCKSTAFF REDEVELOPMENT	82,717	(332,782)	(34,361)	(9,982)	-	-
TIF #32	Fund 518	GRANARY REDEVELOPMENT	10,933	(644)	(494)	-	-	-
TIF #33	Fund 519	LAMICO REDEVELOPMENT	2,633	2,783	3,218	-	-	-
TIF #34	Fund 580	OSHKOSH CORP. HEADQUARTERS	419,545	(34,274)	-	-	-	-
TIF #35	Fund 581	OSHKOSH AVE CORRIDOR	596,724	(15,580)	-	-	-	-
TIF #36	Fund 582	MERGE REDEVELOPMENT	50,500	-	-	-	-	-
TIF #37	Fund 583	AVIATION PLAZA CENTER	10,000	-	-	-	-	-
		TIF ADMIN FEES 2019 BUDGETED	(475,100)					
		2018 Carried Forward into 2019 Adjustments	258,809					
			\$ 3,778,135	\$ 4,204,289	\$ 5,538,806	\$ 7,012,477	\$ 18,803,949	\$ 26,079,899

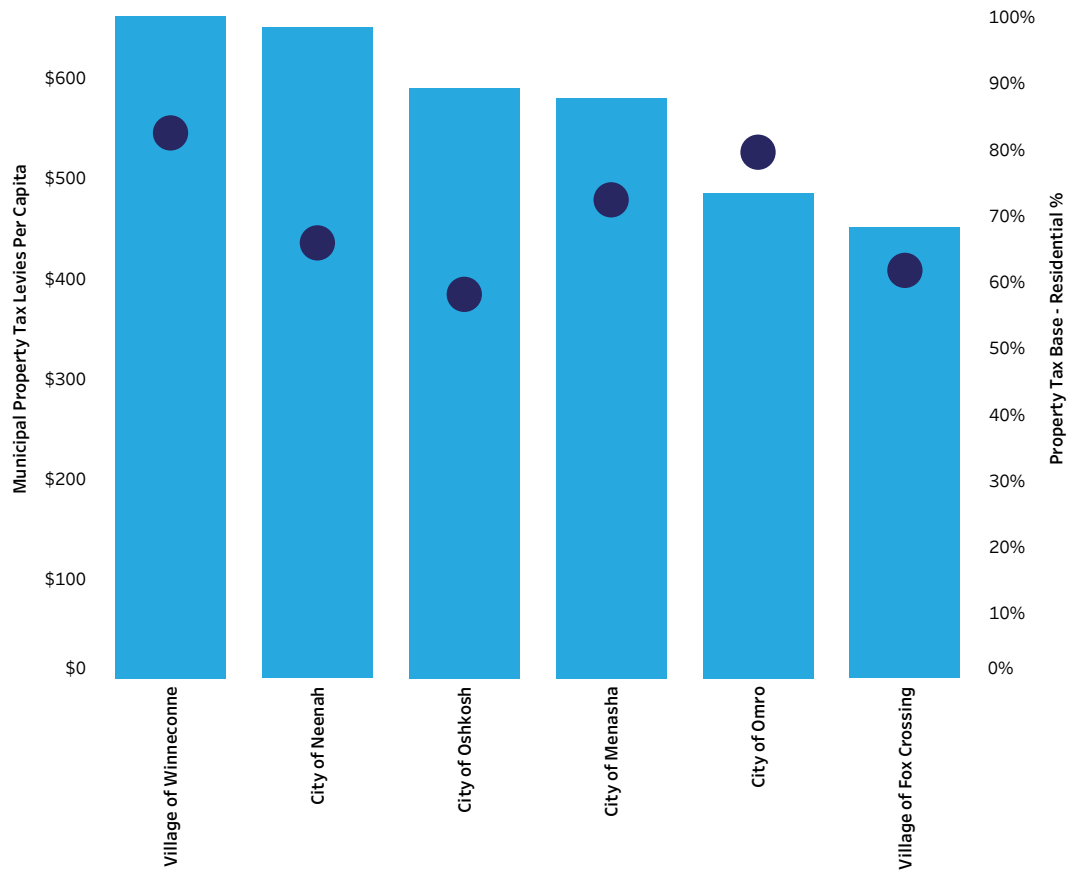
cc. Allen Davis, Darlene Brandt, Jennifer Messerschmidt

Property Taxes: Levy Per Capita vs. Residential Share Comparison

This page compares municipal property tax levies per capita and residential share of municipal levies for the most recent data by county. Select a county or choose another county comparison below.

Comparison by County: Property Taxes in Winnebago County

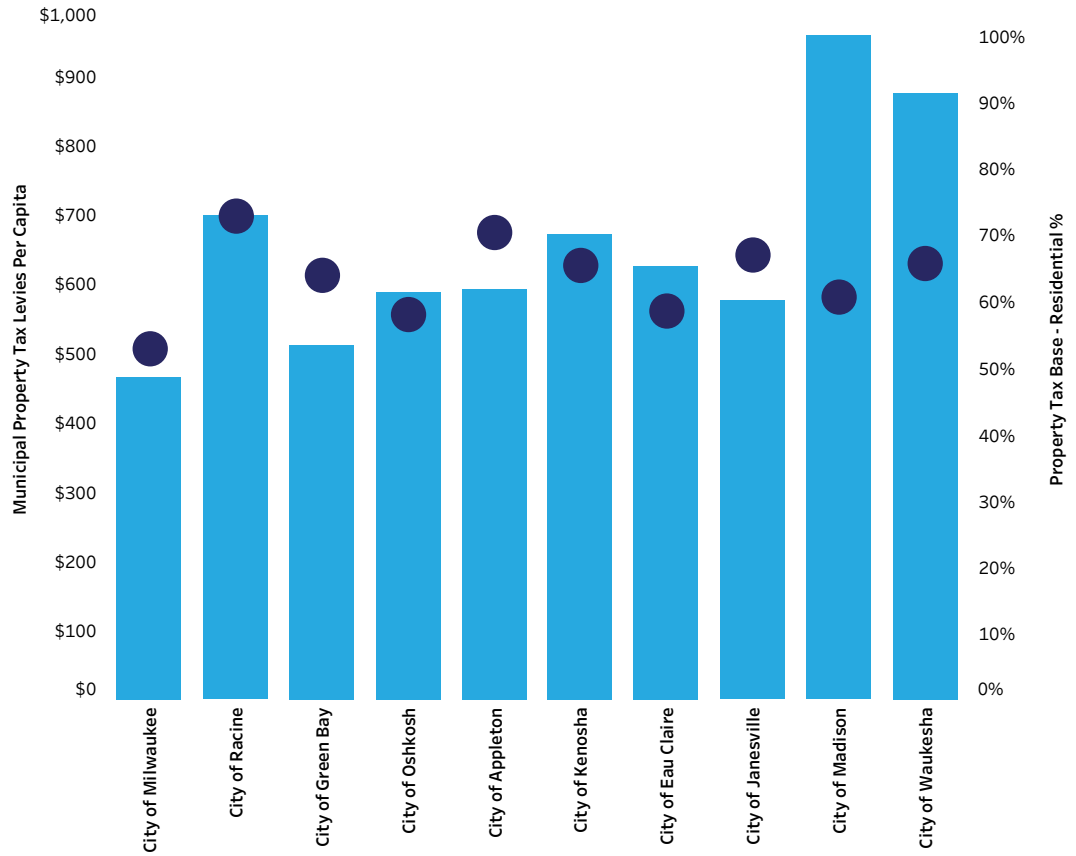
Tax Levy Per Capita (Bars) vs. Share of Property Taxes - Residential (Dots)



Property Taxes: Levy Per Capita vs. Residential Share Comparison

This page compares municipal property tax levies per capita and residential share of municipal levies for the most recent data for a custom selection. Choose **up to 10 municipalities** below to compare or create a custom comparison for another value.

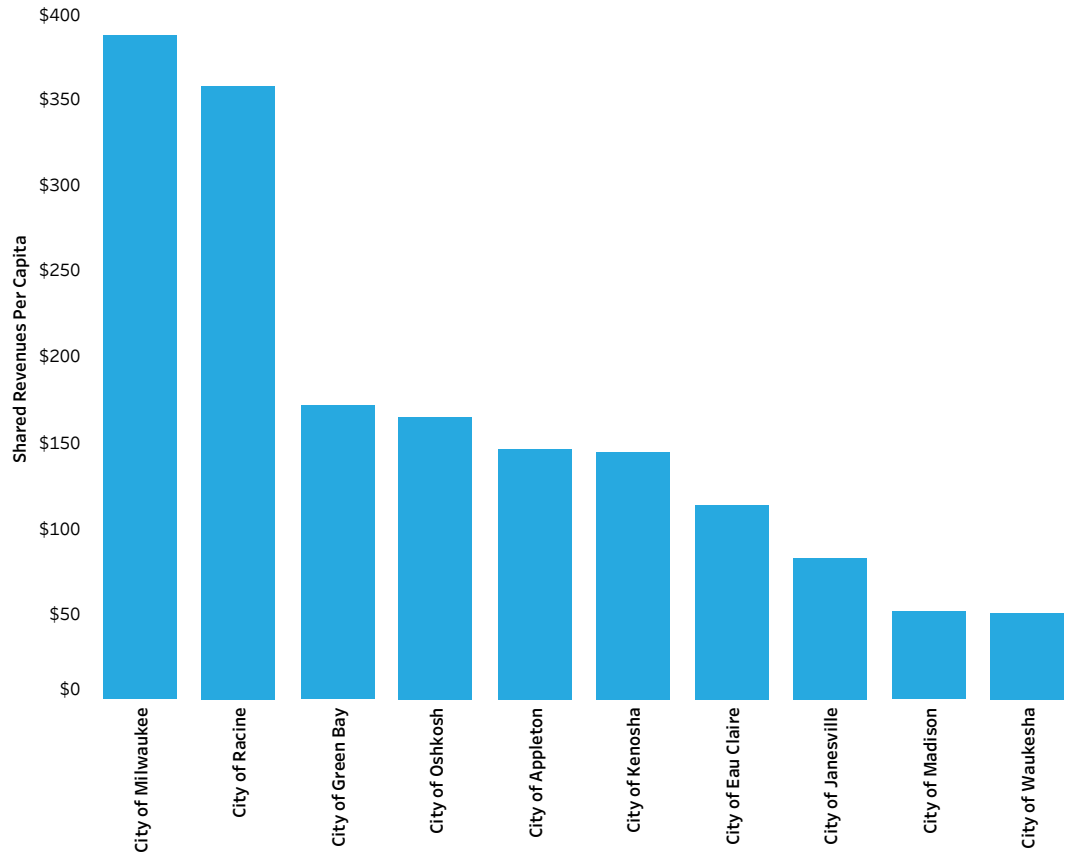
Custom Comparison: Property Tax Levy Per Capita vs. Residential Share



Shared Revenue & Property Values: Shared Revenues Per Capita Comparison

This page compares shared revenues per capita for the most recent data (2017) for a custom selection. Choose **up to 10 municipalities** below to compare or create a custom comparison for another value.

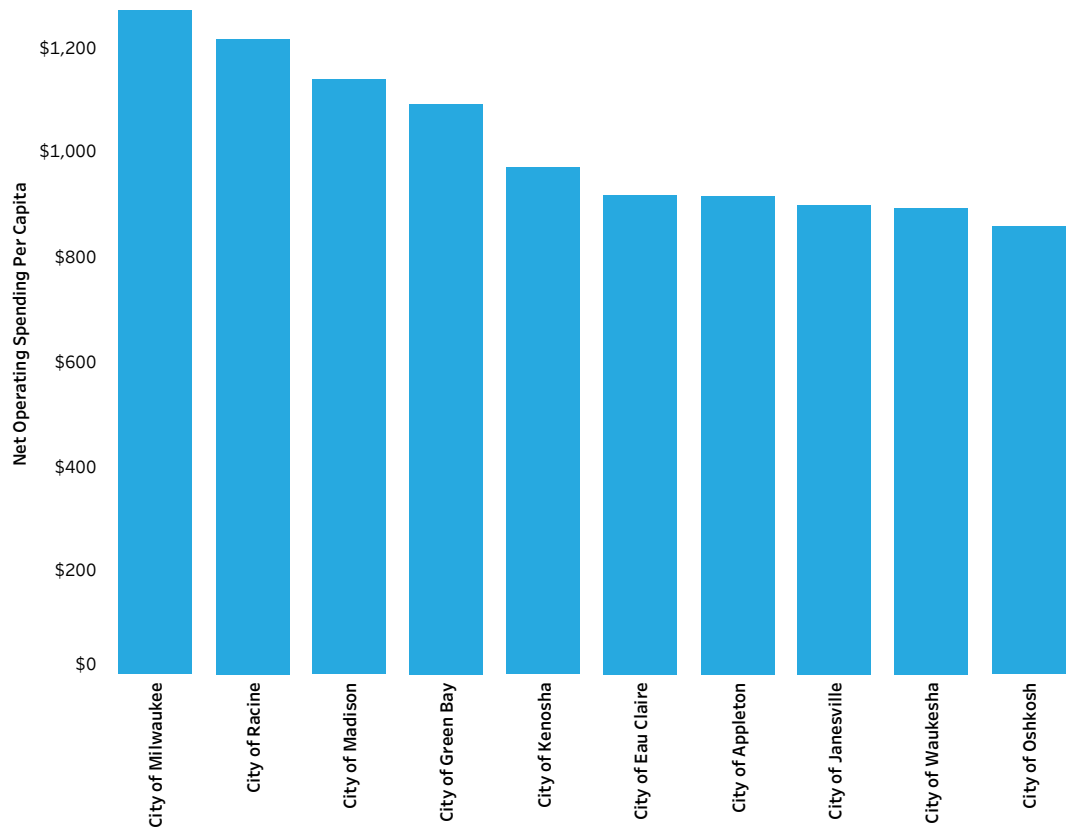
Custom Comparison: Shared Revenues Per Capita



Municipal Spending: Net Operating Spending Per Capita Comparison

This page compares net operating spending per capita for the most recent data (2017) for a custom selection. Choose up to 10 municipalities below to compare or create a custom comparison for another value.

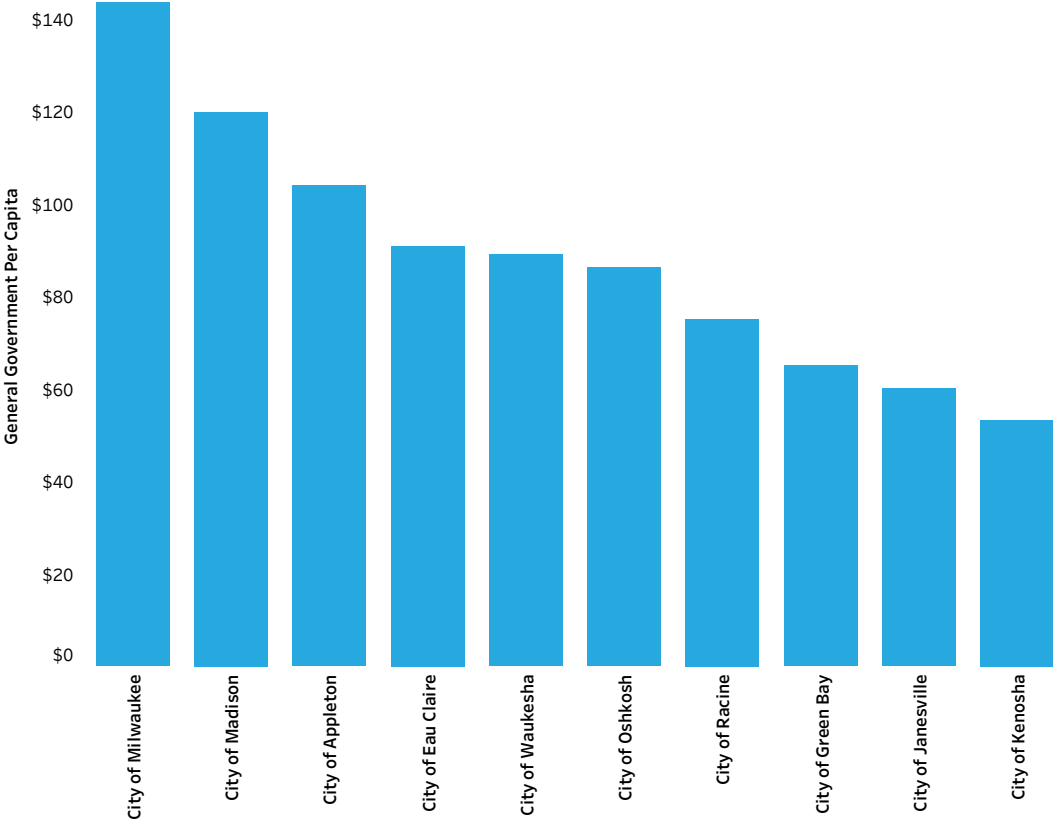
Custom Comparison: Net Operating Spending Per Capita



Municipal Spending: General Government Per Capita Comparison

This page compares general government spending per capita for the most recent data (2017) for a custom selection. Choose up to 10 municipalities below to compare or create a custom comparison for another value.

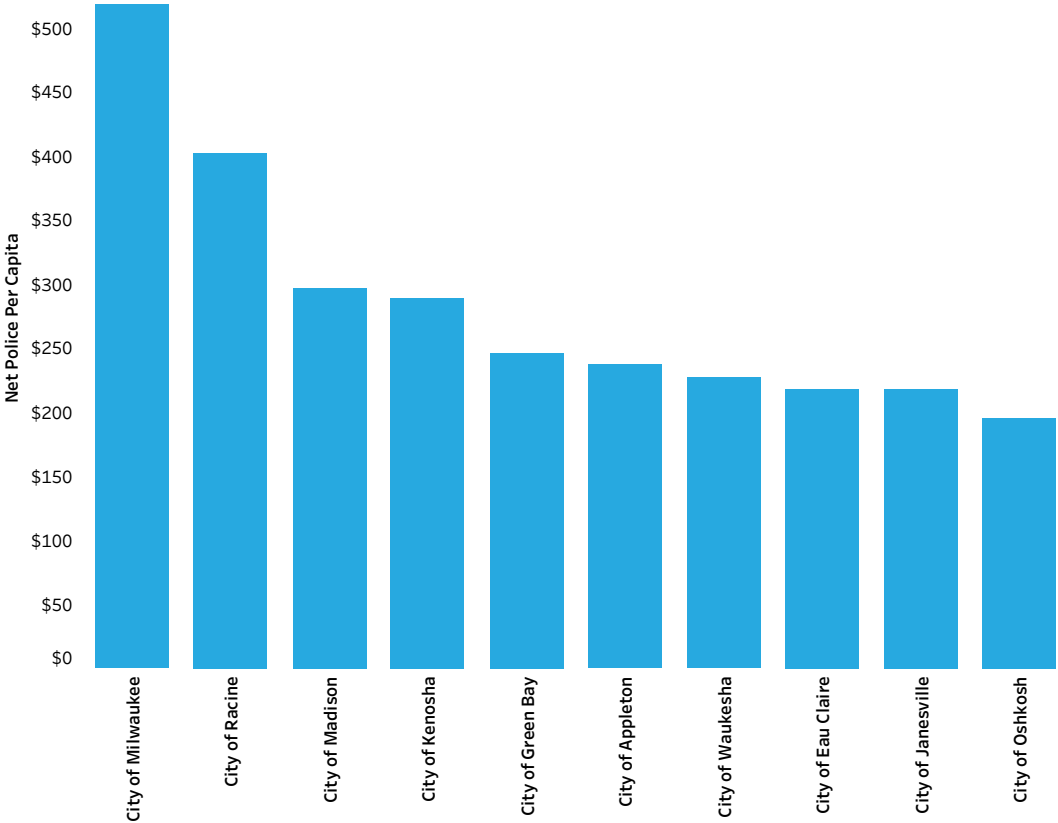
Custom Comparison: General Government Spending Per Capita



Municipal Spending: Net Police Per Capita Comparison

This page compares net police spending per capita for the most recent data (2017) for a custom selection. Choose up to 10 municipalities below to compare or create a custom comparison for another value.

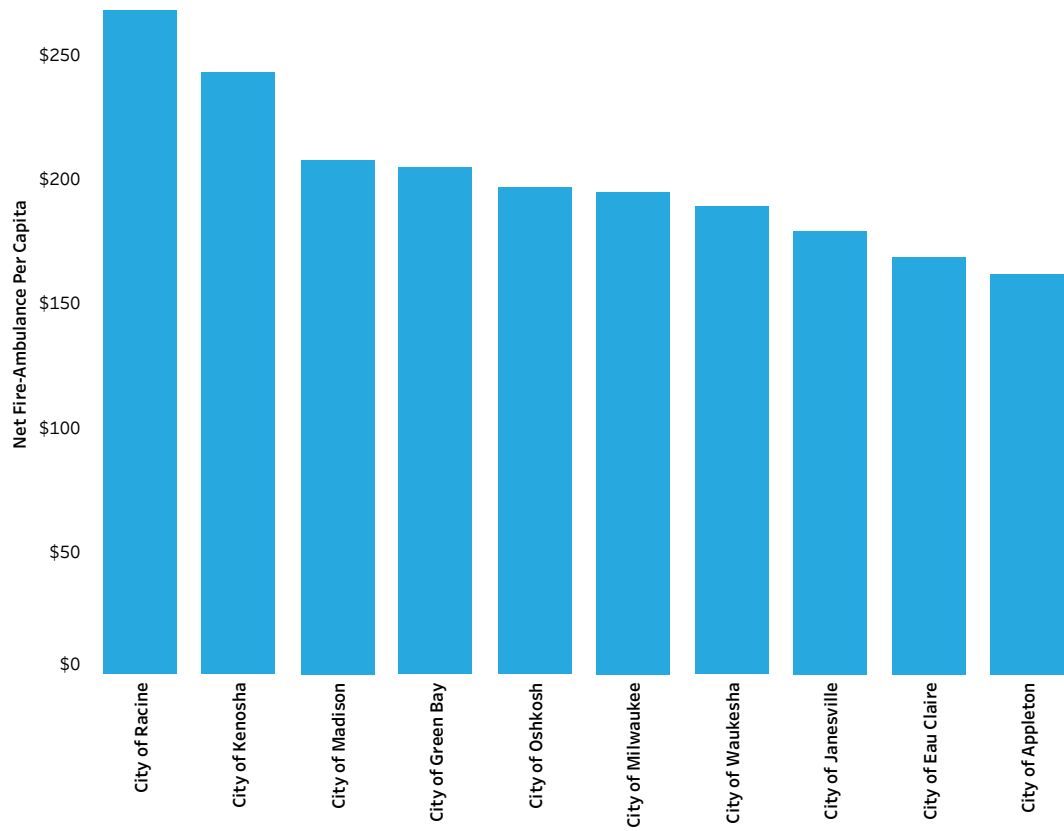
Custom Comparison: Net Police Spending Per Capita



Municipal Spending: Net Fire-EMS Per Capita Comparison

This page compares net fire-EMS spending per capita for the most recent data (2017) for a custom selection. Choose up to 10 municipalities below to compare or create a custom comparison for another value.

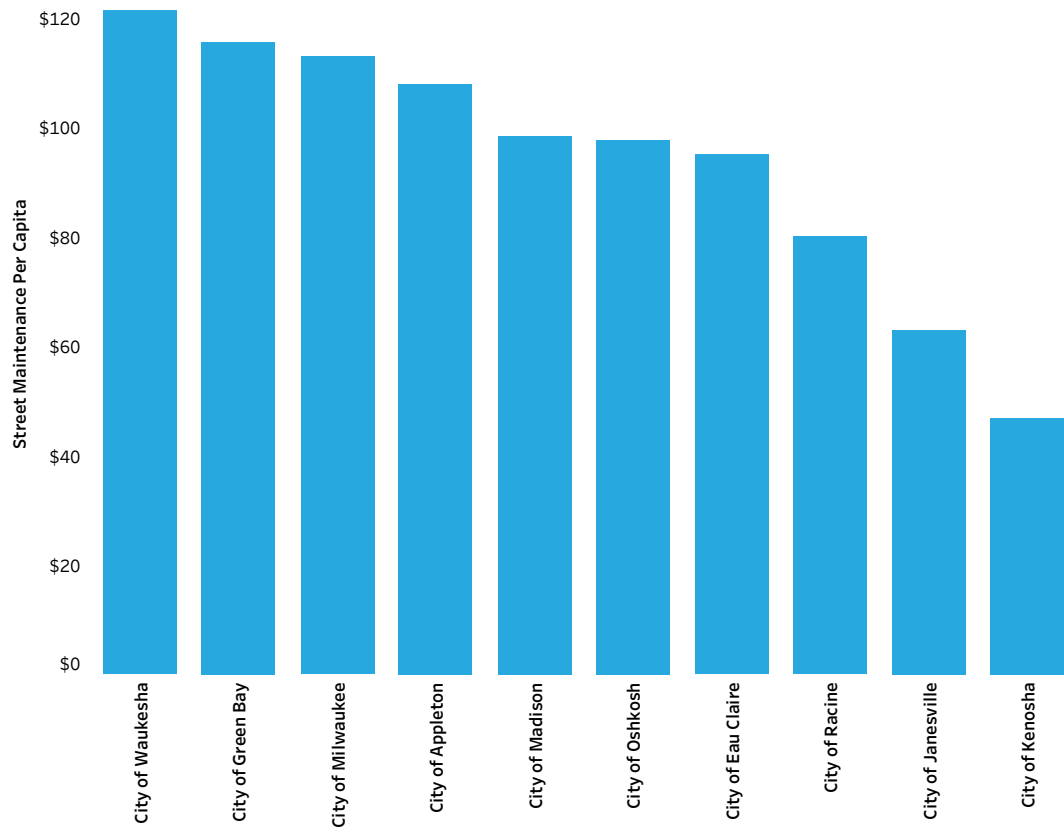
Custom Comparison: Net Fire-EMS Spending per Capita



Municipal Spending: Street Maintenance Per Capita Comparison

This page compares street maintenance spending per capita for the most recent data (2017) for a custom selection. Choose **up to 10 municipalities** below to compare or create a custom comparison for another value.

Custom Comparison: Street Maintenance Spending Per Capita



5 Year Revenue Model

Revenue Sources	<u>2019 (Budget)</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Property Tax	\$39,401,600	\$40,270,405	\$40,862,380	\$41,312,888	\$41,677,268
State Shared Funds	\$9,687,800	\$9,687,800	\$9,687,800	\$9,687,800	\$9,687,800
Aid to Local Streets	\$3,174,000	\$3,223,038	\$3,256,236	\$3,281,390	\$3,301,669
Municipal Services	\$1,047,500	\$1,061,798	\$1,071,461	\$1,078,773	\$1,084,664
Expenditure Restraint	\$1,368,800	\$1,379,066	\$1,385,961	\$1,391,159	\$1,395,332
Ambulance Fees	\$2,115,000	\$2,087,717	\$2,069,762	\$2,056,412	\$2,045,801
Municipal Owned Utility (PILOT)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Other Taxes Assessed	\$313,000	\$318,133	\$321,611	\$324,249	\$326,376
Other State and County Aids	\$1,079,900	\$1,083,757	\$1,086,337	\$1,088,277	\$1,089,832
Fines and Costs	\$781,700	\$777,752	\$775,134	\$773,177	\$771,615
Use of Money and Property	\$750,000	\$751,988	\$753,316	\$754,314	\$755,114
Licenses and Permits	\$391,500	\$391,007	\$390,686	\$390,449	\$390,261
Community Development Funds	\$734,400	\$734,400	\$734,400	\$734,400	\$734,400
Other Charges for Services	\$1,264,100	\$1,259,296	\$1,256,106	\$1,253,720	\$1,251,814
Interdepartmental Revenues	\$3,517,600	\$3,517,600	\$3,517,600	\$3,517,600	\$3,517,600
Unclassified	\$209,000	\$198,581	\$191,982	\$187,197	\$183,464
Total General Fund Revenues	\$46,650,700	\$46,951,583	\$46,946,294	\$46,774,891	\$46,494,388
Total Other Fund Levy	\$20,185,200	\$20,790,756	\$21,414,479	\$22,056,913	\$22,718,620
Build America Bond Credit Debt Services	\$166,000	\$202,100	\$202,100	\$202,100	\$202,100
Bond Abatement from Debt Service Fund	\$8,625,500	\$8,479,800	\$8,479,800	\$8,479,800	\$8,479,800
TOTAL REVENUES	\$75,627,400	\$76,424,239	\$77,042,673	\$77,513,704	\$77,894,909
\$ Increase Over Previous Year		\$796,839	\$618,433	\$471,031	\$381,205
% Increase Over Previous Year		1.05%	0.81%	0.61%	0.49%

5 Year Expense Model (With Actual Debt Projections)

	<u>2019 (Est.)</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures					
Debt Service	\$20,408,700	\$21,169,637	\$20,186,515	\$18,496,056	\$18,148,993
Police	\$13,642,400	\$13,923,159	\$14,209,696	\$14,502,130	\$14,800,582
Fire & Ambulance	\$12,812,700	\$13,094,617	\$13,382,737	\$13,677,197	\$13,978,136
General Government	\$6,237,100	\$6,443,527	\$6,656,787	\$6,877,105	\$7,104,714
Streets - General	\$2,775,100	\$2,818,788	\$2,863,163	\$2,908,237	\$2,954,021
Central Garage	\$2,050,300	\$2,126,483	\$2,205,497	\$2,287,447	\$2,372,442
Parks	\$1,800,000	\$1,843,569	\$1,888,193	\$1,933,897	\$1,980,707
Other Public Safety	\$850,200	\$867,816	\$885,797	\$904,150	\$922,884
Other Public Works	\$1,690,000	\$1,726,063	\$1,762,895	\$1,800,513	\$1,838,933
Forestry	\$354,800	\$357,919	\$361,066	\$364,240	\$367,442
Transportation	\$754,900	\$776,408	\$798,542	\$821,320	\$844,761
Community Development	\$1,895,000	\$1,943,983	\$1,994,558	\$2,046,780	\$2,100,705
Unclassified Expenses	\$1,345,000	\$1,359,742	\$1,369,688	\$1,377,208	\$1,383,261
Other Levies					
Garbage Collect. & Disposal	\$1,331,200	\$1,348,751	\$1,354,678	\$1,360,632	\$1,364,219
Street Lighting	\$1,052,000	\$1,073,040	\$1,094,501	\$1,116,391	\$1,138,719
Senior Services	\$320,400	\$324,624	\$326,051	\$327,484	\$328,347
Transit Utility	\$781,600	\$790,210	\$796,014	\$801,860	\$805,393
Rental Inspections	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138
Library	\$2,696,100	\$2,753,715	\$2,812,560	\$2,872,664	\$2,934,051
Museum	\$977,700	\$997,254	\$1,017,199	\$1,037,543	\$1,058,294
Grand Opera House	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Cemetery	\$304,000	\$311,533	\$319,252	\$327,163	\$335,269
Equipment Fund	\$1,000,000	\$1,000,000	\$1,006,000	\$1,012,036	\$1,018,108
Leach Amphitheater	\$14,000	\$14,140	\$14,234	\$14,329	\$14,386
Pollock Comm. Water Park	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
TOTAL OTHER LEVIES	\$8,568,000	\$8,705,016	\$8,833,012	\$8,963,418	\$9,090,925
Agency Funds	\$0	\$0	\$0	\$0	\$0
TOTAL CITY EXPENDITURES	\$75,184,200	\$77,156,728	\$77,398,146	\$76,959,698	\$77,888,506
\$ Increase Over Previous Year		\$1,972,528	\$241,418	-\$438,448	\$928,808
% Increase Over Previous Year		2.62%	0.31%	-0.57%	1.21%

5 Year Fiscal Forecast (Base Model)

