



Steve Volkert, City Administrator

## Notes on 2019 Budget

### Executive Summary

The final 2019 budget **Publication** currently shows a sharp 5.1% decrease or what equates to a \$.33 mill rate decrease. This was expected as we went through a market based revaluation which increased the average residential property by 8.9% while commercial increased 6.94%. As values increase and levies are restrained, the mathematical result is a decrease in tax (mill) rate. In the end, on average, a \$180,000 home in 2017 will now be worth \$196,020 in '18 and will see a city portion tax increase of just \$37.68 in 2019 for those in Washington County.

The proposed budget is balanced, and falls below the expenditure restraint number of 4.4% increase over 2018 and Levy Limit increase of 2.3%.

To make these numbers all work, we are pulling an estimated \$32,630 from the general fund balance to offset the perspective retirement payouts for 2019, with five retirements anticipated. We are also paying back the Sewer Utility \$703,804 as a part of our long term debt stabilization plan of 2012.

Compared to our 2018 budget, here are some changes:

### Operational Budget

- Wage increases of 2% provided for permanent employees.
- Utility PILOTs reducing \$63.4k due to revaluation of assets.
- Room tax reduced to capped level (-\$25.7k) for general fund and airport.
- Special assessment revenue going down due to less sidewalk assessments.
- Declines in some rec programs has reduced revenues \$13.9k
- Boarding of prisoners laws have changed which has reduced revenue \$3.7k.
- Credit card cash back going down \$2k with changing program. Staff looking to move to different program.
- Staff retirement payouts being offset by \$32k fund balance (\$151k).
- Vehicle insurance going up \$4k.
- Law enforcement going up with three new officers. End result is 2/3 of one officer on levy.
- Fire adding one more full-time EMT adding \$9k. (Part of approved three-year plan).
- Refuse and Garbage collection going up \$30k with more pickups and 2.5% escalator in contract.
- Capital expenses within general fund budget (100) being offset by left over 2018 borrowing (\$235k)
- Library adding staff to expand one hour five days per week per 2018 comp plan plus cost of wage and benefit increases +\$28k.
- Federal Grant obtained by Fire Department was key to balancing budget under expenditure restraint and levy limit.

- Change of property assessment firms will increase price of service (\$13K) but expected to improve service.
- Change of investment firms saving \$16k in fees.
- State Shared Revenue and Expenditure Restraint payment continues downward trend losing \$18,340.

**Debt Budget:**

- Four notes paid off in 2018 giving us funds to start 2012 utility payback plan. (See Debt Schedule)

**City Assessment Values:**

• Residential	Up 10.96%	Up \$90.9M
• Commercial	Up 12.13%	Up \$26.95M
• <u>Manufacturing</u>	<u>Up 3.5%</u>	<u>Up \$4.38M</u>
<b>Total Assessment</b>	<b>Up 8.8%</b>	<b>Up \$122,230,000. (Preliminary numbers)</b>

**PUBLIC NOTICE**

NOTICE is hereby given that on Tuesday, November 13th, 2018, at 7:00 p.m., in the Council Chambers of the City Hall located at 109 N. Main St., the Common Council of the City of Hartford will hold the Public Hearing on the Proposed 2019 Budget. The proposed budget in detail is available for inspection at the clerk's office from 8:00 a.m. to 4:30 p.m. Monday through Friday. The following is a summary of the proposed 2019 budget.

Lori Hetzel, City Clerk

**2019 BUDGET PROPOSAL**

		2017	2018	2019	
GENERAL FUND		ACTUAL	BUDGET	BUDGET	% CHANGE
<b>REVENUES</b>					
Taxes: General Property Taxes		3,749,836	3,831,830	4,108,186	7.21%
Other Taxes		2,019,980	1,978,595	1,914,426	-3.24%
Intergovernmental Revenue		1,616,651	1,627,038	1,630,259	0.20%
Licenses and Permits		275,899	288,547	318,555	10.40%
Fines, Forfeitures & Penalties		184,900	174,450	182,200	4.44%
Public Charges for Serv.		955,931	941,805	1,219,109	29.44%
Intergov. Chgs. for Serv.		358,661	359,141	373,226	3.92%
Special Assessments		100,300	75,000	65,000	-13.33%
Misc. Revenue		208,275	217,883	231,299	6.16%
Transfer from Budget Reserve		1,161,543	761,395	32,630	-95.71%
Transfers from Other Funds		442,497	140,000	388,065	177.19%
Interfund Revenue		11,210	10,500	10,500	0.00%
<b>Total Revenues</b>		<b>11,085,683</b>	<b>10,406,184</b>	<b>10,473,455</b>	0.65%
<b>EXPENDITURES</b>					
General Government		823,075	838,427	856,786	2.19%
Public Safety		4,908,692	4,783,185	4,944,171	3.37%
Public Works & Engineering		2,571,198	2,583,096	2,664,035	3.13%
Public Services		122,171	135,001	146,769	8.72%
Public Parks & Recreation		957,312	1,001,427	1,013,010	1.16%
Engineering		311,277	323,099	422,383	30.73%
Misc. Other Expenses		1,391,958	741,949	426,301	-42.54%
<b>Total Expenditures</b>		<b>11,085,683</b>	<b>10,406,184</b>	<b>10,473,455</b>	0.65%
Beginning Fund Balance		7,756,338	6,964,269	5,838,479	-16.17%
Gen. Fund Balance Applied (-)/Added (+)		-792,069	-1,125,790	-32,630	-97.10%
Ending Fund Balance		6,964,269	5,838,479	5,805,849	-0.56%
Previous Yrs. Total Expenditures		10,218,818	11,085,683	10,406,184	-6.13%
Gen. Fund Bal as % of Expend.		68.15%	52.67%	55.79%	5.93%
<b>Taxing Fund</b>					
General Fund		3,749,836	3,831,830	4,108,186	7.21%
Debt Service Fund		2,969,293	3,002,460	3,000,000	-0.08%
Library Fund		643,805	656,601	684,733	4.28%
Transportation Fund		62,329	20,949	22,655	8.14%
<b>Total City Tax Levy/wo TID</b>		<b>7,425,263</b>	<b>7,511,840</b>	<b>7,815,574</b>	4.04%
Washington Co. Equalized Value		1,125,268,500	\$1,187,844,800	\$1,294,477,900	8.98%
Dodge County Equalized Value		49,128,400	\$49,365,000	\$51,203,700	3.72%
<b>Total Equalized Value</b>		<b>1,174,396,900</b>	<b>1,237,209,800</b>	<b>1,345,681,600</b>	8.77%
Portion of Levy to be collected in Wash Co.		95.82%	96.01%	96.19%	0.19%
Portion of Levy to be collected in Dodge Co.		4.18%	3.99%	3.81%	-4.64%
Washington County Tax Levy		7,114,643	7,212,116	7,518,188	4.24%
Dodge County Tax Levy		310,620	299,724	297,386	-0.78%
<b>Total Assessed Value Wash Co wo TID's</b>		<b>1,114,609,859</b>	<b>\$1,129,484,172</b>	<b>\$1,240,717,438</b>	9.85%
<b>Total Assessed Value Dodge Co wo TID's</b>		<b>47,441,479</b>	<b>61,756,173</b>	<b>49,966,869</b>	-19.09%
Washington County Tax Rate		6.38	6.39	6.06	-5.10%
Dodge County Tax Rate		6.55	4.85	5.95	22.63%

2019 REVENUE BUDGET							
		2016	2017	2018	2019		
		ACTUAL	ACTUAL	BUDGET	BUDGET	DIFFERENCE	%
<b>CLERICAL SERVICES - 125</b>							
<b>LICENSES AND PERMITS</b>							
100.125.441100.44110	Liquor and Malt Beverage	\$12,010	\$10,575	\$11,380	\$12,000	\$620	5.45%
100.125.441200.44121	Operator's License - Bartenders	\$2,200	\$2,295	\$2,300	\$2,500	\$200	8.70%
100.125.441400.44140	Electricians License	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.125.441500.44150	Picnic License	\$160	\$150	\$150	\$170	\$20	13.33%
100.125.441600.44160	Cigarette License	\$1,176	\$932	\$877	\$935	\$58	6.61%
100.125.442300.44230	Miscellaneous License	\$144	\$1,395	\$150	\$500	\$350	233.33%
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$15,690</b>	<b>\$15,347</b>	<b>\$14,857</b>	<b>\$16,105</b>	<b>\$1,248</b>	<b>8.40%</b>
<b>PUBLIC CHARGES FOR SERVICES</b>							
100.125.460000.46190	Miscellaneous General Revenue	\$428	\$6,115	\$300	\$150	-\$150	-50.00%
100.125.460000.46191	Postage Revenue	\$777	-\$4,906	\$30	\$0	-\$30	-100.00%
100.125.460000.46192	Photocopy Revenue	\$25	\$5	\$25	\$0	-\$25	-100.00%
	<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>\$1,230</b>	<b>\$1,214</b>	<b>\$355</b>	<b>\$150</b>	<b>-\$205</b>	<b>-57.75%</b>
<b>CLERK'S FEES</b>							
100.125.461100.46111	Special Assessment Letters	\$29,370	\$36,547	\$31,000	\$31,000	\$0	0.00%
100.125.461100.46112	Special Handling Fee Permit	\$25,420	\$26,365	\$23,000	\$24,000	\$1,000	4.35%
	<b>TOTAL CLERK'S FEES</b>	<b>\$54,790</b>	<b>\$62,912</b>	<b>\$54,000</b>	<b>\$55,000</b>	<b>\$1,000</b>	<b>1.85%</b>
<b>LICENSE PUBLICATION FEES</b>							
100.125.461300.46130	License Publication Fees	\$787	\$690	\$690	\$700	\$10	1.45%
	<b>TOTAL LICENSE PUBLICATION FEES</b>	<b>\$787</b>	<b>\$690</b>	<b>\$690</b>	<b>\$700</b>	<b>\$10</b>	<b>1.45%</b>
<b>INTERFUND REVENUES</b>							
100.125.474000.47401	Interfund Postage Revenue	\$8,155	\$7,839	\$8,300	\$8,300	\$0	0.00%
100.125.474000.47402	Interfund Supplies Revenue	\$2,349	\$2,123	\$2,200	\$2,200	\$0	0.00%
100.125.474000.47403	Interfund Photocopy Revenue	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Interfund Revenues</b>	<b>\$10,504</b>	<b>\$9,962</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>Clerical Administration</b>	<b>Public Charges for Services</b>	<b>\$83,001</b>	<b>\$90,125</b>	<b>\$80,402</b>	<b>\$82,455</b>	<b>\$2,053</b>	<b>2.55%</b>
<b>JUDICIAL SERVICES - 128</b>							
<b>PUBLIC CHARGES FOR SERVICES</b>							
100.128.460000.46128	Court Service Revenue	\$45,039	\$53,943	\$64,000	\$67,000	\$3,000	4.69%
	<b>Total Court Service Revenue</b>	<b>\$45,039</b>	<b>\$53,943</b>	<b>\$64,000</b>	<b>\$67,000</b>	<b>\$3,000</b>	<b>4.69%</b>
<b>Judicial Services</b>	<b>Public Charges for Services</b>	<b>\$45,039</b>	<b>\$53,943</b>	<b>\$64,000</b>	<b>\$67,000</b>	<b>\$3,000</b>	<b>4.69%</b>
<b>FINANCIAL ADMINISTRATION - 130</b>							
<b>Taxes</b>							
100.130.410000.41500	Room Tax	\$9,000	\$17,475	\$9,000	\$34,000	\$25,000	277.78%
100.130.412200.41220	Retained Sales Tax	\$100	\$102	\$60	\$60	\$0	0.00%
100.130.418000.41810	Interest and Penalties on Taxes	\$2,538	\$1,255	\$1,000	\$1,000	\$0	0.00%
	<b>Total Taxes</b>	<b>\$11,638</b>	<b>\$18,832</b>	<b>\$10,060</b>	<b>\$35,060</b>	<b>\$25,000</b>	<b>248.51%</b>
<b>Licenses and Permits - Pets</b>							
100.130.442200.44261	Dog Licenses	\$4,450	\$4,813	\$4,500	\$4,500	\$0	0.00%
100.130.442200.44262	Cat Licenses	\$276	\$433	\$350	\$350	\$0	0.00%
	<b>Total Licenses and Permits - Pets</b>	<b>\$4,726</b>	<b>\$5,246</b>	<b>\$4,850</b>	<b>\$4,850</b>	<b>\$0</b>	<b>0.00%</b>
<b>Other Reg. Permits and Fees</b>							
100.130.449100.44912	Sidewalk Permit	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Other Reg. Permits and Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Public Charges for Services</b>							
100.130.461200.46121	NSF Check Charge	\$1,405	\$2,100	\$1,600	\$1,250	-\$350	-21.88%
	<b>Total Treasurer's Fees</b>	<b>\$1,405</b>	<b>\$2,100</b>	<b>\$1,600</b>	<b>\$1,250</b>	<b>-\$350</b>	<b>-21.88%</b>
<b>Miscellaneous Revenues</b>							
100.130.480000.48110	Interest on Investments	\$80,922	\$58,774	\$70,000	\$80,000	\$10,000	14.29%
100.130.480000.48111	Interest Revenue	\$436	\$706	\$500	\$500	\$0	0.00%
100.130.480000.48121	Credit Card Cash Back	\$8,200	\$26,797	\$17,000	\$15,000	-\$2,000	-11.76%
100.130.480100.48890	Other Misc Revenues	\$6,420	\$5,446	\$500	\$500	\$0	0.00%
	<b>Total Miscellaneous Revenues</b>	<b>\$95,978</b>	<b>\$91,723</b>	<b>\$88,000</b>	<b>\$96,000</b>	<b>\$8,000</b>	<b>9.09%</b>
<b>Financial Administration - Public Charges for Services</b>		<b>\$113,747</b>	<b>\$117,901</b>	<b>\$104,510</b>	<b>\$137,160</b>	<b>\$32,650</b>	<b>31.24%</b>
<b>ASSESSMENT - 135</b>							
<b>Miscellaneous Building Permits</b>							
100.135.443900.44390	Building Misc. Permits	\$31,915	\$24,271	\$22,500	\$25,000	\$2,500	11.11%
	<b>Total Misc. Building Permits</b>	<b>\$31,915</b>	<b>\$24,271</b>	<b>\$22,500</b>	<b>\$25,000</b>	<b>\$2,500</b>	<b>11.11%</b>
<b>Assessment - Public Charges for Services</b>		<b>\$31,915</b>	<b>\$24,271</b>	<b>\$22,500</b>	<b>\$25,000</b>	<b>\$2,500</b>	<b>11.11%</b>
<b>LAW ENFORCEMENT - 201</b>							
<b>Intergovernmental Aids</b>							
100.201.432000.43610	State Aid - Municipal Services	\$2,042	\$1,903	\$2,200	\$1,900	-\$300	-13.64%
	<b>Total State Aids</b>	<b>\$2,042</b>	<b>\$1,903</b>	<b>\$2,200</b>	<b>\$1,900</b>	<b>-\$300</b>	<b>-13.64%</b>
<b>State Grants Public Safety</b>							
100.201.435200.43271	Federal Grants	\$1,700	\$9,199	\$350	\$0	-\$350	-100.00%
100.201.435200.43520	State Aid - Training	\$3,680	\$3,200	\$4,000	\$4,480	\$480	12.00%
100.201.435200.43581	State Grants	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total State Grants Public Safety</b>	<b>\$5,380</b>	<b>\$12,399</b>	<b>\$4,350</b>	<b>\$4,480</b>	<b>\$130</b>	<b>2.99%</b>

<b>State Grants / Transportation</b>							
100.201.435330.43531	Local Transportation Aid	\$157,331	\$144,869	\$157,464	\$150,794	-\$6,670	-4.24%
100.201.435330.43533	State Aid Connecting Streets	\$26,161	\$26,508	\$28,776	\$26,635	-\$2,141	-7.44%
	<b>Total State Grants / Transportation</b>	<b>\$183,492</b>	<b>\$171,377</b>	<b>\$186,240</b>	<b>\$177,429</b>	<b>-\$8,811</b>	<b>-4.73%</b>
<b>Licenses and Permits</b>							
100.201.440000.44240	Parking Permits	\$1,103	\$872	\$1,000	\$1,000	\$0	0.00%
	<b>Total Licenses and Permits</b>	<b>\$1,103</b>	<b>\$872</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Other Reg. Permits &amp; Fees</b>							
100.201.449100.44210	Bicycle Licenses	\$83	\$264	\$200	\$250	\$50	25.00%
	<b>Total Bicycle Licenses</b>	<b>\$83</b>	<b>\$264</b>	<b>\$200</b>	<b>\$250</b>	<b>\$50</b>	<b>25.00%</b>
<b>Fines, Forfeitures, Penalties</b>							
100.201.450000.45193	Vehicle Impound Fees	\$662	\$240	\$250	\$450	\$200	80.00%
100.201.450000.45216	Other Asset Forfeitures	\$115	\$2,120	\$0	\$0	\$0	#DIV/0!
100.201.450000.45223	Court Penalties & Fines	\$100,375	\$122,521	\$126,500	\$129,500	\$3,000	2.37%
	<b>Total Fines, Forfeitures, Penalties</b>	<b>\$101,152</b>	<b>\$124,881</b>	<b>\$126,750</b>	<b>\$129,950</b>	<b>\$3,200</b>	<b>2.52%</b>
<b>Parking Violations</b>							
100.201.451300.45120	Parking Violations	\$46,111	\$48,662	\$45,000	\$48,500	\$3,500	7.78%
	<b>Total Parking Violations</b>	<b>\$46,111</b>	<b>\$48,662</b>	<b>\$45,000</b>	<b>\$48,500</b>	<b>\$3,500</b>	<b>7.78%</b>
<b>Other Law &amp; Ord. Violations</b>							
100.201.451900.45191	False Alarm Fines	\$3,042	\$4,300	\$2,700	\$3,750	\$1,050	38.89%
	<b>Total Other Law &amp; Ord. Violations</b>	<b>\$3,042</b>	<b>\$4,300</b>	<b>\$2,700</b>	<b>\$3,750</b>	<b>\$1,050</b>	<b>38.89%</b>
<b>Public Charges for Service</b>							
100.201.460000.46192	Photocopy Revenue	\$2,454	\$2,307	\$2,200	\$2,350	\$150	6.82%
100.201.460000.46193	Finger Printing	\$535	\$520	\$550	\$550	\$0	0.00%
100.201.460000.46194	Preliminary Breath Test	\$30	\$345	\$0	\$0	\$0	#DIV/0!
100.201.460000.46201	Towing Fees	\$1,662	\$1,789	\$1,300	\$1,400	\$100	7.69%
	<b>Total Public Charges for Service</b>	<b>\$4,681</b>	<b>\$4,961</b>	<b>\$4,050</b>	<b>\$4,300</b>	<b>\$250</b>	<b>6.17%</b>
<b>Law Enforcement Fees</b>							
100.201.462100.45190	Alarm Permit Fees	\$2,775	\$2,955	\$2,865	\$3,000	\$135	4.71%
100.201.462100.46210	Police Services	\$5,121	\$6,089	\$4,500	\$286,000	\$281,500	6255.56%
100.201.462100.46230	Warrant Service Fees	\$3,950	\$5,070	\$5,800	\$5,300	-\$500	-8.62%
100.201.462100.46240	Board of Prisoners	\$6,940	-\$1,003	\$3,800	\$150	-\$3,650	-96.05%
	<b>Total Law Enforcement Fees</b>	<b>\$18,786</b>	<b>\$13,111</b>	<b>\$16,965</b>	<b>\$294,450</b>	<b>\$277,485</b>	<b>1635.63%</b>
<b>Misc. General Revenues</b>							
100.201.480100.48330	Material Sales	\$480	\$394	\$100	\$100	\$0	0.00%
	<b>Total Misc. General Revenues</b>	<b>\$480</b>	<b>\$394</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>	<b>0.00%</b>
<b>Other Misc. Revenues</b>							
100.201.483000.48310	Gain or Loss on Disposal	\$30,665	\$22,680	\$21,000	\$20,000	-\$1,000	-4.76%
100.201.483000.48333	Abandoned Vehicle Sales	\$3,733	\$0	\$1,000	\$1,000	\$0	0.00%
100.201.483000.48890	Other Misc. Revenue	\$35	\$175	\$100	\$100	\$0	0.00%
	<b>Total Other Misc. Revenues</b>	<b>\$34,433</b>	<b>\$22,855</b>	<b>\$22,100</b>	<b>\$21,100</b>	<b>-\$1,000</b>	<b>-4.52%</b>
<b>Donations</b>							
100.201.485100.48511	DARE Program Donations	\$261	\$0	\$100	\$100	\$0	0.00%
100.201.485100.48512	Explorer Program Donations	\$1,635	\$2,019	\$100	\$100	\$0	0.00%
100.201.485100.48513	Community Outreach Donations	\$5,303	\$5,774	\$100	\$100	\$0	0.00%
100.201.485100.48515	Police K9 Program	\$0	\$49,811	\$100	\$100	\$0	0.00%
100.201.485100.48516	Mini Academy	\$16,645	\$10,969	\$100	\$100	\$0	0.00%
100.201.485100.48517	Prescription Drug Drop Box	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Donations</b>	<b>\$23,844</b>	<b>\$68,573</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00%</b>
<b>General Funds Appropriated</b>							
100.201.493100.49997	General Funds Appropriated	\$0	\$0	\$100	\$0	-\$100	-100.00%
	<b>Total Misc. General Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>-\$100</b>	<b>-100.00%</b>
	<b>Law Enforcement - Public Charges for Services</b>	<b>\$424,629</b>	<b>\$474,552</b>	<b>\$412,255</b>	<b>\$687,709</b>	<b>\$275,454</b>	<b>66.82%</b>
<b>EMERGENCY GOVERNMENT - 225</b>							
<b>Emergency Sirens</b>							
100.225.441250.44120	Emergency Sirens	\$0	\$0	\$300	\$600	\$300	100.00%
	<b>Total Emergency Sirens</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>	<b>\$600</b>	<b>\$300</b>	<b>100.00%</b>
	<b>Emergency Sirens - Public Charges for Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>	<b>\$600</b>	<b>\$300</b>	<b>100.00%</b>
<b>INSPECTION - 240</b>							
<b>Licenses &amp; Permits</b>							
100.240.440000.44250	Building Permits	\$171,209	\$169,545	\$120,000	\$130,000	\$10,000	8.33%
100.240.440000.44320	Electrical Permits	\$54,726	\$56,275	\$32,000	\$40,000	\$8,000	25.00%
100.240.440000.44330	Plumbing Permits	\$55,630	\$67,798	\$35,000	\$36,000	\$1,000	2.86%
100.240.440000.44380	Erosion Control Fees	\$9,128	\$7,520	\$6,000	\$7,000	\$1,000	16.67%
100.240.440000.44390	Building Misc. Permits	\$46,973	\$46,586	\$30,000	\$34,000	\$4,000	13.33%
100.240.440000.44430	Sign Fee	\$3,116	\$2,635	\$2,500	\$2,500	\$0	0.00%
	<b>Total Licenses &amp; Permits</b>	<b>\$340,782</b>	<b>\$350,359</b>	<b>\$225,500</b>	<b>\$249,500</b>	<b>\$24,000</b>	<b>10.64%</b>
<b>Other Business &amp; Occupational</b>							
100.240.441200.44125	Weights and Measures License	\$198	\$187	\$200	\$200	\$0	0.00%
	<b>Total Other Business &amp; Occupational</b>	<b>\$198</b>	<b>\$187</b>	<b>\$200</b>	<b>\$200</b>	<b>\$0</b>	<b>0.00%</b>
<b>Other Reg. Permits &amp; Fees</b>							
100.240.449100.45192	Processing Fees	\$3,450	\$2,615	\$1,500	\$1,800	\$300	20.00%
	<b>Total Other Reg. Permit Fees</b>	<b>\$3,450</b>	<b>\$2,615</b>	<b>\$1,500</b>	<b>\$1,800</b>	<b>\$300</b>	<b>20.00%</b>

<b>Public Charges For Services</b>							
100.240.460000.46157	Weights & Measures Inspection	-\$40	\$0	\$4,800	\$4,800	\$0	0.00%
100.240.460000.48890	Other Misc. Revenues	\$540	\$210	\$500	\$500	\$0	0.00%
	<b>Total Public Charges For Services</b>	<b>\$500</b>	<b>\$210</b>	<b>\$5,300</b>	<b>\$5,300</b>	<b>\$0</b>	<b>0.00%</b>
<b>Inspections - Public Charges for Services</b>							
		<b>\$344,930</b>	<b>\$353,371</b>	<b>\$232,500</b>	<b>\$256,800</b>	<b>\$24,300</b>	<b>10.45%</b>
<b>FIRE PROTECTION - 250</b>							
<b>Intergovernmental Revenues</b>							
100.250.430000.43271	Federal Grants	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Federal Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Fire Insurance</b>							
100.250.434200.43421	2% Fire Dues from State	\$45,383	\$50,553	\$52,500	\$54,500	\$2,000	3.81%
100.250.434200.43422	2% Fire Dues from Township	\$21,712	\$23,393	\$25,500	\$27,000	\$1,500	5.88%
100.250.434200.43610	Municipal Services	\$939	\$875	\$875	\$860	-\$15	-1.71%
	<b>Total Fire Insurance</b>	<b>\$68,034</b>	<b>\$74,821</b>	<b>\$78,875</b>	<b>\$82,360</b>	<b>\$3,485</b>	<b>4.42%</b>
<b>State Grants - Public Safety</b>							
100.250.435200.43520	State Aid-Training	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total State Grants - Public Safety</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Licenses and Permits</b>							
100.250.440000.44235	Burning Permits	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.250.440000.44236	Fireworks Permit	\$168	\$150	\$150	\$150	\$0	0.00%
	<b>Total Licenses and Permits</b>	<b>\$168</b>	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>	<b>\$0</b>	<b>0.00%</b>
<b>Public Charges for Services</b>							
100.250.460000.46250	Special Response Fee	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.250.460000.46251	False Alarm Fee	\$200	\$0	\$0	\$0	\$0	#DIV/0!
100.250.460000.46253	Fire Extinguisher Training	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.250.460000.46255	Records Request	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.250.460000.46257	US Open Staffing Fees	\$0	\$95,520	\$0	\$0	\$0	#DIV/0!
	<b>Total Public Charges for Services</b>	<b>\$200</b>	<b>\$95,520</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Intergovernmental Charges - Fire Service - Townships</b>							
100.250.473210.47226	Town of Hariford	\$116,450	\$117,382	\$117,832	\$121,249	\$3,417	2.90%
100.250.473210.47227	Town of Erin	\$146,701	\$150,150	\$150,150	\$159,205	\$9,055	6.03%
100.250.473210.47228	Town of Rubicon	\$31,654	\$31,970	\$32,000	\$32,613	\$613	1.92%
	<b>Total Intergovernmental Charges - Fire Services - Twns</b>	<b>\$294,805</b>	<b>\$299,502</b>	<b>\$299,982</b>	<b>\$313,067</b>	<b>\$13,085</b>	<b>4.36%</b>
<b>Misc. General Revenues</b>							
100.250.480100.48230	Rent-Equipment	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.250.480100.48310	Gain or Loss on Disposal	\$8,523	\$10,275	\$2,000	\$0	-\$2,000	-100.00%
100.250.480100.48890	Other Misc. Revenues	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Misc. General Revenues</b>	<b>\$8,523</b>	<b>\$10,275</b>	<b>\$2,000</b>	<b>\$0</b>	<b>-\$2,000</b>	<b>-100.00%</b>
<b>Donations</b>							
100.250.485100.48510	Donations	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Donations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Fund Balance Appropriated</b>							
100.250.493100.49997	General Fund Balance Appropriated	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Donations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Fire Protection - Public Charges for Services</b>							
		<b>\$371,730</b>	<b>\$480,268</b>	<b>\$381,007</b>	<b>\$395,577</b>	<b>\$14,570</b>	<b>3.82%</b>
<b>Streets &amp; Related - 301</b>							
<b>Special Assessments</b>							
100.301.420000.42200	Special Assessment Revenue	\$100,000	\$83,116	\$75,000	\$65,000	-\$10,000	-13.33%
100.301.420000.42220	Interest on Special Assessments	\$300	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Special Assessments</b>	<b>\$100,300</b>	<b>\$83,116</b>	<b>\$75,000</b>	<b>\$65,000</b>	<b>-\$10,000</b>	<b>-13.33%</b>
<b>Intergovernmental Revenues</b>							
100.301.435330.43531	Local Transportation Aid	\$413,051	\$391,683	\$382,721	\$407,704	\$24,983	6.53%
100.301.435330.43533	State Aid-Connecting Street	\$69,347	\$71,670	\$69,941	\$72,015	\$2,074	2.97%
100.301.435330.43537	State Transportation Grant	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Intergovernmental Revenues</b>	<b>\$482,398</b>	<b>\$463,353</b>	<b>\$452,662</b>	<b>\$479,719</b>	<b>\$27,057</b>	<b>5.98%</b>
<b>Licenses &amp; Permits</b>							
100.301.443600.44360	Street Break Permits	\$3,400	\$4,945	\$3,600	\$4,000	\$400	11.11%
	<b>Total Licenses and Permits</b>	<b>\$3,400</b>	<b>\$4,945</b>	<b>\$3,600</b>	<b>\$4,000</b>	<b>\$400</b>	<b>11.11%</b>
<b>Public Charges for Services - Hwy Maint and Construction</b>							
100.301.463100.46310	Road Maintenance and Construction	\$33,000	\$35,203	\$33,000	\$33,000	\$0	0.00%
100.301.463100.46415	Merchandising Revenues	\$2,000	\$1,722	\$1,000	\$1,000	\$0	0.00%
	<b>Total Hwy Maintenance and Construction</b>	<b>\$35,000</b>	<b>\$36,925</b>	<b>\$34,000</b>	<b>\$34,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Misc. Revenues</b>							
100.301.480000.48310	Gain or Loss on Disposal	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.301.480000.48330	Material Sales	\$0	\$4,888	\$4,000	\$3,500	-\$500	-12.50%
100.301.480000.48410	Insurance Recoveries	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Misc. Revenues</b>	<b>\$0</b>	<b>\$4,888</b>	<b>\$4,000</b>	<b>\$3,500</b>	<b>-\$500</b>	<b>-12.50%</b>
<b>Streets &amp; Related - Public Charges for Services</b>							
		<b>\$621,098</b>	<b>\$593,227</b>	<b>\$569,262</b>	<b>\$586,219</b>	<b>\$16,957</b>	<b>2.98%</b>
<b>Refuse/Garbage Collection - 320</b>							
<b>Public Charges for Services</b>							
100.320.464200.46420	Refuse and Garbage Collection	\$13,455	\$16,105	\$12,000	\$13,000	\$1,000	8.33%
	<b>Total Refuse and Garbage Collection</b>	<b>\$13,455</b>	<b>\$16,105</b>	<b>\$12,000</b>	<b>\$13,000</b>	<b>\$1,000</b>	<b>8.33%</b>

<b>Refuse/Garbage Collection - Public Charges for Services</b>		<b>\$13,455</b>	<b>\$16,105</b>	<b>\$12,000</b>	<b>\$13,000</b>	<b>\$1,000</b>	<b>8.33%</b>
<b>Stormwater - 323</b>							
<b>Special Assessments</b>							
100.323.422100.42200	Subdivision Pond Special Assessment Revenue	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Subdivision Pond Special Assessment Rev.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Stormwater - Public Charges for Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Recycling - 325</b>							
<b>Intergovernmental Revenues - Sanitation</b>							
100.325.435400.43540	Municipal Recycling Grants	\$23,116	\$24,347	\$24,000	\$24,000	\$0	0.00%
	<b>Total Sanitation Recycling Grants</b>	<b>\$23,116</b>	<b>\$24,347</b>	<b>\$24,000</b>	<b>\$24,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Public Charges for Services</b>							
100.325.460000.46427	Appliance Pick-Up	\$2,566	\$3,169	\$2,800	\$2,500	-\$300	-10.71%
100.325.460000.46428	Curbside Recycling Fee	\$348,421	\$362,295	\$351,000	\$364,000	\$13,000	3.70%
100.325.460000.46437	Tube TV and Monitor Recycling	\$6,630	\$8,250	\$5,000	\$5,500	\$500	10.00%
	<b>Total Public Charges for Services - Recycling</b>	<b>\$357,617</b>	<b>\$373,714</b>	<b>\$358,800</b>	<b>\$372,000</b>	<b>\$13,200</b>	<b>3.68%</b>
<b>Recycling - Public Charges for Services</b>		<b>\$380,733</b>	<b>\$398,061</b>	<b>\$382,800</b>	<b>\$396,000</b>	<b>\$13,200</b>	<b>3.45%</b>
<b>General Buildings &amp; Maintenance - 330</b>							
<b>City Hall Room Rental</b>							
100.330.461800.46180	City Hall Room Rental	\$260	\$180	\$200	\$200	\$0	0.00%
	<b>Total City Hall Room Rental</b>	<b>\$260</b>	<b>\$180</b>	<b>\$200</b>	<b>\$200</b>	<b>\$0</b>	<b>0.00%</b>
<b>Misc. General Rev.</b>							
100.330.461900.46185	Tower Rental	\$14,548	\$17,470	\$15,870	\$15,870	\$0	0.00%
100.330.461900.46751	Concession Revenues	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Misc. General Revenue</b>	<b>\$14,548</b>	<b>\$17,470</b>	<b>\$15,870</b>	<b>\$15,870</b>	<b>\$0</b>	<b>0.00%</b>
<b>Intergovernmental Charges to Electric Utility</b>							
100.330.474110.47418	Building Space Costs	\$38,000	\$38,000	\$37,000	\$38,000	\$1,000	2.70%
	<b>Total Charges to Electric Utility</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$37,000</b>	<b>\$38,000</b>	<b>\$1,000</b>	<b>2.70%</b>
<b>Intergovernmental Charges to Wastewater Utility</b>							
100.330.474120.47418	Building Space Costs	\$17,919	\$17,919	\$17,919	\$17,919	\$0	0.00%
	<b>Total Charges to Wastewater Utility</b>	<b>\$17,919</b>	<b>\$17,919</b>	<b>\$17,919</b>	<b>\$17,919</b>	<b>\$0</b>	<b>0.00%</b>
<b>Intergovernmental Charges to Emergency Squad</b>							
100.330.474199.47418	Building Space Costs	\$4,240	\$4,240	\$4,240	\$4,240	\$0	0.00%
	<b>Total Charges to Emergency Squad</b>	<b>\$4,240</b>	<b>\$4,240</b>	<b>\$4,240</b>	<b>\$4,240</b>	<b>\$0</b>	<b>0.00%</b>
<b>Misc. Revenues</b>							
100.330.480000.47410	Insurance Recoveries	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.330.480000.48310	Gain/Loss on Disposal	\$0	\$400	\$0	\$0	\$0	#DIV/0!
100.330.480000.48890	Other Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Charges to Misc. Revenues</b>	<b>\$0</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>General Buildings &amp; Maint - Public Charges for Services</b>		<b>\$74,967</b>	<b>\$78,209</b>	<b>\$75,229</b>	<b>\$76,229</b>	<b>\$1,000</b>	<b>1.33%</b>
<b>Cemetery - 401</b>							
<b>Cemetery Land Sales</b>							
100.401.465400.46540	Dig Graves at Municipal Cemetery	\$47,157	\$56,500	\$48,725	\$48,725	\$0	0.00%
100.401.465400.46541	Cemetery Land Sales	\$17,950	\$24,400	\$24,350	\$26,350	\$2,000	8.21%
	<b>Total Cemetery Land Sales</b>	<b>\$65,107</b>	<b>\$80,900</b>	<b>\$73,075</b>	<b>\$75,075</b>	<b>\$2,000</b>	<b>2.74%</b>
<b>General Buildings &amp; Maint - Public Charges for Services</b>		<b>\$65,107</b>	<b>\$80,900</b>	<b>\$73,075</b>	<b>\$75,075</b>	<b>\$2,000</b>	<b>2.74%</b>
<b>Parks - 501</b>							
<b>Public Charges for Services</b>							
100.501.460000.46391	Park Reservations	\$11,195	\$14,034	\$11,100	\$11,300	\$200	1.80%
	<b>Total Park Reservations</b>	<b>\$11,195</b>	<b>\$14,034</b>	<b>\$11,100</b>	<b>\$11,300</b>	<b>\$200</b>	<b>1.80%</b>
<b>Sawyer Park Memorial</b>							
100.501.461451.46385	Brick Fee	\$300	\$75	\$200	\$500	\$300	150.00%
	<b>Total Sawyer Park Memorial</b>	<b>\$300</b>	<b>\$75</b>	<b>\$200</b>	<b>\$500</b>	<b>\$300</b>	<b>150.00%</b>
<b>Miscellaneous Revenues</b>							
100.501.480000.48890	Other Misc. Revenues	\$0	\$2,537	\$0	\$0	\$0	#DIV/0!
	<b>Total Other Misc. Revenue</b>	<b>\$0</b>	<b>\$2,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Gain or Loss on Disposal</b>							
100.501.483100.48310	Gain or Loss on Disposal	\$8,575	\$0	\$0	\$500	\$500	#DIV/0!
	<b>Total Gain or Loss on Disposal</b>	<b>\$8,575</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>#DIV/0!</b>
<b>Donations/Private Org &amp; Individual</b>							
100.501.485200.48510	Donations	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Other Misc. Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Parks - Public Charges for Services</b>		<b>\$20,070</b>	<b>\$16,646</b>	<b>\$11,300</b>	<b>\$12,300</b>	<b>\$1,000</b>	<b>8.85%</b>
<b>Recreation Programs and Events - 550</b>							
<b>Vets Pool</b>							
100.550.467341.46731	Passes	\$27,165	\$41,051	\$42,750	\$40,356	-\$2,394	-5.60%
100.550.467341.46732	Lessons	\$19,994	\$26,985	\$26,500	\$26,500	\$0	0.00%
100.550.467341.46733	Admission and Fees	\$104,131	\$106,186	\$115,498	\$116,085	\$587	0.51%
100.550.467341.46734	Pool Rental	\$3,916	\$10,398	\$8,950	\$9,950	\$1,000	11.17%
100.550.467341.46737	Retail Sales	\$0	\$1,244	\$1,888	\$1,322	-\$566	-29.98%

100.550.467341.46738	Coin Lockers	\$0	\$228	\$755	\$472	-\$283	-37.48%
100.550.467341.46751	Concession Revenue	\$44,625	\$47,754	\$71,009	\$67,233	-\$3,776	-5.32%
	<b>Total Vets Pool</b>	<b>\$199,831</b>	<b>\$233,846</b>	<b>\$267,350</b>	<b>\$261,918</b>	<b>-\$5,432</b>	<b>-2.03%</b>
<b>Union Pool</b>							
100.550.467342.46732	Lessons	\$0	\$38	\$2,100	\$2,100	\$0	0.00%
	<b>Total Union Pool</b>	<b>\$0</b>	<b>\$38</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>\$0</b>	<b>0.00%</b>
<b>Concessions - Athletic Field</b>							
100.550.467501.46751	Concession Revenues	\$18,523	\$13,539	\$15,250	\$15,250	\$0	0.00%
	<b>Total Concessions - Athletic Field</b>	<b>\$18,523</b>	<b>\$13,539</b>	<b>\$15,250</b>	<b>\$15,250</b>	<b>\$0</b>	<b>0.00%</b>
<b>Events</b>							
100.550.467535.46750	Recreation Fees	\$377	\$1,085	\$2,490	\$8,126	\$5,636	226.35%
100.550.467535.48510	Donations	\$1,500	\$1,500	\$1,700	\$1,700	\$0	0.00%
	<b>Total Events</b>	<b>\$1,877</b>	<b>\$2,585</b>	<b>\$4,190</b>	<b>\$9,826</b>	<b>\$5,636</b>	<b>134.51%</b>
<b>Fish Stocking</b>							
100.550.467538.48510	Donations	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Fish Stocking</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Football</b>							
100.550.467540.46750	Recreational Fees	\$7,590	\$7,205	\$6,552	\$7,222	\$670	10.23%
	<b>Total Football</b>	<b>\$7,590</b>	<b>\$7,205</b>	<b>\$6,552</b>	<b>\$7,222</b>	<b>\$670</b>	<b>10.23%</b>
<b>Golf</b>							
100.550.467542.46750	Recreation Fees	\$448	\$0	\$560	\$560	\$0	0.00%
	<b>Total Golf</b>	<b>\$448</b>	<b>\$0</b>	<b>\$560</b>	<b>\$560</b>	<b>\$0</b>	<b>0.00%</b>
<b>Non-Resident Recreation Fees</b>							
100.550.467549.46750	Recreation Fees	\$12,558	\$18,530	\$20,000	\$19,000	-\$1,000	-5.00%
	<b>Total Non-Resident Recreational Fees</b>	<b>\$12,558</b>	<b>\$18,530</b>	<b>\$20,000</b>	<b>\$19,000</b>	<b>-\$1,000</b>	<b>-5.00%</b>
<b>Outdoor Expeditions</b>							
100.550.467553.46750	Recreation Fees	\$716	\$0	\$1,100	\$1,100	\$0	0.00%
	<b>Total Outdoor Expeditions</b>	<b>\$716</b>	<b>\$0</b>	<b>\$1,100</b>	<b>\$1,100</b>	<b>\$0</b>	<b>0.00%</b>
<b>Playgrounds</b>							
100.550.467556.46750	Recreation Fees	\$15,279	\$14,443	\$16,050	\$16,170	\$120	0.75%
	<b>Total Playgrounds</b>	<b>\$15,279</b>	<b>\$14,443</b>	<b>\$16,050</b>	<b>\$16,170</b>	<b>\$120</b>	<b>0.75%</b>
<b>Preschool Summer Play</b>							
100.550.467559.46750	Recreation Fees	\$1,622	\$680	\$1,560	\$1,050	-\$510	-32.69%
	<b>Total Preschool Summer Play</b>	<b>\$1,622</b>	<b>\$680</b>	<b>\$1,560</b>	<b>\$1,050</b>	<b>-\$510</b>	<b>-32.69%</b>
<b>Skate Club</b>							
100.550.467562.46750	Skate Club Fees	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Skate Club Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Ice Skating Fees</b>							
100.550.467563.46750	Recreational Fees	\$195	\$0	\$375	\$105	-\$270	-72.00%
	<b>Total Ice Skating Fees</b>	<b>\$195</b>	<b>\$0</b>	<b>\$375</b>	<b>\$105</b>	<b>-\$270</b>	<b>-72.00%</b>
<b>Adult Sports</b>							
100.550.467566.46750	Recreation Fees	\$1,101	\$1,323	\$730	\$300	-\$430	-58.90%
	<b>Total Adult Sports</b>	<b>\$1,101</b>	<b>\$1,323</b>	<b>\$730</b>	<b>\$300</b>	<b>-\$430</b>	<b>-58.90%</b>
<b>Softball Adult</b>							
100.550.467567.46750	Recreation Fees	\$0	\$0	\$1,920	\$1,920	\$0	0.00%
	<b>Total Softball Adult</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,920</b>	<b>\$1,920</b>	<b>\$0</b>	<b>0.00%</b>
<b>Soccer Youth</b>							
100.550.467568.46750	Recreation Fees	\$2,512	\$2,786	\$2,121	\$0	-\$2,121	-100.00%
	<b>Total Youth Soccer</b>	<b>\$2,512</b>	<b>\$2,786</b>	<b>\$2,121</b>	<b>\$0</b>	<b>-\$2,121</b>	<b>-100.00%</b>
<b>Tennis</b>							
100.550.467571.46750	Recreation Fees	\$4,460	\$2,838	\$4,275	\$2,311	-\$1,964	-45.94%
	<b>Total Tennis</b>	<b>\$4,460</b>	<b>\$2,838</b>	<b>\$4,275</b>	<b>\$2,311</b>	<b>-\$1,964</b>	<b>-45.94%</b>
<b>Youth Ball Program</b>							
100.550.467578.46750	Recreation Fees	\$18,627	\$16,500	\$20,769	\$15,370	-\$5,399	-26.00%
100.550.467578.48510	Donations	\$4,420	\$4,900	\$4,420	\$4,500	\$80	1.81%
	<b>Total Youth Ball Program</b>	<b>\$23,047</b>	<b>\$21,400</b>	<b>\$25,189</b>	<b>\$19,870</b>	<b>-\$5,319</b>	<b>-21.12%</b>
<b>Community Choir</b>							
100.550.467586.46750	Recreation Fees	\$1,588	\$2,566	\$2,800	\$2,800	\$0	0.00%
100.550.467586.48510	Donations	\$1,154	\$2,618	\$2,228	\$2,328	\$100	4.49%
100.550.467586.48890	Other Misc. Revenues	\$0	\$17	\$2,228	\$0	-\$2,228	-100.00%
	<b>Total Community Choir</b>	<b>\$2,742</b>	<b>\$5,201</b>	<b>\$7,256</b>	<b>\$5,128</b>	<b>-\$2,128</b>	<b>-29.33%</b>
<b>Safety Certification Program</b>							
100.550.467589.46750	Recreation Fees	\$5,196	\$4,925	\$7,023	\$5,883	-\$1,140	-16.23%
	<b>Total Safety Certification Program</b>	<b>\$5,196</b>	<b>\$4,925</b>	<b>\$7,023</b>	<b>\$5,883</b>	<b>-\$1,140</b>	<b>-16.23%</b>
<b>Miscellaneous General Revenue</b>							
100.550.480100.48890	Other Misc. Revenue	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.550.480100.48970	Grant Revenue	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Misc. Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Clothing &amp; Equipment Sales</b>							
100.550.483300.48331	Shirts and Suits	\$1,116	\$767	\$700	\$700	\$0	0.00%
	<b>Total Clothing &amp; Equipment Sales</b>	<b>\$1,116</b>	<b>\$767</b>	<b>\$700</b>	<b>\$700</b>	<b>\$0</b>	<b>0.00%</b>



<b>Recreation Programs &amp; Events - Public Charges for Services</b>		<b>\$298,813</b>	<b>\$330,106</b>	<b>\$384,301</b>	<b>\$370,413</b>	<b>-\$13,888</b>	<b>-3.61%</b>
<b>Engineering - 601</b>							
<b>Public Charges for Services</b>							
100.601.435600.43581	State Grants	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.601.461400.46141	Engineering Fees	\$0	\$1,568	\$500	\$500	\$0	0.00%
100.601.461400.46142	Certified Survey Maps	\$1,776	\$1	\$1,000	\$500	-\$500	-50.00%
100.601.461400.46143	Engineering Supplies	\$113	\$61	\$100	\$100	\$0	0.00%
100.601.461400.46144	Sidewalk Permit Fees	\$1,200	\$890	\$1,000	\$700	-\$300	-30.00%
	<b>Total Public Charges for Services</b>	<b>\$3,089</b>	<b>\$2,520</b>	<b>\$2,600</b>	<b>\$1,800</b>	<b>-\$800</b>	<b>-30.77%</b>
<b>Plans and Specs Fees</b>							
100.601.461500.46150	Plans and Specs Fees	\$1,020	\$565	\$500	\$500	\$0	0.00%
	<b>Total Plans and Specs Fees</b>	<b>\$1,020</b>	<b>\$565</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.00%</b>
<b>Engineering - Public Charges for Services</b>		<b>\$4,109</b>	<b>\$3,085</b>	<b>\$3,100</b>	<b>\$2,300</b>	<b>-\$800</b>	<b>-25.81%</b>
<b>Planning and Zoning - 604</b>							
<b>Licenses and Permits</b>							
100.604.440000.44420	Site Plan Reviews	\$13,200	\$4,450	\$5,000	\$6,000	\$1,000	20.00%
	<b>Total Licenses and Permits</b>	<b>\$13,200</b>	<b>\$4,450</b>	<b>\$5,000</b>	<b>\$6,000</b>	<b>\$1,000</b>	<b>20.00%</b>
<b>Board of Appeals</b>							
100.604.444100.44410	Zoning Permits and Fees	\$8,530	\$5,950	\$8,500	\$9,000	\$500	5.88%
	<b>Total Board of Appeals</b>	<b>\$8,530</b>	<b>\$5,950</b>	<b>\$8,500</b>	<b>\$9,000</b>	<b>\$500</b>	<b>5.88%</b>
<b>Plans and Specs Fees</b>							
100.604.461500.46153	Residential Planning Fee	\$2,835	\$600	\$6,000	\$6,000	\$0	0.00%
100.604.461500.46155	Planning Document Sales	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Plans and Specs Fees</b>	<b>\$2,835</b>	<b>\$600</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Misc. General Revenues</b>							
100.604.480100.48890	Other Misc. Revenues	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Other Misc. General Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Planning and Zoning - Public Charges for Services</b>		<b>\$24,565</b>	<b>\$11,000</b>	<b>\$19,500</b>	<b>\$21,000</b>	<b>\$1,500</b>	<b>7.69%</b>
<b>Economic Development Program - 680</b>							
<b>Taxes</b>							
100.680.410000.41500	Room Tax	\$41,473	\$45,944	\$55,000	\$29,216	-\$25,784	-46.88%
	<b>Total Room Tax</b>	<b>\$41,473</b>	<b>\$45,944</b>	<b>\$55,000</b>	<b>\$29,216</b>	<b>-\$25,784</b>	<b>-46.88%</b>
<b>Misc. General Revenues</b>							
100.680.480100.48890	Other Misc. Revenues	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Misc. General Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Economic Development - Public Charges for Services</b>		<b>\$41,473</b>	<b>\$45,944</b>	<b>\$55,000</b>	<b>\$29,216</b>	<b>-\$25,784</b>	<b>-46.88%</b>
<b>Miscellaneous General Fund - 999</b>							
<b>Taxes</b>							
100.999.410000.41500	Room Tax	\$9,000	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Room Tax</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>General Property Taxes</b>							
100.999.411100.41110	General Property Taxes	\$3,733,682	\$3,749,836	\$3,831,830	\$4,108,186	\$276,356	7.21%
	<b>Total General Property Taxes</b>	<b>\$3,733,682</b>	<b>\$3,749,836</b>	<b>\$3,831,830</b>	<b>\$4,108,186</b>	<b>\$276,356</b>	<b>7.21%</b>
<b>Taxes/Municipally Owned Utility</b>							
100.999.413100.41310	Utility Pay in Lieu of Taxes (Water & Electric)	\$1,309,851	\$1,316,358	\$1,272,535	\$1,209,150	-\$63,385	-4.98%
100.999.413100.41320	CDA - PILOT	\$22,000	\$22,000	\$22,000	\$22,000	\$0	0.00%
100.999.413100.41321	Admin Services - WTP	\$610,000	\$610,000	\$610,000	\$610,000	\$0	0.00%
100.999.413100.41325	PILOT - Other	\$9,000	\$9,000	\$9,000	\$9,000	\$0	0.00%
	<b>Total Licenses and Permits</b>	<b>\$1,950,851</b>	<b>\$1,957,358</b>	<b>\$1,913,535</b>	<b>\$1,850,150</b>	<b>-\$63,385</b>	<b>-3.31%</b>
<b>Shared Revenues</b>							
100.999.434100.43410	State Shared Revenue	\$720,236	\$719,912	\$719,634	\$719,128	-\$506	-0.07%
100.999.434100.43415	Expenditure Restraint Program	\$95,548	\$101,112	\$104,876	\$87,042	-\$17,834	-17.00%
100.999.434100.43416	State Computer Tax Refund	\$39,480	\$53,416	\$54,201	\$54,201	\$0	0.00%
	<b>Total Board of Appeals</b>	<b>\$855,264</b>	<b>\$874,440</b>	<b>\$878,711</b>	<b>\$860,371</b>	<b>-\$18,340</b>	<b>-2.09%</b>
<b>Transfers from Other Funds</b>							
100.999.492000.49274	Transfer from TID #4	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.999.492000.49275	Transfer from TID #5	\$210,000	\$0	\$0	\$0	\$0	#DIV/0!
100.999.492000.49417	2012 - 2013 Capital Projects	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.999.492000.49419	2014 - 2015 Capital Projects	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.999.492000.49420	2016 - 2017 Capital Projects	\$421,594	\$302,497	\$0	\$0	\$0	#DIV/0!
100.999.492000.49422	2018 - 2019 Capital Projects	\$0	\$0	\$0	\$248,065	\$248,065	#DIV/0!
100.999.492000.49525	Cable Television Fund	\$115,000	\$115,000	\$115,000	\$115,000	\$0	0.00%
100.999.492000.49667	Health Insurance Fund	\$0	\$0	\$0	\$0	\$0	#DIV/0!
100.999.492000.49668	Liability Insurance Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$0	0.00%
100.999.492000.49675	Data Processing Fund	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	<b>Total Transfers from Other Funds</b>	<b>\$771,594</b>	<b>\$442,497</b>	<b>\$140,000</b>	<b>\$388,065</b>	<b>\$248,065</b>	<b>177.19%</b>
<b>Fund Balances Applied</b>							
100.999.493100.49997	Fund Balances Appropriated	\$283,270	\$1,161,543	\$761,395	\$32,630	-\$728,765	-95.71%
	<b>Total Fund Balance Applied</b>	<b>\$283,270</b>	<b>\$1,161,543</b>	<b>\$761,395</b>	<b>\$32,630</b>	<b>-\$728,765</b>	<b>-95.71%</b>
<b>Miscellaneous General Fund - Public Charges for Services</b>		<b>\$7,603,661</b>	<b>\$8,185,674</b>	<b>\$7,525,471</b>	<b>\$7,239,402</b>	<b>-\$286,069</b>	<b>-3.80%</b>
<b>General Fund Total Revenues</b>		<b>\$10,563,042</b>	<b>\$11,353,388</b>	<b>\$10,408,512</b>	<b>\$10,473,455</b>	<b>\$64,943</b>	<b>0.62%</b>

	REVENUE VS. EXPENSES	\$344,224	\$267,705	\$2,328	\$0	
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**2019 EXPENDITURE BUDGET SUMMARY**

		<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>%</b>
<b>GENERAL GOVERNMENT</b>						
100	Common Council	51,636	51,611	53,186	52,603	-1.10%
101	Administration	82,450	98,251	98,477	100,259	1.81%
105	Personnel Administration	34,276	34,611	32,319	32,774	1.41%
110	Purchasing Agent	2,712	2,712	2,793	2,793	0.00%
115	Insurance	67,263	67,586	66,996	71,075	6.09%
125	City Clerk	204,228	205,876	224,581	242,449	7.96%
128	Judicial Services	45,694	59,668	59,668	61,000	2.23%
130	Finance	180,154	194,853	190,406	179,330	-5.82%
135	Assessor	73,562	76,674	77,768	82,270	5.79%
140	Legal	31,233	31,233	32,233	32,233	0.00%
	<b>TOTAL GEN. GOVERN.</b>	<b>773,208</b>	<b>823,075</b>	<b>838,427</b>	<b>856,786</b>	<b>2.19%</b>
<b>PUBLIC SAFETY</b>						
201	Law Enforcement	3,841,591	4,171,051	4,108,079	4,253,827	3.55%
225	Emergency Government	22,191	25,768	29,919	30,178	0.87%
240	Inspections	190,358	214,943	217,697	223,617	2.72%
250	Fire Protection	331,262	496,930	427,490	436,549	2.12%
	<b>TOTAL PUBLIC SAFETY</b>	<b>4,385,402</b>	<b>4,908,692</b>	<b>4,783,185</b>	<b>4,944,171</b>	<b>3.37%</b>
<b>PUBLIC WORKS/TRANSPORTATION</b>						
301	Streets and Related Facilities	1,560,139	1,365,906	1,372,799	1,398,691	1.89%
320	Refuse/Garbage Collection	435,723	461,455	466,711	496,203	6.32%
323	Stormwater	122,930	110,238	120,344	122,555	1.84%
325	Recycling	341,284	331,172	348,660	364,814	4.63%
330	General Buildings & Maintenance	240,247	302,427	274,582	281,772	2.62%
	<b>TOTAL PW/TRANS</b>	<b>2,700,323</b>	<b>2,571,198</b>	<b>2,583,096</b>	<b>2,664,035</b>	<b>3.13%</b>
<b>PUBLIC SERVICES</b>						
401	Cemetery	97,596	119,297	132,632	144,549	8.99%
430	Animal and Insect Control	2,942	2,874	2,369	2,220	-6.29%
	<b>TOTAL PUBLIC SERVICES</b>	<b>100,538</b>	<b>122,171</b>	<b>135,001</b>	<b>146,769</b>	<b>8.72%</b>
<b>PARKS &amp; RECREATION</b>						
501	Parks	430,641	359,197	386,779	414,509	7.17%
546	Aging Services	13,000	13,000	13,000	13,000	0.00%
550	Recreation Programs and Services	449,815	585,115	601,648	585,501	-2.68%
	<b>TOTAL PARKS &amp; RECREATION</b>	<b>893,456</b>	<b>957,312</b>	<b>1,001,427</b>	<b>1,013,010</b>	<b>1.16%</b>
<b>ENGINEERING</b>						
601	Engineering	214,304	199,455	204,669	252,685	23.46%
604	Planning & Zoning	43,458	45,088	45,977	46,516	1.17%
680	Economic Development Program	80,085	66,734	72,453	123,182	70.02%

	<b>TOTAL ENGINEERING</b>	<b>337,847</b>	<b>311,277</b>	<b>323,099</b>	<b>422,383</b>	<b>30.73%</b>
	<b>MISC GENERAL FUND</b>					
999	Misc General Fund	640,562	1,391,958	741,949	426,301	-42.54%
	<b>TOTAL MISC. GENERAL FUND</b>	<b>640,562</b>	<b>1,391,958</b>	<b>741,949</b>	<b>426,301</b>	<b>-42.54%</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>9,831,336</b>	<b>11,085,683</b>	<b>10,406,184</b>	<b>10,473,455</b>	<b>0.65%</b>
	GENERAL LEVY					
	LIBRARY LEVY	616,400	643,805	656,601	656,601	0.00%
	TRANSPORTATION LEVY	26,397	62,329	20,949	20,949	0.00%
	DEBT SERVICE LEVY	2,407,021	2,580,292	3,002,460	3,002,460	0.00%
	TOTAL					

**CITY OF HARTFORD, WISCONSIN  
CALCULATION OF PROPERTY TAX MIL RATE  
BUDGET YEAR 2019**

	2018	2019	ACTUAL CHANGE	% CHANGE
ASSESSED VALUE - WASHINGTON COUNTY	\$1,135,597,400.00	\$1,248,594,235.00	\$112,996,835.00	9.95%
EQUALIZED VALUE - WASHINGTON COUNTY	\$1,194,273,900.00	\$1,302,696,000.00	\$108,422,100.00	9.08%
ASSESSED TO EQUALIZED RATIO - WASHINGTON COUNTY	0.950868473	0.958469386	0.007600912	.80%
EQUALIZED INCREMENT TID #6	\$506,900.00	\$602,300.00	\$95,400.00	18.82%
EQUALIZED INCREMENT TID #7 WASHINGTON COUNTY ONLY	\$2,731,900.00	\$2,659,900.00	(\$72,000.00)	-2.64%
EQUALIZED INCREMENT TID #8	\$3,190,300.00	\$2,566,100.00	(\$624,200.00)	-19.57%
EQUALIZED INCREMENT TID #10	\$0.00	\$0.00	\$0.00	#DIV/0!
EQUALIZED INCREMENT TID #11	\$0.00	\$2,389,800.00	\$2,389,800.00	#DIV/0!
TOTAL EQUALIZED TID INCREMENTS-WASHINGTON COUNTY	\$6,429,100.00	\$8,218,100.00	\$1,789,000.00	27.83%
ASSESSED MANUFACTURING ROLL - WASHINGTON COUNTY	\$69,109,600.00	\$71,653,500.00	\$2,543,900.00	3.68%
TOTAL ASSESSED ROLL - WASHINGTON COUNTY WITH TIDS	\$1,135,597,400.00	\$1,248,594,235.00	\$112,996,835.00	9.95%
TOTAL EQUALIZED ROLL - WASHINGTON COUNTY WITH TIDS	\$1,194,273,900.00	\$1,302,696,000.00	\$108,422,100.00	9.08%
TOTAL EQUALIZED ROLL FOR TAX LEVY PURPOSES WASH CO WO/TIDS	\$1,187,844,800.00	\$1,294,477,900.00	\$106,633,100.00	8.98%
TOTAL ASSESSMENT ROLL WASH COUNTY WITHOUT TIDS	\$1,129,484,171.50	\$1,240,717,437.74	\$111,233,266.24	9.85%
ASSESSED VALUE - DODGE COUNTY	\$70,603,700.00	\$61,087,500.00	(\$9,516,200.00)	-13.48%
EQUALIZED VALUE - DODGE COUNTY	\$56,437,300.00	\$62,599,600.00	\$6,162,300.00	10.92%
ASSESSED TO EQUALIZED RATIO - DODGE COUNTY	1.251011299	0.975844894	-0.275166406	-22.00%
EQUALIZED INCREMENT TID #7 DODGE COUNTY ONLY	\$5,727,500.00	\$6,011,200.00	\$283,700.00	4.95%
EQUALIZED INCREMENT TID #9	\$1,344,800.00	\$5,384,700.00	\$4,039,900.00	300.41%
TOTAL EQUALIZED TID INCREMENTS-DODGE COUNTY	\$7,072,300.00	\$11,395,900.00	\$4,323,600.00	61.13%
ASSESSED MANUFACTURING ROLL - DODGE COUNTY	\$66,887,500.00	\$56,066,200.00	(\$10,821,300.00)	-16.18%
TOTAL ASSESSED ROLL - DODGE COUNTY WITH TIDS	\$70,603,700.00	\$61,087,500.00	(\$9,516,200.00)	-13.48%
TOTAL EQUALIZED ROLL - DODGE COUNTY WITH TIDS	\$56,437,300.00	\$62,599,600.00	\$6,162,300.00	10.92%
TOTAL EQUALIZED ROLL FOR TAX LEVY PURPOSES DODGE CO WO/TID	\$49,365,000.00	\$51,203,700.00	\$1,838,700.00	3.72%
TOTAL ASSESSMENT ROLL DODGE COUNTY WITHOUT TIDS	\$61,756,172.79	\$49,966,869.18	(\$11,789,303.61)	-19.09%
TOTAL BOTH COUNTIES EQUALIZED ROLL FOR TAX LEVY PURPOSES	\$1,237,209,800.00	\$1,345,681,600.00	\$108,471,800.00	8.77%
PROPORTION OF LEVY TO BE COLLECTED IN WASHINGTON COUNTY	0.960099734	0.961949617	0.983049051	.19%
PROPORTION OF LEVY TO BE COLLECTED IN DODGE COUNTY	0.039900266	0.038050383	0.016950949	-4.64%
TAX LEVY FOR GENERAL OPERATIONS FL	\$3,831,830.00	\$4,108,186.00	\$276,356.00	7.21%
TAX LEVY FOR LIBRARY FUN	\$656,601.00	\$684,733.00	\$28,132.00	4.28%
TAX LEVY FOR TRANSPORTATION PROGRAM FL	\$20,949.00	\$22,655.00	\$1,706.00	8.14%
TAX LEVY FOR DEBT SERVICE FU	\$3,002,460.00	\$3,000,000.00	(\$2,460.00)	-0.08%
TOTAL TAX LEVY	\$7,511,840.00	\$7,815,574.00	\$303,734.00	4.04%
WASHINGTON COUNTY TAX LEV	\$7,212,115.59	\$7,518,188.42	\$306,072.83	4.24%
DODGE COUNTY TAX LEV	\$299,724.41	\$297,385.58	(\$2,338.83)	-.78%
WASHINGTON COUNTY ASSESSED TAX RATE	6.385317978	6.059549249	(\$0.33)	-5.10%
DODGE COUNTY ASSESSED TAX RATE	4.853351493	5.951655314	\$1.10	22.63%

## **2019 BUDGET POLICIES City of Hartford Resolution #**

**WHEREAS**, the Mayor and Common Council of the City of Hartford, in accordance with Chapter 65 of the Wisconsin Statutes, are authorized to develop an Annual Budget for the City of Hartford; and,

**WHEREAS**, it is the desire of the Mayor and Common Council of the City of Hartford that the 2019 Annual Budget be consistent with the wishes of the electorate, and recognize the economic and cultural diversity of the community, as reflected in the mission statement and annual goals and the Common Council; now

**THEREFORE BE IT RESOLVED**, that the City of Hartford does establish the following BUDGET POLICIES, FISCAL 2019, and that the City Administrator is instructed to present to the Common Council on Friday, October 12th, 2018 a proposed 2019 Annual Budget for the City of Hartford incorporating these goals and objectives.

### **GENERAL BUDGET DEVELOPMENT POLICIES:**

1. The Annual Budget shall comply with the Municipal Code of the City of Hartford and all applicable Wisconsin Statutes. The Annual Budget will include budgets for all funds of the City, including the Hartford Community Development Authority, and the Hartford Downtown Business Improvement District.
2. The 2019 Annual Budget shall be developed as a cooperative effort among departments, committees of the Common Council, and the community. Throughout the budget development process department heads are encouraged to seek input from the committees, boards, or authorities exercising fiscal oversight of departmental operations, and/or the Finance and Personnel Committee. Any changes authorized by official oversight bodies will be incorporated within the Annual Budget.
3. The Annual Budget shall be developed to include the detail of financial activity for each service level (division), administrative level (department), and financial level (fund). Detailed information for each service level shall include Labor, Operation and Maintenance, Debt Service, Capital Outlay, and Non-Operating Expenditure lines, as well as Transfers to Other Funds. Revenues and Transfers shall be summarized for each service level. Financial and budgetary information shall be provided for the last audited calendar year, the current year's revised Annual Budget and the official proposed Annual Budget. Detail shall also indicate the percentage change from the current Annual Budget to the proposed Annual Budget for each level of detail provided.
4. The 2019 Annual Budget shall identify projected fund balances and retained earnings for all funds at the end of the current calendar year, as well as amounts available from those sources to offset proposed budget expenditures. The impact of each service level upon the tax levy of the City of Hartford shall be clearly noted and compared to the previous year's budgeted results. Major expenditures and revenues shall be separately identified and described, and the impact of key financial decisions upon subsequent budgets shall be explained.
5. The City will place its highest priority upon increasing the efficiency and economy of service delivery. Wherever practical, performance measurement and productivity indicators will be introduced to the Annual Budget. Objectives and Activity Measures consistent with departmental goals will form an integral part of the Annual Budget.
6. The Annual Budget shall include a Citywide table of organization and tables of organization by department or division. A summary of salaries and (separately) fringe benefits by permanent position

## **2019 BUDGET POLICIES City of Hartford Resolution #**

shall be included within the document. A summary of labor allocations among service levels shall also be provided.

### **BUDGET DEVELOPMENT SCHEDULE:**

1. Annual Budget preparation documents shall be distributed to departments on June 1, 2018.
2. The City Administrator and Finance Director shall meet with department heads on or before August 31, 2018 to assist in the development of the Annual Budget proposal.
3. Copies of the proposed 2019 Annual Budget will be submitted to the Mayor and Common Council and be available to the general public no later than the close of business on October 12, 2018.
5. The Common Council shall have until October 19, 2018 to review the budget and request the presence of any desired department head to answer any questions regarding their budget before the entire council on October 23rd.
6. The Common Council shall hold a public hearing on the proposed 2019 Annual Budget pursuant to Wisconsin Statute and the Municipal Code on November 13, 2018 at 7:00 p.m.
7. Every effort will be made to communicate the implications of the 2019 Annual Budget to the citizens of Hartford. Public meetings will be televised whenever practical. Time will be allocated at the start of each Council Meeting including the Budget Hearing for input from citizens, taxpayers, utility customers, and local organizations.

### **PROGRAMMATIC POLICIES (Long-Term Commitments):**

1. The Annual Budget will be designed to enhance a sense of community within the City of Hartford by maximizing the efficiency of public funds, sponsoring responsible economic development, protecting existing neighborhood investment, and guarding environmental quality.
2. The Annual Budget will be a balanced budget.
3. In order to enhance the productivity of the municipal work force consistent with the goal of controlling staff increases, the City is committed to providing adequate compensation, training, educational opportunities, technical support, and capital equipment resources to all programs.
4. The City of Hartford will maintain its cooperative partnership with the Hartford Area Development Corporation for the marketing of industrial land, the promotion and development of industrial growth within the City, and the sharing of economic benefits derived from this activity to the mutual advantage of the partners.
5. The Annual Budget will reflect the City's ongoing commitment to maintaining a diversified residential tax base, including single family, duplex, and multi-family housing opportunities for property owners and renters of all income levels.
6. The City commits itself to expanding areas of agreement and cooperation among other Washington and Dodge County governmental units, including the development of forums for discussion of items of common interest and service efficiency, in order to balance broad community needs and resources, as well as assisting in long-range planning efforts aimed at promoting the quality of life in our area without sacrificing beneficial development initiatives.

**2019 BUDGET POLICIES**  
**City of Hartford Resolution #**

7. During 2015, the City did develop a revised and updated Facility Maintenance Plan for the years 2016-2025. Sufficient funds shall be applied within each Annual Budget to assure the public that municipal structures will not be subject to functional obsolescence or deterioration within the calendar year. This includes ADA Compliance of city buildings and the issues identified in the ADA Audit (currently being completed). The building issues identified have a goal to complete projects and updates by the year 2025.
8. The City will continue to fund a Vehicle Replacement Program, including a replacement schedule for all licensed equipment and other large equipment based upon projected useful life.
9. The City will continue to support a roadway repair/replacement policy which places highest priority on roadways of greatest age and highest traffic count.
10. The City shall, over a five-year period, make every attempt to average the annual resurfacing, replacement, reconstruction, or seal coating of at least 5% of the City's total lane miles of roadways and alleyways. Each Annual Budget shall provide specific details of these calculations.
11. The City will continue efforts to preserve natural areas within the City, including woodland areas, unique geological features, and elements of the natural environment. The City will continue to emphasize the importance of human-sized transportation systems including pedestrian walkways and designated bicycle paths.
12. The City, through its membership in WPPI Energy, will continue efforts to place Hartford Electric in a position to meet customer needs by emphasizing affordable power and system reliability.
13. The City will continue the cooperative operation of electric distribution systems between the City of Hartford and the Village of Slinger, and the development of Hartford Electric consistent with the 2013 Electric Distribution System Study.
14. The Annual Budget will provide resources for the development of the Hartford Water Utility consistent with the November, 2014 Water Utility Master Plan.
15. The Annual Budget will reflect the City's long-term commitment to providing safe air transportation via the Hartford Municipal Airport, consistent with the approved Airport Master Plan.
16. The City of Hartford recognizes the value of maintaining a well-trained, well-equipped, and adequately staffed Hartford Fire and Rescue Department. The City also recognizes the fragility of a system that depends primarily on individuals who give of their time to gain the necessary professional skills and to staff the Hartford Fire and Rescue Department. The City of Hartford commits itself to the transition of Hartford Fire and Rescue operations from a paid on-call emergency service to a full-time fire and rescue staff, operating from multiple sites in and around the City, as funding becomes available through net new construction or other revenue sources that would allow the system to evolve with minimal financial impact on the taxpayers of the City.
17. The City of Hartford commits itself to maintaining an around-the-clock emergency communications center under the control of the Hartford Police Department.



**2019 BUDGET POLICIES**  
**City of Hartford Resolution #**

18. The City will maintain an active storm water control program, including the equitable funding of these controls, the environmental protection of the Pike Lake Watershed, and the protection of water quality in the Rock River Basin.
19. The City will follow, to the maximum practical extent, a pattern of development consistent with SEWRPC's 2020 Land Use Plan.
20. Consistent with the long-term investment made by the City in constructing and rehabilitating municipal facilities and public works in the central downtown area, the City is committed to a public-private partnership to fully revitalize this important retail/commercial core of the community.
21. The City of Hartford recognizes the value of maintaining a well-trained, well-equipped, and adequately staffed Hartford Police Department. The City of Hartford commits itself to ensuring police department staffing consistent with historic service levels, as well as remaining proactively responsive to growth in our community by adopting a staffing ratio benchmark of no less than 1.7 sworn officers/1,000 Hartford residents.

**PROGRAMMATIC POLICIES (Current Policy Objectives):**

1. The City of Hartford shall reflect in the 2019 Annual Budget its desire to accommodate growth without adversely affecting the City's "core business", including emergency services, utilities, and public works. Priority in the allocation of additional financial resources shall be first given to the operational needs of these core areas.
2. The City will endeavor to maintain its current level of service to its citizens. Any proposed service reductions must be submitted with a statement clearly identifying both the savings anticipated and the public impact of the reductions.
3. The City will take all necessary steps to prevent the financial obligations of its tax incremental districts from impacting the tax levy and the undesignated fund balance of the General Fund.
4. The City will continue expansion and replacement of Hartford Municipal Airport infrastructures in cooperation with the State Bureau of Aeronautics.
5. The Table of Organization for the City of Hartford as presented in the 2019 Annual Budget shall not include any additional permanent positions unless authorized by the council.
6. The City will commit all appropriate resources to the fulfillment of safety and safety training requirements of the Wisconsin Department of Safety and Professional Service, as well as programs recommended by our risk management and safety consultants.
7. The Annual Budget will demonstrate the City's commitment to long-term staffing, training, and equipping of all emergency and safety programs.
8. The Annual Budget will provide resources necessary to continue the City's commitment to providing regional fire services as requested by townships.

## **2019 BUDGET POLICIES**

### **City of Hartford Resolution #**

9. The Annual Budget shall demonstrate a commitment to making all recreation areas in the City as safe as possible for our citizens, including the replacement of dangerous or obsolete recreational equipment.
10. The Annual Budget will continue the City's pledge to develop a Rubicon River Parkway, creating a "green belt" through the City along its waterway.
11. Emphasis for calendar year 2019 shall continue to be placed upon the upgrading of existing water and electric distribution system components to ensure reliable service to customers.
12. The City shall continue to make quality of life investments into our community to augment our Rec Center, Library, Parks, Aquatic Center, Trails and much more.
13. The City of Hartford will evaluate and continue to evaluate the programs and services it provides to ensure they are in compliance with the ADA making adjustments as necessary. The City Administrator serves as the ADA Coordinator and will work with an ADA Project Team and Department Heads toward compliance of the ADA.

#### **REVENUE POLICIES:**

1. Budgeted revenues shall be based upon current trends and general price levels.
2. The City of Hartford shall continue to operate its electric, water, and sewer utilities without benefit of property tax levy. Hartford Electric and the Hartford Water Utility will continue to provide to the General Fund a payment in lieu of taxes per Public Service Commission rules. The Hartford Sewer Utility shall be responsible for payment to the General Fund of all indirect costs related to sewer system operations.
3. The City will review its Hartford Sewer Utility rate design to enable the utility to fully support reserve requirements and operating expenses of the Hartford Water Pollution Control Facility.
4. The City will look to maintain water or electric utility rate tariffs during 2019 and the future and only explore increasing if the utility falls below their permitted rate of return.
5. Cost recovery fees and other non-property tax revenues, where appropriate, should be established to offset the cost of providing specific services, and will be reviewed annually by the Common Council in advance of the preparation of the Annual Budget. These fees and other revenues should be developed to recover costs associated with the service provided, recognizing that the City's ongoing social commitment to the community anticipates the creation of some user fees which will not recover 100% of associated costs.
6. The City will aggressively seek its fair share of available State and Federal grants and aids unless conditions attached to that assistance are contrary to the City's interests. Prior to applying for any intergovernmental aid, the City will examine the matching requirements so that the source and availability of funds may be determined before the application is made. The City will also assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits.

**2019 BUDGET POLICIES**  
**City of Hartford Resolution #**

7. The City will maintain a reasonable revaluation schedule to equitably distribute the cost of government among property owners.
8. The property tax levy for operational purposes will not increase more than CPI-U for 2018 and the effect of net new construction, plus any change in levied debt service.
9. The City will, to the maximum extent possible, decrease dependence on property taxes and diversify the supporting revenue base in the General Fund.

**DEBT MANAGEMENT POLICY:**

1. Annual Budgets will ensure that debt management does not require the elimination of essential services.
2. No long-term debt shall be issued to finance operating expenditures.
3. The City will borrow each even numbered year for Capital Improvement Program purposes, with such borrowings being issued as General Obligation Promissory Notes or Bonds.
4. Biennial General Obligation Promissory Notes or Bonds shall have level annual payments except where significant funding sources outside the tax levy are available on a different schedule, or where facilities with anticipated useful lives in excess of 20 years are funded by such borrowings.
5. All biennial General Obligation Promissory Notes or Bonds (excluding issuances to fund major building structures) shall be repayable within 10 years of issuance.
6. Biennial General Obligation Promissory Notes shall not exceed \$3.50 million dollars.
7. The City will continue to provide tax levy support for debt service related to the Jack Russell Memorial Library, and the Veterans Memorial Aquatics Center.
8. The City will establish the undesignated fund balance in the General Fund (excluding amounts designated for working capital and encumbrances) at a minimum of 10% of the total revenues of the general fund and debt service fund, including property taxes. Undesignated fund balance beyond this level may be considered for the purpose of advance refunding of debt service issues or other non-recurring expenditures.
9. The City of Hartford, with overwhelming support via referendum, set the debt levy to a new level of roughly \$3M in 2017. We will take all necessary actions to stabilize that level of tax levy support for capital purposes unless another referendum is passed until at least 2035.
10. The City of Hartford shall be committed to meeting all bond and note covenants, and to act on behalf of bondholders in support of the City's general obligation bond rating.
11. The City of Hartford will maintain good communications with bond rating agencies, financial consultants, independent auditors, investors, and citizens regarding its financial condition.

**CAPITAL IMPROVEMENT PROGRAM and CAPITAL OUTLAY POLICIES:**

**2019 BUDGET POLICIES**  
**City of Hartford Resolution #**

1. The 2019 Annual Budget shall incorporate in its entirety the 2019-2023 Capital Improvement Program reviewed by the Common Council on September 11, 2018. The Capital Improvement Program shall schedule the acquisition of physical, operational assets with useful lives of more than one year and original costs of at least \$10,000.
2. The 2019 Annual Budget shall provide all resources necessary to accomplish each 2019 Capital Improvement Program project within the calendar year and within the budget identified for the specific project. Any 2019 Capital Improvement Program project which, as a result of subsequent events, cannot be completed within the calendar year established for that project, must be reviewed by the Common Council prior to initiation of the project.
3. Capital projects shall be categorized by priorities 1, 2, 3, or 4. Projects ranked 1 or 2 shall be completed according to the Capital Improvement Program schedule. (See Exception below.) Projects ranked 3 or 4 may be adjusted or deleted for budgetary purposes within the construction period, subject to the instructions of the Common Council.

EXCEPTION: Capital projects funded by long-term debt shall be completed according to the Capital Improvement Program, provided the total borrowed cost of these projects does not exceed 110% of funds borrowed.

4. Capital Outlay items shall be defined as all fixed assets with original costs equal to or greater than \$5,000 but less than \$10,000.
5. The useful life of financed construction projects shall exceed the term of the financing.
6. The Capital Improvement Program 2019-2023 shall include the conclusions approved by the Common Council from the 2016 Facilities Study including the funding of the Veterans Memorial Aquatics Center.

Signed:

\_\_\_\_\_  
Timothy C. Michalak, Mayor

Introduced: July 24, 2018

Adopted: \_\_\_\_\_

Attest:

\_\_\_\_\_  
Lori Hetzel, Clerk

**CITY OF HARTFORD, WISCONSIN  
DEBT AMORTIZATION PLAN  
PROJECTED DEBT SERVICE (LEVY ONLY)  
2015-2036**

(REVISED 7-20-2016)

	Fund Number	Levy Share 2015	Levy Share 2016	Levy Share 2017	Levy Share 2018	Levy Share 2019	Levy Share 2020	Levy Share 2021	Levy Share 2022	Levy Share 2023	Levy Share 2024	Levy Share 2025	Levy Share 2026	Levy Share 2027	Levy Share 2028	Levy Share 2029	Levy Share 2030	Levy Share 2031	Levy Share 2032	Levy Share 2033	Levy Share 2034	Levy Share 2035	Levy Share 2036
2006 Refunding Bonds	314	\$915,440	\$0	\$0	\$0																		
2008 G.O. Promissory Notes (non-TID #5)	315	\$256,095	\$255,179	\$256,432	\$520,000																		
2010 G.O. Promissory Notes (\$3.58M)	317	\$350,685	\$344,685	\$337,560	\$329,310	\$345,310	\$340,560																
2010 G.O. Refunding Bonds (\$3.635M)	318	\$565,734	\$555,398	\$557,751	\$401,745																		
2012 G.O. Refunding Bonds (Lib.)((\$4.975M)	320	\$194,375	\$193,500	\$192,500	\$290,500	\$361,750	\$381,688	\$425,125	\$442,312	\$434,288	\$425,250	\$440,125	\$429,625	\$419,125	\$432,313	\$419,187	\$406,063	\$368,375	\$356,125				
2012 G.O. Promissory Notes (\$3.07M)	321	\$350,437	\$345,188	\$339,187	\$333,000	\$351,156	\$343,844	\$336,531	\$353,938														
2012 G.O. Refunding Notes (\$1.45M)	322	\$265,875	\$262,125	\$258,375	\$204,000																		
2014 G.O. Prom. Notes (City Hall) (\$4.6M)	323	\$535,021	\$542,750	\$234,750	\$230,750	\$226,750	\$398,750	\$390,500	\$382,250	\$399,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
2015 G.O. Refunding Bonds	325	\$0	\$928,396	\$982,000	\$660,770																		
2015 G.O. NAN's	324	\$0	\$118,125																				
2016 G.O. Promissory Notes (\$3.40M)	326			\$422,375	\$471,925	\$383,750	\$377,250	\$395,500	\$388,500	\$381,500	\$374,500	\$365,750	\$355,250										
2016 G.O. Bonds (Pool) (\$7.0M estimated)(20 yrs	327			\$49,057	\$390,250	\$465,925	\$459,925	\$468,775	\$472,375	\$465,875	\$484,125	\$475,375	\$464,875	\$799,125	\$780,312	\$761,500	\$740,500	\$670,250	\$355,250				
2018 G.O. Promissory Notes (\$2.9 M)	328					\$261,062	\$434,813	\$427,813	\$417,313	\$431,813	\$420,563	\$410,250	\$424,000	\$208,000									
2020 G.O. Promissory Notes (\$3.25 M)								\$373,750	\$373,750	\$373,750	\$373,750	\$373,750	\$373,750	\$373,750	\$373,750	\$373,750	\$373,750						
2022 G.O. Promissory Notes (\$3.25M)										\$383,500	\$383,500	\$383,500	\$383,500	\$383,500	\$383,500	\$383,500	\$383,500	\$383,500	\$383,500	\$383,500			
2024 G.O. Promissory Notes (\$3.5M)												\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000
2026 G.O. Promissory Notes (\$3.5M)														\$427,000	\$427,000	\$427,000	\$427,000	\$427,000	\$427,000	\$427,000	\$427,000	\$427,000	\$427,000
2028 G.O. Promissory Notes (\$3.75M)																\$465,000	\$465,000	\$465,000	\$465,000	\$465,000	\$465,000	\$465,000	\$465,000
2030 G.O. Promissory Notes (\$3.75M)																	\$472,500	\$472,500	\$472,500	\$472,500	\$472,500	\$472,500	\$472,500
2032 G.O. Promissory Notes (\$4.25M)																			\$544,000	\$544,000	\$544,000	\$544,000	\$544,000
2034 G.O. Promissory Notes (\$4.5M)																					\$585,000	\$585,000	\$585,000
<b>SUB-TOTAL TAX LEVY REQUIRED</b>		<b>\$3,433,662</b>	<b>\$3,545,346</b>	<b>\$3,629,987</b>	<b>\$3,832,250</b>	<b>\$2,395,703</b>	<b>\$2,736,830</b>	<b>\$2,817,994</b>	<b>\$2,830,438</b>	<b>\$2,869,726</b>	<b>\$2,761,688</b>	<b>\$3,168,750</b>	<b>\$3,151,000</b>	<b>\$3,330,500</b>	<b>\$3,116,875</b>	<b>\$3,549,937</b>	<b>\$3,515,813</b>	<b>\$3,506,625</b>	<b>\$3,179,375</b>	<b>\$2,628,500</b>	<b>\$2,628,500</b>	<b>\$2,493,500</b>	<b>\$2,493,500</b>
less: DRSF Fund Balance Appropriated		(\$26,231)	(\$151,605)	(\$49,695)	\$0																		
less: D/S Fund Balances Appropriated (net)			\$90,594																				
less: Interest Revenue and Miscellaneous		\$0	(\$13,360)	\$0	(\$3,000)																		
less: TID #11 added capacity (Fund 328)		(\$101,000)	\$0	\$0	\$0	(\$74,543)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
less: Library Contribution (Fund 320)		(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)									
less: TID #6,7,&8 added capacity		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$62,000)	(\$63,000)	(\$64,000)	(\$93,000)
less: Transfer from fund 100				\$0	(\$2,395)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
less: Sewer Loan:(\$2M+5%) WISSTAT 66.08		(\$528,000)	(\$802,000)	(\$75,000)	\$0	\$703,840	\$288,170	\$213,901	\$269,625	\$262,337	\$362,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000	\$50,000
General Fund Balance (max. \$2 M + NAN's)		(\$394,431)	(\$236,954)	(\$900,000)	\$ (435,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>NET TAX LEVY EFFECT - DEBT SERVICE</b>		<b>\$2,359,000</b>	<b>\$2,407,021</b>	<b>\$2,580,292</b>	<b>\$3,366,855</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,006,895</b>	<b>\$3,075,063</b>	<b>\$3,107,063</b>	<b>\$3,098,815</b>	<b>\$3,143,750</b>	<b>\$3,126,000</b>	<b>\$3,305,500</b>	<b>\$3,116,875</b>	<b>\$3,549,937</b>	<b>\$3,515,813</b>	<b>\$3,506,625</b>	<b>\$3,179,375</b>	<b>\$2,666,500</b>	<b>\$2,665,500</b>	<b>\$2,529,500</b>	<b>\$2,450,500</b>

note 1

note 2

Note 1: 2016 principal exp budget wrong.  
This is correct amount.

Note 2: 2018 will be only difficult year.  
Suggest pulling fund balances from health ins., p/l insurance, or other funds to cover.

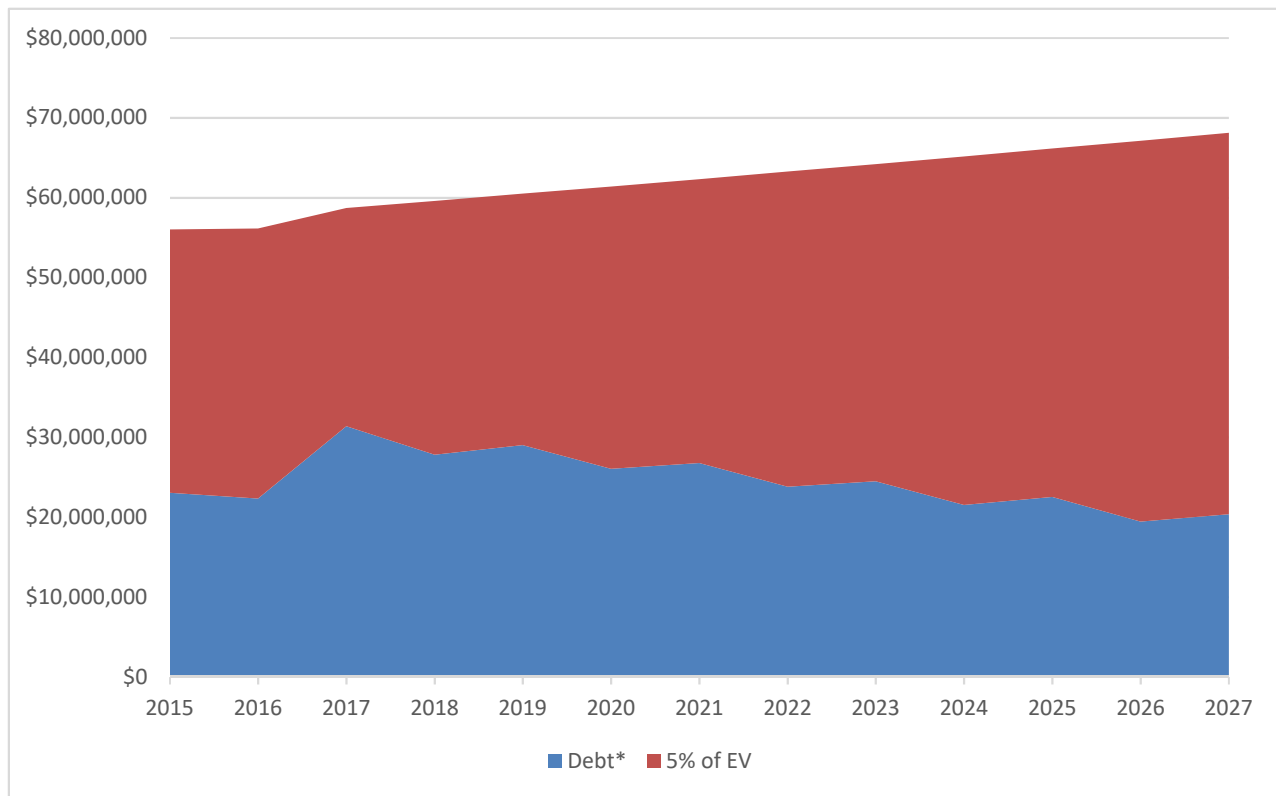
Note 3: Estimated interest paid for 2018 borrowing was 15%.  
For future projections, take the budgeted amount of loan and increase the total interest paid by 2%.

# Debt Projections 2015 - 2027

\*All totals include projected interest costs

\*\*Equalized value estimated to increase 1.5% annually

Year	Debt*	5% of EV**	Circumstances
2015	\$23,062,567	\$56,006,100	
2016	\$22,320,426	\$56,133,840	
2017	\$31,383,875	\$58,719,845	Aquatic Center Added
2018	\$27,796,477	\$59,600,643	Debt Structure changes
2019	\$29,007,127	\$60,494,652	Start Paying back sewer utility/Rec Center Paid Off
2020	\$26,041,486	\$61,402,072	
2021	\$26,769,469	\$62,323,103	
2022	\$23,787,038	\$63,257,950	
2023	\$24,491,663	\$64,206,819	
2024	\$21,529,000	\$65,169,921	
2025	\$22,503,125	\$66,147,470	
2026	\$19,445,875	\$67,139,682	
2027	\$20,360,125	\$68,146,777	



### Gross vs. Net Debt Level

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Gross Debt Tax Levy Required	3559262	3666456	4414554	3568760	2484641	2652017	2732431	2755375	2762663	2665875	3057250	3025750	3388250	3382625	3422687	3388563	3336625	3009375
Net Debt Tax Levy Effect	2484600	2528131	2969293	3013760	2940641	2907017	2957431	2930375	2937663	2940875	3032250	3000750	3363250	3382625	3422687	3388563	3336625	3009375

