CITY OF NEW LONDON
WISCONSIN

2019 GENERAL FUND BUDGET

October 10, 2018

as Recommended by Budget Committee

Prepared by:

Kent Hager
City Administrator

Judy Radke
Treasurer/Finance Director

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CITY OF NEW LONDON
2019 BUDGET MESSAGE

The following are the major 2018 budget factors:

- Total General Fund operational expenses for the year 2019 are budgeted to increase 2.9% or $200,245 out of a total budget of $7.1 million. Most of this increase is attributable to increased insurance costs, changes in family insurance, and a change from part-time to full-time buildings and grounds employees.
- Total operating revenue is increasing by $102,693 or 2.4% to a total revenue figure of $4.54 million. Most of the increase is due to the following: revenue from the School District for the liaison officer program increase, increase in State Highway aids, increase in library aid and revenue from the environmental remediation tax increment district due to the new Commonwealth housing development.
- In 2019 State shared revenue will decrease $7,051 to $2,139,295. Highway aid increased to $456,263, and increase of $59,512.
- Given our Departments conservative budgeting, we are able to budget $250,000 for capital projects and equipment.
- The 2017 equalized value was $359 million. The value increased in 2018 to $386 million and is increasing modestly to $388 million in 2019.
- The General Fund levy for 2018 was $2,727,321. As budgeted for 2019 the levy is $2,811,529 an increase of $84,208 or 3.1%.
- The tax levy will go from $8.69 mills/dollars per thousand of value to $8.95 mills for an increase of 0.26 mills or 3%.

I would like to thank all of the City Staff members for their continued efforts to control costs while continuing the same level of services for our residents. Judy Radke, Finance Director, continues to deserve special recognition for her efforts to keep our communities budget in line.

Kent Hager, City Administrator

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2019 General Fund Budget Overview

The first group represents the decreases/increases in expenditures and the second group represents the increases/decreases in expenditures/revenues.

Expenditures Decrease		
Pool Fringes (2 Payouts)	$	13,400
Recreation (1/2 Public Services Director moved to DPW)		36,600
Clerk/Treasurer		6,500
Engineering (to DPW)		28,000
Elections		5,500
Street Fringe		6,000
Total of Decreased Expenditures	$	96,000
Expenditures Increase		
DPW (Public Services Dirr 1/2 & part-time Admin 1/2)	$	65,100
Insurance (Worker's Comp)		25,400
Police (2 part-time Liaison and Family Insurance)		40,900
Fire (Retirement Program)		8,500
Street Repair and Street Construction		6,000
Library (Family Insurance)		15,600
Museum (Family Insurance)		18,000
Building/Grounds (2 full time & Fringes)		32,400
Wages		83,200
Total of Increased Expenditures	$	295,100

Revenues Decrease		
Shared Revenue	$	7,000
Fines/Forfeiture		4,000
Total of Decreased Revenues	$	11,000
Revenues Increase		
Highway Aid		59,500
Library Aid		10,000
Grants/Donations		9,000
Officer/Pool/Construction		37,000
Total of Increased Revenues	$	115,500

COMPARISON OF 2017, 2018 & 2019 GENERAL FUND BUDGETS
BY MAJOR CATEGORY

BUDGET CATEGORY	2017	2018	2019	Numerical Change	% Change
General Government	1,214,727	1,275,335	1,282,342	7,007	0.55%
Public Safety	2,395,133	2,445,927	2,526,040	80,113	3.28%
Public Works	928,389	892,822	966,884	74,062	8.3%
Culture, Recreation	1,889,441	1,944,232	1,983,422	39,190	2.02%
Health & Community Service	213,644	216,765	216,638	-127	-0.06%
Equipment Maintenance	130,000	130,000	130,000	0	0.00%
OPERATIONS TOTAL	**6,771,334**	**6,905,081**	**7,105,326**	**200,245**	**2.90%**
Capital Equipment / Projects / Road Maintenance	350,000	450,000	325,000	-125,000	-27.78%
TOTAL GENERAL FUND	**7,121,334**	**7,355,081**	**7,430,326**	**75,245**	**1.02%**

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2019 ANTICIPATED REVENUES WITH COMPARISON TO 2017 & 2018

DESCRIPTIONS	2017	2018	2019	NUMERICAL CHANGE	% CHANGE	EXPLANATION
Shared Revenue from State	$2,138,510	2,146,346	2,139,295	-$7,051	-0.33%	Less expenditure restraint
Tax Equivalents	801,917	816,851	826,858	10,007	1.23%	Personal Property Tax
State Highway Aid	353,593	396,751	456,263	59,512	15.00%	Increase in aids
Library Aid	201,533	210,977	223,465	12,488	5.92%	Increased County aid
Grants & Donations	22,100	20,600	11,600	-9,000	-43.69%	Less received
Special Assessments	2,200	1,000	1,000	0	0.00%	No change
Interest Income	41,500	41,500	56,500	15,000	36.14%	No change
License & Permit Fees	141,194	148,145	151,020	2,875	1.94%	Small change
Fines & Forfeitures	98,000	99,000	95,000	-4,000	-4.04%	Small change in estimate
Public Charge for Services	391,502	390,659	428,521	37,862	9.69%	Addition for 2 Liaison Officers
Intergovernmental Revenue	8,700	8,700	8,700	0	0.00%	
TOTAL OPERATIONS REVENUE	**$4,200,749**	**$4,280,529**	**$4,398,222**	**$117,693**	**2.75%**	
SWR Fund Transfer	135,521	138,231	140,996	2,765	2.00%	
TID Revenue			15,500	15,500	0.00%	Increase in increment value
Total General Fund Revenue	**$4,336,270**	**$4,418,760**	**$4,554,718**	**$135,958**	**3.08%**	

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DETAILS OF MAJOR CATEGORIES AND

2017 - 2019 BUDGET COMPARISONS BY CATEGORY

	2017 FUNDING RECOMMENDATION	2018 FUNDING RECOMMENDATION	2019 FUNDING RECOMMENDATION	DECREASE INCREASE	%	EXPLANATIONS
MAJOR CATEGORY						
Department Summary						
GENERAL GOVERNMENT						
MAYOR & COUNCIL						
Salaries & Wages	$49,400	$51,275	$54,920			Addition of advisory committees
Fringes	3,780	3,923	4,146			Change in fee schedule for meetings
O & M	9,880	9,880	9,880			
TOTAL	$63,060	$65,078	$68,946	$3,868	6.13%	
ADMINISTRATION						
Salaries & Wages	$518,036	$521,656	$518,744			Clerk retirement
Fringes	195,963	219,905	207,985			Less elections
O & M	217,787	230,205	223,030			
TOTAL	$931,786	$971,766	$949,759	-$22,007	-2.36%	
INSURANCE						
O & M	$187,381	$205,991	$231,417			Workers Comp
TOTAL	$187,381	$205,991	$231,417	$25,426	13.57%	
COMMUNITY DEVELOPMENT						
Salaries & Wages			720			
O & M	$32,500	$32,500	$31,500			
TOTAL	$32,500	$32,500	$32,220	-$280	-0.86%	No Change
TOTAL GENERAL GOVERNMENT	**$1,214,727**	**$1,275,335**	**$1,282,342**	**$7,007**	**0.58%**	
PUBLIC SAFETY						
POLICE						
Salaries & Wages	$1,406,994	$1,444,689	$1,492,843			2 part-time Liaison
Fringes	547,653	560,818	578,088			2 family insurance
O & M	161,823	161,823	167,723			
TOTAL	$2,116,470	$2,167,330	$2,238,654	$71,324	3.37%	
FIRE						
Salaries & Wages	$111,853	$114,503	$118,292			Retirement increase
Fringes	40,205	41,022	46,022			
O & M	46,272	47,072	47,072			
TOTAL	$198,330	$202,597	$211,386	$8,789	4.43%	
AMBULANCE						
O & M	80,333	$76,000	76,000			
TOTAL	$80,333	$76,000	$76,000	$0	0.00%	No change
TOTAL PUBLIC SAFETY	**$2,395,133**	**$2,445,927**	**$2,526,040**	**$80,113**	**3.34%**	

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DETAILS OF MAJOR CATEGORIES AND

2017 - 2019 BUDGET COMPARISONS BY CATEGORY

	2017 FUNDING RECOMMENDATION	2018 FUNDING RECOMMENDATION	2019 FUNDING RECOMMENDATION	DECREASE INCREASE	%	EXPLANATIONS
PUBLIC WORKS						
Salaries & Wages	$456,417	$420,904	$482,097			Move half Public Services Director salary
Fringes	199,347	203,093	213,202			1/2 fringes move
O & M	272,625	268,825	271,585			
TOTAL PUBLIC WORKS	**$928,389**	**$892,822**	**$966,884**	**$74,062**	**8.0%**	
HEALTH & HUMAN SERVICES						
SENIOR VAN & CENTER						
Salaries & Wages	$65,407	$65,947	$63,124			
Fringes	6,858	6,870	6,995			
O & M	28,800	25,400	25,400			
TOTAL	$101,065	$98,217	$95,519	-$2,698	-2.7%	No change
SOCIAL SERVICES						
Salaries & Wages	$3,900	$4,053	$4,556			
Fringes	566	584	646			
O & M	18,153	18,153	19,153			
TOTAL	$22,619	$22,790	$24,355	$1,565	6.9%	No change
CEMETERY						
Salaries & Wages	$59,005	$60,193	$61,853			
Fringes	26,805	31,745	31,316			
O & M	4,150	3,820	3,595			
TOTAL	$89,960	$95,758	$96,764	$1,006	1.1%	No change
TOTAL HEALTH & HUMAN SERVICES	**213,644**	**216,765**	**216,638**	**-$127**	**-0.1%**	
CULTURE, RECREATION						
LIBRARY & MUSEUM						
Salaries	$357,369	$367,994	$377,733			
Fringes	89,138	105,262	138,941			Family insurance
O & M	131,119	129,572	130,633			
TOTAL	$577,626	$602,828	$647,307	$44,479	7.7%	
RECREATION						
Salaries & Wages	$174,344	$194,259	$169,690			Move half Public Services Director salary
Fringes	61,212	63,661	51,585			1/2 fringes move
O & M	36,525	36,225	36,225			
TOTAL	$272,081	$294,145	$257,500	-$36,645	-13.5%	
PARKS, BLDGS & GROUNDS						
Salaries & Wages	$325,777	$357,455	$381,963			2 full-time employees
Fringes	123,181	112,534	128,849			2 single insurance
O & M	108,874	106,974	106,320			
TOTAL	$557,832	$576,963	$617,132	$40,169	7.2%	

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DETAILS OF MAJOR CATEGORIES AND

2017 - 2019 BUDGET COMPARISONS BY CATEGORY

	2017 FUNDING RECOMMENDATION	**2018** FUNDING RECOMMENDATION	**2019** FUNDING RECOMMENDATION	DECREASE INCREASE	%	EXPLANATIONS
POOL						
Salaries & Wages	$209,432	$195,479	$200,634			
Fringes	50,865	49,892	31,291			Payout instead of insurance
O & M	99,685	96,535	96,535			
TOTAL	$359,982	$341,906	$328,460	-$13,446	-3.74%	
CABLE						
Salaries & Wages	$44,144	$45,703	$46,880			
Fringes	27,178	28,745	29,191			
O & M	4,827	4,777	4,777			
TOTAL	$76,149	$79,225	$80,848	$1,623	2.13%	No change
WASHINGTON CENTER GYM						
Salaries & Wages	$27,237	$30,429	$33,279			
Fringes	2,084	2,486	2,546			
O & M	16,450	16,250	16,350			
TOTAL	$45,771	$49,165	$52,175	$3,010	6.58%	No change
TOTAL CULTURE, RECREATION	**$1,889,441**	**$1,944,232**	**$1,983,422**	**$39,190**	**2.07%**	
EQUIPMENT						
O & M	$130,000	$130,000	$130,000			
TOTAL EQUIP. MAINT. FUND	**$130,000**	**$130,000**	**$130,000**	**$0**	**0.00%**	No change
TOTAL OPERATIONS	**$6,771,334**	**$6,905,081**	**$7,105,326**	**$200,245**	**2.96%**	

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ITEMS OVER $2,500 IN 2019 BUDGET

Department	Item	2018 Amount	2019 Amount
Council	Flowers, gifts, events	4,500	4,500
Clerk	Postage	5,000	5,000
	Publications	13,000	13,000
	Office equipment and maintenance	11,000	12,000
	Meetings and mileage	5,000	5,000
Assessor	Manufacturing Assessment	3,600	3,600
Audit	Audit	13,500	15,500
Engineering	Consultant	21,000	21,000
Interdepartmental Charges	Office Supplies	15,000	15,000
	Tech Consultant	31,000	31,000
	Web Site Charges	10,200	10,200
	Copy Machine Maintenance	8,000	8,000
	Retirement	20,000	20,000
City Hall	Heating	14,500	14,500
	Electric/water/sewer	25,000	25,000
	Building maintenance	10,000	10,000
Insurance	Crime, property, liability	95,751	99,421
	Health	20,000	20,000
	PPE	10,000	10,000
Elections	Publications	2,515	2,000
	Meetings and mileage	2,500	1,125
	Election Supplies	6,620	6,000
Workers Comp	Workers comp insurance	67,059	89,211
Unemployment	Unemployment insurance	10,000	10,000
City Attorney	Legal Consultant/Labor NE	5,000	5,000
Police	Office Supplies	3,000	3,000
	Office Equipment & Maintenance	4,500	4,500
	Software	12,000	16,800
	Training	15,000	15,000
	Heating	9,000	9,000
	Telephone	11,000	11,000

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ITEMS OVER $2,500 IN 2019 BUDGET

Department	Item	2018 Amount	2019 Amount
	Electric/Water/Sewer	18,000	18,000
	Ammo & Range	4,500	4,500
	Gasoline	36,000	36,000
	Teletype Lease	3,000	3,500
	Patrol Equipment	6,000	6,000
	Building Maintenance	5,500	5,500
	Sundry	3,500	3,500
	Uniforms	16,500	16,500
	Investigative Equip/Supply	2,500	3,000
	ERU Fees/Equip/MEG	5,000	5,000
	Retirement	25,000	0
Traffic Lights	Street Lights	100,900	100,900
	Traffic Lights	3,300	3,300
Fire	Training	4,000	4,000
	Insurance	7,022	7,022
	Annual Pump/Ladder Testing	5,000	5,000
	Gasoline	5,500	5,500
	PPE	9,000	9,000
	NLFDA Contribution	4,000	4,000
Weights and Measures	Contract	7,353	7,353
Ambulance	Contract	76,000	76,000
Landfill	Liberty Landfill	12,000	12,000
Street Division	Contracts	3,000	0
Street Repair	Repair and maintenance	4,000	4,000
	Crack fill material	4,000	4,000
	Contract	10,000	13,000
Snow Removal	Contracts	12,000	12,000
	Sand/salt	15,000	17,000
Street Signs/Marking	Paint	2,500	3,000
	Sign Repair	3,500	3,500
Storm Sewer	Supplies	6,000	6,000

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ITEMS OVER $2,500 IN 2019 BUDGET

Department	Item	2018 Amount	2019 Amount
	Televising	2,700	2,700
Street Machinery	Insurance	3,650	3,650
	Gasoline	38,000	38,000
City Garage	Heating	15,000	11,000
	Electric, Water & Sewer	6,900	8,000
	Department Supplies	4,000	4,000
Library	Meetings and Mileage	3,200	3,200
	Heating	4,000	4,000
	Electric/water/sewer	13,500	13,500
	Insurance	4,026	4,026
	Periodicals	3,000	3,000
	Audio/visual	12,500	12,500
	Books	38,200	38,200
	Department supplies	4,100	4,100
	Building maintenance	5,189	6,300
	Special Programs	3,000	3,000
	Catalog maintenance	18,525	18,540
Museum	Heating	2,800	2,800
	Special programs	2,800	2,800
Recreation	Special programs	10,500	10,500
	Software/CC Fees	10,500	10,500
	Meetings and mileage	3,500	3,500
Parks	Contractual Services	12,200	12,200
	Heating	2,600	3,600
	Electric/water/sewer	17,800	17,800
	Garbage	7,104	5,000
	Housekeeping	2,500	2,500
	Gasoline	12,000	12,000
	Building maint	11,000	11,000
	Grass, trees, fertilizer	7,000	7,000
	Ball diamond maint	2,500	3,500
Pool	Heat	22,000	20,000
	Electric/water/sewer	40,000	43,000
	Housekeeping	3,500	3,500
	Building maint	12,000	11,000
	Chemicals	6,000	6,000
	Training	2,900	2,900

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ITEMS OVER $2,500 IN 2019 BUDGET

Department	Item	2018 Amount	2019 Amount
Cable 3	Equipment Repair	4,000	4,000
Buildings and Grounds	Software	5,000	2,000
	Heating	3,400	3,400
	Electric/water/sewer	3,000	3,000
	Housekeeping	9,500	9,500
Celebrations	Fireworks	10,000	11,000
Street trees	Stump removal	3,500	3,000
Economic Development	Land sales expense	5,000	5,000
	Sundry	8,000	8,000
	WCEDC	5,700	5,700
	Ignite Fox Cities Contribution	7,200	7,200
	Consultants	3,000	2,000
Washington Center	Heating	3,800	3,800
	Electric/water/sewer	7,500	7,500
Washington Center Gym	Heating	2,500	2,600
	Electric/water/sewer	7,500	7,500
Senior Bus	Gasoline	6,000	6,000
Tax Refunds	Refunds	5,000	5,000
	TOTAL OF ITEMS > $2,500	$1,374,114	$1,378,448
Yearly Health Ins. Total / Dental		762,305	831,206
Retirement		371,833	333,037
Social Security/Medicare		296,402	306,560
	FRINGE TOTAL	1,430,540	1,470,803
	TOTAL OF ITEMS & FRINGES	$2,804,654	$2,849,251

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2019 BUDGET BY FUND

	2017	2018	2019
GENERAL FUND REVENUES			
Operating Revenues	$4,200,749	$4,280,529	$4,398,222
Applied Fund Balance & Transfers, Reserves	232,973	163,231	220,575
General Fund Tax Levy	2,687,612	2,727,321	2,811,529
Wheel Tax		184,000	
TOTAL GENERAL FUND REVENUE	$7,121,334	$7,355,081	$7,430,326
GENERAL FUND EXPENDITURES			
General Government	$1,214,727	$1,275,335	$1,282,342
Public Safety	2,395,133	2,445,927	2,526,040
Public Works	928,389	892,822	966,884
Culture, Recreation	1,889,441	1,944,232	1,983,422
Health & Human Services	213,644	216,765	216,638
Equipment Maintenance	130,000	130,000	130,000
Sub-Total Operations	$6,771,334	$6,905,081	$7,105,326
Capital Equipment / Projects / Road Maintenance	$350,000	$450,000	$325,000
TOTAL GENERAL FUND EXPENDITURES	$7,121,334	$7,355,081	$7,430,326
DEBT SERVICE REVENUE			
2016 Debt Service Levy	$617,002	$629,226	$663,581
Debt Service Reserve	$0	$0	$0
TOTAL DEBT SERVICE REVENUE	$617,002	$629,226	$663,581
DEBT SERVICE EXPENSE			
Principal	$441,831	$466,831	$366,831
Interest	175,171	162,395	296,750
TOTAL DEBT SERVICE EXPENSE	$617,002	$629,226	$663,581

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2019 Budget Summary and Balancing Proposal

GENERAL FUND	2017	2018	2019	Increase / Decrease	%TOTAL
Salaries	$3,809,315	$3,874,539	$4,007,328	132,789	3.43%
Fringes	1,374,835	1,430,540	1,470,803	40,263	2.81%
O & M	1,587,184	1,600,002	1,627,195	27,193	1.70%
TOTAL OPERATIONS	$6,771,334	$6,905,081	$7,105,326	$200,245	2.90%
Capital Equipment / Projects / Road Maintenance	350,000	450,000	325,000	-125,000	-27.78%
TOTAL GENERAL FUND EXPENDITURES	$7,121,334	$7,355,081	$7,430,326	$75,245	1.02%
AVAILABLE REVENUES					
Tax Levy / General Fund	$2,687,612	$2,727,321	$2,811,529	$84,208	3.09%
Operations Revenue	4,200,749	4,280,529	4,398,222	117,693	2.75%
SWR Transfer	135,521	138,231	140,996	2,765	2.00%
Reserves	97,452	25,000	64,079	39,079	156.32%
TID Revenue			15,500	15,500	0.00%
TOTAL GENERAL FUND REVENUES	$7,121,334	$7,171,081	$7,430,326	$259,245	3.62%
RESERVES APPLIED TO 2018 BUDGET					
Capital Reserve	$64,079				
	$64,079				

Detail of Wage Increase

Wages	$132,789
Police Liaison 2 P/T	-$25,000
	$107,789
Building / Ground 2 F/T	-$32,400
	$75,389
Overage Wage Increase	1.95%

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2019 TAX LEVY INFORMATION

	2017	2018	2019
General Fund Levy	2,687,612	2,727,321	2,811,529
Debt Service Levy	617,002	629,226	663,581
TOTAL NON-TIF TAX LEVY	$ 3,304,614	$ 3,356,547	$ 3,475,110
Prior Year Debt Levy	264,833	617,002	629,226
Prior Year General Fund Levy	2,548,613	2,687,612	2,727,321
Increase	491,168	51,933	118,563
TOTAL TAX LEVY	$ 3,304,614	$ 3,356,547	3,475,110

Equalized Tax Rate:	2016	$9.22
Equalized Tax Rate:	2017	$8.69
Equalized Tax Rate:	2018	$8.95

2017 City Equalized Value	358,611,900
2018 City Equalized Value	386,447,800
2019 City Equalized Value	388,138,900

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2019 ANTICIPATED UNASSIGNED & ASSIGNED FUND BALANCE

Capital Reserve Year End 2017	
Beginning Balance 1/1/2018	$106,412
Increase due to use in 2018 Capital items	62,868
Use in 2019 Budget	63,591
2019 Estimated Year End Assigned	$105,689
Retirement Reserve	
Beginning Balance 1/1/2018	$540,000
Add 2018 Budget	20,000
Assign at Year End	25,000
2019 Estimated Year End Assigned	$585,000
Unassigned Fund Balance	
Estimated Balance 12/31/2018	$1,996,077
Revenue addition from 2018 Budget	0
Use in 2019 Budget	0
2019 Estimated Year End Unassigned	$1,996,077
2019 General Fund Operating Expenditures	7,105,326
	25%
Policy retention 25%	1,776,332
Difference	219,746

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