

August 14, 2017

TO: Greendale Board of Alderpersons

FROM: Mayor H. Lamarr Huddleston

Attached is the first draft of the FY 2018 budget.

- 1) Three prior years' actual data and the FY 2016 budget numbers as points of reference and historical trend. The emailed version has FY 2019 through FY 2021 added to it, but for easier reading the attached copy does not show those additional years.
- 2) Tab 2 contains the assumptions referenced by the numbered footnotes. Please read the notes as they will answer some questions you may have.
- 3) Tab 3 contains the summary of expenses for the new city hall.

Additional items to note:

- 1) Operations revenue exceeds operations expenses comfortably, by just over \$11,000.
- 2) Capital improvement expenses of \$60,000 for sidewalks and \$10,000 for street crack sealing have been applied, which is the reason for the transfer from either reserves, or a combination of reserves and Capital Improvement sales tax account. Less may be spent and less can be transferred on these items, but the projections allow a reasonable margin. Since the formal bid process for the sidewalks yielded only one very high quote, the city is researching other area munis doing concrete projects in hopes of using a contractor that will already be working in this area. Other options will also be sought.
- 3) Two new taxes take effect in FY 2018, thanks to voter approval. The Public Safety Tax, whose proceeds can only be used for public safety, begins October 1, 2017. The tax is the same amount as assessed for the Capital Improvement tax, so we expect the same funding levels. The Use Tax, a general revenue account tax, is expected to begin collection in February 2018. We have estimated conservatively on this tax proceeds until we see its trend.
- 4) Computer hardware and software upgrades in the office are needed as the PCs are slow, the server needs upgrades, and at least one new PC or laptop is needed to replace the current one that is in the Mayor's office – extremely slow and not able to be upgraded.
- 5) Renovations on the new city hall are progressing. There will be additional expenses to be incurred to finish the project. Estimates on the additional work are not yet available.

Notes for Amended FY 2016 Budget and Proposed FY 2017

- Note 1 - Line 408 - Solid Waste Billing Revenue, based on trend
- Note 2 - Line 480 - Interest - based on trend
- Note 3 - Line 501.1 - City Officers - include Mayor (\$300/mo), 4 Alderpersons (\$100/mo ea), Treasurer (\$100)
- Note 4 - Line 501.2 - City clerks - 2 Asst City Clerks - one at \$18/hr, 20 hrs/wk (\$18,000); one at \$18/hr, 16 hrs/mo (\$3456)(50 wks per yr)
- Note 5 - Line 501.3 - City Admin. - combined w/ City Clerk; \$25/hr, 32 hrs/wk - 50 wks/yr
- Note 6 - Line 501.4 - Code Enf Officer - \$600/month
- Note 7 - Line 502 - Payroll expense - FICA @ 7.2%
- Note 8 - Line 513 - Travel/Training - assume trend same as previous years, excl. 2016
- Note 9 - Line 530 - Bank Charges -based on trend
- Note 10 - Line 550.50 - Codification - recurring \$700 keyword online search feature, plus regular code update fees
- Note 11 - Line 550.7 - Solid Waste Billing Fees - City and Village charges to city for bill collection - based on trend
- Note 12 - Line 550.8 - Web site design/mtce - tweaking web site, trouble ticket resolutions
- Note 13 - Line 551.12 - City-wide inspection - once annually
- Note 14 - Line 565.2 - Capital Exp - \$60,000 sidewalk repairs/replacement, street repairs per Cap Impr Plan
- Note 14A - Line 560.1 - Computer Hdw/Sw - 3 PCs are old, very slow, need updating; 4th PC needs replacement; need off-site backup software
- Note 15 - Line 570 - Bond Interest Expense - per paymt schedule
- Note 16 - Line 571 - Bond principle - per payment schedule
- Note 16A - Line 751.7 - Forestry Expense - tree trimming and removals expected in FY 2018
- Note 17 - Line 761.1 thru 761.7 - Park/Stormwater expense - based on trend & expected expenses
- Note 18 - Line 851.1 - Police Services - per contract
- Note 19 - Line 931 - Bond Bank Expense - per bank invoice
- Note 19A - Line 751.13 - lawn mtce. 81 Greendale garage and 2210 Normandy Dr.
- Note 20 - Assumes transfer from reserves for sidewalks repair/replace (\$60K), street crack sealing (\$10K)
- Note 21 - Line 450.60 - Rental license fees - \$50/yr for rental licenses on 72 properties@80% collected (\$2880)
- Note 22 - Net Income - Net income beyond 2018 does not take into account any capital expenditures - must update Cap Impr Plan
- Also does not assume any transfers from reserves.
- Note 23 - Line 510 - Rent - In FY 2018 rent will be replaced by the monthly expenses for the new City Hall - utilities, reserves set aside, etc.
- Total assumes \$600/month expenses as placeholder until more is known about actual costs.
- Note 24 - Line 412 - Comm. Dev. Block Grant - \$10,000 for home improvement; \$10,000 for public safety/security cameras
- Note 25 - Line 410.50 - Use tax; newly voted 8/8/17; collection starts Feb. 2018; 67% x \$8100 annual max-conservative est.
- Note 26 - Line 765.1 - Streets - All streets need cracks sealed; Cap Impr Plan update due by end of 2017 will address further street repair needs
- Funding to come from reserves and/or Cap Impr Acct

Note 27 - Public Safety Tax - voter-approved April 2017, starts 10/1/2017 - expect full fiscal year of this tax

	A	B	C	D	E	F	G	H	I	J
	Accounting Codes	Actual FY 2014 (Oct 2013 - Sept 2014)	Actual FY 2015 (Oct 2014 - Sept 2015)	Actual FY 2016 (Oct 1, 2015 - Sept 30, 2016)	FY 2016 Budget	Amended FY 2016 Budget	FY 2017 current Budget	8/8/17 Actual	FY 2018 Proposed Budget	Footnotes
2										
39	Landlord registration	20.00	10.00		900.00	900.00	1,500.00	1,430.00	1,500.00	
40	430.10 - Building	1,770.00	1,455.00	1,590.00	900.00	900.00	1,500.00	1,430.00	1,500.00	
41	430.20 - Housing Inspections	3,180.00	3,660.00	4,005.00	4,000.00	4,000.00	4,000.00	2,150.00	2,000.00	
42	430.30 - Occupancy	792.00	880.00	1,230.00	800.00	800.00	800.00	595.00	700.00	
43	430.40 - Garage sale	7.00	5.00	6.00	3.00	3.00	3.00	5.00	5.00	
44	430.50 - Roof Permits	180.00	80.00	0.00	120.00	80.00	80.00	40.00	80.00	
45	430 - Permits - Other	10.00	0.00							
46	Total 430 - Permits	5,939.00	6,090.00	6,831.00	5,823.00		6,383.00	4,220.00	4,265.00	
47	450 - Court									
48	450.10 - Fine/Costs	46,158.60	22,871.50	14,251.00	20,000.00	14,000.00	14,000.00	9,454.00	10,000.00	
49	450.30 - Bond Forfeitures	6,877.50	10,438.33	3,500.00	2,000.00	2,000.00	2,000.00	0.00	1,000.00	
50	450.50 - Prisoner Holding Cell Reimburse	169.50	304.00	0.00	400.00	0.00	0.00	33.00	33.00	
51	450.51 - Biometric Prisoner Program	546.50	34.00	192.00				25.00	25.00	
52	450.52 - Indigent Attorney Fund		16.00	92.00						
53	Total 450 - Court	53,752.10	33,563.83	18,035.00	22,400.00		16,000.00	48.50	11,058.00	
54	450 - Court -other	78.50	0.00						50.00	
55	460 - Miscellaneous									
56	460.2 - NATIONAL NIGHT OUT	335.00	600.00	900.00	500.00	500.00	500.00	300.00	300.00	
57	460 - Miscellaneous - Other	236.15	42.28					2.16		
58	Total 460 - Miscellaneous	571.15	642.28	900.00	500.00	500.00	500.00	302.16	300.00	
59	470 - Reimbursements	91.00	147.00	534.52		534.00	0.00	0.00	0.00	
60	470.2 - Forced Cut Reimbursement			785.00		250.00	250.00	0.00	200.00	
61	480 - Interest									
62	480.10 - Operating Fund Accounts	206.00	239.51	185.00	0.00	168.00	200.00	77.98		
63	480.9 - Special Fund Accounts									
64	480.91 - Interest - Capital Improvement	102.76	34.09	75.38	257.00	75.00	75.00	2,999.09		
65	480.92 - Interest Stormwater fund	66.61	20.49	57.65	223.00	58.00	58.00	9.02		
66	480.95 - CD interest	41.31	30.90	1,427.84	0.00	1,400.00	1,400.00	433.00		
67	480.96 - Money Mkt acct interest	146.99	92.78	170.00	0.00	28.00	28.00	14.00		
68	480.9 - Special Fund Accounts - Other	13.23	25.02							
69	Total 480.9 - Int. Special Fund Accounts	370.90	203.28	1,730.87	480.00	75.00	1,561.00	3,455.11	1,500.00	
70	480 - Interest - Other	53.05	0.03	1,733.95	3,180.00			0.00		
71	Total 480 - Interest	629.95	442.82	3,549.82	3,660.00		1,761.00		1,500.00	Note 2
72	490 - Special Funds									
73	490.10 - Capital Improvement Sales Tax	42,484.31	43,174.90	44,521.00	40,000.00	40,000.00	42,000.00	32,766.00	40,000.00	
74	490.20 - Stormwater Sales Tax	6,752.76	7,788.83	9,556.00	6,500.00	6,500.00	8,000.00	6,845.00	8,000.00	

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2										
111	550.5 - Codification of Ordinances	1,356.00	1,120.32	1,859.39	1,500.00	1,859.00	3,300.00	2,815.00	3,000.00	Note 10
112	550.6 - Inspections	591.00	2,735.00	3,523.00	0.00	3,200.00	3,200.00	2,095.00	2,500.00	
113	550.7 - Solid Waste Billing Fees	2,865.48	3,091.25	3,523.00	3,000.00	3,000.00	3,100.00	1,976.00	3,100.00	Note 11
114	550.8 - Web site Design and Maintenance	1,068.00	16.07	546.36	0.00	547.00	1,600.00	1,918.00	800.00	Note 12
115	550.9 - Other	0.00	0.00	0.00	0.00					
116	Total 550 - Professional Fees	25,684.23	29,557.93	39,054.75	27,900.00		36,700.00		36,900.00	
117	551 - Contract Labor									
118	551.10 - Building Permit Inspections	2,434.45	757.00	1,074.00	3,000.00	1,100.00	1,200.00	824.00	1,000.00	
119	551.11 - Bldg Commissioner-Board Meeting	80.00	80.00	120.00	0.00	120.00	150.00	0.00	0.00	
120	551.12 - City-wide Inspections	900.00	900.00	22.50	900.00	900.00	900.00	900.00	900.00	Note 13
121	Total 551 - Contract Labor	3,414.45	1,737.00	1,216.50	3,900.00	150.00	2,250.00	1,724.00	1,900.00	
122	555 - Printing & Advertising	321.52	178.00	150.48	0.00		200.00	538.00	700.00	
123	560 - Capital Expenditures									
124	560.1 - Computer Software/Hardware	0.00	553.14	1,265.00	1,000.00	1,000.00	1,000.00	231.00	3,500.00	Note 14A
125	560.2 - Capital Expenditures - Other		0.00	0.00	7,000.00	0.00	7,000.00	718.00	60,000.00	Note 14
126	Total 560 - Capital Expenditures	3,735.97	2,468.14	2,631.98	11,900.00	0.00	8,200.00		63,500.00	
127	565 - Repairs & Maintenance									
128	565.1 - Equipment	1,571.25	130.00	0.00	1,000.00	0.00	200.00	0.00	500.00	
129	565.2 - Other		0.00							
130	Total 565 - Repairs & Maintenance	1,571.25	130.00	0.00	1,000.00	0.00	200.00	0.00	500.00	
131	566 - Equipment Leases	1,470.81	1,451.17	1,440.28	1,800.00	1,500.00	1,500.00	1,058.00	1,500.00	
132	570 - Bond Interest Expense	12,112.50	11,161.75	30,212.50	10,213.00	10,213.00	9,263.00	4,868.75	8,200.00	Note 15
133	571 - Bonds Principal Expense	20,000.00	20,000.00	0.00	40,000.00	20,000.00	40,000.00	20,000.00	25,000.00	Note 16
134	575 - Utilities									
135	575.5 - Telephone	2,349.13	1,649.77	1,914.00	1,800.00	1,800.00	720.00	609.00	1,100.00	
136	575.6 - Internet	320.00	889.98	940.00	600.00	600.00	480.00	540.00	800.00	
137	575.7 - Park Water	501.14	365.51	0.00	0.00	0.00	0.00			
138	Total 575 - Utilities	3,170.27	2,885.26	2,854.00	2,400.00		1,200.00	1,149.00	1,900.00	
139	590 - Sunshine Fund		0.00							
140	599 - Miscellaneous									
141	599.1 - NNO EXPENSE	1,458.00	888.35	1,593.00	1,000.00	1,000.00	1,000.00	275.00	1,000.00	
142	599.2 - 65th Anniversary Expense	0.00	4,907.75	0.00	0.00		0.00	815.00	1,000.00	
143	599 - Miscellaneous - Other	1,042.90	733.41	1,077.96	1,000.00	1,000.00	1,000.00	1,090.00	2,000.00	
144	Total 599 - Miscellaneous	2,500.90	6,529.51	2,670.96	2,000.00		2,000.00		259,090.00	
145	Total 500 - Administration		169,062.46	164,314.13	212,310.00				200.00	
146	595 - Contributions and Donations	300.00	300.00	200.00	300.00	200.00	300.00	200.00	200.00	

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2										
147	700 - Public Works									
148	751 - Contract Services									
149	751.10 - Street cleaning	2,975.00	0.00	0.00	0.00	0.00		0.00		
150	751.11 - Storm Damage - Trees	150.00	0.00			200.00	500.00	500.00		
151	751.12 - Emergency Clean-up Services	0.00	110.00	175.00		200.00		200.00		
152	751.13 - Parks Capital Projects	606.72	0.00	0.00	0.00	0.00		0.00		
153	751.2 - Park Mowing/Maint/Equip Expense	1,241.87	0.00	0.00	0.00	0.00		0.00		
154	751.3 - Solid Waste Collection	61,476.00	67,813.02	69,698.31	73,926.00	70,000.00	56,625.00	70,000.00		
155	751.4 - Street Lighting	7,642.09	7,744.91	7,791.58	7,700.00	7,700.00	5,682.00	7,700.00		
156	751.5 - Pest/Mosquito Control	164.25	171.00	0.00	400.00	0.00	441.00	450.00		
157	751.6 - Snow Removal	12,590.89	7,099.23	3,729.61	8,000.00	8,000.00	1,904.00	4,500.00		
158	751.7 - Forestry/Trees	13,050.71	10,589.58	9,256.57	10,000.00	10,000.00	15,867.00	15,000.00	Note 16A	
159	751.8 - Lawn/Leaf Removal-Forced	-54.25	1,600.00	3,330.00	1,600.00	1,600.00	860.00	1,000.00		
160	751.9 Sewer Lateral Expense	21,659.31	11,555.19	14,552.50	16,800.00	14,552.00	16,223.00	16,650.00		
161	751.13 Lawn mte-city properties						755.00	1,120.00	Note 19A	
162	Total 751 - Contract Services	121,502.59	106,682.93	108,533.57	118,426.00	120,870.00	98,857.00	117,120.00		
163	761 - Stormwater Fund Expenditures									
164	761.1 - Stormwater/Parks Maintenance	0.00	6,007.51	291.00	600.00	600.00	646.00	700.00	Note 17	
165	761.2 - Stormwater/Parks Capital Projec	0.00	0.00	0.00	0.00	1,050.00	420.00	650.00	Note 17	
166	761.3 - Park Mowing		0.00	570.00	1,050.00	700.00	3,300.00	3,500.00	Note 17	
167	761.4 - Street Cleaning & Leaf Removal		0.00	3,997.00	4,000.00	3,300.00	453.00	350.00	Note 17	
168	761.5 - Park Water		0.00	187.77	200.00	200.00	5451.00	1,080.00	Note 17	
169	761.6 - Park Security Camera/Internet		0.00	791.00	600.00	940.00	172.00	250.00	Note 17	
170	761.7 - Park Electric		0.00	77.49	250.00	340.00	10,442.00	6,530.00		
171	Total 761 - Stormwater Fund Expenditures	0.00	6,007.51	5,914.26	6,700.00	6,080.00	50.00	10,000.00	Note 26, 19	
172	765 - Repairs & Maintenance		4.52							
173	765.1 - Streets		4.52							
174	Total 765 - Repairs & Maintenance		4.52							
175	700 Public Works - Other						646.00			
176	Total 700 - Public Works	121,507.11	112,690.44	114,447.83	125,126.00	126,950.00				
177	782 - Tree Conserv Grant Expense		5,800.00							
178	800 - Police Department									
179	851 - Contract Services									
180	851.1 - Police Services	76,587.78	78,607.32	81,209.00	82,162.00	82,162.00	75,248.00	82,000.00	Note 18	
181	851.2 - Prisoner Holding Cell Fees	4,198.00	4,690.00	0.00	3,000.00	0.00		0.00		
182	851 - Contract Services - Other	6,453.80				0.00		0.00		

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2										
183	Total 851 - Contract Services	310,368.00	83,297.32	87,164.98	85,162.00	82,162.00	83,000.00	75,248.00	82,000.00	
184	800 - Police Department - Other		21.75	43.75			0.00			
185	Total 800 - Police Department	87,238.58	83,297.32	81,209.00	85,162.00		83,000.00	75,248.00	82,000.00	
186	880 Construction Expenditures									
187	880.10 New City Hall-Capital exp							59,745.00		
188	880.20 New Construction-Capital Exp							4,300.00		
189										
190										
191	890 - Capital Expenditures	0.00	0.00	0.00	0.00		0.00			
192	931 - Bond Bank Charge Expense	424.00	424.00	424.00	450.00	450.00	425.00	0.00	425.00	Note 19
193										
194	Total Expense						424,943.00	298,770.65	474,965.00	
195	Transfer from reserves						39,070.00		70,000.00	Note 20
196	Net Ordinary Income						0.00	5,112.40	11,333.00	Note 22