

City of West Allis
Finance
2018 Budget

<i>EXPENDITURES</i>	2015 Actual	2016 Actual	2017 Budget	2017 Adjusted Budget	2017 Year-to-Date	2018 Request	2018 Additions/ Deletions	2018 Budget	Change	% Change
Salaries	\$ 537,844	\$ 500,640	\$ 548,250	\$ 548,250	\$ 418,007	\$ 566,600	\$ -	\$ 566,600	\$ 18,350	
Provisionals/Part-Time	\$ 1,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Misc Other Pay	\$ 1,067	\$ 764	\$ 900	\$ 900	\$ 250	\$ 300	\$ -	\$ 300	\$ (600)	
Overtime	\$ 7,492	\$ 10,149	\$ 6,900	\$ 6,900	\$ 2,750	\$ 6,900	\$ -	\$ 6,900	\$ -	
Payroll Taxes	\$ 41,186	\$ 37,757	\$ 42,300	\$ 42,300	\$ 31,957	\$ 42,300	\$ -	\$ 42,300	\$ -	
Pension	\$ 47,334	\$ 42,150	\$ 37,700	\$ 37,700	\$ 31,212	\$ 37,700	\$ -	\$ 37,700	\$ -	
Health Insurance	\$ 149,952	\$ 100,300	\$ 147,600	\$ 147,600	\$ 91,230	\$ 155,286	\$ -	\$ 155,286	\$ 7,686	
Dental Insurance	\$ 7,507	\$ 7,875	\$ 12,600	\$ 12,600	\$ 6,402	\$ 12,850	\$ -	\$ 12,850	\$ 250	
Life Insurance	\$ 1,501	\$ 1,200	\$ 1,440	\$ 1,440	\$ 679	\$ 1,300	\$ -	\$ 1,300	\$ (140)	
Professional Services	\$ 17,594	\$ 90,747	\$ 19,100	\$ 19,100	\$ 20,114	\$ 33,100	\$ -	\$ 33,100	\$ 14,000	
Maintenance Contracts	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	\$ 25	\$ -	\$ 25	\$ -	
Repair & Maintenance	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	
Supplies	\$ 17,427	\$ 13,326	\$ 17,800	\$ 18,300	\$ 4,528	\$ 17,800	\$ -	\$ 17,800	\$ -	
Books & Periodicals	\$ 150	\$ 198	\$ 550	\$ 550	\$ -	\$ 550	\$ -	\$ 550	\$ -	
Advertising	\$ 314	\$ 326	\$ 500	\$ 500	\$ 764	\$ 500	\$ -	\$ 500	\$ -	
Printing	\$ 7,333	\$ 5,487	\$ 2,650	\$ 2,650	\$ -	\$ 500	\$ -	\$ 500	\$ (2,150)	
Training & Travel	\$ 7,328	\$ 7,318	\$ 12,700	\$ 14,200	\$ 3,629	\$ 12,950	\$ -	\$ 12,950	\$ 250	
Capital Items	\$ -	\$ 3,121	\$ 1,600	\$ 2,600	\$ 1,300	\$ 3,600	\$ -	\$ 3,600	\$ 2,000	
TOTAL EXPENDITURES	\$ 845,230	\$ 821,382	\$ 852,865	\$ 855,865	\$ 613,401	\$ 892,511	\$ -	\$ 892,511	\$ 39,646	4.65%

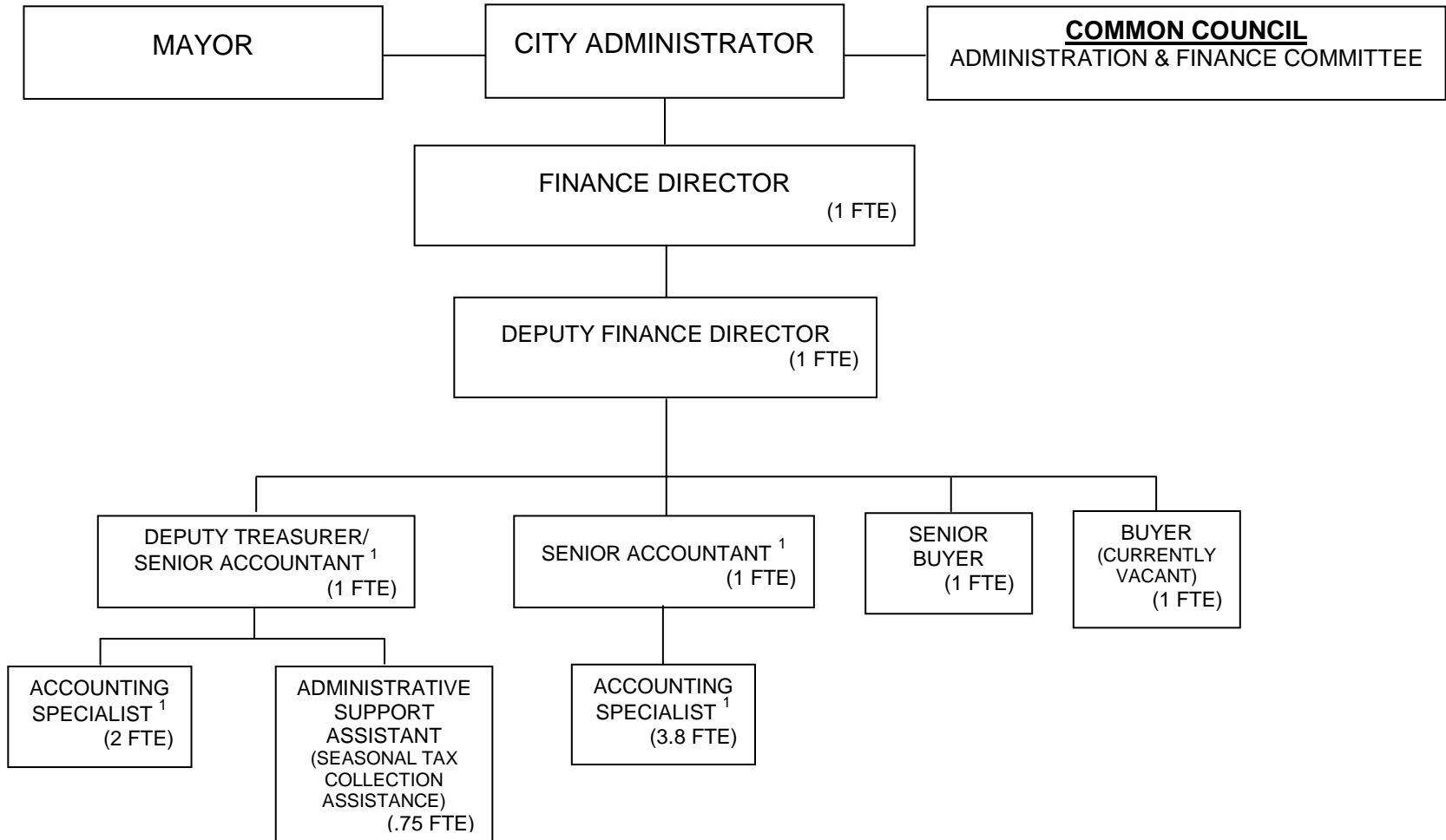
2018 BUDGET NOTES:

Salary increase includes a change to a 0.75 FTE Admin Support Assistant, with remaining portion of this full time position funded by BINS. (The position was previously funded at 0.25 FTE in Finance and shared with BINS and Assessor for the remaining 0.75).

Professional Services increase reflects the additional cost of Merchant Service fees for electronic payment processing of credit card transactions which have grown as the city has expanded payment options to citizens over the last few years.

Capital Items request includes \$2,000 for the purchase of Contract Management software as outlined in the department business plan.

**ORGANIZATIONAL CHART
FINANCE DEPARTMENT**



¹ Positions supported by various funding sources (e.g., various grants and utility funds; water, sewer, storm, solid waste; fund portions of the noted positions).

CITY FUNDED FTEs: 8.82
GRANTS FTEs: .90
UTILITY FTEs: 2.83

2018 FINANCE DEPARTMENT BUSINESS PLAN

Department	Director	Fund and Dept. Group
Finance	Peggy Steeno	General Fund 100-1401 – 100-1405
Mission/Overview		
<p>The mission of the Finance Department is to maintain the integrity of the City through financial services, timely information and analysis, innovation, financial management, appropriate controls, and continuous improvement.</p> <p>Our goals are to:</p> <ol style="list-style-type: none"> (1) Work with all other departments to achieve the City's Mission, (2) Accurately record and report all financial transactions for city activities, (3) Prudently manage/verify all cash, investments, receipts, and disbursements, (4) Responsibly execute borrowings, (5) Prudently oversee all financial operations of the City, and (6) Assist internal and external customers with finance related issues/challenges/opportunities. 		
Performance Measures		
<ol style="list-style-type: none"> (1) Statutory/Regulatory Recording/Reporting Requirements: Complete all required reporting, processing and billing accurately and on time, including the following: City's Annual Comprehensive Financial Report, Single Audit (federal/state grant compliance), FIRE Audit, Beloit Road LLC Audit, Department of Revenue State Financial Report, PSC Report, Tax Bill Issuance, Reporting, and Settlements, State TIF Reporting, Payroll Related Processing and Reporting, and Levy Limit and Expenditure Restraint Restrictions. <i>Measurement Standard: Goal- meet all established deadlines and criteria; Measurement – deadlines met, receipt of state shared revenues, number of resubmissions/corrections, penalties imposed, valid complaints.</i> (2) Management Reporting & Analysis: Complete all internal financial reporting in a timely manner and provide information to departments regularly so that proper financial decisions can be made. <i>Measurement Standard: Goal-Monthly reporting complete by the 20th of the following month, special department financial requests filled within 7 days of request, and Quarterly Financials to Council within 45 days of the close of the quarter; Measurement-timely and accurate completion.</i> (3) Cash Management: Safeguard funds / Maintain adequate cash on hand to meet the needs of the City / Pay invoices promptly / Obtain a prudent financial return on investments. <i>Measurement Standard: Goal - Ensure all funds are safely deposited with 1 day of receipt, ensure collateralization is in place as is feasible, follow all financial policies at all times and report exceptions promptly, have enough funds on hand to pay all invoices when requested; Measurement – timely and accurate completion.</i> (4) Customer Service: Respond to internal and external customer requests appropriately. <i>Measurement Standards: Treasury transactions – Goal - Process 98% immediately, all others within 1 day; Measurement – accurate and timely completion. Goal - Invoicing – complete and send out invoices within 3 days of request to bill after information is received; Measurement – accurate and timely completion. Goal - Phone Call Requests – Standard 24 hours; Measurement 95% within 24 hours, remainder ASAP. Goal - Customer complaints – initial response within 24 hours, follow-ups as needed; Measurement completion and acceptable resolution. Payment of Invoices – Goal - Items received by the 15th, paid by the 20th, and items received by the 30th, paid by the 5th; Measurement – accurate and timely completion.</i> 		

Position Information*		
<i>Titles</i>	<i>Number</i>	<i>Funding Source(s)</i>
Director of Finance	1	General Fund/Utilities
Deputy Director of Finance	1	General Fund
Deputy Treasurer/Senior Accountant	1	General Fund/Utilities
Senior Accountant	1	General Fund
Senior Buyer	1	General Fund
Accounting Specialist	6 (5.8 FTE	General Fund/Grants
Administrative Support Assistant	1 (.75 FTE)	General Fund
Buyer	1	General Fund
Vacant Positions*		
<i>Title</i>	<i>Length of Vacancy</i>	<i>2018 Plan/Current Status</i>
Buyer	Since July 2016	Currently evaluating share with PW/City Needs-Contract Mgmt., etc. - will likely request to fill in some capacity in late 2017 or early 2018
Administrative Support Assistant	March 2017	Hiring in Process

Services Provided*					
<i>Service</i>	<i>Funded by</i>	<i>Frequency</i>	<i>Shared Service (list Partners)</i>	<i>Contracted</i>	<i>Statutory (Federal, State, Local)</i>
Tax Billing, Collections, and Record Management	General Fund	Daily	Other taxing jurisdictions	N/A	State
Collection of all City Funds	General Fund	Daily	N/A	N/A	N/A
Accounting for all City Funds	General Fund	Daily	N/A	N/A	State/Local
Investment of City Funds	General Fund	Daily/Periodic	N/A	N/A	State/Local
Management of City Debt	General Fund	Periodic	N/A	N/A	Federal/ State/Local
Preparation of internal and external, periodic and annual, financial related reports	General Fund	Regularly	N/A	N/A	Federal/ State/Local
Management of Accounts Payable	General Fund	Regularly	N/A	N/A	Local
Management of Accounts Receivable	General Fund	Regularly	N/A	N/A	State/Local
Utility Record Management	Utilities	Regularly	N/A	N/A	State/Local
City Budget Coordination/Management	General Fund	Regularly	N/A	N/A	Federal/ State/Local
Ambulance Billing Record Management and Assistance to Outside Billing Provider	General Fund	Periodic	N/A	N/A	Local
Financial Management – Citywide	General Fund	Regularly	N/A	N/A	Federal/ State/Local

1. Strategic Plan Goal #5 – Excellence in Government, calls for operational analysis/audit/alternative service delivery options, continuous improvement and a culture of innovation. To assist with accomplishing this goal, identify the top three services provided (by time or money spent) and 2018 efforts to improve service delivery (quality and/or resources allocated)

1. **City Wide Fiscal Planning/Accountability** - Fiscal planning includes working with all departments to understand their operational and capital needs and preparing an overall budget and financing plan that responsibly addresses those needs in the short and long term. This includes fiscal planning related to the provision of core city services, as well as development opportunities, employee benefits, capital planning, debt financing, and investments. While the City's structure is organized into operational departments, fiscal planning requires a city-wide focus and is critical to the city's success and its ability to meet its strategic goals. 2018 efforts to improve this service will include an expansion of the Capital Improvement Planning process that began in 2017 to identify short and long term needs and the City's ability/plan to fund them. Further integration of this information into the annual budget and borrowing plans as well as improvements in the annual budget process (as described under question 2 on service delivery, below), and ultimately the development of a formal, Long Term Financial Plan for the City, likely in 2019, will help the city navigate its financial future.
2. **Accounting and Financial Reporting** – This includes formal annual reporting (Comprehensive Annual Financial Report), but perhaps more important is regular financial reporting to managers regarding departmental operations, and to elected officials for proper governance, as well as state agencies for compliance, and federal and state granting agencies as well. 2018 efforts to improve this service will include the development of a working quarterly financial reporting package for the Administration and Finance Committee.
3. **Core finance functions** – The functions of payroll management and processing; property tax calculations, billing, collections, and reporting; revenue management and collection; paying vendors and billing customers (accounts payable and accounts receivable); and purchasing will always be significant services provided by the Finance Department. 2018 efforts to include these core services will include policy updates, procedure documentation, and training efforts to ensure staff in all departments know the overall process, as well as their role in the process.

2. Describe any additional proposed changes to service delivery. (new initiatives should be documented on the new initiative form)

The **Purchasing Process** needs to be re-vamped and the policy updated to reflect revised staffing, technological opportunities for efficiency and an overall change from the fully centralized purchasing role of the past to a "managed decentralized" role in which purchasing's role focuses on coordinating RFP's as needed by departments, establishing contract pricing for on-going supply needs of departments, and overall contract management support. Purchase of contract management and purchasing software is likely. The expectation is to fund those initiatives with savings from open/changing positions.

Timekeeping Process – Transition to the cloud version of Novatime. This will allow the city to take advantage of mobile timekeeping options that are not available in the current version in use and hosted in the city's data center.

Budget Process – Recommend adding a few steps to the process – (1) payroll budgets need to be done in advance of the budget kick-off so that departments can review these before building the remainder of their budgets – full implementation of the payroll budgeting module in HTE, (2) all departments need to evaluate current year spending in comparison to the budget and report on how they are going to adhere to the budget for the remainder of the year or explain why that cannot happen – this includes adding current year estimated for spending and receipting, (3) need to move to a zero-based program where departments are not able to default to the previous years' budget numbers, (4) more cross departmental discussions need to occur to establish overall City priorities – it is helpful to have discussions with department heads regularly throughout this process so that all departments are invested in the process and outcomes, and (5) make the budget process a year round function with check points during the year so that surprises do not arise at year end.

3. 2017 Accomplishments (include Strategic Plan and other approved plans accomplishments)

The more significant 2017 accomplishments to date include:

1. **Implementation of Compensation Study** recommendations including overhauling related city policies, reconfiguring payroll and timekeeping (Novatime) software, and training city staff in all departments on new policies and payroll procedures.
2. **Implementation of Novatime timekeeping system at DPW in June 2017**, and planned “go-live” for Police Department on Novatime in Fall 2017. This will leave the Fire Department as the only city department not using Novatime by the end of 2017. The implementation of Novatime has improved the efficiency, consistency, and accuracy of the payroll process.
3. **Improvements to Purchasing process** including decentralizing routine, low dollar purchases to departments through the expansion of the p-card program, rollout of city wide Amazon account, and taking advantage of similar online ordering with preferred vendors. Additional improvements, policy updates, and city wide training will follow in 2018 as described above.
4. **Implementation of new OPEB Reporting standards.**
5. **Better handle on and monitoring of Council items** so that corrections and changes are not needed when reviewing accounts, closing the books, etc.

In-progress projects/goals which are expected to be achieved by the end of 2017 include:

6. **Development of an overall, Citywide Capital Improvement Program with expanded role of Capital Improvement Committee**—improves city’s ability to plan for its financial future. (More to come in 2018 and beyond as we will improve the process and outcomes each year.)
7. **Implementation of new TID Reporting Requirements from Department of Revenue and an annual TID Report to be presented to Council and the other taxing entities** (improves transparency and accountability which is part of Excellence in Government strategic goal)
8. **On-going reorganization of Finance Department including a new Director, further integration of Purchasing, Treasury, and Finance functions with new staff, utilization of a shared position and a focus on cross-trained, agile, flexible staff.** Additional focus on Treasury operations will continue over the next several months as we on-board a new Deputy Treasurer/Senior Accountant and take a more detailed review of operations and consider opportunities for improvement

4. 2018 Priorities/Goals (include Strategic Plan and other approved plans goals)

1. **“Finance Training for Managers and other Non-financial staff”** –focus will be to improve ability of department heads and other management staff to analyze their operations. Training efforts will include training on common financial procedures (invoice approval and payment, RFP requirements, CC agenda requirements, as well as training on basic HTE inquiry and reporting functions)
2. **Electronic payroll advices**
3. **Purchasing Process Revamp**—will include overhaul of purchasing policy to reflect new levels of purchasing authority, new technologies available, and related training for city staff.
4. **Updating the Debt Policy and Funding Capacity/Feasibility Analysis** - This is the beginning of the process to create a citywide financial plan, which will be completed in 2019, and will include a formal fund balance policy (including guidance for the use of reserves), capital planning and debt policy, and documentation of overall guiding financial principles that will provide direction for the city as it moves forward and faces financial challenges.
5. **Begin implementation of Priority Based Budgeting.**
6. **Development of long term strategic plan for self-funded health insurance fund.**
7. Implementation of **Loan Management Software**—Community Development’s efforts to encourage property improvements and economic opportunities for new and existing businesses has created over a dozen new revolving loan programs over the last 3 years. Additionally, TIF incentives often include long term loan agreements. Appropriate software to track these loans is essential to ensure they are properly accounted for and collected over the coming years.
8. **Contract Management Process** – Procurement of Software / Implementation.
9. **Assist with implementation of Work Orders/Work Management system at DPW** and related changes that will occur to the tracking of DPW labor and materials, and the accounting and budgeting procedures for DPW.
10. **Replace in-house Special Assessments Program**

11. **Develop plan to replace Q-Rep ad hoc report writer for HTE** due to end-of-life/support expected by 2018 (essential to current financial reporting procedures)
12. **Cross Training** for all feasible duties, with a special focus on Grant Accounting & Grant Reporting functions to ensure coverage for this critical department service. This also includes procedures manuals for applicable duties/services for all positions.



2018 NEW INITIATIVE BUDGET PROPOSAL

Proposed New Initiative	
Initiative Name	DocuWare Imaging & Workflow Software
Initiative Leader Contact	Kris Moen
Alternate Contacts	Peggy Steeno, Nicole O'Connor
Contacts E-Mail Addresses	
Phone/Extension	

Please submit New Initiative proposal with your budget documents to rqrill@westalliswi.gov

Please complete the form below describing your proposed New Initiative

- 1. Summary of Proposed Initiative (not to exceed 200 words); provide a synopsis of the proposed project.**

Purchase and implement DocuWare software to replace current Fortis system for scanning and storage of A/P checks, journal entries, cash receipts, and other financial documents to meet record retention requirements. Fortis system is also used in other city departments (Library, Health, others?) for record retention and DocuWare would replace those instances of Fortis as well.
- 2. New and Innovative (not to exceed 100 words); CWA is looking for new ways to deliver programs, products, or services. Describe what is new and innovative about this project.**

DocuWare will replace the current Fortis system to archive important documents, but will also include "workflow" functionality to not only archive invoices, for example, but to also route them through the approval, processing, and payment steps. When implemented this software could replace the current cumbersome invoice approval process that runs through HTE, making for a simpler, more streamlined process for Finance and all departments.
- 3. Strategic Importance (not to exceed 100 words); Why is this project of strategic importance?**

Replacing our current imaging/archive system with a document management and workflow system will make the accounts payable process more efficient. It also has the potential to improve contract management throughout the city; routing contracts for approval, storing contract documents, linking associated insurance documents, contract amendments, etc. and could help the departments track and manage contract terms, renewal dates, etc.
- 4. Identify others who are benefiting from the new initiative and how they would benefit.**

DocuWare solves a problem for the IT Department as they must maintain several old Windows XP machines to run the existing Fortis software. Additionally staffing changes in IT have resulted in the current Fortis system being effectively un-supported. Replacement with DocuWare ensures the sustainability and continuity of critical systems. All departments will benefit from a simpler, streamlined, more intuitive invoice approval/accounts payable process. DocuWare would also be available for all city departments to consider for their document storage and workflow needs as well.
- 5. Outcomes and Metrics (not to exceed 200 words); What outcomes do you expect from this initiative? What are the metrics you will use to**

measure success?

A more efficient accounts payable (invoice approval) process which can be measured by on-time payments, fewer missed invoices or late payments (i.e. late fees charged). Implementing DocuWare will also allow for a more standard installation of document management software that can be supported by the vendor and department staff, rather than the current system that was heavily customized and relies on IT programming staff to support it.

6. Please indicate the estimated funding required and the anticipated duration (maximum of 3 years) of this Initiative.
- a. Estimate the revenue, expenses less the staffing and HR costs, and the initiative funding requested by year. Next, provide an estimate for staffing and the total cost for the initiative by year.
 - b. When considering human resources, please estimate the “fully-loaded” cost. (“Fully-loaded” cost includes direct plus all indirect costs, including infrastructure/overhead).
 - c. Explain the potential revenue sources by providing a list of potential users/customers. If the new initiative involves non-financial returns of some kind, explain those and identify the users/customers.

Duration of Initiative: 1 Year 2 Years 3 Years

Budget: *To complete, double click on the spreadsheet to enter data.*

Budget Item	Year One	Year Two	Year Three	Initiative Totals
Anticipated Revenue	\$0	\$0	\$0	\$0
Anticipated Expenses (less staffing and HR)	\$20,000	\$5,000	\$5,000	\$30,000
Initiative Net Requested (subtotal)	\$20,000	\$5,000	\$5,000	\$30,000
Anticipated Staffing and HR Costs	\$0	\$0	\$0	\$0
Total Initiative Cost	\$20,000	\$5,000	\$5,000	\$30,000

Revenue Explanation: If the initiative is expected to generate revenue, justify the expected revenue and provide a list of potential users and customers. If the initiative involves non-financial returns of some kind, please explain this non-financial return and describe the users and customers.

7. Sustainability of the Initiative: If the required funding exceeds 1-3 years, how will the City continue to fund the initiative?
- Initial funding is covered in the 2017 Budget as this is the replacement for our current document management software. Annual maintenance of approximately \$5,000, for 2019 and 2020 would be incorporated into Finance or IT annual budgets.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2018 Mayor's Budget	2018 CC BUDGET	2018 Dollar Change
Finance							
Regular Employees							
100-1401-515.11-01	Salary & Wages	73,578	122,931	350,550	373,400	373,400	22,850
LEVEL	TEXT	TEXT AMT					
CCBG	FINANCE DIRECTOR/COMPTROLLER/TREASURER						
	DEPUTY FINANCE DIRECTOR						
	SENIOR ACCOUNTANT						
	ACCOUNTING SPECIALIST-PAYROLL						
	ACCOUNTING SPECIALIST-GRANTS (10%)						
	ACCOUNTING SPECIALIST (.8 FTE)						
	ACCOUNTING SPECIALIST						
	ACCOUNTING SPECIALIST						
	-----	474,400					
	ALLOCATION TO FIRE (NMTC)						
	ALLOCATION TO UTILITIES-ACCTG	101,000-					
		373,400					
100-1402-515.11-01	Salary & Wages	59,774	62,111	0	0	0	0
100-1403-515.11-01	Salary & Wages	134,060	63,313	0	0	0	0
100-1404-515.11-01	Salary & Wages	54,305	52,148	65,700	71,400	71,400	5,700
LEVEL	TEXT	TEXT AMT					
CCBG	DEPUTY TREASURER/SENIOR ACCOUNTANT						
	ACCOUNTING SPECIALIST						
	ADMIN SUPPORT ASSISTANT (75%)						
	TOTAL:	142,800					
	ALLOCATION TO UTILITIES	71,400-					
		71,400					
100-1405-515.11-01	Salary & Wages	144,027	127,900	132,000	121,800	121,800	10,200-
LEVEL	TEXT	TEXT AMT					
CCBG	SENIOR BUYER						
	BUYER						
	TOTAL:	121,800					
		121,800					
100-1401-515.11-02	Vacation	7,497	12,929	0	0	0	0
100-1402-515.11-02	Vacation	7,073	7,155	0	0	0	0
100-1403-515.11-02	Vacation	9,543	3,148	0	0	0	0
100-1404-515.11-02	Vacation	3,712	3,020	0	0	0	0
100-1405-515.11-02	Vacation	15,783	4,294	0	0	0	0
100-1401-515.11-03	Holidays	4,083	6,888	0	0	0	0
100-1402-515.11-03	Holidays	3,286	3,154	0	0	0	0
100-1403-515.11-03	Holidays	6,907	2,951	0	0	0	0
100-1404-515.11-03	Holidays	2,978	2,931	0	0	0	0
100-1405-515.11-03	Holidays	7,798	5,768	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2018 Mayor's Budget	2018 CC BUDGET	2018 Dollar Change
100-1401-515.11-04	Sick Leave	1,430	3,367	0	0	0	0
100-1402-515.11-04	Sick Leave	1,091	864	0	0	0	0
100-1403-515.11-04	Sick Leave	3,314	11,560	0	0	0	0
100-1404-515.11-04	Sick Leave	1,832	1,596	0	0	0	0
100-1405-515.11-04	Sick Leave	2,046	779	0	0	0	0
100-1402-515.11-06	Funeral Leave	89	0	0	0	0	0
100-1403-515.11-06	Funeral Leave	89	0	0	0	0	0
100-1404-515.11-06	Funeral Leave	747	0	0	0	0	0
100-1405-515.11-06	Funeral Leave	201	1,022	0	0	0	0
100-1401-515.11-12	Comp Time Used	2,497	128	0	0	0	0
100-1403-515.11-12	Comp Time Used	221	4	0	0	0	0
100-1404-515.11-12	Comp Time Used	886	680	0	0	0	0
100-1403-515.11-21	Trans Payroll pct- budget	3,000-	0	0	0	0	0
100-1401-515.11-23	transfer journal payroll	8,000-	0	0	0	0	0
* Regular Employees		537,847	500,641	548,250	566,600	566,600	18,350
Provisional Employees-PT							
100-1403-515.12-01	Salary & Wages	1,175	0	0	0	0	0
* Provisional Employees-PT		1,175	0	0	0	0	0
Overtime							
100-1401-515.13-01	Overtime Pay	0	5,506	5,000	5,000	5,000	0
100-1402-515.13-01	Overtime Pay	1,751	2,516	0	0	0	0
100-1403-515.13-01	Overtime Pay	4,346	377	0	0	0	0
100-1404-515.13-01	Overtime Pay	1,301	797	1,500	1,500	1,500	0
100-1405-515.13-01	Overtime Pay	94	953	400	400	400	0
* Overtime		7,492	10,149	6,900	6,900	6,900	0
Misc Additional Pays							
100-1401-515.14-10	Car Allowance	106	264	0	0	0	0
100-1405-515.14-10	Car Allowance	961	500	900	300	300	600-
* Misc Additional Pays		1,067	764	900	300	300	600-
Insurance							
100-1401-515.21-01	Health Insurance	14,325	27,210	86,400	81,786	81,786	4,614-
LEVEL	TEXT			TEXT AMT			
CCBG	HEALTH PREMIUMS			103,800			
	ALLOCATE TO UTILITIES			22,014-			
				81,786			
100-1402-515.21-01	Health Insurance	24,471	13,118	0	0	0	0
100-1403-515.21-01	Health Insurance	48,637	17,280	0	0	0	0
100-1404-515.21-01	Health Insurance	20,634	15,131	32,400	29,500	29,500	2,900-
LEVEL	TEXT			TEXT AMT			
CCBG	HEALTH INS			59,000			
	ALLOCATION TO UTILITY FUNDS (50%)			29,500-			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2018 Mayor's Budget	2018 CC BUDGET	2018 Dollar Change
							29,500
100-1405-515.21-01	Health Insurance	41,886	27,560	28,800	44,000	44,000	15,200
100-1401-515.21-04	Life Insurance	233	157	840	600	600	240-
100-1402-515.21-04	Life Insurance	167	167	0	0	0	0
100-1403-515.21-04	Life Insurance	186	99	0	0	0	0
100-1404-515.21-04	Life Insurance	132	127	300	300	300	0
LEVEL	TEXT			TEXT AMT			
CCBG	LIFE INS			400			
	ALLOCATION TO UTILITY (50%)			200-			
				200			
100-1405-515.21-04	Life Insurance	783	649	300	400	400	100
100-1401-515.21-07	Dental Insurance	968	1,783	8,000	8,100	8,100	100
100-1402-515.21-07	Dental Insurance	1,143	1,626	0	0	0	0
100-1403-515.21-07	Dental Insurance	2,262	1,438	0	0	0	0
100-1404-515.21-07	Dental Insurance	1,168	1,266	2,400	2,400	2,400	0
LEVEL	TEXT			TEXT AMT			
CCBG	DENTAL INS			3,700			
	ALLOCATION TO UTILITIES (50%)			1,850-			
				1,850			
100-1405-515.21-07	Dental Insurance	1,967	1,762	2,200	2,350	2,350	150
* Insurance		158,962	109,373	161,640	169,436	169,436	7,796
Payroll Taxes							
100-1401-515.22-01	Social Secrty-OASDI 6.2%	5,369	8,926	21,750	21,750	21,750	0
LEVEL	TEXT			TEXT AMT			
CCBG	FINANCE STAFF			27,900			
	ALLOCATION TO UTILITIES			6,150-			
				21,750			
100-1402-515.22-01	Social Secrty-OASDI 6.2%	4,316	4,566	0	0	0	0
100-1403-515.22-01	Social Secrty-OASDI 6.2%	9,410	4,882	0	0	0	0
100-1404-515.22-01	Social Secrty-OASDI 6.2%	3,897	3,612	4,100	4,100	4,100	0
LEVEL	TEXT			TEXT AMT			
CCBG	TREAS STAFF			8,100			
	ALLOCATION TO UTILITIES			4,000-			
				4,100			
100-1405-515.22-01	Social Secrty-OASDI 6.2%	10,387	8,614	8,500	8,500	8,500	0
100-1401-515.22-02	Social Security-HI 1.45%	1,256	2,088	5,000	5,000	5,000	0
LEVEL	TEXT			TEXT AMT			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2018 Mayor's Budget	2018 CC BUDGET	2018 Dollar Change
CCBG	FINANCE STAFF ALLOCATION TO UTILITIES			6,500			
				1,500-			
				5,000			
100-1402-515.22-02	Social Security-HI 1.45%	1,010	1,068	0	0	0	0
100-1403-515.22-02	Social Security-HI 1.45%	2,201	1,142	0	0	0	0
100-1404-515.22-02	Social Security-HI 1.45%	911	845	950	950	950	0
LEVEL	TEXT			TEXT AMT			
CCBG	TREAS STAFF ALLOCATION TO UTILITIES			1,900			
				950-			
				950			
100-1405-515.22-02	Social Security-HI 1.45%	2,429	2,015	2,000	2,000	2,000	0
* Payroll Taxes		41,186	37,758	42,300	42,300	42,300	0
Retirement							
100-1401-515.23-01	Retirement-General	6,050	10,061	23,800	23,800	23,800	0
LEVEL	TEXT			TEXT AMT			
CCBG	FINANCE STAFF ALLOCATION TO UTILITIES			30,600			
				6,800-			
				23,800			
100-1402-515.23-01	Retirement-General	4,963	5,043	0	0	0	0
100-1403-515.23-01	Retirement-General	10,835	5,464	0	0	0	0
100-1404-515.23-01	Retirement-General	4,466	4,025	4,500	4,500	4,500	0
LEVEL	TEXT			TEXT AMT			
CCBG	TREAS STAFF ALLOCATION TO UTILITIES			8,900			
				4,400-			
				4,500			
100-1405-515.23-01	Retirement-General	11,545	8,699	9,400	9,400	9,400	0
* Retirement		37,859	33,292	37,700	37,700	37,700	0
Retirement-Unfunded Liab							
100-1401-515.24-01	Retirement-General	1,514	2,725	0	0	0	0
100-1402-515.24-01	Retirement-General	1,242	1,297	0	0	0	0
100-1403-515.24-01	Retirement-General	2,711	1,406	0	0	0	0
100-1404-515.24-01	Retirement-General	1,118	1,191	0	0	0	0
100-1405-515.24-01	Retirement-General	2,889	2,239	0	0	0	0
* Retirement-Unfunded Liab		9,474	8,858	0	0	0	0
Professional Services							
100-1401-515.30-02	Consultants	0	63,103	0	0	0	0
100-1404-515.30-04	Other	486-	4,769	9,100	9,100	9,100	0
LEVEL	TEXT			TEXT AMT			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2018 Mayor's Budget	2018 CC BUDGET	2018 Dollar Change
CCBG	BANK ACCTS			250			
	S&M-TAX BILLS			250			
	ANTAEUS			3,600			
	LOCKBOX SERVICES			5,000			
				9,100			
100-1404-515.30-09	Banking/Brokerage Fees	18,080	22,876	10,000	24,000	24,000	14,000
*	Professional Services	17,594	90,748	19,100	33,100	33,100	14,000
	Maintenance Contracts						
100-1404-515.32-04	Other	0	0	25	25	25	0
100-1405-515.32-04	Other	25	25	0	0	0	0
*	Maintenance Contracts	25	25	25	25	25	0
	Repair & Maintenance						
100-1404-515.44-01	Office Furniture & Equip	0	0	250	250	250	0
*	Repair & Maintenance	0	0	250	250	250	0
	General Supplies						
100-1401-515.51-01	Postage	3,899	3,687	4,000	4,000	4,000	0
100-1404-515.51-01	Postage	10,792	3,841	8,500	8,500	8,500	0
LEVEL	TEXT			TEXT AMT			
CCBG	GENERAL TREAS			1,000			
	TAX BILLS (S&M)			7,500			
				8,500			
100-1405-515.51-01	Postage	491	266	800	800	800	0
100-1401-515.51-02	Office Supplies	785	2,365	1,300	1,300	1,300	0
100-1404-515.51-02	Office Supplies	1,060	2,349	2,000	2,000	2,000	0
100-1405-515.51-02	Office Supplies	400	819	1,200	1,200	1,200	0
*	General Supplies	17,427	13,327	17,800	17,800	17,800	0
	Books & Periodicals						
100-1405-515.52-01	Subscriptions	150	198	150	150	150	0
100-1401-515.52-02	Other	0	0	400	400	400	0
LEVEL	TEXT			TEXT AMT			
CCBG	GFOA MATERIALS & GASB			250			
	TAX LETTERS			150			
				400			
*	Books & Periodicals	150	198	550	550	550	0
	Advertising						
100-1405-515.54-02	Notices	314	326	500	500	500	0
*	Advertising	314	326	500	500	500	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2018 Mayor's Budget	2018 CC BUDGET	2018 Dollar Change
Printing							
100-1401-515.55-01	In-house (Print Shop)	681	0	400	0	0	400-
100-1404-515.55-01	In-house (Print Shop)	1,132	0	1,500	0	0	1,500-
100-1405-515.55-01	In-house (Print Shop)	237	0	250	0	0	250-
100-1404-515.55-02	Out-sourced	5,283	5,487	500	500	500	0
* Printing		7,333	5,487	2,650	500	500	2,150-
Travel							
100-1401-515.56-01	Local Business Meetings	693	477	2,200	600	600	1,600-
100-1405-515.56-01	Local Business Meetings	0	0	300	300	300	0
100-1401-515.56-02	Conferences & Seminars	1,802	2,194	0	2,000	2,000	2,000
LEVEL	TEXT	TEXT AMT					
CCBG	PROFESSIONAL DEVELOPMENT CONFERENCE	900					
	STATE GFOA	400					
	GASB UPDATES / WICPA	350					
	CLERKS & FINANCE OFFICERS	350					
		2,000					
100-1404-515.56-02	Conferences & Seminars	698	1,920	2,000	2,000	2,000	0
LEVEL	TEXT	TEXT AMT					
CCBG	US MTA	1,500					
	WI TREAS CONF (S&F)	500					
		2,000					
100-1405-515.56-02	Conferences & Seminars	2,352	825	2,200	2,200	2,200	0
LEVEL	TEXT	TEXT AMT					
CCBG	NIGP SEMINAR	1,550					
	WAPP MEETINGS	500					
	MIDWEST HTE	150					
		2,200					
* Travel		5,545	5,416	6,700	7,100	7,100	400
Education & Training							
100-1401-515.57-01	Membership Dues	621	885	650	1,100	1,100	450
LEVEL	TEXT	TEXT AMT					
CCBG	GFOA (2 STATE & 1 NATIONAL)	200					
	WICPA DUES & LIC (2)	600					
	AICPA	200					
	MTWA	100					
		1,100					
100-1404-515.57-01	Membership Dues	25	45	450	450	450	0
LEVEL	TEXT	TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2018 Mayor's Budget	2018 CC BUDGET	2018 Dollar Change
CCBG	US MTA			200			
	WI MTA			50			
	CPA			200			
				450			
100-1405-515.57-01	Membership Dues	448	0	1,200	600	600	600-
LEVEL	TEXT			TEXT AMT			
CCBG	NAPM			325			
	NATIONAL INST GOV PURCH (NIGP) MEMBERSHIP			200			
	V.A.L.U.E.			25			
	WISCONSIN ASSOC OF PUB PURCH (WAPP) MEMBERSHIP			50			
				600			
100-1401-515.57-02	Registration Fees	490	888	2,000	2,000	2,000	0
LEVEL	TEXT			TEXT AMT			
CCBG	PROFESSIONAL DEVELOPMENT CONF			650			
	STATE GFOA			700			
	GASB - WICPA			300			
	CLERK FINANCE OFFICER STATE			350			
				2,000			
100-1404-515.57-02	Registration Fees	199	85	100	100	100	0
100-1405-515.57-02	Registration Fees	0	0	1,600	1,600	1,600	0
LEVEL	TEXT			TEXT AMT			
CCBG	PURCHASING & MATL MGT COURSES			900			
	OTHER TRAINING			700			
				1,600			
* Education & Training		1,783	1,903	6,000	5,850	5,850	150-
Capital Items							
100-1401-515.70-01	Furniture & Fixtures	0	2,352	1,100	1,100	1,100	0
LEVEL	TEXT			TEXT AMT			
CCBG	MISC EQUIPMENT & FURNITURE			600			
	REMODELING BUILDING SUPPLIES			500			
				1,100			
100-1404-515.70-01	Furniture & Fixtures	0	769	500	500	500	0
100-1405-515.70-01	Furniture & Fixtures	0	0	0	2,000	2,000	2,000
LEVEL	TEXT			TEXT AMT			
CCBG	CONTRACT MANAGEMENT SOFTWARE-FOR CITYWIDE USE			2,000			
				2,000			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2018 Mayor's Budget	2018 CC BUDGET	2018 Dollar Change
* Capital Items		0	3,121	1,600	3,600	3,600	2,000
** Finance		845,233	821,386	852,865	892,511	892,511	39,646