

**CITY OF SHEBOYGAN  
RESOLUTION 61-23-24**

**BY ALDERPERSONS MITCHELL AND FILICKY-PENESKI.**

**SEPTEMBER 18, 2023.**

A RESOLUTION authorizing the Finance Director to make all necessary changes and transactions in the City's General Ledger to close the Cable TV Fund and consolidate it into the General Fund.

WHEREAS, the Common Council previously approved changes to the General Ledger to implement a large-scale chart of account redesign project; and

WHEREAS, the City's auditor, Baker Tilly, has recommended further consolidation of the Cable TV Fund into the General Fund after review; and

WHEREAS, the Finance Director agrees that consolidation of the Cable TV Fund into the General Fund would align with accounting best practice; and

WHEREAS, the Common Council finds that these changes are in the best interest of the City.

NOW, THEREFORE, BE IT RESOLVED: That the Finance Director is authorized to make all necessary changes and transactions in the City's General Ledger to close the Cable TV Fund and consolidate it into the General Fund.

BE IT FURTHER RESOLVED: That the Finance Director is authorized to transfer the December 31, 2022 fund balance amounts via the following budget amendment:

INCREASE:

Capital Project Fund – Capital Projects – Interfund Transfer In (Acct. No. 400-492000)	\$ 80,000.00
Information Technology Fund – Information Technology – Interfund Transfer In (Acct. No. 713-492000)	\$437,783.24
Cable TV Fund – Cable TV – Interfund Transfer Out (Acct. No. 211519-811100)	\$517,783.24

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

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Presiding Officer

Attest

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Ryan Sorenson, Mayor, City of  
Sheboygan

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Meredith DeBruin, City Clerk, City of  
Sheboygan