

**CITY OF SHEBOYGAN
RESOLUTION 126-25-26**

BY ALDERPERSONS MITCHELL AND PERRELLA.

NOVEMBER 10, 2025.

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

WHEREAS, the City Administrator has recommended consolidation of the Stormwater Fund into the General Fund after review; and

WHEREAS, the Finance Director agrees that consolidation of the Stormwater 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; and

WHEREAS, the 2024 financial audit has been completed with all necessary transactions having been recorded prior to the closure of the fund.

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 Stormwater Fund and consolidate it into the General Fund.

BE IT FURTHER RESOLVED: That the Finance Director is authorized to transfer the Stormwater Fund's balance amounts via the following budget amendment:

INCREASE:

General Fund – Interfund Transfer In (Acct. No. 101-492000)	\$ 198,364.72
Stormwater Fund – Stormwater Utility Expense – Interfund Transfer Out (Acct. No. 631344-811100)	\$ 198,364.72

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

Presiding Officer

Attest

Ryan Sorenson, Mayor, City of
Sheboygan

Meredith DeBruin, City Clerk, City of
Sheboygan