

**CITY OF SHEBOYGAN
R. O. 30-25-26**

BY CITY ADMINISTRATOR CASEY BRADLEY

JUNE 16, 2025

Submitting for your information the proposed 2026 Budget Schedule and 2026 preliminary budget fiscal factors for guidance prior to departmental budget preparation.

June 16, 2025	City Administrator communicates to department heads the parameters for 2026 budget submittals.
June 23, 2025	City Administrator presents budget parameters to Finance & Personnel Committee.
June 26, 2025	Finance Department provides budget entry training to staff.
July 7, 2025	Aldersperson budget training.
August 4, 2025	Finance Director provides year-to-date 2025 budget update and high-level 2026 budget outlook to Common Council.
August 15, 2025	Department heads submit preliminary departmental operating and capital budget submittals.
	Finance Department completes salary and benefit projections.
August 25, 2025	Department heads review 2026 preliminary budget requests for all departments.
August 26-29, 2025	Department head one-on-one meetings with Administration and Finance Departments to review budget requests.
September 8, 2025	Department head review of budget as proposed to Council by City Administrator
September 15, 2025	Committee of the Whole Budget Workshop. Full preliminary budget will be posted ahead of this workshop. Workshop will be high-level overview.
September 30, 2025	Staff publishes Notice of Public Hearing on 2026 Proposed Budget.

October 14, 2025 Committee of the Whole reviews and refers final 2026 Proposed Budget and 2026-2030 Capital Plan to Common Council. Public Hearing on 2026 Proposed Budget.

November 3, 2025 Common Council adopt Budget Resolution and 2026-2030 Capital Plan

Submitting the 2026 preliminary budget fiscal factors for guidance prior to departmental budget submittals as follows:

1. General Fund Budget – retains eligibility for Wisconsin’s Expenditure Restraint Program.
2. Equalized tax rate to increase no more than inflationary levels.
3. Maintain city services with no decrease in service level.
4. Leverage city resources through partnerships and shared services/facilities with other entities.
5. Leverage intergovernmental funding to help offset city cost for projects or programs that promote the City of Sheboygan Strategic Plan Focus Areas.
6. Funding for anticipated wage/benefit increase for the city workforce due to union contracts and inflationary factors.
7. Review user fees including utility rates.
8. Identify planned borrowed funds to assist in maintenance of the City’s current Aa2 bond rating and remain consistent with Debt Management plan.
9. Balance all Fund budgets, if necessary, utilize applied fund balance or planned borrowed fund proceeds.
10. Incorporate 2026 projects, equipment and vehicles identified in the 2026 – 2030 Capital Plan.
11. Maintain a minimum of 25% unassigned Fund Balance in the General Fund budget.