

**CITY OF SHEBOYGAN  
RESOLUTION 40-26-27**

**BY ALDERPERSONS MITCHELL AND PERRELLA.**

**June 22, 2026**

A RESOLUTION approving the proposed 2027 Budget Schedule and 2027 preliminary budget fiscal factors for guidance prior to departmental budget preparation.

RESOLVED: That Common Council approves the following 2027 Budget Schedule as follows:

- |                    |   |
|--------------------|---|
| June 15, 2026      | City Administrator communicates to department heads the parameters for 2027 budget submittals.  |
| June 16, 2026      | Finance Department provides budget entry training to staff.   |
| June 22, 2026      | City Administrator presents budget parameters to Finance & Personnel Committee.   |
| July 20, 2026      | Aldersperson budget/finance training.   |
| August 3, 2026     | Finance Director provides year-to-date 2026 budget update and high-level 2027 budget outlook to Common Council.   |
| August 14, 2026    | Department heads submit preliminary departmental operating and capital budget submittals.<br><br>Finance Department completes salary and benefit projections. |
| August 24-28, 2026 | Department head one-on-one meetings with Administration and Finance Departments to review budget requests.  |
| August 31, 2026    | Department heads review 2026 preliminary budget requests for all departments.   |
| September 8, 2026  | Department head review of budget as proposed to Council by City Administrator   |
| September 14, 2026 | Committee of the Whole Budget Workshop. Full preliminary budget will be posted ahead of this workshop. Workshop will be high-level overview.                  |

September 26, 2026 Staff publishes Notice of Public Hearing on 2026 Proposed Budget.

October 14, 2026 Committee of the Whole reviews and refers final 2027 Proposed Budget and 2027-2031 Capital Plan to Common Council. Public Hearing on 2027 Proposed Budget.

November 2, 2026 Common Council adopt Budget Resolution and 2027-2031 Capital Plan

BE IT FURTHER RESOLVED: That Common Council approves the 2027 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 Work 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 2027 projects, equipment and vehicles identified in the 2027 – 2031 Capital Plan.

11. Maintain a minimum of 25% unassigned Fund Balance in the General Fund budget.

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