

CITY OF APPLETON 2026 BUDGET

FINANCE DEPARTMENT

Finance Director: Jeri A. Ohman, CPA

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CITY OF APPLETON 2026 BUDGET FINANCE DEPARTMENT

MISSION STATEMENT

For the benefit of all City departments, the Common Council, and the Mayor, in order to assist them in meeting program delivery objectives, assuring compliance with government policies, and safeguarding the assets of the City, we will provide financial management, billing, and collection services.

DISCUSSION OF SIGNIFICANT 2025 EVENTS

Completed the 2024 annual audit, with an unqualified opinion.

Completed the issuance of \$10.8 million of G.O. notes, \$4.7 million of Wastewater revenue bonds, \$8.9 million of Water refunding and revenue bonds, and \$8.8 million of Stormwater refunding bonds.

Completed required quarterly reports for COVID-19 and ARPA grants.

Completed the implementation process for the Enterprise Asset Management (EAM) and Utility Billing modules of the ERP system.

Major objectives for the remainder of 2025:

Complete the 2026 Budget and property tax billing process.

Complete the implementation process for the Capital Asset module in the ERP system.

Continue to oversee and account for ARPA and other economic assistance grants received.

Complete review of and updates to Procurement and Purchase Card policies.

CITY OF APPLETON 2026 BUDGET

FINANCE DEPARTMENT

MAJOR 2026 OBJECTIVES

Provide knowledgeable, courteous customer service to all individuals who contact the department with questions and/or concerns. Continue to coordinate changes to the customer service area on the first floor, ensuring adequate training and staff involvement. Proactively offer solutions to challenges that arise, keeping customer service the primary focus.

Maintain a sound bond rating in the financial community, assuring taxpayers that the City is well-managed by using prudent financial management practices and maintaining a sound fiscal condition.

Continue development of electronic payment options for City services in conjunction with new ERP system.

Train staff and continue to focus on technology improvements that will allow the department to meet the demands of a growing city as efficiently as possible.

Promote a department working environment conducive to employee productivity, growth and retention.

Provide opportunities for staff to cross-train in various positions in the department.

Continue to work with the Community Development Specialist to ensure compliance with grant covenants and single audit requirements.

Continue to work with outside departments on the ERP system and implement efficiency measures to streamline various accounting functions throughout the City.

Continue to track expenditures related to the City's ARPA allocation and ensure expenditures are in compliance with regulatory guidelines and required reporting is completed timely.

DEPARTMENT BUDGET SUMMARY

Unit	Title	Actual		Budget			% Change *
		2023	2024	Adopted 2025	Amended 2025	2026	
	Program Revenues	\$ 4,468	\$ 5,527	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	Program Expenses						
11510	Administration	151,532	156,122	156,176	156,176	159,947	2.41%
11520	Customer Service	104,283	101,018	107,745	107,745	115,207	6.93%
11530	Support Services	689,708	707,564	730,670	730,670	802,557	9.84%
	TOTAL	\$ 945,523	\$ 964,704	\$ 994,591	\$ 994,591	\$ 1,077,711	8.36%
Expenses Comprised Of:							
	Personnel	813,976	853,463	867,306	867,306	945,886	9.06%
	Administrative Expense	13,310	12,231	12,700	12,700	14,050	10.63%
	Supplies & Materials	31,966	28,843	30,960	30,960	33,875	9.42%
	Purchased Services	86,271	70,167	83,625	83,625	83,900	0.33%
Full Time Equivalent Staff:							
	Personnel allocated to programs	9.20	9.20	9.20	9.20	9.20	

**CITY OF APPLETON 2026 BUDGET
FINANCE DEPARTMENT**

Administration

Business Unit 11510

PROGRAM MISSION

We will provide training and supervision to the Finance Department in order to provide for the overall direction, coordination and support of the activities of Finance staff.

PROGRAM NARRATIVE

Link to City Strategic Plan:

Implements Key Strategies #3: "Recognize and grow everyone's talents" and #4: "Continually assess trends affecting the community and proactively respond".

Objectives:

Provide cost-effective administrative management to support the activities of the Finance Department.

Provide education and training opportunities for our employees to promote personal and professional growth and development.

Initiate systematic changes by examining existing procedures and technological needs.

Provide support to department staff and ensure staff performance is evaluated accurately and fairly.

Major changes in Revenue, Expenditures, or Programs:

No major changes.

CITY OF APPLETON 2026 BUDGET

FINANCE DEPARTMENT

Administration

Business Unit 11510

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2023	2024	Adopted 2025	Amended 2025	2026
Revenues					
480100 General Charges for Service	\$ 4,006	\$ 5,312	\$ 4,000	\$ 4,000	\$ 4,000
501000 Miscellaneous Revenue	1,003	-	-	-	-
508500 Cash Short or Over	(541)	215	-	-	-
Total Revenue	<u>\$ 4,468</u>	<u>\$ 5,527</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
Expenditures					
610100 Regular Salaries	\$ 114,167	\$ 116,994	\$ 117,593	\$ 117,593	\$ 119,363
615000 Fringes	25,364	26,613	26,268	26,268	26,829
620100 Training/Conferences	5,810	5,031	5,500	5,500	5,500
620400 Tuition Fees	-	-	-	-	1,350
620600 Parking Permits	480	480	480	480	480
630100 Office Supplies	1,511	761	2,000	2,000	2,000
630300 Memberships & Licenses	1,753	1,889	2,000	2,000	2,000
630500 Awards & Recognition	453	242	210	210	225
632001 City Copy Charges	-	-	100	100	100
632002 Outside Printing	434	1,677	500	500	500
640300 Bank Service Fees	-	3	-	-	-
641200 Advertising	288	1,112	250	250	250
641307 Telephone	1,272	1,320	1,275	1,275	1,350
Total Expense	<u>\$ 151,532</u>	<u>\$ 156,122</u>	<u>\$ 156,176</u>	<u>\$ 156,176</u>	<u>\$ 159,947</u>

DETAILED SUMMARY OF 2026 PROPOSED EXPENDITURES > \$15,000

None

**CITY OF APPLETON 2026 BUDGET
FINANCE DEPARTMENT**

Customer Service

Business Unit 11520

PROGRAM MISSION

For the benefit of all City departments and various other government entities, in order to collect all revenues authorized by policy in support of program delivery objectives, we will provide centralized billing, collection, and information services.

PROGRAM NARRATIVE

Link to City Strategic Plan:

Implements Key Strategies #2: "Encourage active community participation and involvement" and #4: "Continually assess trends affecting the community and proactively respond".

Objectives:

Provide an efficient, centralized collection location for convenient payment of all City-generated billings via mail, drive-through, night deposit, or walk-ins.

Improve cash receipting speed and accuracy with formalized procedures and improved systems.

Continue the expansion of debit, credit card, and internet payment options when financially feasible.

Provide a favorable impression of the City by maintaining a working knowledge of all City departments and keeping the internal general information guide updated in order to direct and inform customers.

Provide professional and courteous service.

Major changes in Revenue, Expenditures, or Programs:

The increase in Postage/Freight is to account for the USPS rate increase in 2025 and potential increase in 2026.

CITY OF APPLETON 2026 BUDGET

FINANCE DEPARTMENT

Customer Service

Business Unit 11520

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		2026
	2023	2024	Adopted 2025	Amended 2025	
Expenditures					
610100 Regular Salaries	\$ 50,059	\$ 47,923	\$ 52,875	\$ 52,875	\$ 55,580
610500 Overtime Wages	487	2,191	930	930	1,001
615000 Fringes	29,594	28,028	28,540	28,540	30,326
620600 Parking Permits	2,700	2,400	2,400	2,400	2,400
630400 Postage/Freight	18,122	18,419	18,500	18,500	21,400
632001 City Copy Charges	3,298	1,733	4,500	4,500	4,500
643100 Interpreter Services	23	324	-	-	-
Total Expense	<u>\$ 104,283</u>	<u>\$ 101,018</u>	<u>\$ 107,745</u>	<u>\$ 107,745</u>	<u>\$ 115,207</u>

DETAILED SUMMARY OF 2026 PROPOSED EXPENDITURES > \$15,000

Postage/Freight

Annual tax bill mailing	\$ 21,400
	<u>\$ 21,400</u>

**CITY OF APPLETON 2026 BUDGET
FINANCE DEPARTMENT**

Support Services

Business Unit 11530

PROGRAM MISSION

We will provide financial services and support to all City departments in order to assist them in meeting program delivery objectives, assuring compliance with government policies, and safeguarding the assets of the City.

PROGRAM NARRATIVE

Link to City Strategic Plan:

Implements Key Strategies #1: "Responsibly deliver excellent services" and #4: "Continually assess trends affecting the community and proactively respond".

Objectives:

Serve as the collection point for all payroll data, process the City's payroll, and complete related reports.

Produce timely payments to employees and vendors to maintain a high level of credibility.

Continue to expand the use of credit card payments to suppliers in order to maximize annual rebates and streamline the vendor payment process.

Account for real property taxes in a timely and efficient manner.

Provide administration of the City's accounts receivable and collection functions (NSF, collection agency, special assessments etc.).

Provide accurate service invoices for the City and produce reminder notices for delinquent accounts.

Provide financial reporting and coordinate the annual City audit.

Compile, review and produce the annual City budget.

Actively identify and pursue local and regional cooperative purchasing opportunities.

Provide departmental assistance in evaluating the financial implications of projects.

Major changes in Revenue, Expenditures, or Programs:

No major changes.

CITY OF APPLETON 2026 BUDGET

FINANCE DEPARTMENT

Support Services

Business Unit 11530

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2023	2024	Adopted 2025	Amended 2025	2026
Expenditures					
610100 Regular Salaries	\$ 421,099	\$ 430,059	\$ 450,395	\$ 450,395	\$ 481,733
610500 Overtime Wages	8,115	9,373	6,611	6,611	6,893
615000 Fringes	165,091	192,283	184,094	184,094	224,161
620600 Parking Permits	4,320	4,320	4,320	4,320	4,320
631603 Other Misc. Supplies	207	368	150	150	150
632002 Outside Printing	6,188	3,753	3,000	3,000	3,000
640100 Accounting/Audit Fees	15,201	15,315	19,000	19,000	19,200
640300 Bank Service Fees	54,252	49,983	60,000	60,000	60,000
641200 Advertising	998	539	1,000	1,000	1,000
641800 Equipment Repairs & Maint.	2,391	498	2,100	2,100	2,100
659900 Other Contracts/Obligation	11,846	1,073	-	-	-
Total Expense	\$ 689,708	\$ 707,564	\$ 730,670	\$ 730,670	\$ 802,557

DETAILED SUMMARY OF 2026 PROPOSED EXPENDITURES > \$15,000

Accounting/Audit Fees

Annual financial audit	\$ 19,200
	<u>\$ 19,200</u>

Bank Services

Banking fees	\$ 17,000
Investment fees	43,000
	<u>\$ 60,000</u>

**CITY OF APPLETON 2026 BUDGET
FINANCE DEPARTMENT**

	2023 ACTUAL	2024 ACTUAL	2025 YTD ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 BUDGET
Program Revenues						
480100 General Charges for Service	4,006	5,312	1,040	4,000	4,000	4,000
501000 Miscellaneous Revenue	1,003	-	-	-	-	-
508500 Cash Short or Over	(541)	216	309	-	-	-
TOTAL PROGRAM REVENUES	4,468	5,528	1,349	4,000	4,000	4,000
Personnel						
610100 Regular Salaries	536,578	543,803	155,486	620,863	620,863	656,676
610500 Overtime Wages	8,602	11,565	3,438	7,541	7,541	7,894
611500 Vacation Pay	48,747	51,172	8,649	-	-	-
615000 Fringes	220,049	246,923	63,152	238,902	238,902	281,316
TOTAL PERSONNEL	813,976	853,463	230,725	867,306	867,306	945,886
Training~Travel						
620100 Training/Conferences	5,810	5,031	692	5,500	5,500	5,500
620400 Tuition Fees	-	-	-	-	-	1,350
620600 Parking Permits	7,500	7,200	7,200	7,200	7,200	7,200
TOTAL TRAINING / TRAVEL	13,310	12,231	7,892	12,700	12,700	14,050
Supplies						
630100 Office Supplies	1,511	761	163	2,000	2,000	2,000
630300 Memberships & Licenses	1,753	1,889	494	2,000	2,000	2,000
630400 Postage/Freight	18,122	18,419	714	18,500	18,500	21,400
630500 Awards & Recognition	453	242	-	210	210	225
631603 Other Misc. Supplies	207	368	-	150	150	150
632001 City Copy Charges	3,298	1,734	525	4,600	4,600	4,600
632002 Outside Printing	6,622	5,430	422	3,500	3,500	3,500
TOTAL SUPPLIES	31,966	28,843	2,318	30,960	30,960	33,875
Purchased Services						
640100 Accounting/Audit Fees	15,201	15,315	30,137	19,000	19,000	19,200
640300 Bank Service Fees	54,252	49,986	4,273	60,000	60,000	60,000
641200 Advertising	1,286	1,651	674	1,250	1,250	1,250
641307 Telephone	1,272	1,320	440	1,275	1,275	1,350
641800 Equipment Repairs & Maint.	2,391	498	-	2,100	2,100	2,100
643100 Interpreter Services	23	324	151	-	-	-
659900 Other Contracts/Obligation	11,846	1,073	1,073	-	-	-
TOTAL PURCHASED SVCS	86,271	70,167	36,748	83,625	83,625	83,900
TOTAL EXPENSE	945,523	964,704	277,683	994,591	994,591	1,077,711