

CITY OF APPLETON 2024 BUDGET

FINANCE DEPARTMENT

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CITY OF APPLETON 2024 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 2023 EVENTS

- Completed conversion of the property tax collection process from the legacy system to the ERP system
- Completed the 2022 annual audit, with an unqualified opinion
- Completed TIF #6 audit, as a requirement of closure process
- Completed the issuance of \$20 million of G.O. notes
- Completed implementation of GASB 87 - Lease Accounting
- Worked with IT Department in testing ERP processes from physical servers to SaaS environment and upgraded version
- Completed implementation of Remote Deposit Capture through City's bank for check deposits
- Assisted the Community and Economic Development Department with the creation of the TIF #13 project plan
- Completed required quarterly reports for COVID-19 and ARPA grants
- Worked with Facilities to sign a vendor management inventory contract, with the goal to implement Citywide
- Began implementation process for the Enterprise Utility Billing module of the ERP system

Major objectives for the remainder of 2023:

- Continue to train staff members in new positions within the department
- Complete review of and updates to Procurement and Purchase Card policies
- Complete the 2024 Budget
- Complete the creation of TIF #13
- Implement GASB 96 for Subscription-based Information Technology Arrangements
- Continue to oversee and account for COVID-19 mitigation and other economic assistance grants received

CITY OF APPLETON 2024 BUDGET FINANCE DEPARTMENT

MAJOR 2024 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

Complete implementation of ERP system utility billing and customer self-service modules

Begin implementation of the Enterprise Asset Management (EAM) module in the ERP system

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

Continue work on subscription-based information technology arrangements, within the City, in order to be in compliance with new accounting standards that go into effect for the 2023 audit

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 *
		2021	2022	Adopted 2023	Amended 2023	2024	
Program Revenues		\$ 4,287	\$ 4,619	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
Program Expenses							
11510	Administration	171,371	165,171	150,215	150,215	151,865	1.10%
11520	Customer Service	92,302	101,459	104,023	104,023	108,018	3.84%
11530	Support Services	657,521	663,789	707,941	707,941	710,192	0.32%
TOTAL		\$ 921,194	\$ 930,419	\$ 962,179	\$ 962,179	\$ 970,075	0.82%
Expenses Comprised Of:							
Personnel		801,221	821,540	843,040	843,040	850,485	0.88%
Administrative Expense		7,972	11,519	12,220	12,220	12,220	0.00%
Supplies & Materials		30,851	28,781	29,460	29,460	29,960	1.70%
Purchased Services		81,150	68,579	77,459	77,459	77,410	-0.06%
Full Time Equivalent Staff:							
Personnel allocated to programs		8.20	8.20	8.20	8.20	9.20	

* % change from prior year adopted budget
Finance.xls

**CITY OF APPLETON 2024 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 2024 BUDGET
FINANCE DEPARTMENT**

Administration

Business Unit 11510

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2021	2022	Adopted 2023	Amended 2023	2024
Revenues					
480100 General Charges for Service	\$ 4,090	\$ 4,270	\$ 4,000	\$ 4,000	\$ 4,000
501000 Miscellaneous Revenue	15	-	-	-	-
508500 Cash Short or Over	182	349	-	-	-
Total Revenue	\$ 4,287	\$ 4,619	\$ 4,000	\$ 4,000	\$ 4,000
Expenditures					
610100 Regular Salaries	\$ 125,554	\$ 124,801	\$ 113,080	\$ 113,080	\$ 114,168
615000 Fringes	34,128	27,697	24,835	24,835	25,397
620100 Training/Conferences	1,351	4,630	5,500	5,500	5,500
620400 Tuition Fees	203	-	-	-	-
620600 Parking Permits	498	1,295	480	480	480
630100 Office Supplies	4,222	2,196	2,000	2,000	2,000
630300 Memberships & Licenses	2,245	1,805	2,000	2,000	2,000
630400 Postage/Freight	(94)	-	-	-	-
630500 Awards & Recognition	239	24	210	210	210
632001 City Copy Charges	101	42	100	100	100
632002 Outside Printing	446	562	500	500	500
641200 Advertising	1,223	830	250	250	250
641307 Telephone	1,255	1,289	1,260	1,260	1,260
Total Expense	\$ 171,371	\$ 165,171	\$ 150,215	\$ 150,215	\$ 151,865

DETAILED SUMMARY OF 2024 PROPOSED EXPENDITURES > \$15,000

None

**CITY OF APPLETON 2024 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

Maintain parking ticket records and issue State suspension notices to ensure collection of outstanding amounts

Major changes in Revenue, Expenditures, or Programs:

No major changes

CITY OF APPLETON 2024 BUDGET

FINANCE DEPARTMENT

Customer Service

Business Unit 11520

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2021	2022	Adopted 2023	Amended 2023	2024
Expenditures					
610100 Regular Salaries	\$ 46,803	\$ 48,556	\$ 51,058	\$ 51,058	\$ 51,333
610500 Overtime Wages	2,303	219	900	900	902
615000 Fringes	20,776	29,056	28,165	28,165	31,383
620600 Parking Permits	1,680	2,100	2,400	2,400	2,400
630400 Postage/Freight	16,240	17,302	17,000	17,000	17,500
632001 City Copy Charges	4,450	4,076	4,500	4,500	4,500
632700 Miscellaneous Equipment	-	130	-	-	-
643100 Interpreter Services	50	20	-	-	-
Total Expense	<u>\$ 92,302</u>	<u>\$ 101,459</u>	<u>\$ 104,023</u>	<u>\$ 104,023</u>	<u>\$ 108,018</u>

DETAILED SUMMARY OF 2024 PROPOSED EXPENDITURES > \$15,000

Postage/Freight

Annual tax bill mailing	<u>\$ 17,500</u>
	<u>\$ 17,500</u>

**CITY OF APPLETON 2024 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 and personal property taxes in a timely and efficient manner
- Provide administration of the City's accounts receivable and collection functions (NSF, collection agency, special assessments)
- Provide accurate service invoices for the City and produce reminder notices for delinquent accounts
- Provide financial reporting and coordinate the annual City audit
- 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 2024 BUDGET

FINANCE DEPARTMENT

Support Services

Business Unit 11530

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2021	2022	Adopted 2023	Amended 2023	2024
Revenues					
503000 Damage to City Property	\$ 547	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 547	\$ -	\$ -	\$ -	\$ -
Expenditures					
610100 Regular Salaries	\$ 409,882	\$ 425,274	\$ 437,880	\$ 437,880	\$ 435,510
610500 Overtime Wages	13,551	8,967	6,373	6,373	6,421
615000 Fringes	148,224	156,970	180,749	180,749	185,371
620600 Parking Permits	4,240	3,494	3,840	3,840	3,840
631603 Other Misc. Supplies	151	164	150	150	150
632002 Outside Printing	2,851	2,480	3,000	3,000	3,000
640100 Accounting/Audit Fees	22,259	6,206	19,000	19,000	19,000
640300 Bank Service Fees	53,597	57,090	54,000	54,000	54,000
641200 Advertising	748	1,078	800	800	800
641800 Equipment Repairs & Maint.	2,018	2,066	2,149	2,149	2,100
Total Expense	\$ 657,521	\$ 663,789	\$ 707,941	\$ 707,941	\$ 710,192

DETAILED SUMMARY OF 2024 PROPOSED EXPENDITURES > \$15,000

Accounting/Audit Fees

Annual financial audit	\$ 19,000
	<u>\$ 19,000</u>

Bank Services

Banking fees	\$ 15,000
Investment fees	39,000
	<u>\$ 54,000</u>

**CITY OF APPLETON 2024 BUDGET
FINANCE DEPARTMENT**

	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>YTD ACTUAL</u>	2023 <u>ORIG BUD</u>	2023 <u>REVISED BUD</u>	2024 <u>BUDGET</u>
Program Revenues						
480100 General Charges for Service	4,090	4,270	680	4,000	4,000	4,000
501000 Miscellaneous Revenue	15	-	1,003	-	-	-
503000 Damage to City Property	547	-	-	-	-	-
508500 Cash Short or Over	<u>182</u>	<u>349</u>	<u>(702)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PROGRAM REVENUES	4,834	4,619	981	4,000	4,000	4,000
Personnel						
610100 Regular Salaries	526,144	525,428	145,423	602,018	602,018	601,011
610500 Overtime Wages	15,854	9,186	3,674	7,273	7,273	7,323
611400 Sick Pay	20	61	-	-	-	-
611500 Vacation Pay	56,077	73,142	10,401	-	-	-
615000 Fringes	<u>203,126</u>	<u>213,723</u>	<u>61,064</u>	<u>233,749</u>	<u>233,749</u>	<u>242,151</u>
TOTAL PERSONNEL	801,221	821,540	220,562	843,040	843,040	850,485
Training~Travel						
620100 Training/Conferences	1,351	4,630	960	5,500	5,500	5,500
620400 Tuition Fees	203	-	-	-	-	-
620600 Parking Permits	<u>6,418</u>	<u>6,889</u>	<u>7,200</u>	<u>6,720</u>	<u>6,720</u>	<u>6,720</u>
TOTAL TRAINING / TRAVEL	7,972	11,519	8,160	12,220	12,220	12,220
Supplies						
630100 Office Supplies	4,222	2,196	262	2,000	2,000	2,000
630300 Memberships & Licenses	2,245	1,805	295	2,000	2,000	2,000
630400 Postage/Freight	16,146	17,302	715	17,000	17,000	17,500
630500 Awards & Recognition	239	24	246	210	210	210
631603 Other Misc. Supplies	151	164	-	150	150	150
632001 City Copy Charges	4,551	4,118	980	4,600	4,600	4,600
632002 Outside Printing	3,297	3,042	1,280	3,500	3,500	3,500
632700 Miscellaneous Equipment	<u>-</u>	<u>130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SUPPLIES	30,851	28,781	3,778	29,460	29,460	29,960
Purchased Services						
640100 Accounting/Audit Fees	22,259	6,206	42,693	19,000	19,000	19,000
640300 Bank Service Fees	53,597	57,090	2,965	54,000	54,000	54,000
641200 Advertising	1,971	1,908	251	1,050	1,050	1,050
641307 Telephone	1,255	1,289	313	1,260	1,260	1,260
641800 Equipment Repairs & Maint.	2,018	2,066	276	2,149	2,149	2,100
643100 Interpreter Services	50	20	-	-	-	-
659900 Other Contracts/Obligation	<u>-</u>	<u>-</u>	<u>11,846</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PURCHASED SVCS	81,150	68,579	58,344	77,459	77,459	77,410
TOTAL EXPENSE	<u>921,194</u>	<u>930,419</u>	<u>290,844</u>	<u>962,179</u>	<u>962,179</u>	<u>970,075</u>