

CITY OF APPLETON 2025 BUDGET

FINANCE DEPARTMENT

Finance Director: Jeri A. Ohman, CPA

Deputy Finance Director:

CITY OF APPLETON 2025 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 2024 EVENTS

Completed the 2023 annual audit, with an unqualified opinion.

Completed interim TIF #7 audit, as required by the State.

Completed the issuance of \$13.5 million of G.O. notes and \$12.6 million of Wastewater revenue bonds.

Completed implementation of GASB 96 - Subscription-based Information Technology Arrangements.

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

Began implementation process for the Enterprise Asset Management (EAM) module of the ERP system.

Major objectives for the remainder of 2024:

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

Complete the 2025 Budget.

Continue to oversee and account for COVID-19 mitigation and other economic assistance grants received.

Complete the implementation process for the Utility Billing module in the ERP system.

CITY OF APPLETON 2025 BUDGET

FINANCE DEPARTMENT

MAJOR 2025 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 Enterprise Asset Management (EAM) module.

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 *
		2022	2023	Adopted 2024	Amended 2024	2025	
	Program Revenues	\$ 4,619	\$ 4,468	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	Program Expenses						
11510	Administration	165,171	151,532	151,865	151,865	156,176	2.84%
11520	Customer Service	101,459	104,283	108,018	108,018	107,745	-0.25%
11530	Support Services	663,789	689,708	710,192	710,192	730,670	2.88%
	TOTAL	\$ 930,419	\$ 945,523	\$ 970,075	\$ 970,075	\$ 994,591	2.53%
Expenses Comprised Of:							
	Personnel	821,540	813,976	850,485	850,485	867,306	1.98%
	Administrative Expense	11,519	13,310	12,220	12,220	12,700	3.93%
	Supplies & Materials	28,781	31,966	29,960	29,960	30,960	3.34%
	Purchased Services	68,579	86,271	77,410	77,410	83,625	8.03%
Full Time Equivalent Staff:							
	Personnel allocated to programs	8.20	9.20	9.20	9.20	9.20	

**CITY OF APPLETON 2025 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 2025 BUDGET

FINANCE DEPARTMENT

Administration

Business Unit 11510

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2022	2023	Adopted 2024	Amended 2024	2025
Revenues					
480100 General Charges for Service	\$ 4,270	\$ 4,006	\$ 4,000	\$ 4,000	\$ 4,000
501000 Miscellaneous Revenue	-	1,003	-	-	-
508500 Cash Short or Over	349	(541)	-	-	-
Total Revenue	<u>\$ 4,619</u>	<u>\$ 4,468</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
Expenditures					
610100 Regular Salaries	\$ 124,801	\$ 114,167	\$ 114,168	\$ 114,168	\$ 117,593
615000 Fringes	27,697	25,364	25,397	25,397	26,268
620100 Training/Conferences	4,630	5,810	5,500	5,500	5,500
620600 Parking Permits	1,295	480	480	480	480
630100 Office Supplies	2,196	1,511	2,000	2,000	2,000
630300 Memberships & Licenses	1,805	1,753	2,000	2,000	2,000
630500 Awards & Recognition	24	453	210	210	210
632001 City Copy Charges	42	-	100	100	100
632002 Outside Printing	562	434	500	500	500
641200 Advertising	830	288	250	250	250
641307 Telephone	1,289	1,272	1,260	1,260	1,275
Total Expense	<u>\$ 165,171</u>	<u>\$ 151,532</u>	<u>\$ 151,865</u>	<u>\$ 151,865</u>	<u>\$ 156,176</u>

DETAILED SUMMARY OF 2025 PROPOSED EXPENDITURES > \$15,000

None

**CITY OF APPLETON 2025 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 2025 BUDGET

FINANCE DEPARTMENT

Customer Service

Business Unit 11520

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2022	2023	Adopted 2024	Amended 2024	2025
Expenditures					
610100 Regular Salaries	\$ 48,556	\$ 50,059	\$ 51,333	\$ 51,333	\$ 52,875
610500 Overtime Wages	219	487	902	902	930
615000 Fringes	29,056	29,594	31,383	31,383	28,540
620600 Parking Permits	2,100	2,700	2,400	2,400	2,400
630400 Postage/Freight	17,302	18,122	17,500	17,500	18,500
632001 City Copy Charges	4,076	3,298	4,500	4,500	4,500
632700 Miscellaneous Equipment	130	-	-	-	-
643100 Interpreter Services	20	23	-	-	-
Total Expense	<u>\$ 101,459</u>	<u>\$ 104,283</u>	<u>\$ 108,018</u>	<u>\$ 108,018</u>	<u>\$ 107,745</u>

DETAILED SUMMARY OF 2025 PROPOSED EXPENDITURES > \$15,000

Postage/Freight

Annual tax bill mailing	<u>\$ 18,500</u>
	<u>\$ 18,500</u>

**CITY OF APPLETON 2025 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 2025 BUDGET

FINANCE DEPARTMENT

Support Services

Business Unit 11530

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2022	2023	Adopted 2024	Amended 2024	2025
Expenditures					
610100 Regular Salaries	\$ 425,274	\$ 421,099	\$ 435,510	\$ 435,510	\$ 450,395
610500 Overtime Wages	8,967	8,115	6,421	6,421	6,611
615000 Fringes	156,970	165,091	185,371	185,371	184,094
620600 Parking Permits	3,494	4,320	3,840	3,840	4,320
631603 Other Misc. Supplies	164	207	150	150	150
632002 Outside Printing	2,480	6,188	3,000	3,000	3,000
640100 Accounting/Audit Fees	6,206	15,201	19,000	19,000	19,000
640300 Bank Service Fees	57,090	54,252	54,000	54,000	60,000
641200 Advertising	1,078	998	800	800	1,000
641800 Equipment Repairs & Maint.	2,066	2,391	2,100	2,100	2,100
659900 Other Contracts/Obligation	-	11,846	-	-	-
Total Expense	\$ 663,789	\$ 689,708	\$ 710,192	\$ 710,192	\$ 730,670

DETAILED SUMMARY OF 2025 PROPOSED EXPENDITURES > \$15,000

Accounting/Audit Fees

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

Bank Services

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

**CITY OF APPLETON 2025 BUDGET
FINANCE DEPARTMENT**

	2022 ACTUAL	2023 ACTUAL	2024 YTD ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 BUDGET
Program Revenues						
480100 General Charges for Service	4,270	4,006	1,040	4,000	4,000	4,000
501000 Miscellaneous Revenue	-	1,003	-	-	-	-
508500 Cash Short or Over	349	(541)	309	-	-	-
TOTAL PROGRAM REVENUES	4,619	4,468	1,349	4,000	4,000	4,000
Personnel						
610100 Regular Salaries	525,428	536,578	155,486	601,011	601,011	620,863
610500 Overtime Wages	9,186	8,602	3,438	7,323	7,323	7,541
611400 Sick Pay	61	-	-	-	-	-
611500 Vacation Pay	73,142	48,747	8,649	-	-	-
615000 Fringes	213,723	220,049	63,152	242,151	242,151	238,902
TOTAL PERSONNEL	821,540	813,976	230,725	850,485	850,485	867,306
Training~Travel						
620100 Training/Conferences	4,630	5,810	692	5,500	5,500	5,500
620400 Tuition Fees	-	-	-	-	-	-
620600 Parking Permits	6,889	7,500	7,200	6,720	6,720	7,200
TOTAL TRAINING / TRAVEL	11,519	13,310	7,892	12,220	12,220	12,700
Supplies						
630100 Office Supplies	2,196	1,511	163	2,000	2,000	2,000
630300 Memberships & Licenses	1,805	1,753	494	2,000	2,000	2,000
630400 Postage/Freight	17,302	18,122	714	17,500	17,500	18,500
630500 Awards & Recognition	24	453	-	210	210	210
631603 Other Misc. Supplies	164	207	-	150	150	150
632001 City Copy Charges	4,118	3,298	525	4,600	4,600	4,600
632002 Outside Printing	3,042	6,622	422	3,500	3,500	3,500
632700 Miscellaneous Equipment	130	-	-	-	-	-
TOTAL SUPPLIES	28,781	31,966	2,318	29,960	29,960	30,960
Purchased Services						
640100 Accounting/Audit Fees	6,206	15,201	30,137	19,000	19,000	19,000
640300 Bank Service Fees	57,090	54,252	4,273	54,000	54,000	60,000
641200 Advertising	1,908	1,286	674	1,050	1,050	1,250
641307 Telephone	1,289	1,272	440	1,260	1,260	1,275
641800 Equipment Repairs & Maint.	2,066	2,391	-	2,100	2,100	2,100
643100 Interpreter Services	20	23	151	-	-	-
659900 Other Contracts/Obligation	-	11,846	1,073	-	-	-
TOTAL PURCHASED SVCS	68,579	86,271	36,748	77,410	77,410	83,625
TOTAL EXPENSE	930,419	945,523	277,683	970,075	970,075	994,591