

CITY OF APPLETON 2022 BUDGET

FINANCE DEPARTMENT

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CITY OF APPLETON 2022 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, assure compliance with government policies, and safeguard the assets of the City, we will provide financial management, billing, and collection services.

DISCUSSION OF SIGNIFICANT 2021 EVENTS

Completed the 2020 annual audit with an unqualified opinion and no audit findings.
Continued work on the ERP project including property tax module implementation and integration of cashiering module with the new DPW parking software.
Started work with Valley Transit in implementing advanced scheduling program timeclocks as part of the ERP implementation.
Completed project to outsource utility bill and delinquent notice printing to Primadata.
Implemented Wastewater rate increase, effective 1/1/21.
Worked with the Park and Recreation Department to fill a vacant customer service position and restructure the oversight and responsibilities of the position between the two departments.
Began the development of a 10-year debt management/capital plan to help guide the City as it weighs its future capital expenditure needs.
Worked with the Community and Economic Development Department on amendments to the project plans for TID 3 and TID 12.
Worked with the Community and Economic Development Department and the Attorney's Office in drafting development agreements for several potential downtown projects.
Completed the issuance of \$14.5 million of G.O. notes, \$8.265 million of Water and \$8.845 million of Wastewater refunding bonds.
Filled the vacant (due to retirement) Budget Analyst position internally as well as two subsequent vacancies as a result of interdepartmental transfers and promotions.
Coordinated the relocation of staff from working at home back to the office setting, as COVID-19 cases decreased, and vaccination efforts increased.
Continued tracking funding sources and costs related to COVID-19.

Major objectives for the remainder of 2021:

Continue to train staff members in new positions within the department.
Provide guidance to the Mayor and Council as plans are developed for the use of the American Rescue Plan Act (ARPA) funds provided to the City.
Complete the 2022 budget.
Complete the conversion of the property tax collection process from the legacy system to the ERP system, and integration of the parking enforcement software with the cashiering module.
Complete the 10-year debt management/capital plan.
Continue to oversee and account for COVID-19 mitigation and other economic assistance grants received.

CITY OF APPLETON 2022 BUDGET FINANCE DEPARTMENT

MAJOR 2022 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 insuring 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

Begin implementation of ERP system inventory, work order, and fixed assets modules

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

Begin work on tracking lease arrangements within the City in order to be in compliance with new lease accounting standards that go into effect for the 2022 audit

Continue work on project to reformulate existing department performance measures to make sure they are measurable, meaningful, and within the department's scope of control. Also, determine the best communication medium for the new measures.

Continue to track expenditures related to the City's American Rescue Plan Act (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 *
		2019	2020	Adopted 2021	Amended 2021	2022	
Program Revenues		\$ 6,493	\$ 3,950	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
Program Expenses							
11510	Administration	196,717	140,194	169,984	169,984	170,709	0.43%
11520	Billing & Collection Svc	85,904	85,452	97,329	97,329	97,720	0.40%
11530	Support Services	597,346	673,859	651,670	651,670	619,737	-4.90%
TOTAL		\$ 879,967	\$ 899,505	\$ 918,983	\$ 918,983	\$ 888,166	-3.35%
Expenses Comprised Of:							
Personnel		773,641	788,137	799,633	799,633	772,786	-3.36%
Administrative Expense		16,395	9,778	14,680	14,680	12,460	-15.12%
Supplies & Materials		24,573	26,196	25,690	25,690	27,440	6.81%
Purchased Services		65,358	75,394	78,980	78,980	75,480	-4.43%
Full Time Equivalent Staff:							
Personnel allocated to programs		8.20	8.20	8.20	8.20	8.20	

**CITY OF APPLETON 2022 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 2022 BUDGET
FINANCE DEPARTMENT**

Administration

Business Unit 11510

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2019	2020	Adopted 2021	Amended 2021	2022
Revenues					
480100 General Charges for Service	\$ 4,262	\$ 3,949	\$ 4,000	\$ 4,000	\$ 4,000
501000 Miscellaneous Revenue	15	54	-	-	-
508500 Cash Short or Over	2,216	(53)	-	-	-
Total Revenue	\$ 6,493	\$ 3,950	\$ 4,000	\$ 4,000	\$ 4,000
Expenditures					
610100 Regular Salaries	\$ 146,306	\$ 103,974	\$ 120,586	\$ 120,586	\$ 118,527
610500 Overtime Wages	237	-	-	-	-
615000 Fringes	33,623	27,152	34,198	34,198	38,782
620100 Training/Conferences	5,380	2,126	6,500	6,500	6,500
620400 Tuition Fees	5,353	1,332	1,800	1,800	-
620600 Parking Permits	607	425	500	500	500
630100 Office Supplies	1,407	962	2,000	2,000	2,000
630300 Memberships & Licenses	1,893	2,137	2,000	2,000	2,000
630400 Postage~Freight	(88)	(86)	230	230	230
630500 Awards & Recognition	202	87	210	210	210
632001 City Copy Charges	67	28	200	200	200
632002 Outside Printing	482	446	500	500	500
641200 Advertising	-	357	-	-	-
641307 Telephone	1,248	1,254	1,260	1,260	1,260
Total Expense	\$ 196,717	\$ 140,194	\$ 169,984	\$ 169,984	\$ 170,709

DETAILED SUMMARY OF 2022 PROPOSED EXPENDITURES > \$15,000

None

**CITY OF APPLETON 2022 BUDGET
FINANCE DEPARTMENT**

Billing & Collection Services

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 2022 BUDGET

FINANCE DEPARTMENT

Billing & Collection Services

Business Unit 11520

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2019	2020	Adopted 2021	Amended 2021	2022
Expenditures					
610100 Regular Salaries	\$ 38,905	\$ 44,663	\$ 49,652	\$ 49,652	\$ 48,554
610500 Overtime Wages	3,354	520	850	850	860
615000 Fringes	20,374	19,202	23,297	23,297	23,606
620600 Parking Permits	1,449	1,690	1,680	1,680	2,100
630400 Postage / Freight	12,950	14,440	13,350	13,350	14,100
632001 City Copy Charges	4,849	4,637	5,000	5,000	5,000
632002 Outside Printing	-	90	-	-	-
632700 Miscellaneous Equipment	755	183	-	-	-
641100 Temporary Help	3,238	-	3,500	3,500	3,500
643100 Interpreter Services	30	27	-	-	-
Total Expense	<u>\$ 85,904</u>	<u>\$ 85,452</u>	<u>\$ 97,329</u>	<u>\$ 97,329</u>	<u>\$ 97,720</u>

DETAILED SUMMARY OF 2022 PROPOSED EXPENDITURES > \$15,000

None

**CITY OF APPLETON 2022 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, assure compliance with government policies, and safeguard 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 and 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:

- 2021 audit expense includes \$3,500 for an actuarial study of the OPEB fund, required every other year.
- The reduction in personnel expense in 2022 is the result of staff turnover, with vacancies being filled by newer staff.

CITY OF APPLETON 2022 BUDGET

FINANCE DEPARTMENT

Support Services

Business Unit 11530

PROGRAM BUDGET SUMMARY

Description	Actual		Budget		
	2019	2020	Adopted 2021	Amended 2021	2022
Expenditures					
610100 Regular Salaries	\$ 369,186	\$ 434,307	\$ 407,236	\$ 407,236	\$ 395,383
610500 Overtime Wages	18,085	9,907	3,000	3,000	3,000
615000 Fringes	143,571	148,411	160,814	160,814	144,074
620600 Parking Permits	3,606	4,205	4,200	4,200	3,360
631603 Other Misc. Supplies	289	-	200	200	200
632002 Outside Printing	1,767	3,271	2,000	2,000	3,000
640100 Accounting/Audit Fees	8,772	6,228	16,000	16,000	12,500
640300 Bank Service Fees	49,317	65,535	54,000	54,000	54,000
641200 Advertising	1,161	194	1,400	1,400	1,400
641800 Equip Repairs & Maint	1,592	1,801	2,220	2,220	2,220
659900 Other Contracts/Obligation	-	-	600	600	600
Total Expense	\$ 597,346	\$ 673,859	\$ 651,670	\$ 651,670	\$ 619,737

DETAILED SUMMARY OF 2022 PROPOSED EXPENDITURES > \$15,000

Accounting/Audit Fees
Annual financial audit

\$ 12,500

Bank Services

Banking fees
Investment fees

\$ 20,000
34,000
\$ 54,000

**CITY OF APPLETON 2022 BUDGET
FINANCE DEPARTMENT**

	2019 <u>ACTUAL</u>	2020 <u>ACTUAL</u>	2021 <u>YTD ACTUAL</u>	2021 <u>ORIG BUD</u>	2021 <u>REVISED BUD</u>	2022 <u>BUDGET</u>
Program Revenues						
480100 General Charges for Service	4,262	3,949	760	4,000	4,000	4,000
501000 Miscellaneous Revenue	15	54	150	-	-	-
Damage to City Property	-	-	548	-	-	-
508500 Cash Short or Over	2,216	(53)	(326)	-	-	-
TOTAL PROGRAM REVENUES	<u>6,493</u>	<u>3,950</u>	<u>1,132</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Personnel						
610100 Regular Salaries	494,943	532,986	255,158	577,474	577,474	562,464
610500 Overtime Wages	21,676	10,427	8,200	3,850	3,850	3,860
611400 Sick Pay	-	1,953	-	-	-	-
611500 Vacation Pay	59,454	48,006	16,828	-	-	-
615000 Fringes	197,568	194,765	100,347	218,309	218,309	206,462
TOTAL PERSONNEL	<u>773,641</u>	<u>788,137</u>	<u>380,533</u>	<u>799,633</u>	<u>799,633</u>	<u>772,786</u>
Training~Travel						
620100 Training/Conferences	5,380	2,126	1,498	6,500	6,500	6,500
620400 Tuition Fees	5,353	1,332	203	1,800	1,800	-
620600 Parking Permits	5,662	6,320	6,305	6,380	6,380	5,960
TOTAL TRAINING / TRAVEL	<u>16,395</u>	<u>9,778</u>	<u>8,006</u>	<u>14,680</u>	<u>14,680</u>	<u>12,460</u>
Supplies						
630100 Office Supplies	1,407	962	919	2,000	2,000	2,000
630300 Memberships & Licenses	1,893	2,137	1,840	2,000	2,000	2,000
630400 Postage\Freight	12,862	14,354	901	13,580	13,580	14,330
630500 Awards & Recognition	202	87	-	210	210	210
630700 Food & Provisions	-	-	-	-	-	-
631603 Other Misc. Supplies	289	-	-	200	200	200
632001 City Copy Charges	4,916	4,666	967	5,200	5,200	5,200
632002 Outside Printing	2,249	3,807	1,728	2,500	2,500	3,500
632700 Miscellaneous Equipment	755	183	-	-	-	-
TOTAL SUPPLIES	<u>24,573</u>	<u>26,196</u>	<u>6,355</u>	<u>25,690</u>	<u>25,690</u>	<u>27,440</u>
Purchased Services						
640100 Accounting/Audit Fees	8,772	6,227	71,965	16,000	16,000	12,500
640300 Bank Service Fees	49,317	65,535	20,115	54,000	54,000	54,000
641100 Temporary Help	3,238	-	-	3,500	3,500	3,500
641200 Advertising	1,161	551	929	1,400	1,400	1,400
641307 Telephone	1,248	1,254	624	1,260	1,260	1,260
641800 Equip Repairs & Maint	1,592	1,800	299	2,220	2,220	2,220
643100 Interpreter Services	30	27	30	-	-	-
659900 Other Contracts/Obligation	-	-	-	600	600	600
TOTAL PURCHASED SVCS	<u>65,358</u>	<u>75,394</u>	<u>93,962</u>	<u>78,980</u>	<u>78,980</u>	<u>75,480</u>
TOTAL EXPENSE	<u>879,967</u>	<u>899,505</u>	<u>488,856</u>	<u>918,983</u>	<u>918,983</u>	<u>888,166</u>