

It is expected that a quorum of the personnel committee, board of public works, plan commission, and administration committee will be attending this meeting; (although it is not expected that any official action of any of those bodies will be taken).

**City of Menasha
Common Council
2022 Budget Review Session
First Floor Conference Rooms
100 Main Street
Wednesday, November 3, 2021
5:00 PM
AGENDA**

**PER CITY OF MENASHA COVID-19 GUIDELINES, ALL ATTENDEES ARE
REQUIRED TO WEAR A FACE COVERING**

- A. CALL TO ORDER
- B. PLEDGE OF ALLEGIANCE
- C. ROLL CALL
- D. PUBLIC COMMENTS ON ANY MATTER LISTED ON THE AGENDA
(five (5) minute time limit for each person)
- E. Mayor Merkes – Introduction of the 2022 City of Menasha Budget
- F. COMMUNITY DEVELOPMENT
 - Community Development - Page 199
 - Urban Redevelopment - Page 204
 - CDBG - Page 223
 - Strong Neighborhoods - Page 211
 - TIF Districts - Page 299
 - Code Enforcement - Page 60
 - Façade Improvement - Page 209
 - Building Inspector - Page 78
 - Valley Transit - Page 112
 - Dial a Ride - Page 115
 - RDA - Page 329
- G. FINANCE/ASSESSOR/REVENUES/DEBT SERVICE
 - Finance (Comptroller/Treasurer) - Page 26
 - Assessor - Page 34
 - Illegal Taxes/Tax Refunds Page - 37
 - Uncollectable Debt Page - 38
 - Room Taxes - Page 5
 - IT- Page 36 & 273
- H. ADJOURNMENT

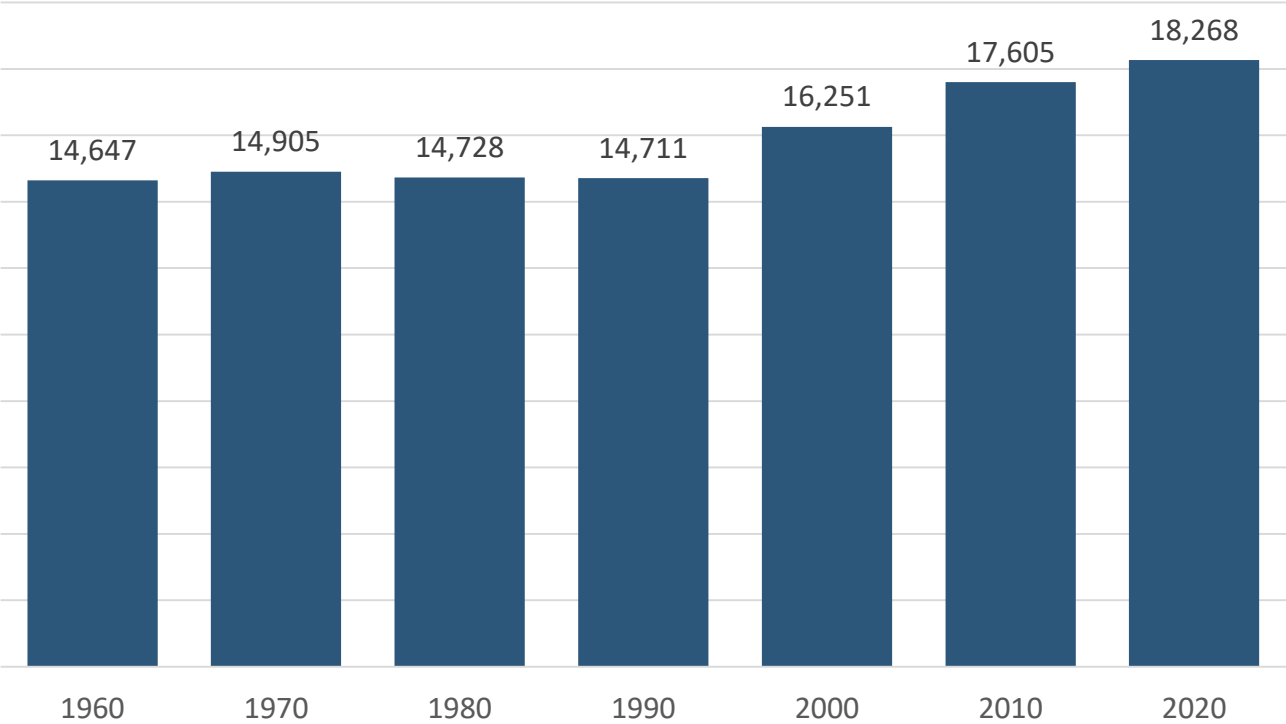


MENASHA

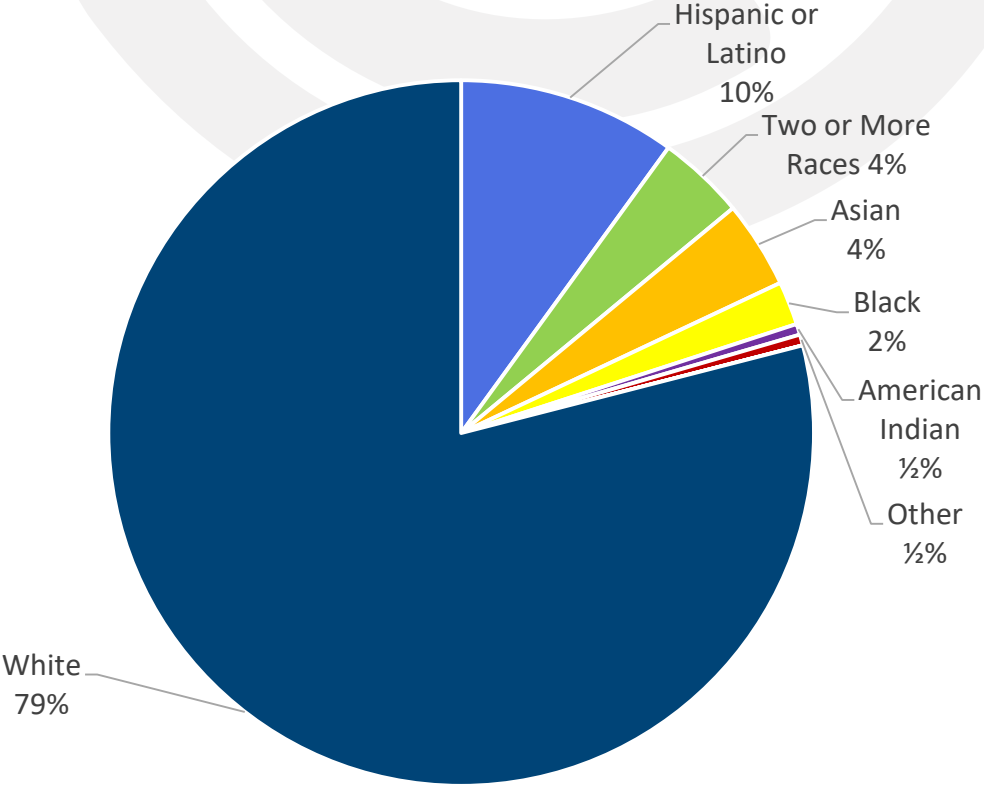
2022

POPULATION & DEMOGRAPHICS

Population

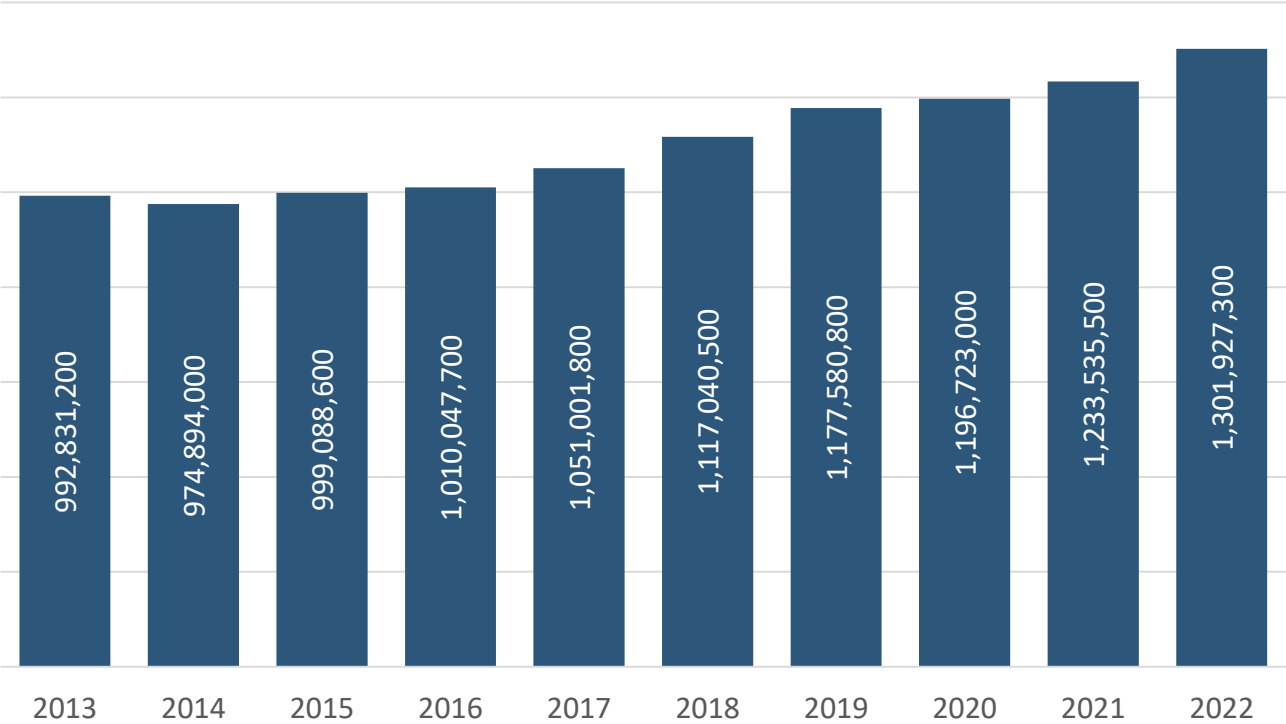


Demographics

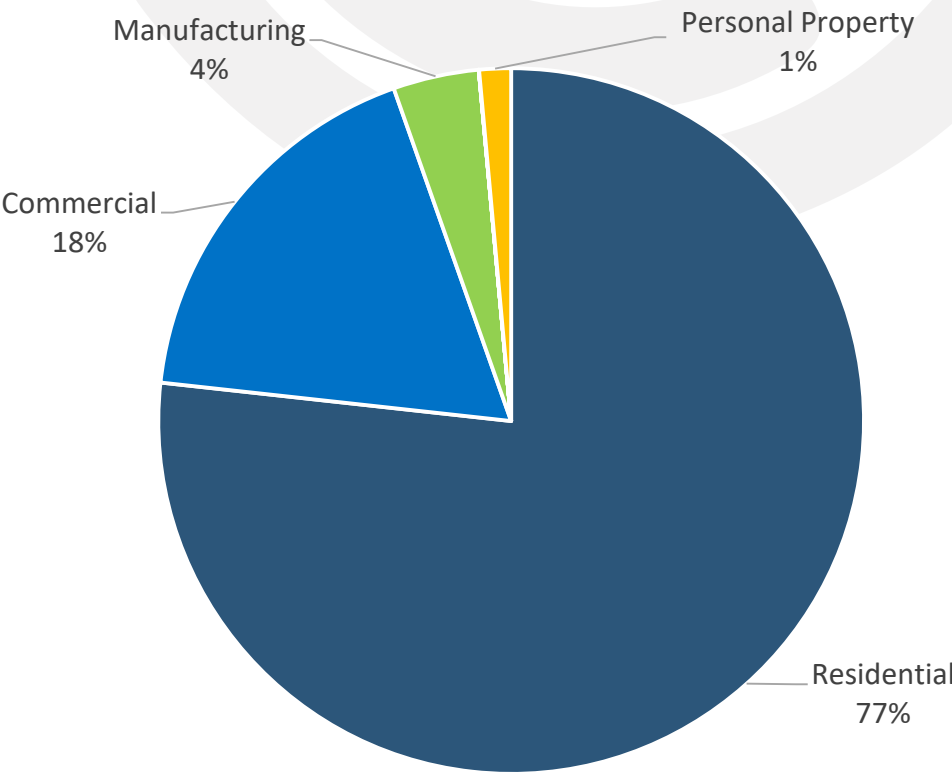


EQUALIZED VALUE

Total Value



Property Type

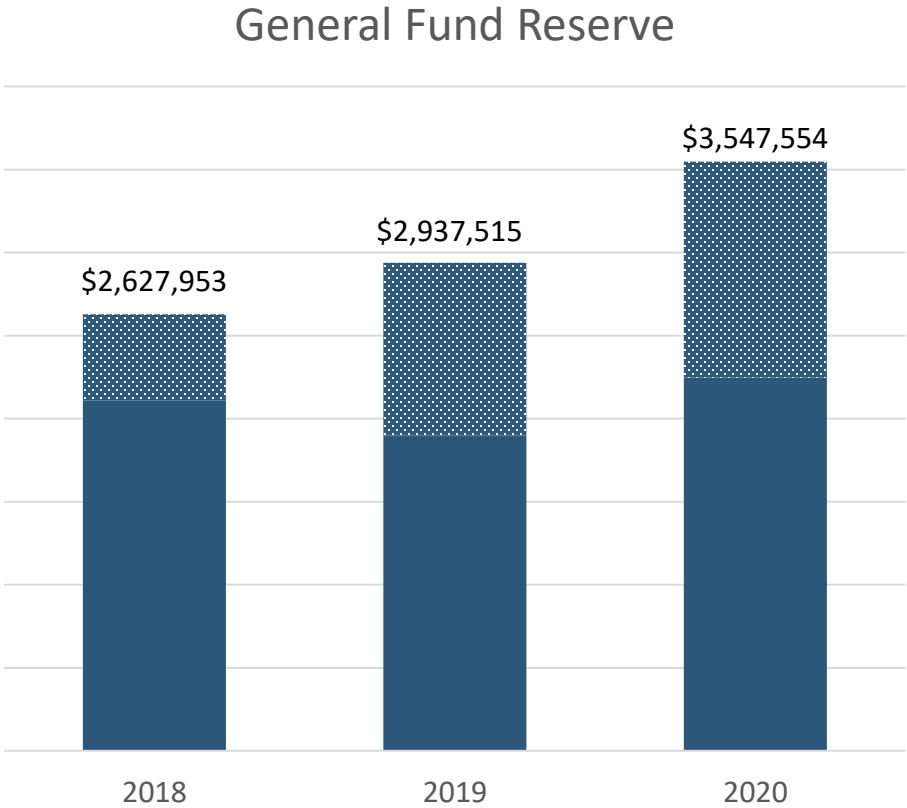




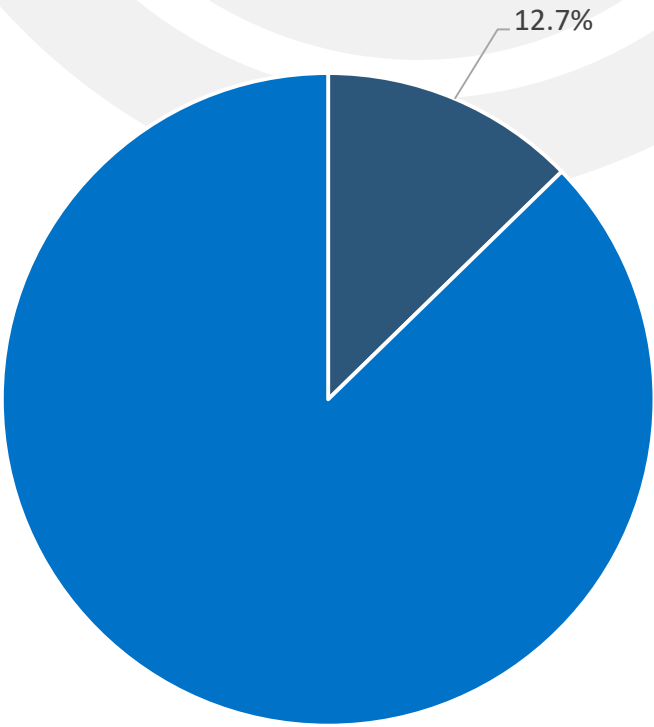
FINANCIAL STATUS

CITY OF MENASHA 2022

GENERAL FUND RESERVE

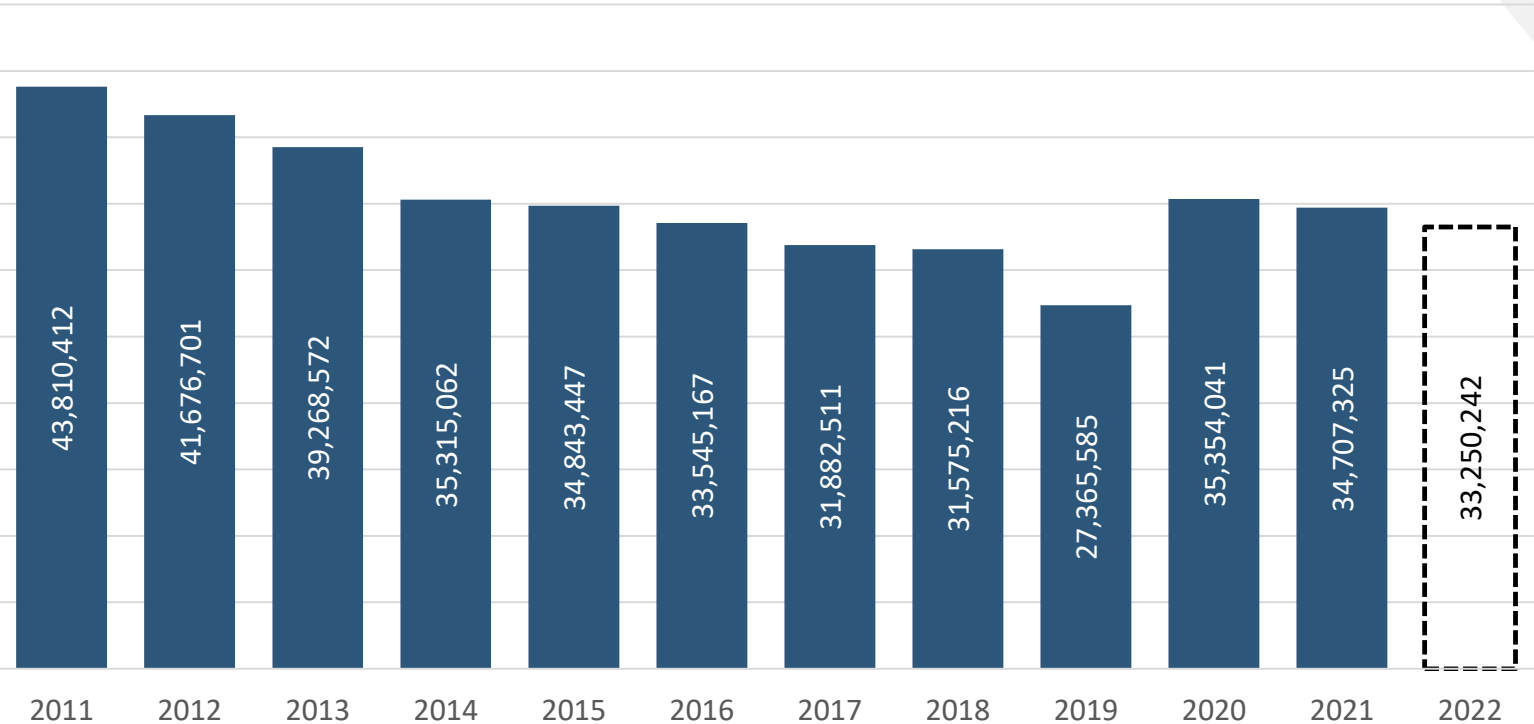


% of Expenditures backed by undesignated general fund balance

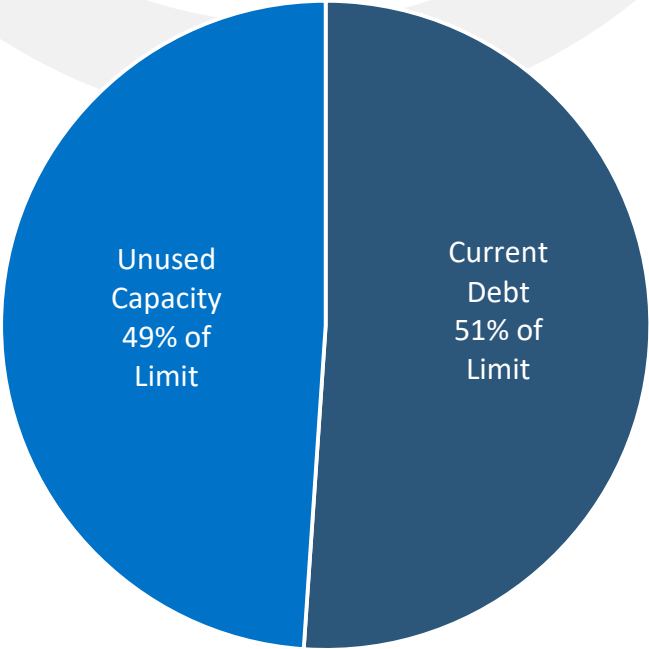


GENERAL OBLIGATION DEBT

Total Debt



Allowable Debt Margin
State Statute Limits Municipal Debt to 5% of
Equalized Value (2022 Estimate)





BUDGET DETAILS

CITY OF MENASHA 2022

LEVY LIMITS

Levy Limit based on Net New
Construction \$10,541,070 (+\$55,719)

Levy Limit using previous years unused
levy \$10,675,338 (+\$134,268)

Proposed Levy \$10,670,990 (**under limit
by \$4,348**)



MAJOR REVENUE COMPARISONS

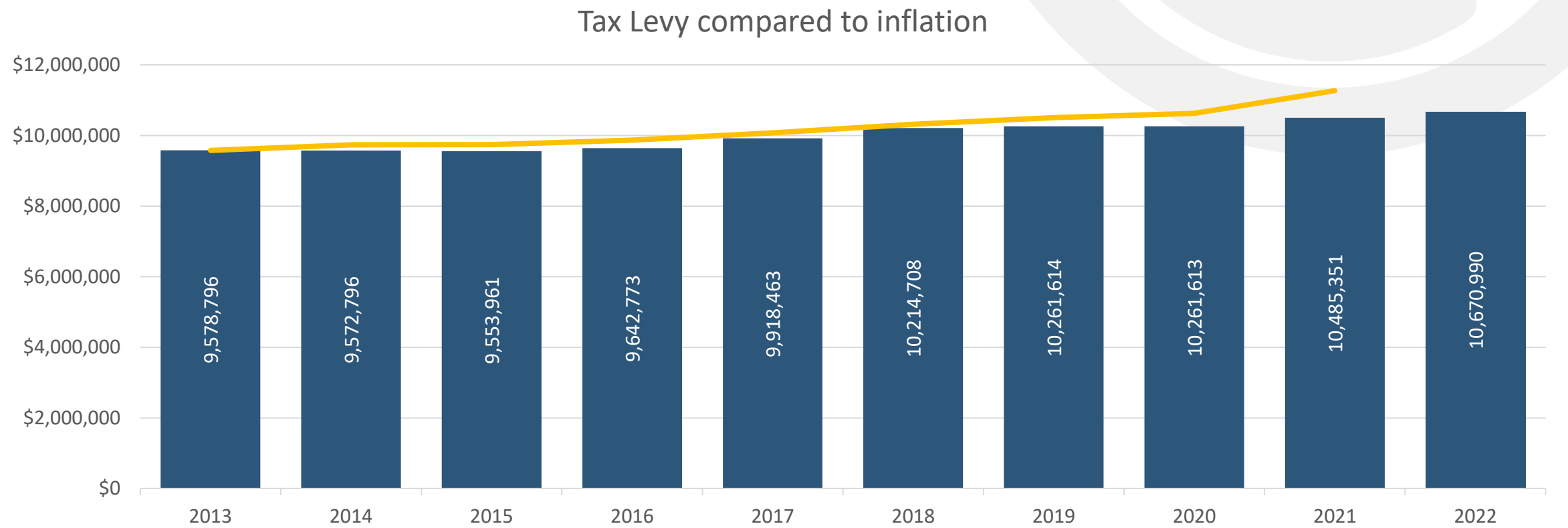
REVENUES 2021

Shared Revenue	\$3,700,728
Highway Aids	\$675,729
Library Aid	\$588,208
Payment For Municipal Services	\$105,500
Menasha Utilities PILOT	\$1,417,029
Health Department	\$177,063
Total Revenues	\$9,366,768

Shared Revenue	\$3,702,416	(+1,688)
Highway Aids	\$766,903	(+91,174)
Library Aid	\$549,926	(-38,282)
Payment for Municipal Services	\$105,500	
Menasha Utilities PILOT	\$1,442,249	(+25,220)
Health Department	\$492,411	(+315,348)
Total Revenues	\$9,633,114	(+266,346)

REVENUES 2022

TAX LEVY



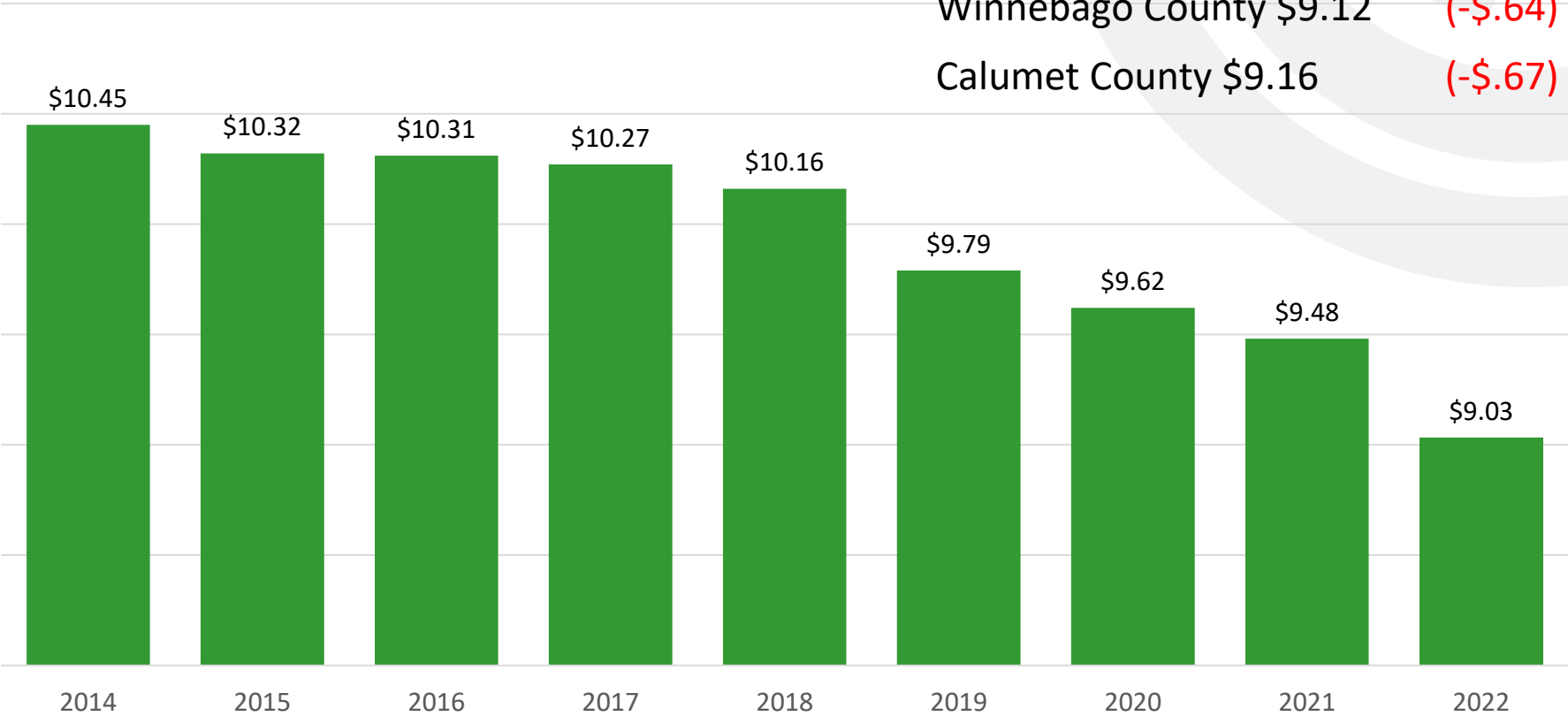
TAX RATES

Equalized Rate

Assessed Rate

Winnebago County \$9.12 (-\$.64)

Calumet County \$9.16 (-\$.67)





DEPARTMENT HIGHLIGHTS

CITY OF MENASHA 2022

COMMUNITY DEVELOPMENT

2021 Accomplishments

- Completed transportation and land use chapters of Comprehensive Plan
- Completed amendments to TIF 11 & 13 to facilitate new developments
- Facilitated development projects including: Woodland Lakes Cottages, Woodland Development, Lakeshore Ridge, Brin, Banta, 130 Main, 225 Main

2022 Goals

- Close TIF 9
- Complete housing chapter of Comprehensive Plan
- Implement EPA Brownfields Grant
- Continue implementation of Strong Neighborhoods Program



FINANCE-ASSESSOR-IT

2021 Accomplishments

- Completed RFP and contract for Assessment Services
- Completed bonding for 2020 borrowing including financing the Public Works Facility with standard 20 year bonds.
- Completed audit in a timely basis with increase in General Fund
- Install new server

2022 Goals

- Transition to Transcendent property tax software
- Continue Cybersecurity and software upgrades



POLICE

2021 Accomplishments

- Completed re-accreditation through WILEAG
- Completed renovations to Men's shower room & installation of new roof
- Implemented wellness program
- Fully Staffed

2022 Goals

- Collaborate with Public Works to implement a traffic camera system
- Expansion of Community Engagement Program



HEALTH – SENIOR CENTER

2021 Accomplishments

- Led COVID-19 response for the City and MJSD including securing grant funding
- Maintained partnership with MJSD offering cost effective health and nursing services to the City and schools.
- Offered influenza vaccine to employees, students, residents, and businesses
- Reopened the Senior Center

2022 Goals

- Update Community Health Assessment & Community Health Improvement Plan
- Maintain level 3 Health Dept. status
- Continue to support MCAAP program
- Expand Senior Center program back to pre-pandemic levels
- Begin work toward Public Health Accreditation readiness



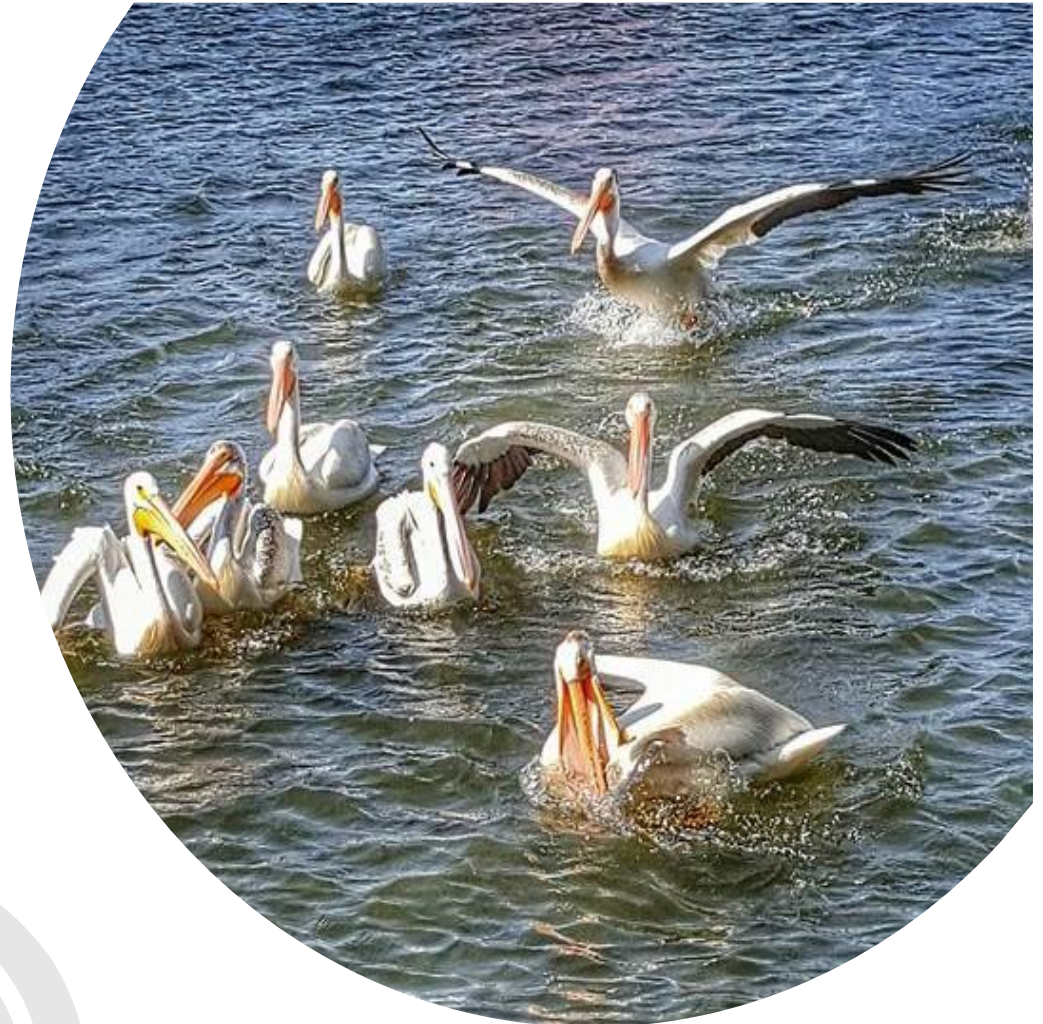
MAYOR – COMMON COUNCIL

2021 Accomplishments

- Managed budget, reduced debt, increased equalized values
- Supported economic development projects
- Purchase of expanded downtown holiday lighting

2022 Goals

- Manage budget, reduce debt, increase equalized values
- Support economic development projects
- Reinstate broadcast of Common Council meeting on cable TV and continue access on-line through YouTube



PUBLIC WORKS

2021 Accomplishments

- Completed Public Works Facility
- \$2 million street construction completed
- Completed solar installation at Public Works Facility
- Plans completed 1 year in advance for street projects

2022 Goals

- Complete bidding & installation of underground stormwater retention project at Brin site
- Continue updating street lights to LED for energy efficiency savings
- Implement grant for traffic signal upgrades at River and Washington Streets



PARKS

2021 Accomplishments

- Added evening swimming lessons

2022 Goals

- Continue exploring additional partnerships with MJSD, Library, Senior Center, and Boys and Girls Club for programming
- Continue implementation of Jefferson Park vision plan including installation of playground and developing construction drawings for remainder of park
- Complete Shepard Park playground / walkway
- Continue grant development and implementation of Lawson Canal plan



ATTORNEY- HR CLERK - ELECTIONS

2021 Accomplishments

- Negotiated multiple development agreements
- Safely conducted election during COVID restrictions
- Continued certification training for Clerk & Dep. Clerk
- Hired a new HR Coordinator

2022 Goals

- Confirm polling place locations following redistricting
- Implement electronic poll books



NEENAH-MENASHA FIRE RESCUE

2021 Accomplishments

- Completed renovations of station 35 shower room
- Negotiated new contract with local 275

2022 Goals

- Purchase of fire engine
- Continue joint recruit academy and succession planning



ELISHA D. SMITH LIBRARY

2021 Accomplishments

- Adapt programming to maintain safe and healthy environment with COVID
- Hired new director
- Continued process to re-envision library for changing needs and desires of the community

2022 Goals

- Increase programming
- Complete planning process to re-envision the library and begin fundraising
- Explore and develop partnerships with community organizations



WORKSHOP SCHEDULE

Wednesday November 3

- Introduction
- Community Development
- Finance-Assessor-IT

Thursday November 4

- Police
- Health-Senior Center
- Mayor – Common Council

Wednesday November 10

- Public Works
- Parks and Recreation

Thursday November 11

- Attorney-Clerk-Elections
- Neenah-Menasha Fire Rescue
- Elisha D. Smith Library
- Debt / Borrowing



Sam Schroeder, Community Development Director
, Principal Planner

Kristi Heim, Community Development Coordinator

Alison Humski, Building Inspector/Housing Specialist

Danielle Christl, Code Enforcement Specialist

Al Verkuylen, ALV Inspections – Commercial Building and Electric

Community Development Department 2022 Budget Presentation

City of Menasha – November 3, 2021

2021 Major Accomplishments

- Implemented Strong Neighborhoods Menasha Program
- 2020 Census and Redistricting
- 2041 Comprehensive Plan Update – Land Use and Transportation
- Construction of Third Addition to Woodland Hills – 100% Deferred Payback
- Commencement of the Brin Construction
- Commencement of the Banta Development
- Commencement and Construction of Phase 1 of Lakeshore Ridge Apartments
- Sale of 901 Airport – Commencement of Scooters Coffee
- Amendment of TID 11
- Amendment of TID 13
- Development Agreements on 225 Main Street and 130 Main Street
- 23 New SF Homes (2 under review)
- Three new subdivisions – 128 new SF residential lots
- Apply for EPA Community Wide Brownfield Assessment Grant
- And much more!

2022 Objectives

- Continue to implement the Strong Neighborhoods Menasha Housing Program
- Conduct a Housing Analysis following recent developments and future needs
- Work with the City of Appleton on the acquisition of the Water Plant Property
- Work with our regional partners to clean up borders and provide adequate service including an east to west off street trail connection
- Continue to market the sale of available commercial properties
- Update additional chapters of the Comprehensive Plan
- Work towards to redevelopment of the Whiting Corridor
- Work towards further development around the Banta and Gilbert property including the construction of Oak Street Extension and the continued design of the Lawson Canal
- Continue Business Retention and Expansion Visits
- Strategize/Execute on the redevelopment of the Shopko Area & TIF 14
- Continue to advance the redevelopment of Downtown Menasha
- Continue to update Municipal Ordinances
- Analyze the feasibility of closing Tax Increment District #9 early
- Work with the State to resolve commercial plumbing inspections to continue to provide the best services in Menasha

OVERVIEW

- Code Enforcement
- Building Inspections
- Valley Transit and Dial-a-Ride
- Community Development
- Urban Redevelopment
- Façade Improvement
- Housing Programs
- CDBG Revolving Loan
- TIF Districts: 4 through 14
- Redevelopment Authority
- Stormwater Utility – Community Development

SOUTHWEST PERSPECTIVE

Code Enforcement (pg 60-61)

- Major Items/Changes
 - 100-0811-521.10-01 (Wages):
 - Code Enforcement Specialist- \$44,711
 - 100-0811-521.30-12 (Computer):
 - Scheduled PC Replacement - \$1,200

Building Inspections (pg 78-79)

- Major Items/Changes

- Commercial Building Inspections

- Cont. to look for commercial plumbing inspector
 - Building Inspector Humski – Comm. Training & Certificate

- 100-0301-523.10-02 (Salaries):

- In-House Residential Building Inspector and Housing Specialist - \$66,585

- 100-0301-523.21-06 (Management):

- Based upon permit revenues
 - 85% of commercial permit fees and hourly annual liquor license

Valley Transit and Dial a Ride (pg 112-115)

- Major Items

- 100-0302-545.25-01 (Other Municipal Entities):
 - Valley Transit Subsidy based upon routes and miles w/in City Limits - \$207,482 (est. \$45,177 Net cost following federal, state and other local credits)
- 100-0303-542.25-01 (Other Municipal Entities):
 - Dial-a-Ride - \$11,200



Community Development (pg 199-203)

- Major Items/Changes

- 100-0304-562.10-01 (Wages):
 - Community Development Coordinator - \$60,050
- 100-0304-562.10-02 (Salaries):
 - Accounts for 70% of Director and 70% of the Planner Salary - \$113,736
 - Increase GenFund percentages to better balance future budgets
- 100-0304-562.21-02 (Engineering):
 - Update Select Chapters of the Comprehensive Plan- \$20,000
- 100-0304-562.21-10 (Marketing):
 - \$1,000 Historic Preservation and \$13,000 Marketing Opportunities
 - Offset by Winnebago County IDB Dollar per Capita Economic Development Grant
- 100-0304-562.30-12 (Computer):
 - Scheduled PC Replacement - \$1,200
- 100-0304-562.34-02 (Registration):
 - Leadership Fox Cities \$2,000

Urban Redevelopment (pg 204)

- Major Items/Changes
 - On-going costs for miscellaneous City owned properties
 - Previously used for housing programs and lead lateral replacement fund

Façade Imp. (pg 209-210)

- SPECIAL REVENUE FUND
- 203-0307-562.70-01 (Acq./Rehab/Conv.):
 - Historic Façade Program Grant - \$10,000
 - Existing Fund Balance: \$21,871

Strong Neighborhoods Menasha (pg 211-212)

- SPECIAL REVENUE FUND
- 204-0308-562.21-10 (Marketing):
 - Marketing the Program - \$1,500
- 204-0308-562.70-01 (Acq./Rehab/Conv.):
 - Strong Neighborhoods Program - \$300,000
 - Appleton Water Plant Acquisition – \$350,000
 - Fund Balance: \$962,338

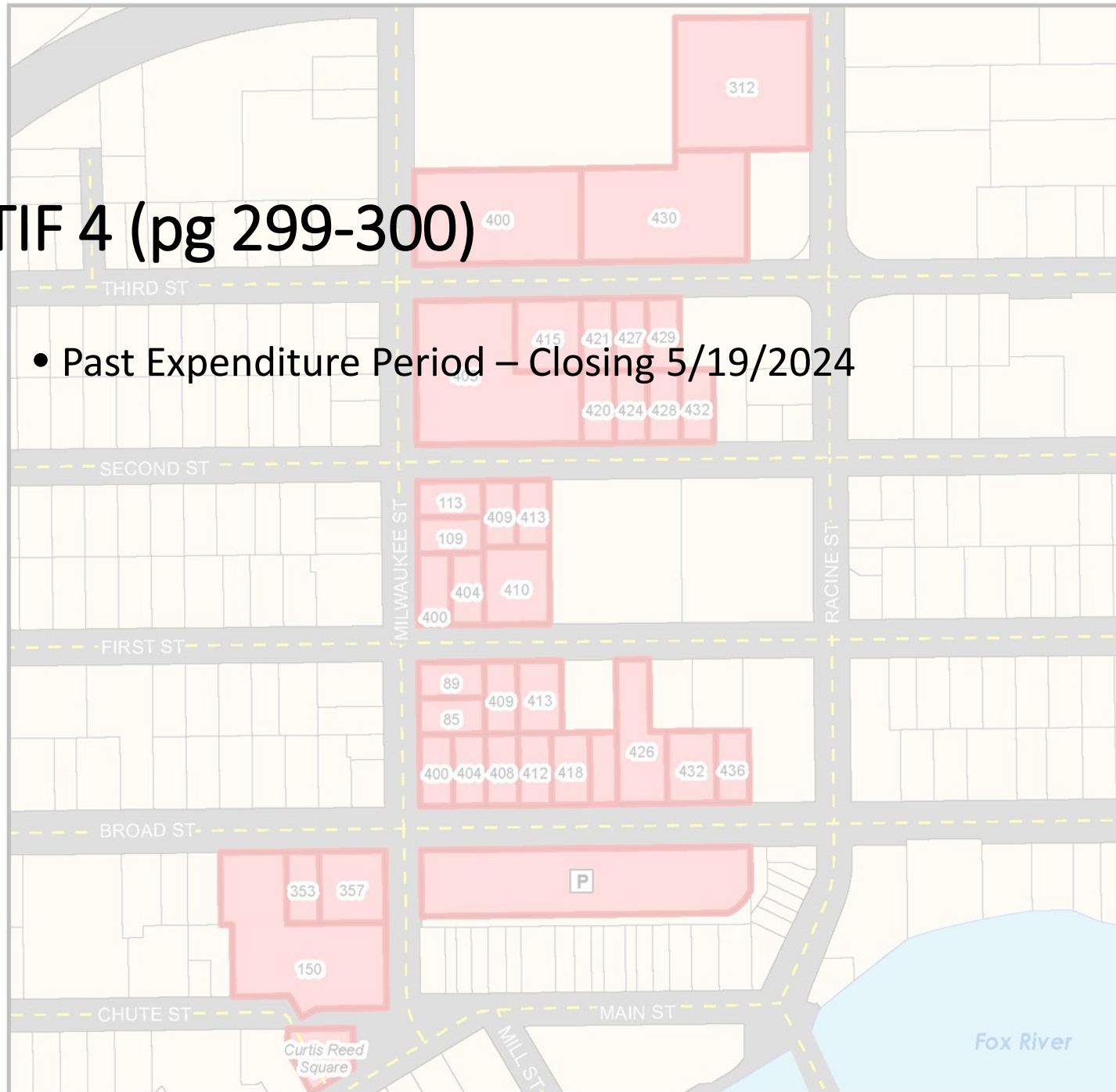
The background of the slide features a large, light blue watermark of the Wisconsin Department of Administration logo. The logo is a circular seal. The top arc contains the word "WISCONSIN" in yellow capital letters. The center of the seal depicts the Wisconsin State Capitol dome in white. Below the dome, the words "DEPARTMENT OF" and "ADMINISTRATION" are written in large, light blue capital letters. The bottom arc contains the text "DOA.WI.GOV" in yellow capital letters.

CDBG Revolving Loan Program (pg 223-224)

- SPECIAL REVENUE FUND
- 263-0306-562.70-01 (Acq./Rehab/Conv.):
 - CDBG Revolving Loan Program - \$55,000
 - Existing Fund Balance: \$368,302.11
 - Out Balance: \$1.1M+

TIF 4 (pg 299-300)

- Past Expenditure Period – Closing 5/19/2024



TIF DISTRICT #4

 TIF District #4

Tax Increment District #4 was created to support the development of the Riverview Plaza office building and the commercial development of Third and Racine Streets.

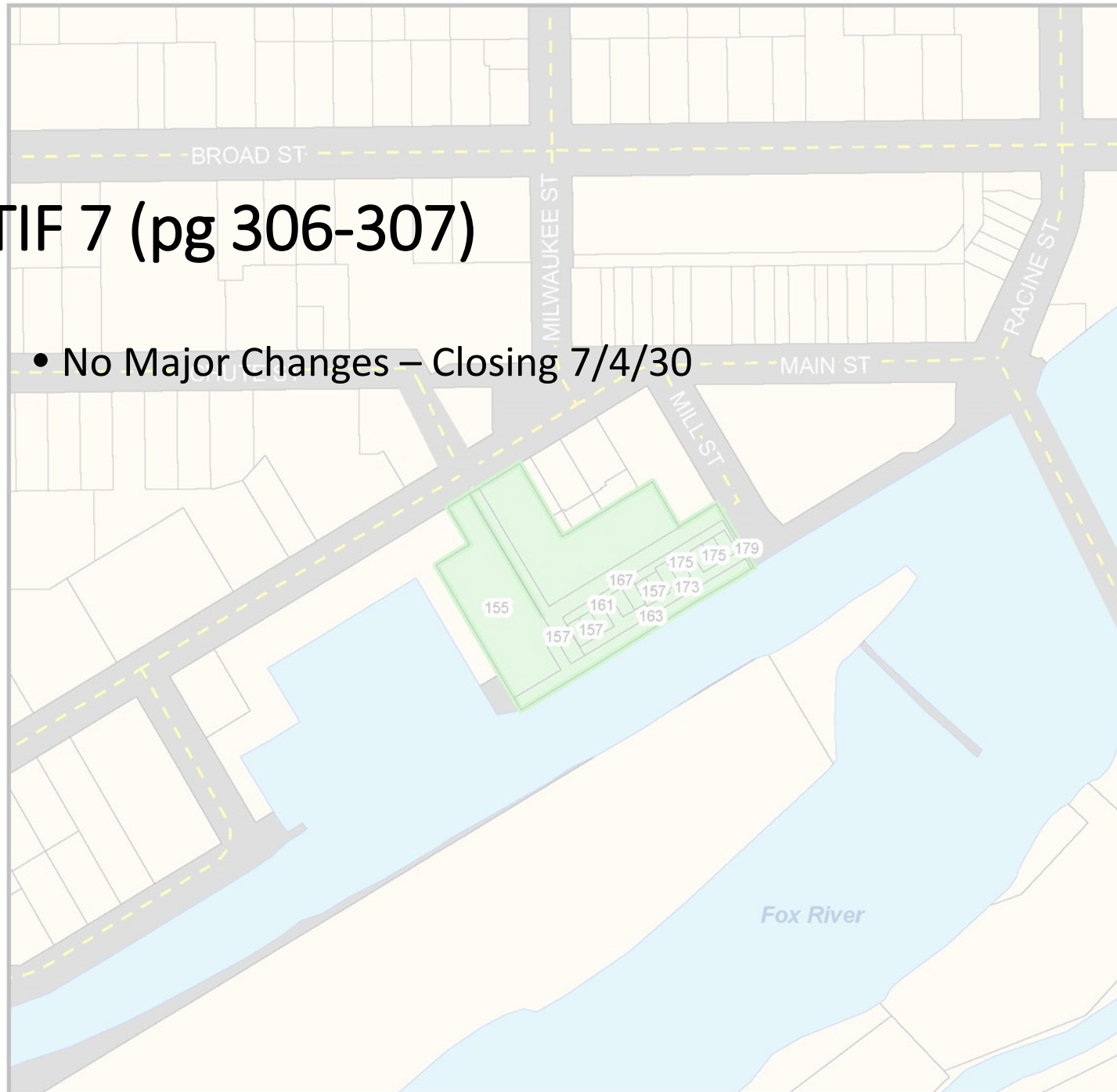


0 100 200 400
Feet



TIF 7 (pg 306-307)

- No Major Changes – Closing 7/4/30



TIF DISTRICT #7

 TIF District #7

Tax Increment District #7 was created to support the development of Marina Place condominium/apartment project and the restoration of the Main Street rear facades.

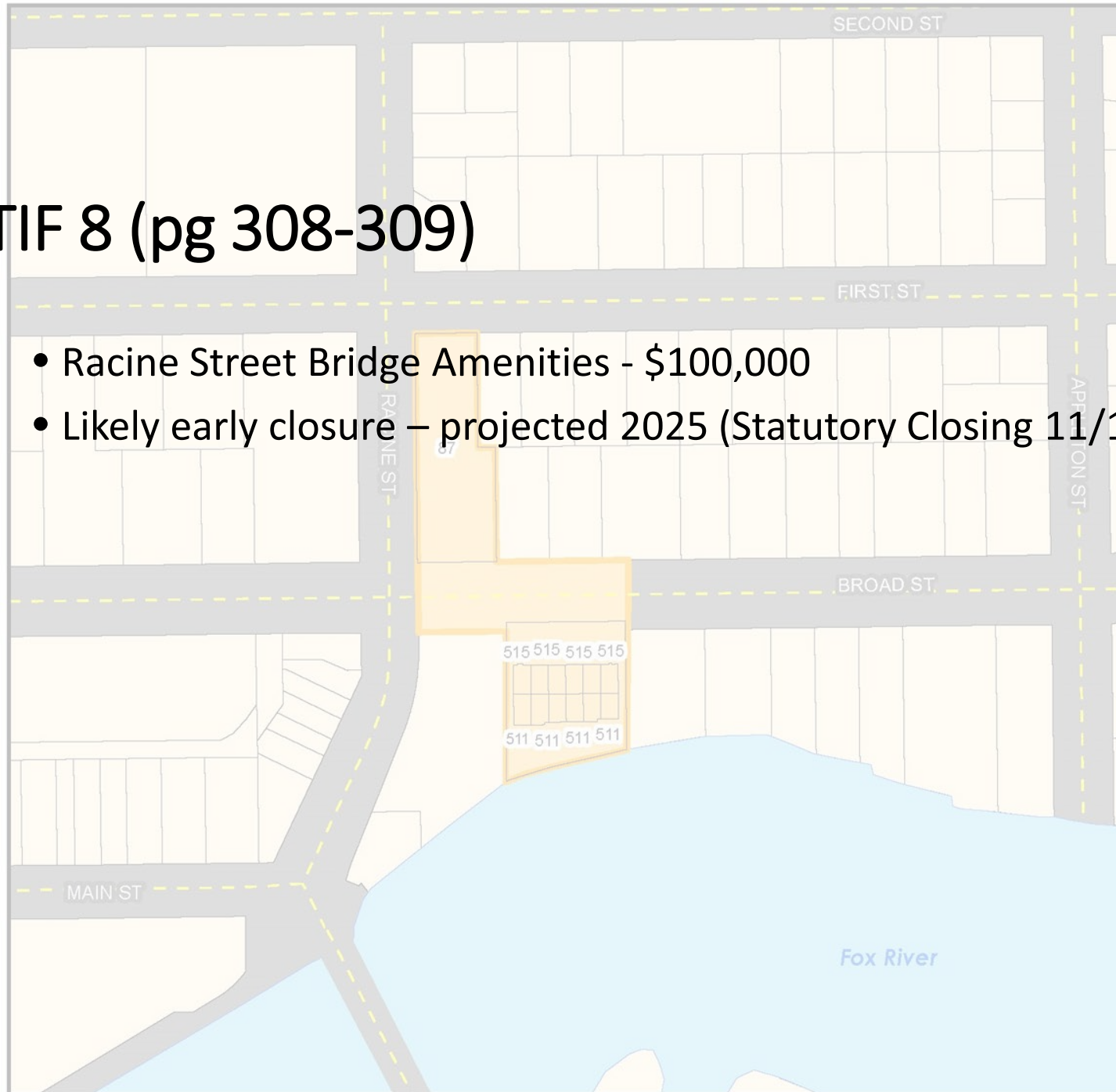


0 75 150 300
Feet



TIF 8 (pg 308-309)

- Racine Street Bridge Amenities - \$100,000
- Likely early closure – projected 2025 (Statutory Closing 11/15/2031)



TIF DISTRICT #8

 TIF District #8

Tax Increment District #8 was created to support the condominium project in the 500 block of Broad Street.



0 50 100 200
Feet



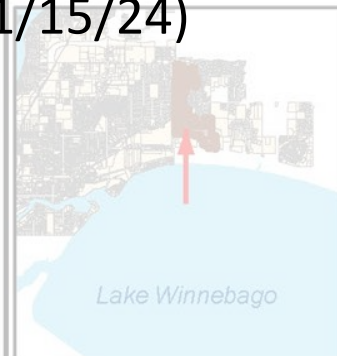
TIF 9 (pg 310-312)

- Past Expenditure Period
- Likely early closure – projected 2022/23 (Statutory Closing 11/15/24)

TIF DISTRICT #9

 TIF District #9

Tax Increment District #9 was created to develop a mixed-use development east of Oneida Street, generally north of Manitowoc Road and south of Midway Road



0 250 500 1,000
Feet



TIF 10 (pg 313-315)

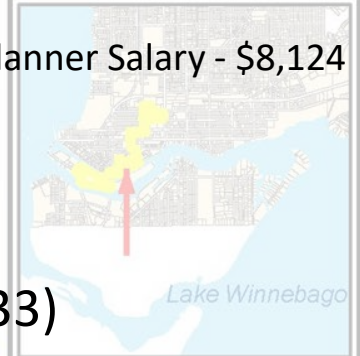
- Major Items

- 487-0304-562.10-02 (Salaries):
 - Accounts for 5% of Community Development Director and 5% of Principal Planner Salary - \$8,124
- 487-0304-562.21-10 (Marketing): \$6,000 FCRP
- 487-0305-562.73-01 (Awards and Claims):
 - \$17,192 – Bertram Dental Development Incentive
- Likely early closure – projected 2027 (Statutory Closing 6/5/33)

TIF DISTRICT #10

 TIF District #10

Tax Increment District #10 was created to support the cinema development and the redevelopment of the former Doerings Super Valu at Milwaukee and Third Streets.



0 150 300 600
Feet



TIF 11 (pg 316-318)

- Major Items

- 489-0305-562.73-01 (Award & Claim Settlements):
 - Gilbert Paper Mill Incentive - \$16,500
- 489-0305-562.82-02 (Construction):
 - Future Agreement with Sonoco RE: Warehousing - \$100,000
- 489-0305-562.73-01 (Parks - Engineering):
 - Continued Lawson Canal Design - \$100,000
- 489-1003-541.82-02 (Construction):
 - Construction of Oak Street Extension - \$1,536,350

- Closing 7/16/34

TIF DISTRICT #11

 TIF District #11 Boundary

Tax Increment District #11 was created to support the redevelopment of the former Gilbert Paper Mill Site.

Boundary Amendment #1, is being proposed to continue to support the redevelopment of the Ahnaip Street corridor including the Banta Publishing Site.



0 170 340 680
Feet
1 inch = 447 feet



TIF 12 (pg 319-322)

- Major Items

- 492-0304-562.10-02 (CD Salaries):

- Accounts for 10% of Community Development Director Salary and 5% of the Principal Planner - \$12,307

- 492-0304-562.21-10 (Marketing):

- \$6,000 FCRP

- 492-0304-562.21-11 (CD Development Assistance):

- \$422,847 Dev. Incentive RDA

- 492-0305-562.21-11 (UR Development Assistance):

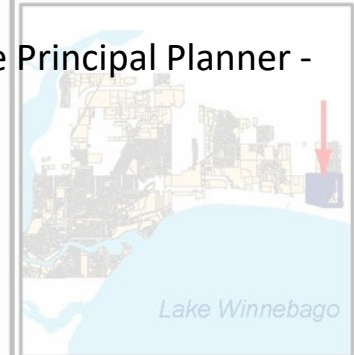
- \$602,166 The Ponds Incentive Payment

- Closing 5/16/31

TIF DISTRICT #12

 TIF District #12

Tax Increment District #12 was created to stimulate development in the Lake Park Villas area at STH 114 and Lake Park Road.

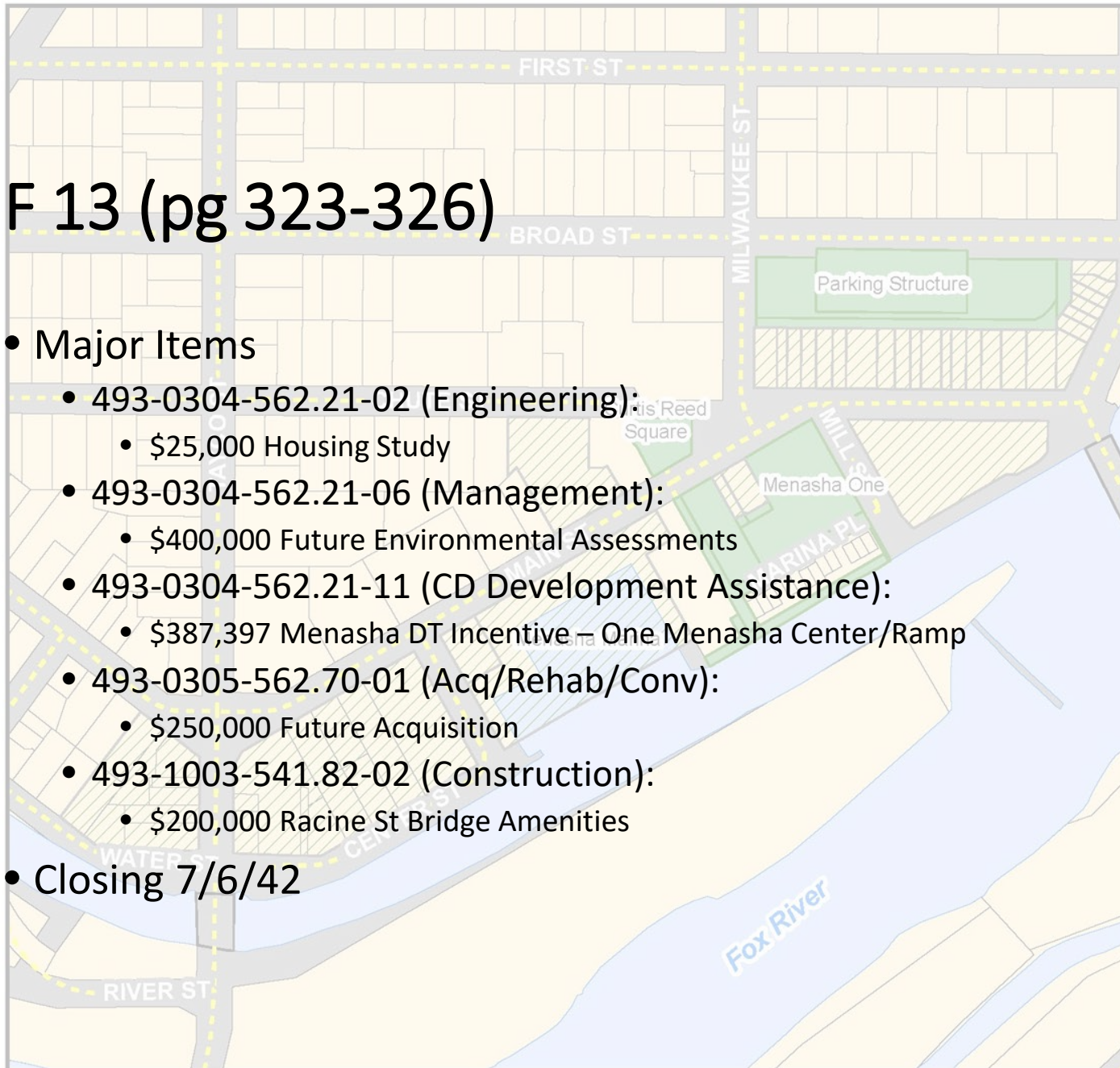


TIF 13 (pg 323-326)

- Major Items

- 493-0304-562.21-02 (Engineering):
 - \$25,000 Housing Study
- 493-0304-562.21-06 (Management):
 - \$400,000 Future Environmental Assessments
- 493-0304-562.21-11 (CD Development Assistance):
 - \$387,397 Menasha DT Incentive – One Menasha Center/Ramp
- 493-0305-562.70-01 (Acq/Rehab/Conv):
 - \$250,000 Future Acquisition
- 493-1003-541.82-02 (Construction):
 - \$200,000 Racine St Bridge Amenities

- Closing 7/6/42



TIF DISTRICT #13

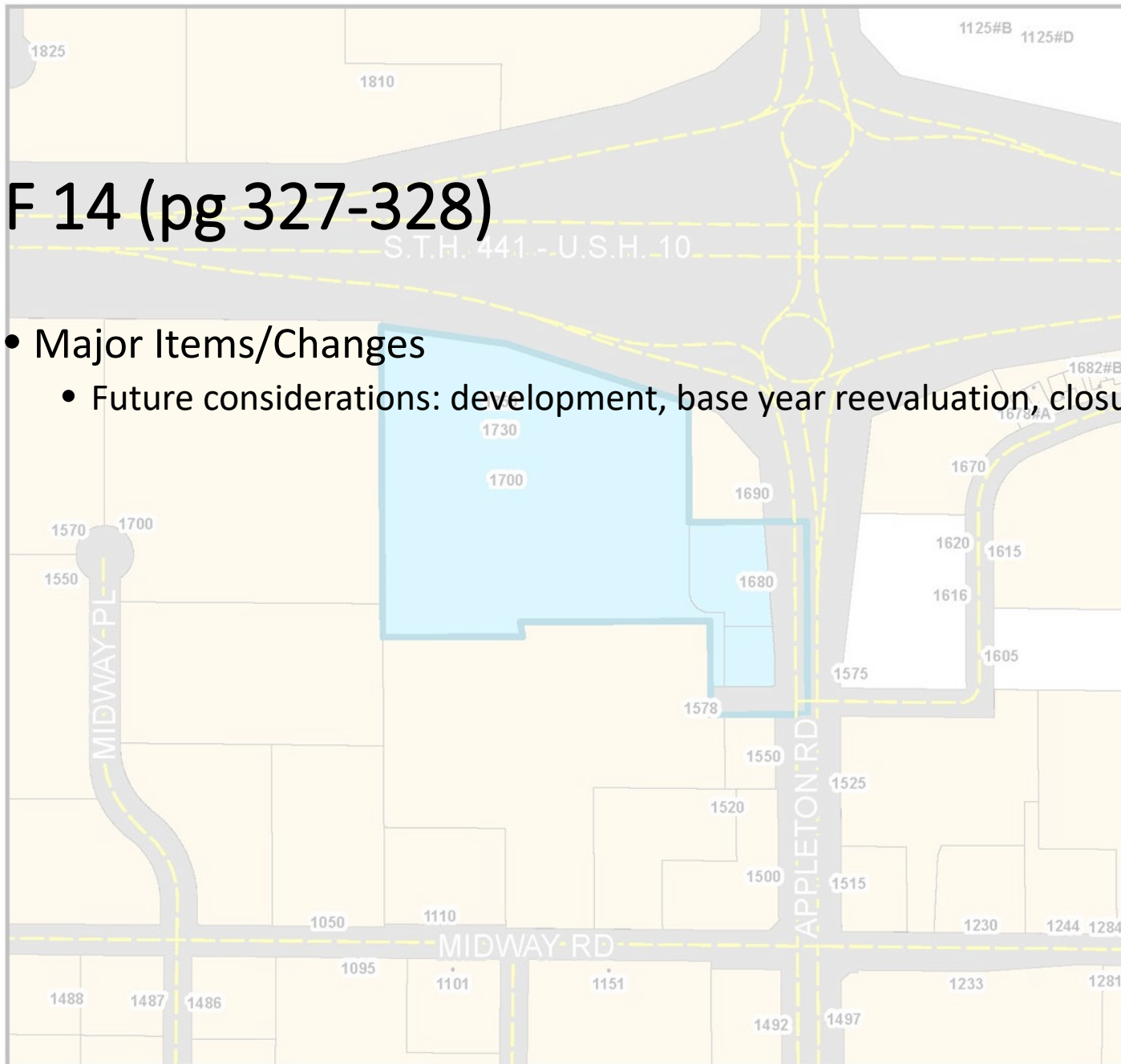
- Proposed Boundary Amendment
- TID 13 (Existing)



TIF 14 (pg 327-328)

- Major Items/Changes

- Future considerations: development, base year reevaluation, closure, expansion, etc.



TIF DISTRICT #14

 TIF District #14

Tax Increment District #14 was created to fund the redevelopment of the Shopko Plaza Corridor, creating a new 3 tenant multi-tenant building and improving the facade of the plaza.



0 100 200 400
Feet





Redevelopment Authority (PG 329-330)

- Major Items

- 501-0304-562.21-02 (Engineering):

- Cont. Investigation and Planning Efforts - \$40,000

- 501-0304-562.32-01 (Dues):

- Lake Park Villas HOA Annual Dues - \$22,320

- 501-0304-562.74-01 (Sale of Land):

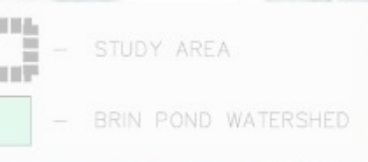
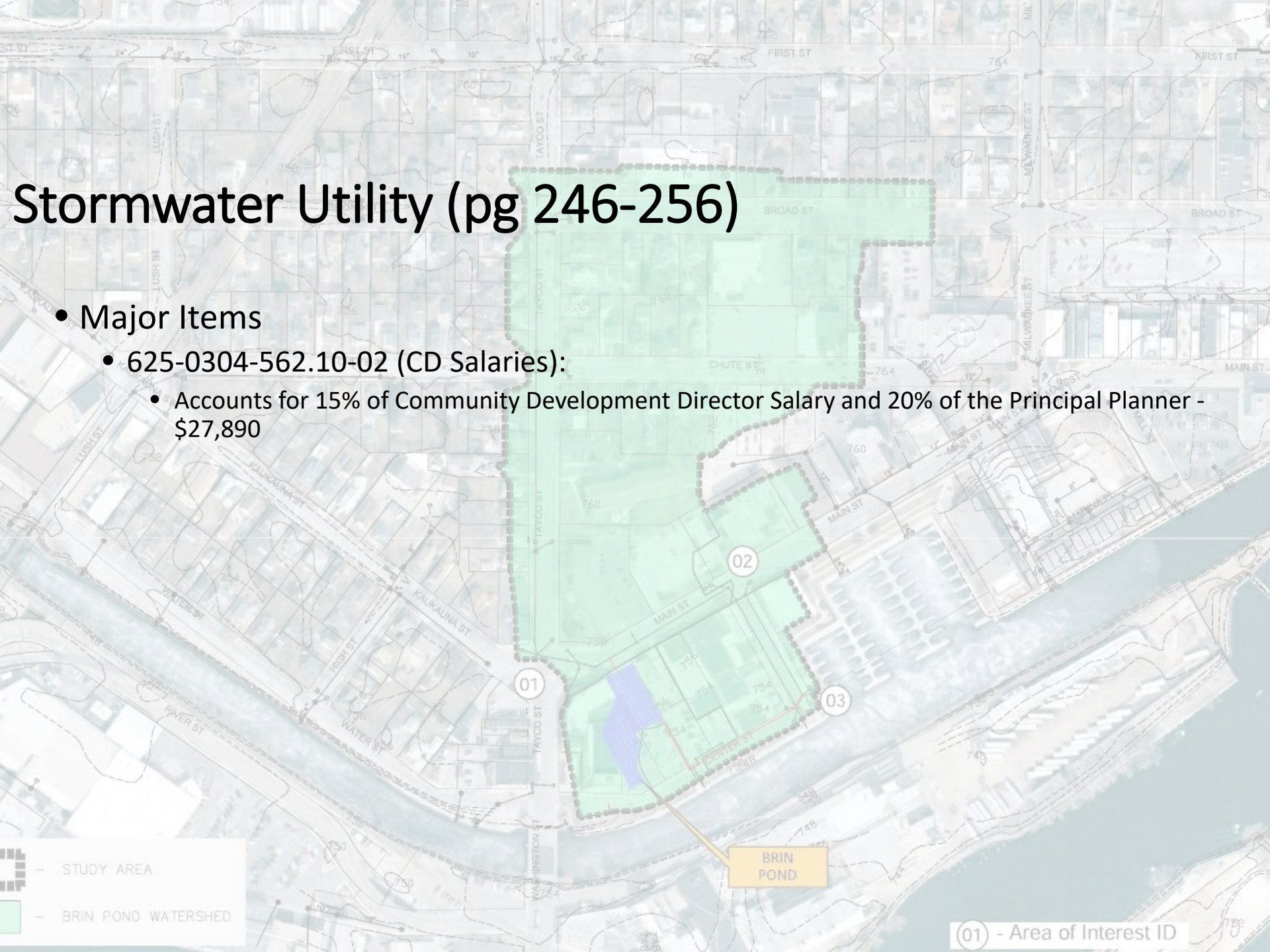
- Loss on sale of land, development incentives/builders credits, and closing costs - \$55,000 (Reflects change in Asset)

Stormwater Utility (pg 246-256)

- Major Items

- 625-0304-562.10-02 (CD Salaries):

- Accounts for 15% of Community Development Director Salary and 20% of the Principal Planner - \$27,890



Upcoming Development Activity

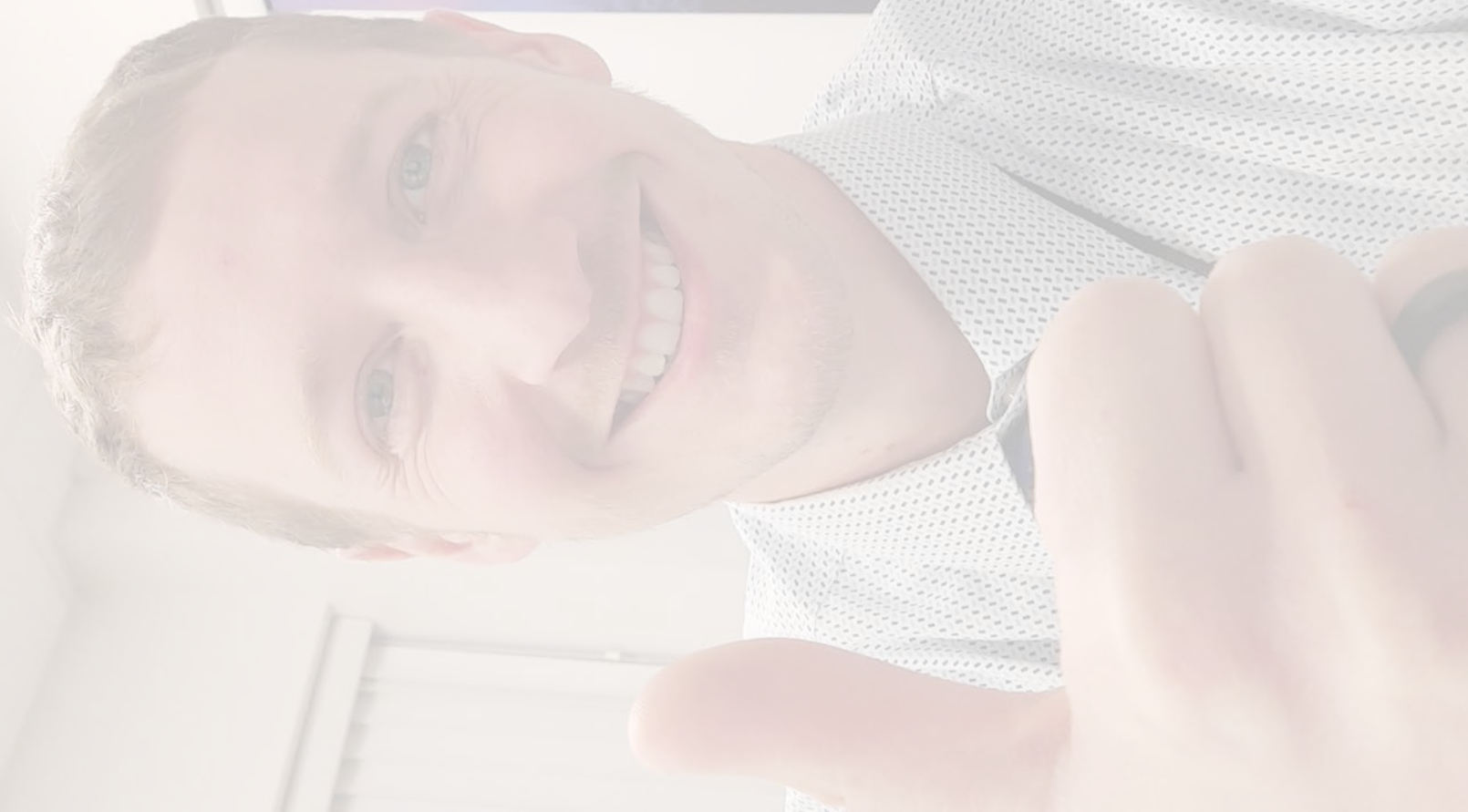
- Known Projects:

- Brin Construction
- Redevelopment of Banta Building
- 130 Main Street
- 225 Main Street
- Lakeshore Ridge Apartments – Phase II
- Lake Park Menasha Condos
- Fox Crossing Land Exchange – future development

- Projects in the Works/Discussion

- Whiting Paper Mill Redevelopment
- Appleton Water Plan Subdivision
- Additional Downtown Development
- Banta Development Site – Oak Street Extension/Bridge
- Lawson Canal
- Gilbert Redevelopment Site
- Commercial Development – Lake Park
- Shopko has a new owner and future development
- Trail Connectivity – Locks to Lake Park

Questions?



Budget Overview

CITY OF MENASHA

Assessed Tax Rates for Budget Years: 2013 - 2022

Levy Year	Budget Year	<i>Winnebago County</i>			<i>Calumet County</i>		
		City of Menasha Assessed Tax Rate	Amount Change in Assessed Tax Rate from previous year	% Change in Assessed Tax Rate from previous year	City of Menasha Assessed Tax Rate	Amount Change in Assessed Tax Rate from previous year	% Change in Assessed Tax Rate from previous year
2012	2013	\$ 10.2236			\$ 10.1587		
2013	2014	\$ 10.3401	\$ 0.1165	1.14%	\$ 9.6268	\$ (0.5319)	-5.24%
2014	2015	\$ 10.1729	\$ (0.1672)	-1.62%	\$ 10.7137	\$ 1.0869	11.29%
2015	2016	\$ 10.3383	\$ 0.1654	1.63%	\$ 10.3590	\$ (0.3547)	-3.31%
2016	2017	\$ 10.5701	\$ 0.2318	2.24%	\$ 10.6513	\$ 0.2923	2.82%
2017	2018	\$ 10.8184	\$ 0.2483	2.35%	\$ 10.7057	\$ 0.0544	0.51%
2018	2019	\$ 10.8899	\$ 0.0715	0.66%	\$ 11.0406	\$ 0.3349	3.13%
2019	2020	\$ 9.6760	\$ (1.2139)	-11.15%	\$ 9.5211	\$ (1.5195)	-13.76%
2020	2021	\$ 9.7641	\$ 0.0881	0.91%	\$ 9.8288	\$ 0.3077	3.23%
2021	2022 (Proposed)	\$ 9.1266	\$ (0.6375)	-6.53%	\$ 9.1599	\$ (0.6689)	-6.81%

Assessment Ratio

- ▶ Assessment Ratio
 - ▶ Winnebago County-.9898
 - ▶ Calumet County-.9862
 - ▶ More equalized tax base to ensure property owners are paying their fair share
 - ▶ Our Assessed Values are in line with our Equalized Values
- ▶ Property taxes are calculated on the assessed tax rate however the assessment ratio is part of the assessed rate calculation.

Expenditure Restraint

- ▶ City receives an expenditure restraint payment of ~\$350,000 from the State as part of our annual shared revenue payment
 - ▶ To qualify for this payment, our general fund budget increase must be less than the sum of Consumer Price Index plus our Net New Construction %

CITY OF MENASHA
Calculation of Annual Expenditure Restraint Payment
2020 - 2022 Budget Years

Line #	2020 Budget Limit for 2021 ERP Payment	2021 Budget Limit for 2022 ERP Payment	2022 Budget Limit for 2023 ERP Payment
1) Net New Construction during year	\$ 10,814,200	\$ 7,241,300	\$ 7,875,100
2) 1/1/20xx Equalized Valuation	\$ 1,177,560,800	\$ 1,196,723,000	\$ 1,233,535,500
3) Percent Increase	0.918%	0.605%	0.638%
4) Adjustment Factor	60%	60%	60%
5) Adjusted Percent Increase	0.551%	0.363%	0.383%
6) Maximum Allowable Increase	2%	2%	2%
7) Your Growth Factor (lesser of Line 5 or Line 6)	0.551%	0.363%	0.383%
8) Consumer Price Index (increase from Sept. 1 2020 - Aug. 31st 2021)	1.9%	1.4%	3.0%
9) TOTAL BUDGET GROWTH LIMIT for Expend. Restraint Program	2.5%	1.8%	3.4%

Previous Year's Expenditure Restraint ACTUAL Amount Used	\$ 18,194,017	\$ 18,629,887	\$ 18,908,019
Expenditure Restraint Limit MAXIMUM Increase	3.0% 454,850	1.80% 335,338	3.40% 642,873
Current Budget Year Expenditure Restraint MAXIMUM Amount	\$ 18,648,867	\$ 18,965,225	\$ 19,550,892

Computation of Actual Expenditure Restraint Amount Used:

General Fund Budget Adopted (Proposed)	\$ 18,196,140	\$ 18,631,582	\$ 19,086,566
Plus: Budget Carryforward Resolution into Next Year	\$ 138,893	\$ -	\$ -
Plus: Recycling Fund Tax Levy	\$ 336,854	\$ 320,537	\$ 317,538
Plus: Post Employment Sick Leave Tax Levy	\$ -	\$ -	\$ -
Plus: Waverly Sanitary District Tax Levy	\$ -	\$ -	\$ -
Less: Recycling Fee Payments	\$ (42,000)	\$ (44,100)	\$ (44,100)
Net Expenditures for Exp. Restraint Limit - ACTUAL	\$ 18,629,887	\$ 18,908,019	\$ 19,360,004
ACTUAL Percentage of Exp. Restraint Limitation Increase Used	2.3957%	1.4929%	2.3904%

Expenditure Limit Amount Unused	\$ 190,888
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Tax Levy Limit

- ▶ Allowable levy amount set by the State
- ▶ Proposed 2021 Tax Levy-\$10,670,990
 - ▶ Allowable Levy-\$10,541,070 (increase of \$55,719 from 2020)
 - ▶ Additional allowable increase available (adjustment for previous years unused levy carryforward)
 - ▶ \$134,268
 - ▶ Proposing to use \$129,920 of allowable increase amount

Proposed Tax Levies

- ▶ Total Tax Levy-\$10,670,990 (1.77% increase)
 - ▶ General Fund-\$9,253,452 (2.08% increase)
 - ▶ Debt Service Fund-\$1,100,000 (0% increase)
 - ▶ Recycling Fund-\$317,538 (.94% decrease)

Jennifer Sassman-Finance Director
Craig Pearson-Finance Manager
Sue Seffker-Finance Clerk
Janneen Meyer-Finance Clerk



Finance Department (Page 26)

► 2021 Accomplishments

- Went to the bond market to borrow for our 2020 Capital Improvement Projects, refinance 2 existing State Trust Fund loans and refinance the note for the construction of the new public works facility
 - Resulted in interest savings and reduced the initial term of the public works facility borrowing
- Completed the 2020 Department of Revenue Annual Financial report and the Financial Audit timely & accurately

Finance Department (Page 26)

► 2022 Goals & Objectives

- Continue to monitor debt and the borrowing approach most beneficial to the City
- Continue to work closely with Community Development to monitor the TID's to make sure they are able to close in a neutral or positive position
- Complete all regulatory reporting timely & accurately
- Migration to a new property tax collection software program beginning with the December 2022 property tax bills
- Continue conversations for plans to utilize the American Rescue Plan Act (ARPA) funds in a way most beneficial to the City

Finance Department (Page 26)

- ▶ 2022 Budget
 - ▶ Very few changes outside of wages/benefits
 - ▶ Many rather fixed costs
 - ▶ 21-03-Accounting/Financial Services
 - ▶ *Audit Fees, Additional GASB Audit Fees, Banking Fees*
 - ▶ 29-01-Printing
 - ▶ Part of this amount is the printing of our property tax bills
 - ▶ 29-07-IT Charges
 - ▶ Touch on during the IT budget

Assessor



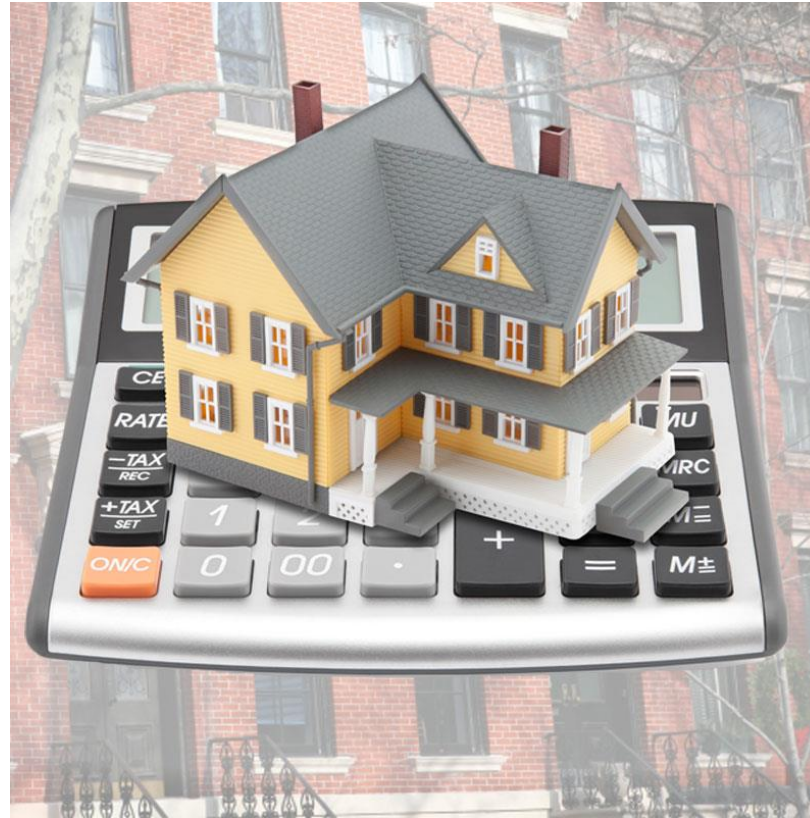
Assessor (Page 34)

► City contracts with Associated Appraisal for assessment services.

- Entered into new contract for the term September 2021-August 2024
- Continue to work with Assessor to ensure that we are keeping our level of assessment as close to 100% as possible.
 - Keep our assessment values in line with current market values

► 2021 Assessment Ratio

- Winnebago County-.9898
- Calumet County-.9862



Illegal Taxes/Tax Refunds (Page 37)

- ▶ Property tax refunds due to Assessor error or correction
 - ▶ In most cases we would be able to chargeback the other taxing entities
- ▶ City share of loss on sale of property being held by the County

Uncollectable Debt (Page 38)

- ▶ Write off uncollectable debt that is past collection period
 - ▶ Personal Property
 - ▶ Accident Damage
 - ▶ Expense to this account occurs when the account is sent to collection
 - ▶ Amounts received from collection are an offset to the expense
- ▶ Write off for uncollectable accounts are approved by Council annually

Jennifer Sassman-Finance Director
Andrea Oskey-Network/Systems Administrator
Bryan Santkuyl-PC/Network Specialist
Heartland Business Systems-IT Consultant



Information Technology Budget (Page 271-293)

- ▶ 2021 Accomplishments
 - ▶ Completed a large infrastructure upgrade project
 - ▶ Replacement of 16 PC's
 - ▶ Created a stronger security on the network by implementing Cisco Amp anti-virus software to protect devices from malicious activity
 - ▶ Keeping support tickets as current as possible
 - ▶ Maintain a working relationship with Heartland Business Systems

Information Technology Budget (Page 271-293)

- ▶ 2021 Accomplishments
 - ▶ Project Management/Planning
 - ▶ Broader IT security such as end user training with knowb4, upgrade of firewall appliance, certificate servers, System Center Configuration Manager (SCCM) and vulnerability testing
 - ▶ Preparation for the implementation of new property tax software
 - ▶ Planning for upgrading servers that are nearing end of life

Information Technology Budget (Page 271-293)

- ▶ 2022 Goals & Objectives
 - ▶ Implementation of knowb4, upgrade of firewall appliance, certificate servers and System Center Configuration Manager (SCCM)
 - ▶ Implementation of new property tax software
 - ▶ Upgrade of BOSS ticketing system
 - ▶ Upgrades to servers
 - ▶ Ongoing security measures

Information Technology Budget (Page 271-293)

- ▶ Structure of IT Budget
 - ▶ IT budget is an Internal Service Fund of the City. Which means all city departments fund this budget
 - ▶ Most departments have a 29-07 line item in their budget which is their share of the overall IT budget
 - ▶ The total of these amounts in all of the individual budgets are a revenue to the IT fund
- ▶ The IT budget was basically kept flat
 - ▶ However the charge to all departments is slightly greater due to not utilizing any IT fund balance to offset the overall budget
 - ▶ Used \$15,000 fund balance in years 2019-2021 as planned

Information Technology Budget (Page 271-293)

- ▶ 2022 Budget
 - ▶ Sub account 21-04-Computer & Technology
 - ▶ Reducing what we plan to pay Heartland Business Systems but have plans to consult with them on various projects & a security plan throughout the year
 - ▶ Sub account 24-04-Specialized Equipment
 - ▶ The account that includes our annual software maintenance type costs specific to departments as well as global city costs
 - ▶ Charges specific to departments had little fluctuation. The main differences were in global costs
 - ▶ More robust anti-virus software
 - ▶ Upgrade Market Drive assessment software from an access database to a SQL database

Information Systems (in General Fund)-Page 36

- ▶ Using this account in the general fund for some of our larger technology/software needs in an effort to keep the IT fund stable.
 - ▶ This account is the current funding source listed for expenditures listed in the CIP for 2022-2026
 - ▶ Multi Factor Authentication
 - ▶ Added Network Security-blends at least two separate factors when accessing the network
 - ▶ System Center Configuration Manager (SCCM)
 - ▶ Increase security with software upgrades
 - ▶ Enable the management, deployment and security of devices and applications. Help to close software vulnerabilities sooner

Information Systems (in General Fund)- Page 36

- ▶ Microsoft Licensing
- ▶ Employee Security Training
- ▶ Budgeting/Financial Software
 - ▶ Streamline & enhance the budget process
 - ▶ Allow for better collaboration between departments
 - ▶ More interactive budget process
 - ▶ More accurate in regards to the personnel side of the budget
 - ▶ Timesaver not only for finance but all departments
 - ▶ Ease of running multiple budget scenarios