

2024 City of Ripon Budget

Council Workshop

10/2/2023

The 2024 Budget

The 2024 City of Ripon Budget is another step in the process to address our long-standing by implementing many of our planning efforts.

The proposed budget expands out investment in our infrastructure, staff, and community amenities. Aggressive planning and strategic investment in capital projects remains crucial.

This proposed budget is changing, and we are doing things we have never done before (or, haven't done in a long time).



2024 Budget Goals & Challenges

Build off our previous planning efforts (Parks, Facilities, Forestry, Housing, Economic Dev.)

Use the TID's/Enterprise Funds to the city's advantage and relieve pressure on GF/Capital

Provide competitive wages for employee recruitment and retention

Continue to change and refine the budget format and process

Capital Projects – Funding remains a challenge – Attack it in different ways!

Address long-term infrastructure planning issues and deferred maintenance

Balance the need to invest in the community versus lowering the tax rate – It is a numbers game!

SCHEDULE FOR 2024 BUDGET PROCESS

Friday, Aug 11th:	Department Worksheets Due
Friday, Aug 25th:	Employee Wage & Benefits Calculations & Assumptions
Monday, Aug 28th:	Preliminary Budget Discussion at <u>Common Council Meeting</u>
Monday, Sept 11th:	Committee Requests/Recommendations for Budgets Due (Park & Rec, DPW, Police, Utilities & EMS)
Friday, Sept 15th:	Capital Improvement Plan Formalization
★ Wednesday, Sept 27 th – October 4 th :	Budget Workshop – Will Schedule with Common Council
Tuesday, Oct 10 th :	Meeting with Council – Review & Update Budget
Monday, Oct 16 th :	Preliminary Budget delivered to the Mayor/Council
Mon, Oct 23 rd :	<u>Council Budget Review Summary</u> Budget Resolution and Set Public Hearing
Thurs, Oct 26 th :	Budget Public Hearing Notice Published in the Newspaper
Tues, Nov 7 th :	Hold Public Hearing; Adopt Budget & Fee Schedule Resolution (7:00 p.m.)
Fri, Dec 8 th :	Tax Statements Mailed out to Property Owners

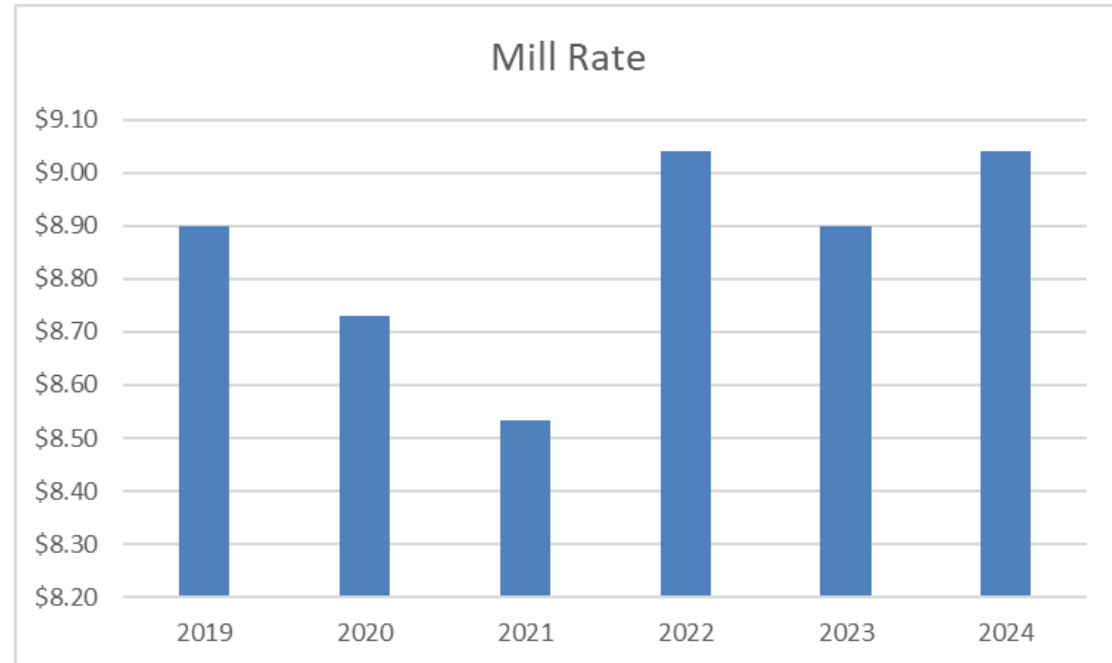
Budget Timeline

2024 Budgets to Review

- General Fund
 - Legislative
 - Attorney
 - Administration
 - Elections
 - City Administrative Services (multiple GF departments)
 - Police (includes Emergency Management and Animal Control)
 - Fire
 - Building Inspection
 - DPW (includes Operations, Streets, Parks & Rec, Building & Grounds, Waste Management, Compost, and Cemetery)
 - Parks and Recreation (includes Senior Center)
 - Cable TV
- Special Revenue Funds
 - EMS
 - City Revolving Loan Fund
 - Taxi
 - Community Promotion
 - Recycling
 - Library (this is not our budget!)
- Debt Service Fund
- Capital Projects Funds
 - Capital Project
 - TID's
- Business Improvement District
- Utility Funds
 - Sewer
 - Water (Reviewed next week)

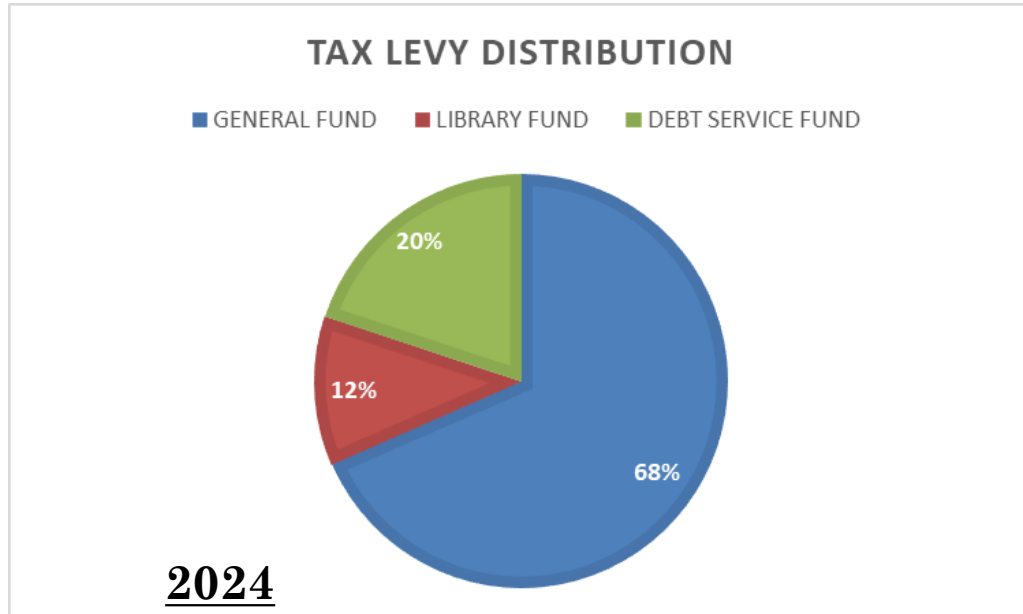
Preliminary Tax Levy

- Previous Year Tax Levy: \$3,819,409
- Mill Rate History:
 - 2019: \$8.90; 2020: \$8.73; 2021: \$8.53; 2022: \$9.04; 2023: \$8.90
- Preliminary Tax Levy: \$3,896,678
- Mill Rate Estimate: \$9.04 / \$1,000
Mill Rate (estimated Assessed Value)
- \$0.14 / \$1,000 Mill Rate Increase:
 - \$100,000 home = \$14.00
- Tax Levy Increases:
 - Net New Construction: \$17,867 = .575%
 - Debt Increase = \$55,553



Goal is under \$9.00!

Tax Levy Distribution



Preliminary Tax Levy			
			\$3,896,678
GENERAL FUND	10-34100	10	\$2,667,603
LIBRARY FUND	23-34100	23	\$452,346
DEBT SERVICE FUND	30-34100	30	\$776,729
Balance			\$0

Tax Levy Considerations:

- Balance the need to fund priorities versus lower tax rate.
 - Full debt amount levied.
 - Not taking maximum allowed.
- Total Allowable Levy = \$3,932,853
 - Balance of Unused Levy = \$36,175

Tax Levy Distribution	2023	Difference
GENERAL FUND	2,649,889	\$17,714
LIBRARY FUND	448,344	\$4,002
DEBT SERVICE FUND	721,176	\$55,553
Total	3,819,409	\$77,269

State Shared Revenues

Notice of Shared Revenue – 2024 Original Estimate

Notice Information

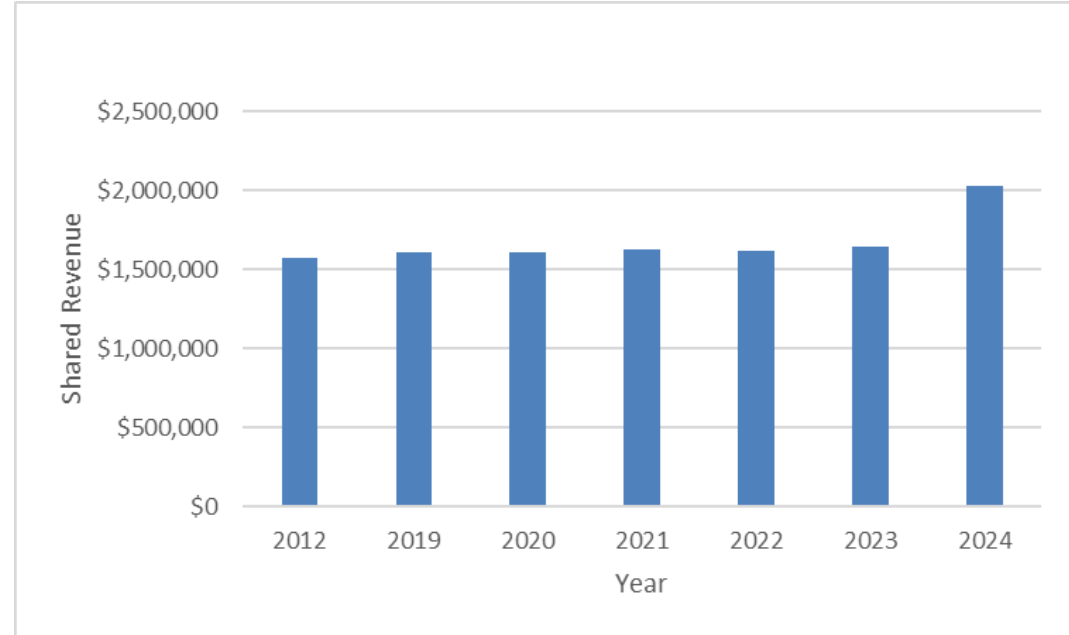
The Wisconsin Department of Revenue (DOR) is providing the **estimated** shared revenue amounts your local government will receive in 2024 under current state law for county and municipal aid, supplemental county and municipal aid, utility aid and the expenditure restraint incentive program. This does not include adjustments, shown on the July and November payment notices.

District	CITY OF RIPON	County	FOND DU LAC	Co-muni code	20-276
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Estimate Information

For an explanation of each aid payment below, review the additional information on this estimate.

2024 Original Estimate	
1. County and municipal aid	\$1,482,287.56
2. Utility aid	\$48,059.05
3. Supplemental county and municipal aid	\$361,291.85
4. Expenditure restraint incentive program	\$131,110.22
5. Total Estimated 2024 Payments (sum of Lines 1-4)	\$2,022,748.68



NOTES:

- Supplemental Municipal Aid – \$361,292 (New!) to be used for Public Safety and Public Works
 - Planned Uses: Police/EMS Radios, emergency sirens, PD wage increases, forestry funding, street sweeper purchase
- Importance of Expenditure Restraint – Unknown of Supplemental Aid payment on ERP.
- Video Service Provider Aid – Offsets decline in franchise fee revenue – flat! = \$20,422

General Transportation Aid

2024 ESTIMATE CALCULATION SUMMARY

General Transportation Aids amount:	\$585,871.27
Connecting Highway Aids amount:	\$96,905.31
Net Total:	\$682,776.58



Calendar Year 2022 - Final

Six Year Cost History

CVT Code: 20276

Name: City of Ripon

Fond du Lac County

YEAR	COST
2020	\$3,232,016.40
2019	\$3,170,447.40
2018	\$2,469,788.90
2017	\$2,568,724.60
2016	\$2,343,622.00
2015	\$2,329,955.00

6-Year Average: \$2,685,759.05
3-Year Average: \$2,957,417.57



Calendar Year 2023 - Final

Six Year Cost History

CVT Code: 20276

Name: City of Ripon

Fond du Lac County

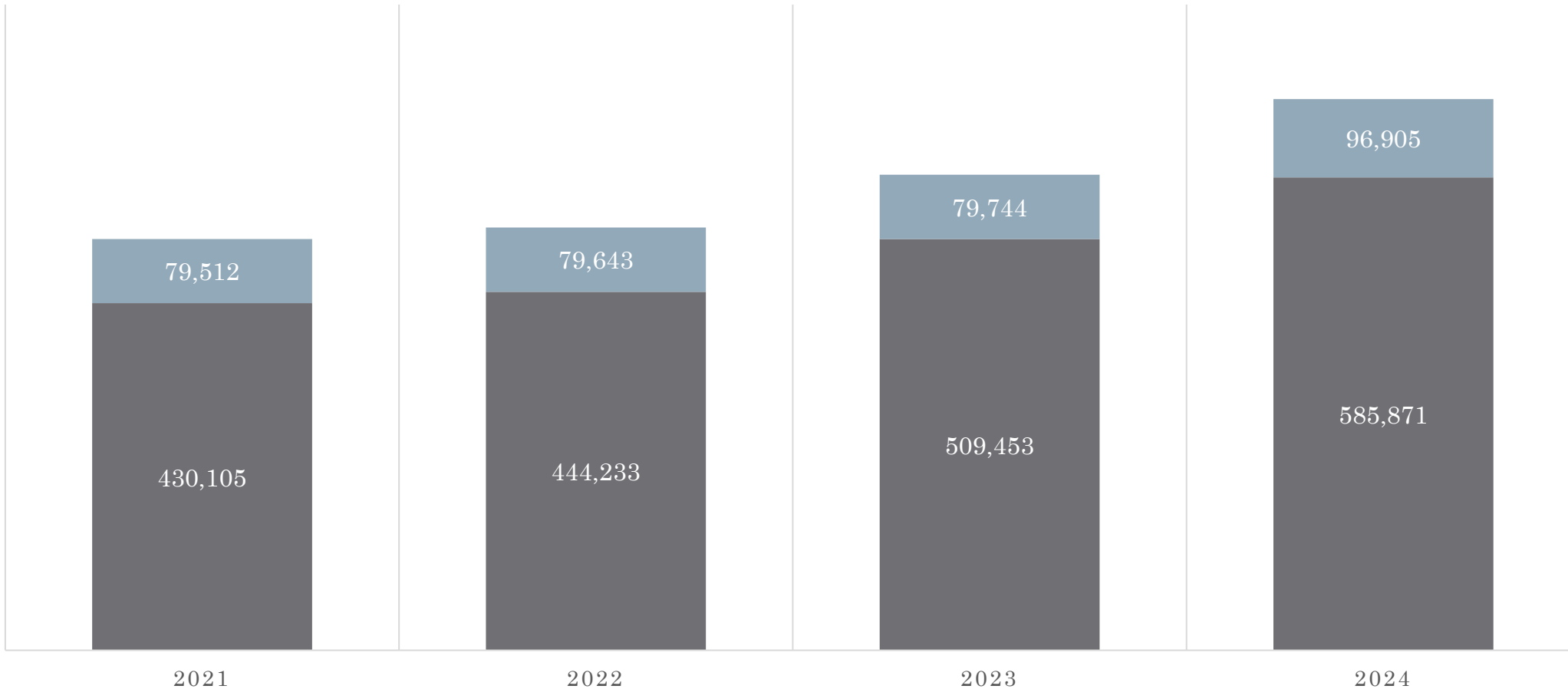
YEAR	COST
2021	\$5,270,553.80
2020	\$3,232,016.40
2019	\$3,170,447.40
2018	\$2,469,788.90
2017	\$2,568,724.60
2016	\$2,343,622.00

6-Year Average: \$3,175,858.85
3-Year Average: \$3,891,005.87

General Transportation Aid

GENERAL TRANSPORTATION AIDS

■ GENERAL TRANSPORTATION AID ■ CONNECTING HIGHWAY AID



Expenditure Restraint

- The General Fund is budgeted to meet our expenditure restraint growth limit.
- Expenditure Restraint Shared Revenue Payment Estimate = \$131,110
- Impact of WI Act 12 – In 2025 municipalities will receive the aid amount received in 2024.
- Inflationary Impact: 5.4%
- Preliminary Budget Growth: 3.17%
 - This excludes the Supplemental Municipal Aid Amount
 - 8.8% when SMA is included.



Total City Budget – All Funds

TOTAL BUDGET SUMMARY				
			Total Projected Revenue	Total Expenditures
All Funds				
General Fund			6,479,402	6,369,211
Special Revenue Funds			2,343,816	2,381,066
Debt Service Funds			776,729	776,729
Capital Projects Funds			5,057,481	5,197,204
Enterprise Funds			2,726,100	2,726,100
Component Unit Funds			61,900	61,900
		Total	17,445,428	17,512,209

Increases a product of:

- General Fund Growth – Shared Revenue and debt tax levy
- Capital Projects Fund

2023

Total Revenues: \$15,145,112

Total Expenditures: \$14,916,741

2022

Total Revenues: \$15,771,655

Total Expenditures: \$16,884,915

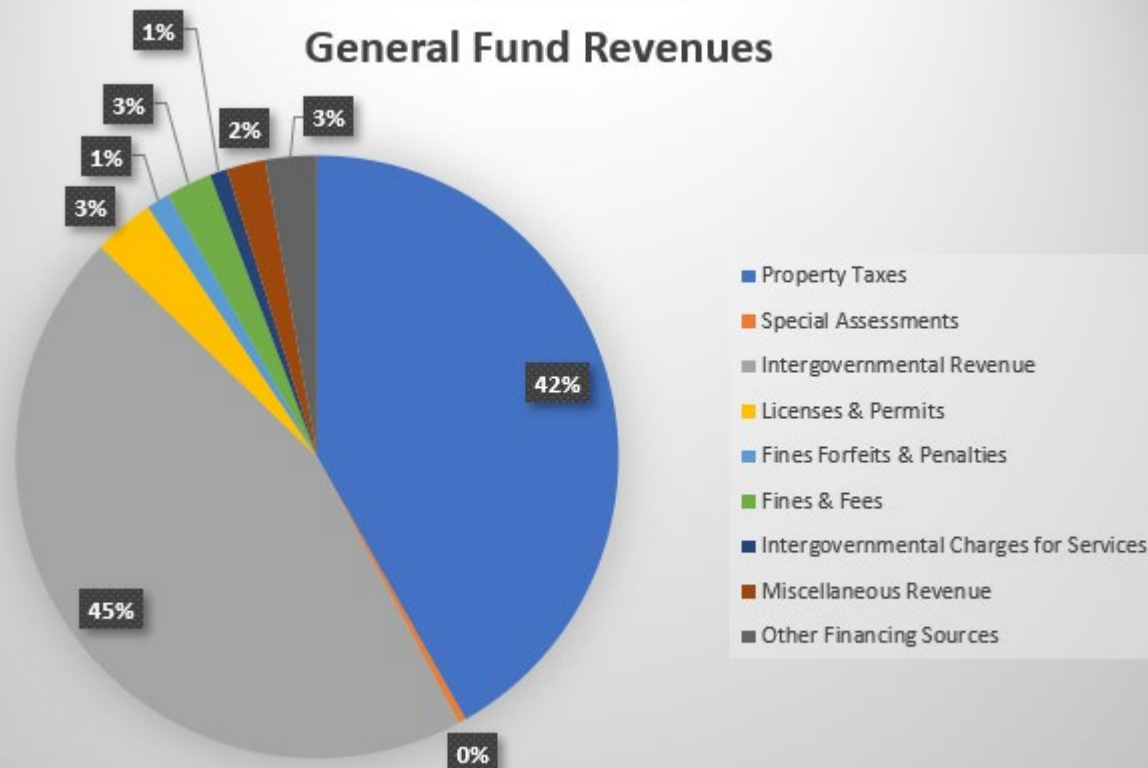
General Fund Revenues

- Summary Page
- Detailed Revenue
- Total General Fund Revenue = \$6,479,402
- Increase of \$633,884 / 10.84%
- Property Tax Allocation increased \$17,714/ 0.66%

	Fiscal Year 2022	Fiscal Year 2023		Fiscal Year 2024	
General Fund	Actual	Budget	YTD Actual	Request	Change (%)
Revenue by Category					
Property Taxes	2,379,528	2,690,409	20,592	2,708,123	0.66%
Special Assessments	4,432	20,000	0	25,000	25.00%
Intergovernmental Revenue	2,248,199	2,388,044	1,125,370	2,920,714	22.31%
Licenses & Permits	186,351	202,415	214,749	211,415	4.45%
Fines Forfeits & Penalties	85,451	81,100	62,093	81,100	0.00%
Fines & Fees	172,253	130,750	154,951	158,750	21.41%
Intergovernmental Charges for Services	131,690	77,500	821	60,000	-22.58%
Miscellaneous Revenue	237,899	75,500	139,650	134,500	78.15%
Other Financing Sources	175,838	179,800	0	179,800	0.00%
Total General Fund Revenue:	5,621,641	5,845,518	1,718,225	6,479,402	10.84%

General Fund Revenue

Pages 1 & 2



- 42% from Local Property Taxes
- 45% Intergovernmental Revenue (Shared Revenue)
- 3% License & Permits
- 1% Fines & Fees
- 9% the rest!

General Fund Expenditures Summary

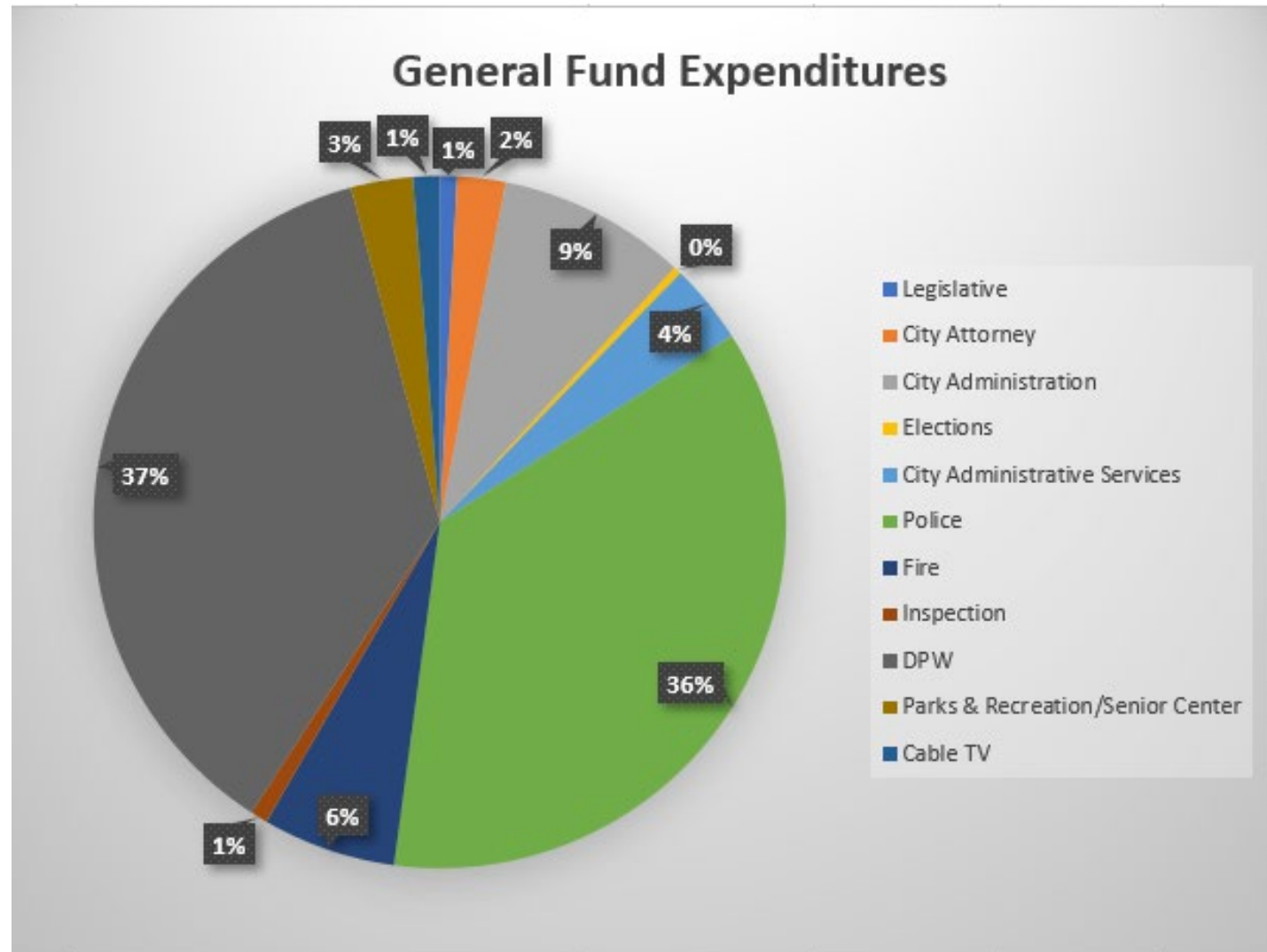
General Fund	Fiscal Year 2022	Fiscal Year 2023		Fiscal Year 2024	
	Actual	Budget	YTD Actual	Request	Change (%)
Expenditures by Departments					
Legislative	49,201	49,858	27,137	50,858	2.01%
City Attorney	137,967	141,450	99,243	143,878	1.72%
City Administration	553,660	551,162	386,185	561,105	1.80%
Elections	33,498	10,150	8,512	22,850	125.12%
City Administrative Services	185,177	182,466	12,746	237,867	30.36%
Police	1,937,639	2,196,369	1,613,050	2,303,079	4.86%
Fire	353,081	390,443	403,169	396,689	1.60%
Inspection	48,330	49,800	66,365	51,800	4.02%
DPW	2,115,277	2,103,976	1,649,188	2,337,798	11.11%
Parks & Recreation/Senior Center	56,991	161,129	73,053	184,446	14.47%
Cable TV	50,104	64,720	41,705	78,842	21.82%
Total Departmental Expenditures:	5,520,924	5,901,523	4,380,353	6,369,211	7.92%
Net Revenue(Net Loss)	100,717	(56,005)		110,191	
Transfer to Capital				110,191	
Balance				0	

Total 2024 General Fund Expenditures = \$6,369,211

Increase budgeted expenditures of \$467,688 / 7.92% from 2023

General Fund Expenditures

- 36% Police: \$2,303,079
- 37% DPW: \$2,337,798
- 9% Administration: \$561,105
- 7% Library: \$452,346
- 6% Fire Department: \$396,689
- 3% Parks and Recreation / Senior Center: \$184,446
- 2% the rest!: \$586,095



Wages and Benefits / Staffing

The 2024 Budget includes the following wage increases:

- New CBA wage rates for Police Officers
- 3.0% COLA increase for all staff based on Pay Plan.
- Pay for Performance – Additional 2% (5% total) earned by 18.75% of eligible staff – Total wage impact = \$9,591

Health Insurance:

- The 2024 Budget includes health insurance premiums based on the State Health Plan
- Employee contribution = State Health Plan will remain at 12% employee / 88% city share for FTE. Union Police = \$100 single / \$200 family.
- Plan premiums decreased approximately 4% for city's contribution.

Staffing:

- Added hours for our Janitor/Maintenance Position – up to 32 hours.
- All other staffing levels remain flat from 2023.

Future Budgets:

- Benefits: State Health Plan is providing stability! Add Dental in SHP.
- Staffing: Monitor EMS staffing needs. Adjust organization and positions based on needs.

Health Insurance

2023 Rates for Full Time WRS Eligible Employees (30+ hours)								
Program Options: P14 WPE Deductible No Dental			88 % of Tier 1 Qualified Plans' Average Premium					
2023 Rates			Single		Family			
County	Tier	Carrier	Maximum Employer Share	Minimum Employee Share	Total Premium	Maximum Employer Share	Minimum Employee Share	Total Premium
Fond Du Lac	1	Dean Health Plan	\$1,012.62	\$107.66	\$1,120.28	\$2,502.57	\$265.19	\$2,767.76
	1	Network Health	\$1,012.62	\$168.52	\$1,181.14	\$2,502.57	\$417.33	\$2,919.90
	3	Common Ground Healthcare Coop	\$1,012.62	\$323.28	\$1,335.90	\$2,502.57	\$804.23	\$3,306.80
	3	Access Plan - Dean	\$1,012.62	\$382.34	\$1,394.96	\$2,502.57	\$951.91	\$3,454.48
	3	Quartz Central	\$1,012.62	\$455.98	\$1,468.60	\$2,502.57	\$1,135.99	\$3,638.56
	3	Robin with HealthPartners	\$1,012.62	\$544.68	\$1,557.30	\$2,502.57	\$1,357.73	\$3,860.30

2023 Rates for Union Employees								
Program Options: P14 WPE Deductible No Dental			88 % of Tier 1 Qualified Plans' Average Premium					
2023 Rates			Single		Family			
County	Tier	Carrier	Maximum Employer Share	Maximum Employee Share	Total Premium	Maximum Employer Share	Maximum Employee Share	Total Premium
Fond Du Lac	1	Dean Health Plan	\$1,020.28	\$100.00	\$1,120.28	\$2,567.76	\$200.00	\$2,767.76
	1	Network Health	\$1,081.14	\$100.00	\$1,181.14	\$2,719.90	\$200.00	\$2,919.90
	3	Common Ground Healthcare Coop	\$1,235.90	\$100.00	\$1,335.90	\$3,106.80	\$200.00	\$3,306.80
	3	Access Plan - Dean	\$1,294.96	\$100.00	\$1,394.96	\$3,254.48	\$200.00	\$3,454.48
	3	Quartz Central	\$1,368.60	\$100.00	\$1,468.60	\$3,438.56	\$200.00	\$3,638.56
	3	Robin with HealthPartners	\$1,457.30	\$100.00	\$1,557.30	\$3,660.30	\$200.00	\$3,860.30

2024 Rates for Full Time WRS Eligible Employees (30+ hours)								
Program Options: P14 WPE Deductible No Dental			88 % of Tier 1 Qualified Plans' Average Premium					
2024 Rates			Single		Family			
County	Tier	Carrier	Maximum Employer Share	Minimum Employee Share	Total Monthly Premium	Maximum Employer Share	Minimum Employee Share	Total Monthly Premium
Fond Du Lac	2	Dean Health Plan	\$981.24	\$122.16	\$1,103.40	\$2,420.28	\$300.94	\$2,721.22
	1	Network Health	\$981.24	\$133.80	\$1,115.04	\$2,420.28	\$330.04	\$2,750.32
	3	Common Ground Healthcare Coop	\$981.24	\$271.28	\$1,252.52	\$2,420.28	\$673.74	\$3,094.02
	3	Access Plan - Dean	\$981.24	\$347.94	\$1,329.18	\$2,420.28	\$865.40	\$3,285.68
	3	Quartz Central	\$981.24	\$408.76	\$1,390.00	\$2,420.28	\$1,017.44	\$3,437.72
	3	Robin with HealthPartners	\$981.24	\$462.08	\$1,443.32	\$2,420.28	\$1,150.74	\$3,571.02

2024 Rates for Union Employees								
Program Options: P14 WPE Deductible No Dental			88 % of Tier 1 Qualified Plans' Average Premium					
2024 Rates			Single		Family			
County	Tier	Carrier	Maximum Employer Share	Maximum Employee Share	Total Monthly Premium	Maximum Employer Share	Maximum Employee Share	Total Monthly Premium
Fond Du Lac	2	Dean Health Plan	\$1,003.40	\$100.00	\$1,103.40	\$2,521.22	\$200.00	\$2,721.22
	1	Network Health	\$1,015.04	\$100.00	\$1,115.04	\$2,550.32	\$200.00	\$2,750.32
	3	Common Ground Healthcare Coop	\$1,152.52	\$100.00	\$1,252.52	\$2,894.02	\$200.00	\$3,094.02
	3	Access Plan - Dean	\$1,229.18	\$100.00	\$1,329.18	\$3,085.68	\$200.00	\$3,285.68
	3	Quartz Central	\$1,290.00	\$100.00	\$1,390.00	\$3,237.72	\$200.00	\$3,437.72
	3	Robin with HealthPartners	\$1,343.32	\$100.00	\$1,443.32	\$3,371.02	\$200.00	\$3,571.02

- Decrease in premium for the City with an employee on a Single Plan = \$31.38/mo./employee
- Decrease in premium for the City with an employee on a Family Plan = \$82.29/mo./employee
- Currently have 9 employees on the Single Plan and 33 on the Family Plan

Review of General Fund

- Legislative: minimal change
- Attorney: 3% wage increase
- Administration: professional services & publications
- Elections: 4 elections in 2024
- City Administrative Services: Server upgrades

Review of General Fund

- **Police Department** (Includes Emergency Management and Animal Control Budget)
 - **PD Highlights:** Badge replacements and radio upgrades
 - **Emergency Management:** New Siren
- **Fire Department:** 2% request from the Fire District
- **Building Inspection:** Increase in building inspector's fee due to projected fees taken in on building permits

Review of General Fund

- Department of Public Works
 - Operations: Salaries, equipment repair, forestry (removals), uniforms
 - Streets: Concrete paving, sidewalk maintenance, asphalt paving, equipment repairs, Equipment (concrete redi-mix hauling trailer, 5 gallon paint shaker, end loader and post driver)
 - Parks Maintenance: utilities, equipment repairs
 - Building & Grounds: utilities, service and equipment repairs, tree planting
 - Waste Management: slight increase in landfill fees
 - Compost: slight increase in utilities
 - Cemetery: gas, diesel and tree removal

Review of General Fund

- **Parks and Recreation** (includes Senior Center): Salaries, programs, conferences
- **Cable TV**: minor changes

EMS Budget

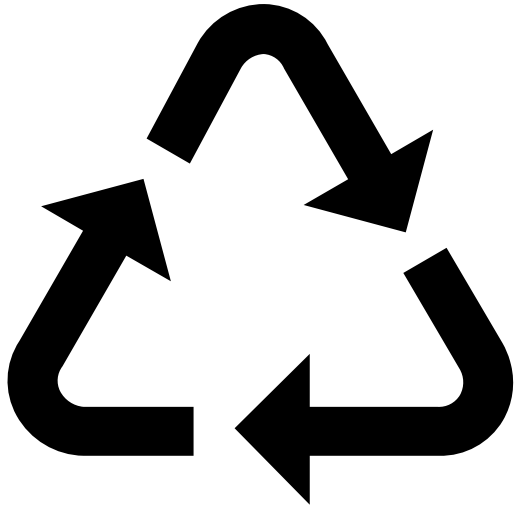


- Increase in EMS Revenues
 - General Fund Contribution - \$15,000
 - 4% Increase in Community Ambulance Contracts = \$2,000
 - Contribution of existing FAP Funds in Miscellaneous Revenue
- EMS Highlights:
 - \$136,000 radio upgrade
 - \$9,000 living quarters upgrades



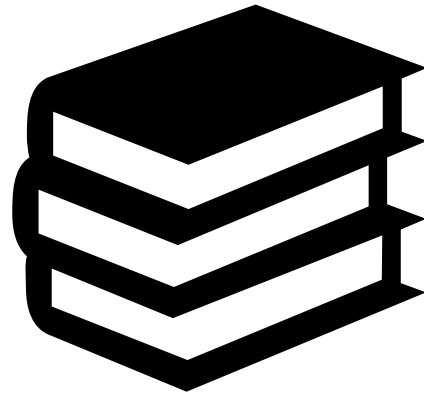
Additional Special Revenue Funds

- City Revolving Loan Fund
 - \$180,000 TID 5 Closure Funds
 - \$150,000 Housing Programs
- Taxi Fund
 - Increase in Service Provider contract by 3.7% (\$30.14 to \$31.26 per hour)
- Community Promotion (Room Tax)
 - 70% to Chamber of Commerce
 - Envision GFDL Funding = \$2,000 (2023 = \$13,000)
 - Community Improvement/Streetscape = \$12,500
 - CDA Funding = \$16,000



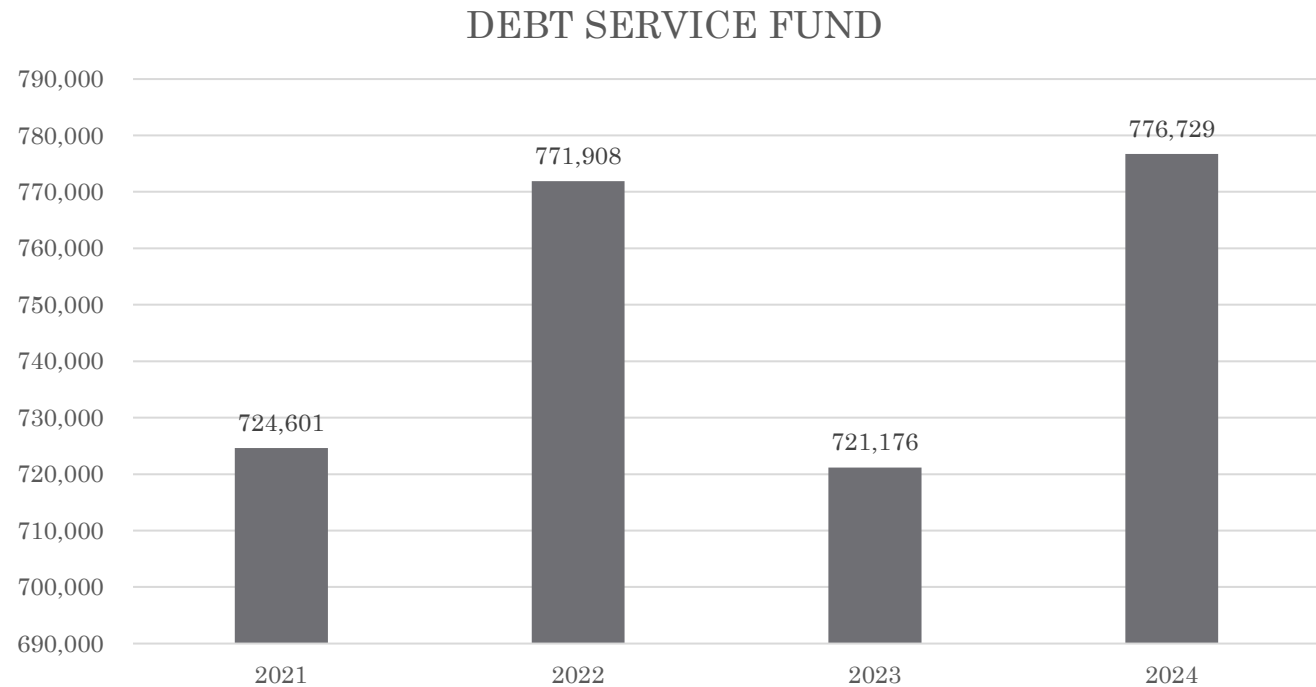
Additional Special Revenue Funds

- Recycling Fund
 - Adjust fee to meet new recycling contract - \$12.75/quarter to \$15.00/quarter
- Library Fund
 - Submitted by Library Board
 - Tax Allocation increase to \$452,346 (\$448,344)
 - \$4,002 or .89% Increase

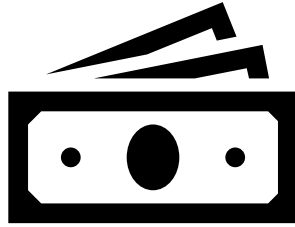


Debt Service Fund

- Full Debt Tax Levy to cover General Obligation Debt
- Includes most recent bond issue.



Capital Projects



- Capital Project Revenues

- \$110,191 allocation from GF
- Grant Funding, including DNR Stewardship Grant
- \$1.0 million borrowing (utility funding)
- TID Transfers in to fund projects

- Planned Projects= \$2,263,420

- Street Sweeper Lease (RAVO = \$285,000)
- Selfridge Park
 - Playground = \$50,000
 - Stewardship Project = \$418,000
- St. Wenceslaus Reconstruction = \$750,000
- Stanton Water Tower and SCADA Upgrade = \$1.0 million

TID Funds

- **TID #5** – Closing Out. Access Increment to Affordable Housing Extension
- **TID #6** – Debt Payments; Significant Increment Share to TID #11
- **TID #7** – Extension Candidate; Needs Development / New housing will help
- **TID #9** – Salary Allocation; Debt Payments
- **TID #10** – Salary Allocation; Developer Incentive Paid Off; \$80,000 for mill and overlay road projects; Significant Increment Share to TID #11
- **TID #11** – Significant Revenue from Increment Sharing = \$819,000; Pass through of \$150,000 for Selfridge Park to Capital Projects Fund
- **TID #12** – Salary Allocation; Alliance Incentive; \$200,000 for Selfridge Park to Capital Projects Fund
- **TID #14** – Salary Allocation; Alliance Incentive; Significant Increment Share to TID #11
- **TID # 15** – KBC Development Incentive

Sewer Fund

- Revenues

- \$1,487,700/4.5% decrease
 - Increase in sewage service charges
 - Decrease in industrial sewer charges

- Expenditures

- \$1,487,700/5.5% decrease
 - Slight increase in Professional Services for headworks pumping maintenance contact
 - Increase in natural gas and meter's data plan (50% with water)
 - Decrease in infrastructure costs



BID Fund

BID is money in,
money out

General Budget Summary

We owe you the Water Fund

Fee Schedule

Future Budgets

Infrastructure Planning / Funding

Public Safety Staffing

Large Project Execution / Funding

Questions &
Comments?

Additions?