



City of Neenah
Special Common Council Agenda
Budget Public Hearing
Tuesday, November 19, 2019 - 7:00 p.m.
Neenah City Hall
Council Chambers

- I. Roll Call and Pledge of Allegiance.

2020 BUDGET PUBLIC HEARING

- I. Public Hearing on the Proposed 2020 Operating Budget and 2019 Capital Improvements Program Budget.
- II. Discussion and Consideration of Public Hearing and Other Matters Relating to the Recommended 2020 Operating Budget and 2020 Capital Improvements Program Budget.
 - A. Consideration of **Resolution No. 2019-23** authorizing Neenah-Menasha Fire Rescue budget to exceed the local levy limits pursuant to Wis. Stat. Sec. 66.0602(3)(h) and permitting the carry-forward of 2019 unused levy limit to the 2020 Operating Budget pursuant to Wis. Stats. §66.0302(3)(f). **(RollCall Pro)**
 - B. Consideration of **Resolution No. 2019-24** adopting the 2020 Operating Budget and 2020 Capital Improvements Program Budget for the City of Neenah. **(RollCall Pro)**
 - C. Such Other 2019 Budget Matters as Legally Come Before the Council.

Continued discussion has been noticed as a Council Meeting – Budget Public Hearing on Wednesday November 20, 2019, at 7:00 p.m.

- VIII. Adjourn (if Budget Hearing concluded) or recess to November 20, 2019 Council Meeting – Budget Public Hearing at 7:00 p.m.

In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA), the City of Neenah will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. If you need assistance, or reasonable accommodation in participating in this meeting or event due to a disability as defined under the ADA, please call the Clerk's Office (920) 886-6100 or the **City's ADA Coordinator at (920) 886-6106 or e-mail attorney@ci.Neenah.wi.us** at least 48 hours prior to the scheduled meeting or event to request an accommodation.

CITY OF NEENAH
NOTICE OF 2020 BUDGET PUBLIC HEARING
City Administration Building, 211 Walnut Street

Notice is hereby given pursuant to Wisconsin Statutes that a Public Hearing is scheduled for **November 19, 2019, at 7:00 PM** on the **CITY OF NEENAH PROPOSED 2020 OPERATING BUDGET AND 2020 CAPITAL IMPROVEMENTS PROGRAM BUDGET**. Neenah citizens or taxpayers shall have the opportunity to be heard on the proposed budgets.

2020 OPERATING BUDGET SUMMARY

	2018	2019	2019	2020	%
<u>REVENUES</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
Other Taxes	\$1,076,975	\$1,123,910	\$1,125,920	\$1,108,690	-1.35%
Intergovernment Revenues	3,741,220	3,794,200	3,814,900	3,927,010	3.50%
Fines, Forfeitures & Penalties	99,291	104,000	98,400	100,000	-3.85%
Licenses & Permits	345,996	326,680	340,470	339,200	3.83%
Public Service Charges	1,308,283	1,316,560	1,333,650	1,341,030	1.86%
Intergovernment Charges	1,367,153	1,407,350	1,407,350	1,452,540	3.21%
Miscellaneous Revenue	862,146	728,650	823,120	870,400	19.45%
Other Financing Sources	2,330,433	2,400,940	2,558,250	2,414,060	0.55%
Applied Fund Balances	0	335,049	0	240,000	-28.37%
TOTAL OPERATING REVENUE	<u>\$11,131,497</u>	<u>\$11,537,339</u>	<u>\$11,502,060</u>	<u>\$11,792,930</u>	<u>2.22%</u>
<u>APPROPRIATIONS</u>					
General Government	\$2,537,059	\$2,541,730	\$2,567,530	\$2,610,540	2.71%
Public Safety	11,304,011	11,924,120	11,812,340	12,175,510	2.11%
Public Works	4,274,840	4,363,720	4,466,300	4,390,770	0.62%
Comm. Dev. & Human Services	1,606,653	1,669,269	1,649,900	1,682,330	0.78%
Culture & Recreation	4,267,453	4,401,450	4,448,740	4,518,140	2.65%
Miscellaneous	256,841	305,310	288,100	323,330	5.90%
TOTAL OPERATING GENERAL FUND	<u>\$24,246,857</u>	<u>\$25,205,599</u>	<u>\$25,232,910</u>	<u>\$25,700,620</u>	<u>1.96%</u>

Expenditures	\$25,205,599	\$25,700,620
Revenues	<u>11,537,339</u>	<u>11,792,930</u>
Operating Levy	13,668,260	13,907,690
Debt Service Levy	3,285,000	3,450,000
City Share Tax Increment District Levy	1,941,761	1,744,336
TOTAL LEVY	<u>\$18,895,021</u>	<u>\$19,102,026</u>

2020 CAPITAL IMPROVEMENTS PROGRAM

	2019	2020
<u>PUBLIC WORKS CONSTRUCTION</u>	<u>PROGRAM</u>	<u>RECOMMENDED</u>
Streets	\$1,845,000	\$2,667,000
Pedestrian Routes, Signals, Lighting	140,000	270,000
TOTAL PUBLIC WORKS CONSTRUCTION	<u>\$1,985,000</u>	<u>\$2,937,000</u>
<u>WESTSIDE BUSINESS CORRIDOR</u>		
(Tax Incremental District #7)	\$35,000	\$235,000
<u>DOTY ISLAND/RIVERWALK ZONE</u>		
(Tax Incremental District #8)	\$170,000	\$510,000
<u>U. S. HWY 41 INDUSTRIAL</u>		
(Tax Incremental District #9)	\$265,000	\$15,000
<u>NEAR DOWNTOWN DISTRICT</u>		
(Tax Incremental District #10)	\$568,000	\$215,000
<u>PENDLETON DEVELOPMENT AREA</u>		
(Tax Incremental District #11)	\$125,000	\$10,000
<u>REDEVELOPMENT</u>		
Redevelopment (Non-TIF) Projects	\$0	\$30,000
<u>FACILITIES AND SPECIAL PROJECTS</u>		
Administration Building	\$40,000	\$115,000
Police	82,000	214,900
Fire	56,000	66,000
Public Works	40,000	202,000
Bergstrom-Mahler Museum	20,000	25,000
Library	195,000	49,200
Parks & Recreation	1,245,600	1,682,000
TOTAL FACILITIES AND SPECIAL PROJECTS	<u>\$1,678,600</u>	<u>\$2,354,100</u>
<u>CAPITAL EQUIPMENT</u>		
Clerk	48,000	21,000
Information Systems	220,000	155,000
Police	445,460	267,810
Fire	14,890	74,720
Public Works/Recycling	2,373,000	559,500
Community Development	18,000	18,500
Library	5,000	10,000
Parks & Recreation	20,000	76,500
Cemetery	15,000	0
TOTAL CAPITAL EQUIPMENT	<u>\$3,159,350</u>	<u>\$1,183,030</u>

TOTAL CAPITAL FUND IMPROVEMENTS	<u>\$7,985,950</u>	<u>\$7,489,130</u>
UTILITIES CAPITAL IMPROVEMENTS	<u>\$1,485,000</u>	<u>\$3,110,000</u>
TOTAL CAPITAL IMPROVEMENTS PROGRAM	<u>\$9,470,950</u>	<u>\$10,599,130</u>

**SUMMARY OF RECOMMENDED FUNDING SOURCES
FOR 2020 CAPITAL IMPROVEMENTS PROGRAM**

Grants/Donations	\$81,000	\$200,000
Reserves	\$600,000	\$435,000
Capital Borrowing Proceeds	8,789,950	9,964,130
TOTAL FUNDING SOURCES	<u>\$9,470,950</u>	<u>\$10,599,130</u>

**2020 BUDGET SUMMARY OF ALL GOVERNMENTAL
SPECIAL REVENUES AND PROPRIETARY FUNDS**

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>CAPITAL</u>
Fund Balance January 1	\$4,539,580	\$7,053,992	\$6,480,789
Levy	13,907,690	3,450,000	0
Other Revenue	11,552,930	7,445,944	7,424,130
Total Revenue	<u>25,460,620</u>	<u>10,895,944</u>	<u>7,424,130</u>
Expenditures	<u>25,700,620</u>	<u>10,093,667</u>	<u>7,489,130</u>
Revenue Over/Under Expenditures	(240,000)	802,277	(65,000)
Fund Balance December 31	<u>\$4,299,580</u>	<u>\$7,856,269</u>	<u>\$6,415,789</u>

	<u>ENTERPRISE FUNDS</u>	<u>SPECIAL REV FUNDS</u>	<u>SUMMARY TOTAL</u>
Balance January 1	\$14,522,070	(\$4,342,954)	\$28,253,477
Tax Incremental District Levy	0	4,395,856	21,753,546
Other Revenue	17,960,890	2,451,817	46,835,711
Total Revenue	<u>17,960,890</u>	<u>6,847,673</u>	<u>68,589,257</u>
Expenditures	<u>18,949,810</u>	<u>7,592,896</u>	<u>69,826,123</u>
Revenue Over/Under Expenditures	(988,920)	(745,223)	(1,236,866)
Fund Balance December 31	<u>\$13,533,150</u>	<u>(\$5,088,177)</u>	<u>\$27,016,611</u>

There are no significant proposed increases or decreases to the current year budgets due to new or discontinued activities or functions pursuant to Chap. 65.90(3)(bm).

Proposed Budgets are available for inspection at the office of the Director of Finance 7:30 AM to 4:30 PM Monday through Thursday and 7:30 AM to 4:00 PM on Fridays, and at the Neenah Public Library.

Michael K. Easker, CPA
Director of Finance

Publish: November 5, 2019



RESOLUTION NO. 2019-23

A RESOLUTION AUTHORIZING NEENAH-MENASHA FIRE RESCUE BUDGET TO EXCEED THE LOCAL LEVY LIMITS PURSUANT TO WIS. STAT. SEC. 66.0602(3)(h) AND PERMITTING THE CARRY-FORWARD OF UNUSED 2019 BUDGET YEAR LEVY LIMIT TO THE 2020 OPERATING BUDGET PURSUANT TO WIS. STATS. §66.0602(3)(h).

WHEREAS, the Wisconsin Legislature has limited municipal tax levies for the 2020 budget year; and

WHEREAS, Wis. Stat. §66.0602(3)(h) provides for an exception to levy limits for charges assessed by a joint fire department provided the overall fire department budget increase does not exceed the consumer price index plus 2 percent; and

WHEREAS, the exception requires that the Common Council adopt a resolution approving the exception for the current budget year if it desires to take advantage of the exception to Levy Limits; and

WHEREAS, due to the cost sharing formula, the City of Neenah's proportionate share of the fire department budget has increased, making it necessary for the City of Neenah take advantage of the exception by provided for at Wis. Stats. §66.0302(3)(h) for Neenah's share of the Neenah – Menasha Fire Rescue ("NMFR") budget by increasing the levy limit applicable to Neenah's share of the NMFR budget by \$100,000; and,

WHEREAS, Wis. Stats. §66.0602(3)(f) allows for a further adjustment to the levy limit representing the carry-forward of unused levy limit from last year in an amount not to exceed 1.5% of the actual levy for the 2019 budget year; and,

WHEREAS, the levy limit carry-forward must be approved:

- by a majority vote of the entire Common Council where the carry-forward represents 0.5% or less of the 2019 budget year levy limit or
- by a three-quarters vote of the entire Common Council if the carry-forward is greater than 0.5% to a maximum of 1.5% of the 2019 budget year levy limit; and,

WHEREAS, the 2019 budget year levy limit carry forward total of \$8,961 represents 0.05% of the 2019 budget year levy limit requiring a simple majority of the entire Common Council to approve the adjustment;

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Neenah this 19th day of November, 2019 that pursuant to Wis. Stats. §66.0602(3)(h) the Common Council hereby authorizes exceeding the levy limits imposed by state law for charges assessed to the City by Neenah-Menasha Fire Rescue by \$100,000, an amount exceeding the statutory maximum.

BE IT FURTHER RESOLVED that the exemption for total charges assessed by the Neenah-Menasha Fire Rescue for the current year shall increase no more than, relative to the total charges assessed by the Neenah-Menasha Fire Rescue for the previous year, by a percentage equal to the percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on September 30 of the year of the levy, plus 2 percent.

BE IT FURTHER RESOLVED that the Common Council authorizes the carry-forward of unused 2019 budget year levy limit in the amount of \$8,961 representing 0.05% of the 2019 budget year levy limit as authorized by Wis. Stat. §66.0602(3)(h).

Recommended by: Common Council

CITY OF NEENAH, WISCONSIN

Moved: _____

Passed: _____

Dean R. Kaufert, Mayor

Patricia A. Sturn, City Clerk



**RESOLUTION NO. 2019-24
NEENAH, WISCONSIN**

BY THE MAYOR AND COMMON COUNCIL OF THE CITY OF NEENAH, WISCONSIN, BE IT RESOLVED:

That it does hereby adopt the following as the Operating Budget of the City of Neenah for the year 2020 to-wit:

	Proposed Expenditure <u>Appropriation</u>	Non-Property Tax Revenue/ <u>Use of Reserves</u>	<u>Tax Levy</u>
General Fund	\$25,700,620	\$11,792,930	\$13,907,690
Debt Service Fund	10,093,667	6,643,667	3,450,000
Recycling Fund	560,310	560,310	0
Parking Utility Fund	408,500	408,500	0
Information Systems Fund	911,750	911,750	0
Cap. Improvement Fund (non-utility)	7,489,130	7,489,130	0
Comm. Dev. Block Grant Fund	200,000	200,000	0
Housing Fund	68,750	68,750	0
Small Business Loan Fund	13,410	13,410	0
Industrial Development Fund	20,000	20,000	0
Miscellaneous Trust Funds	243,000	243,000	0
Sanitary Sewer Utility Fund	6,748,660	6,748,660	0
Storm Utility Fund	3,068,800	3,068,800	0
Water Utility Fund	8,723,850	8,723,850	0
Fleet Maintenance Fund	705,840	705,840	0
Liability Insurance Fund	70,000	70,000	0
Benefit Accrual Fund	7,015,000	7,015,000	0
Expendable Trust Funds	<u>23,500</u>	<u>23,500</u>	<u>0</u>
Total City Budgets	\$72,064,787	\$54,707,097	\$17,357,690
 City as Agent for:			
Business Improvement District	150,000	150,000	0
Municipal Court Fund	477,540	477,540	0
Neenah-Menasha Fire Rescue	8,689,550	8,689,550	0

and that City General Operating Purpose Expenditures are further appropriated according to the major breakdown in the budget book.

Be it further resolved that the total sum of \$17,357,690 is hereby levied on all taxable property in the City for paying general operating expenses, debt service, recycling and parking expenses for the year ending December 31, 2020

Be it further resolved that the Tax Incremental District Special Revenue Fund appropriation is \$6,490,426, that the estimated total TIF tax levy is \$4,395,856 and that the estimated City allocation of the TIF tax levy is \$1,744,336.

Be it further resolved that the City Finance Director is authorized and directed to make any minor changes in the tax levy that might come about through computation of Tax Incremental District allocations.

Be it further resolved that the Transportation Assessment Replacement fee, authorized by Neenah Ordinance No. 2018-17 and implemented by Resolution 2018-24 remains unchanged at \$23.00 per IAU, with the maximum TARF assessment per parcel at 90 IAU as set forth at Neenah Code §17-206.

Be it further resolved that the City Finance Director shall place the City levy plus properly estimated levies in the amount of \$27,262,364 received from the State, County, School District and Vocational, Technical and Adult Education District #2 on the tax roll for collection pursuant to law, including Tax Incremental Finance District allocations.

Adopted this 19th day of November 2019 by a vote of ____ for and - ____ - against.

Recommended by: Common Council

CITY OF NEENAH, WISCONSIN

Moved: Ald.

Dean R. Kaufert, Mayor

Passed: November 19, 2019

Patricia A. Sturn, City Clerk