

# 2019 Budget

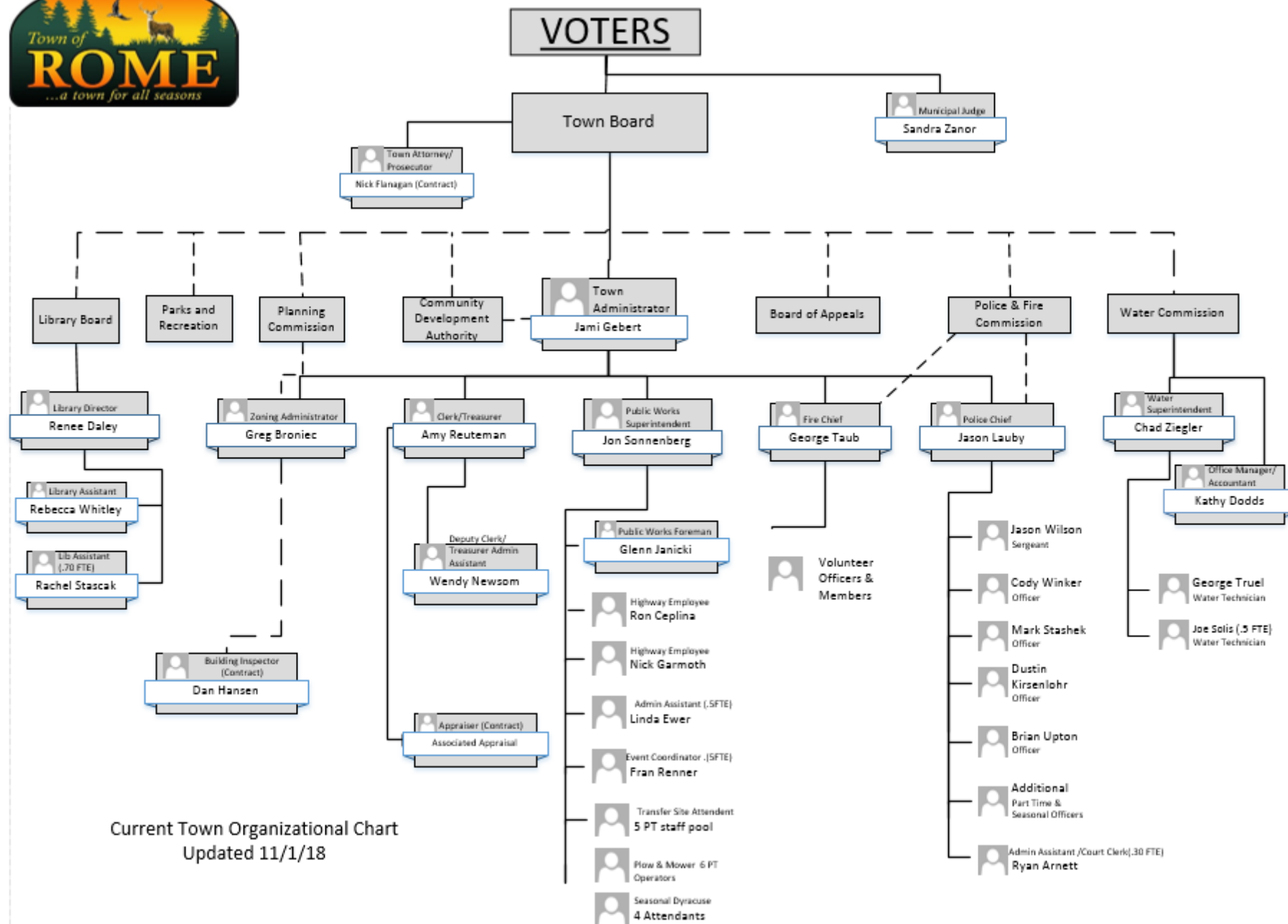
[www.romewi.com](http://www.romewi.com)

November 26, 2018  
Presented by Jami Gebert, Town Administrator

# Leadership

Town Board
Chairperson Dr. Wayne Johnson
Supervisor Jerry Wiessinger
Supervisor John Haugen
Supervisor Bob Baurhyte
Supervisor Bob Radder

Staff
<b>Zoning Administrator</b> Greg Broniec
<b>Chief of Police</b> Jason Lauby
<b>Clerk/Treasurer</b> Amy Reuteman
<b>Public Works Superintendent</b> Jon Sonnenberg
<b>Fire Chief</b> George Taub
<b>Administrator</b> Jami Gebert
<b>Town Attorney (contracted)</b> Nick Flanagan
<b>Assessor (contracted)</b> Associated Appraisal
<b>Building Inspector (contracted)</b> Dan Hansen



# 2019 Budget in Brief

Numbers Overview

Tourism TID

Proposed Tax Rate

Revenues &  
Expenditures

Themes &  
Focus Areas

Questions

# Numbers Overview – *Defining the #'s*

- **ASSESSED VALUE** – established by the local assessor, is the estimated value of real, manufacturing, and certain personal property.
- **EQUALIZED VALUE** – established by the Wisconsin Department of Revenue, is the full market value of the classes of property within a taxation district (town, village, city).
- **NET NEW GROWTH** – changes to equalized value due to the construction of new buildings and improvements to land minus change to equalized value due to the demolishing or destruction of buildings and removal of land improvements.
- **LEVY** – the amount of property tax dollars to be raised by a taxing jurisdiction for its use. It is usually calculated as the remainder after subtracting all other expected revenues from the total expenditures proposed in the jurisdiction's adopted budget.
- **MIL RATE** – the amount of taxes levied for each \$1,000 (mil) of assessed property valuation.
- **TAX INCREMENT DISTRICT (TID)** – is a public financing method that is used for redevelopment, infrastructure, and other community-improvement projects. Municipalities divert future property tax revenue increases from a defined area or district toward an economic development project or public improvement project in the community.
- **ROOM TAX** - is a tax authorized by a municipality on the renting of sleeping rooms at hotels, motels, resorts, inns, bed & breakfasts and other lodging facilities in the local area. The tax rate can be set from 0 – 8%, with limited exceptions.

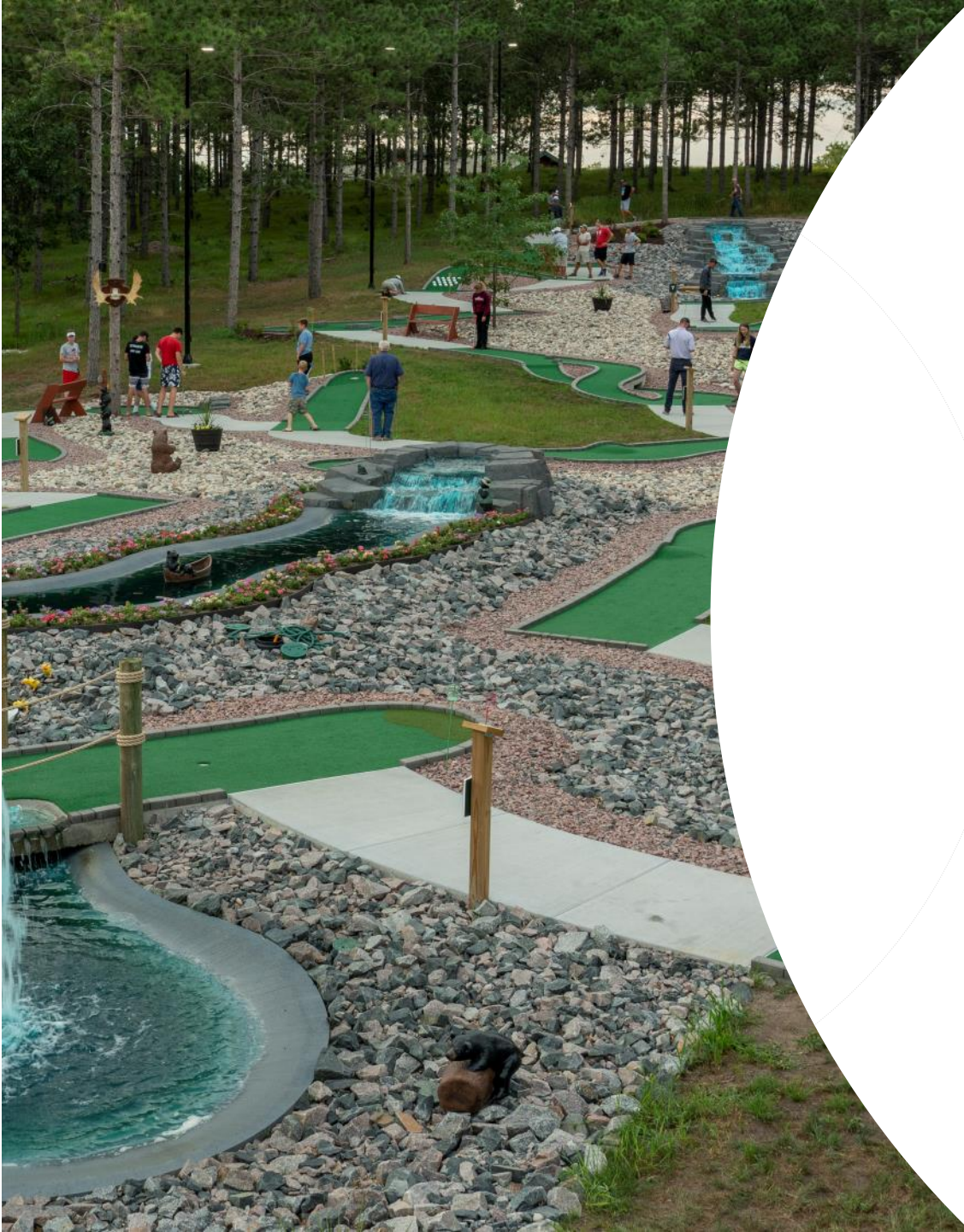


## Numbers Overview

- Town's electors approve the levy amount to be spent by the town.
  - The levy amount **proposed** for 2019 is \$3,127,480 and the total budget is \$5,495,529.
  - The updated levy amount for 2019 is \$3,135,378 and the total budget is \$5,503,427.

Year	Levy	Total Budget
2019 <i>Updated</i>	\$3,135,378	\$5,503,427
2018	\$3,120,299	\$5,200,350
2017	\$3,011,514	\$5,503,962





## Numbers Overview

- 2018 ASSESSED VALUE \$652,636,700
  - 2017 \$638,591,500
  - 2016 \$615,460,300
- 2018 EQUALIZED VALUE \$680,582,400
  - 2017 \$631,750,900
  - 2016 \$601,439,800
- 2018 NET NEW GROWTH 2.68%
  - 2017 3.77%
  - 2016 0.70%





## Tourism TID

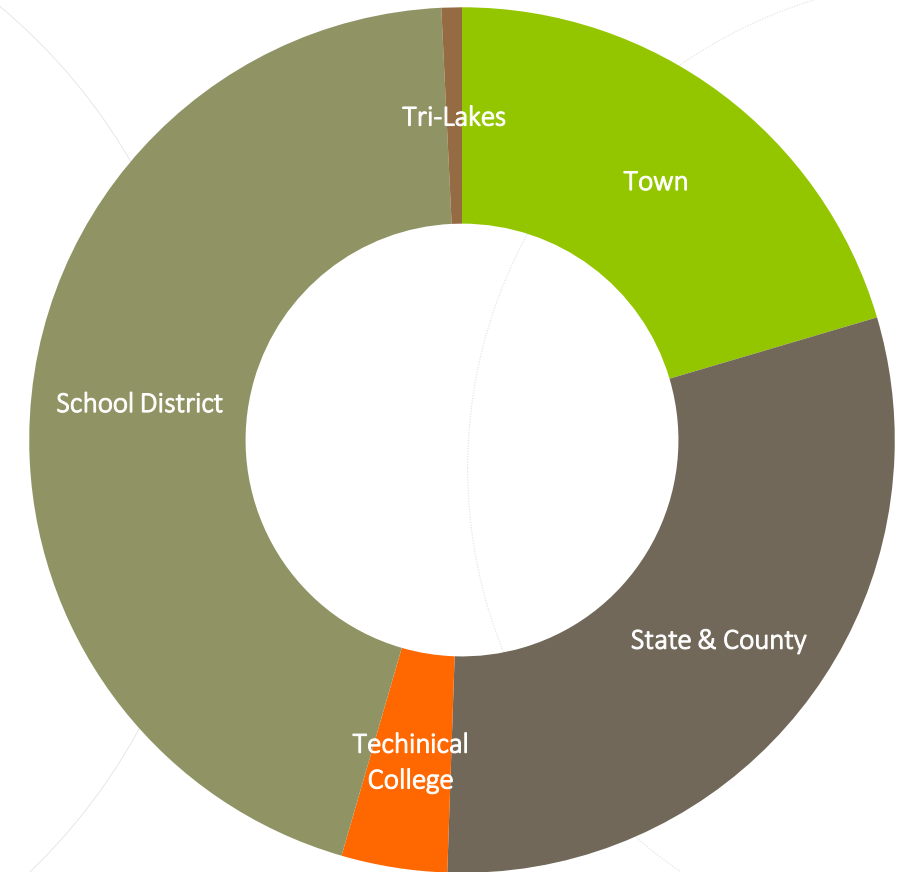
- 2018 Current Value \$32,513,100
  - 2017 \$19,112,900
  - 2016 \$1,778,100
  - 2015 TID Base Value \$1,249,400
- Equalized TID Value Increment is removed from the Town's Equalized Valuation
  - Equalized TID Value = Current Year TID Value - TID Base Value
  - $\$32,513,100 - \$1,249,400 = \$31,263,700$
  - Tax Increment from the TIF is estimated at \$732,807
- TID Current Value is ahead of 2015 projection and is scheduled to terminate in 2031.



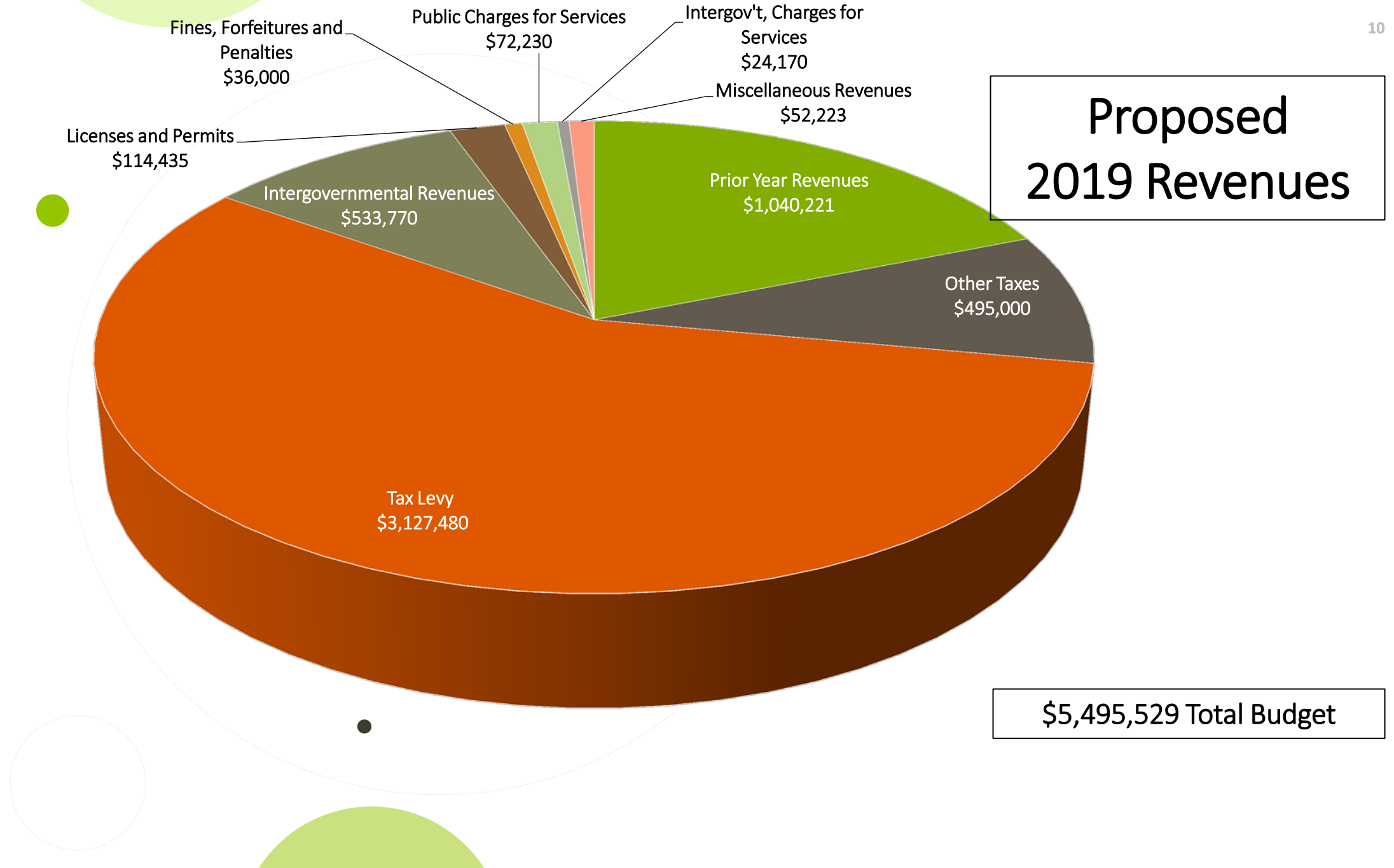
## Proposed Tax Rate Summary

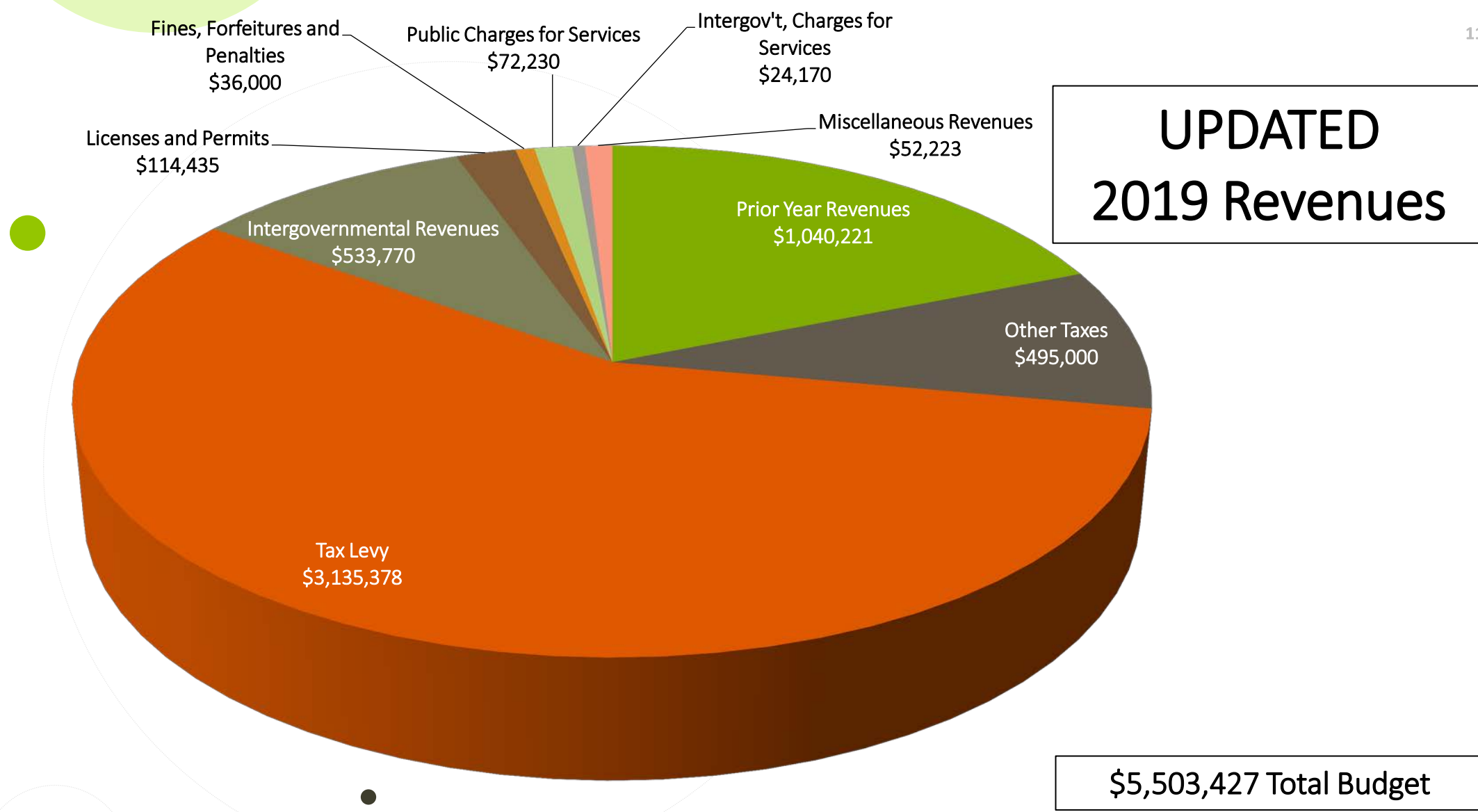
- The proposed Town of Rome Levy was **\$3,127,480**.
- The updated Town of Rome Levy is **\$3,135,378** and is levied at a 2018 rate of **\$5.0354** per \$1,000 of assessed value.
  - The median home value in the Town of Rome is \$181,300 according to the U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates.
  - Example:  **$\$181,300 \times \$5.0354 / \$1,000 = \$912.92$**
- For comparison in 2017, the tax rate was \$5.0355, representing little change in the Town's portion of the five-part tax bill.

*Due to the varied assessment ratios of equalized values determined by the State Department of Revenue and property value changes (inflation/deflations), the tax bill on a specific property will vary.*

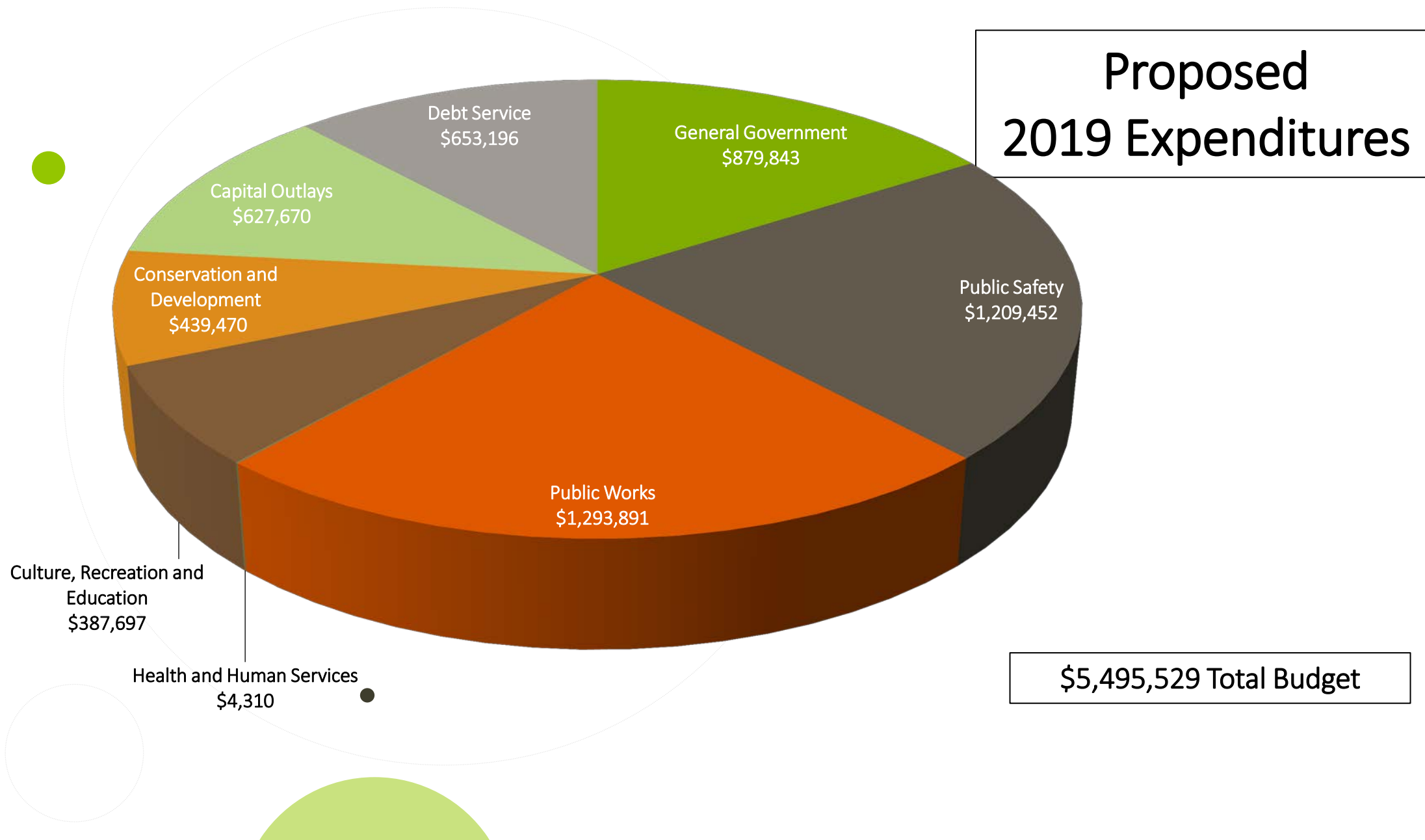


Five-part tax bill

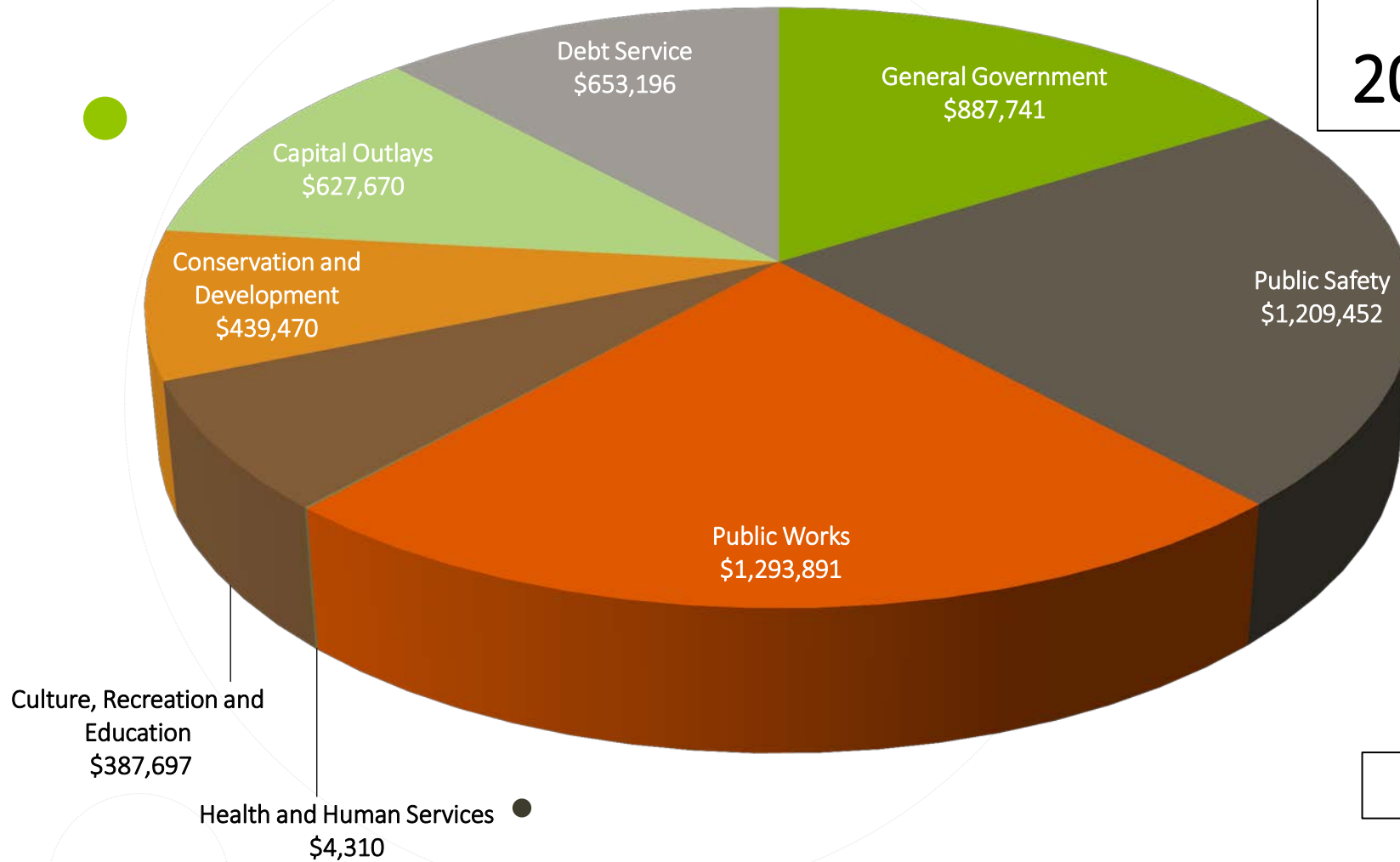






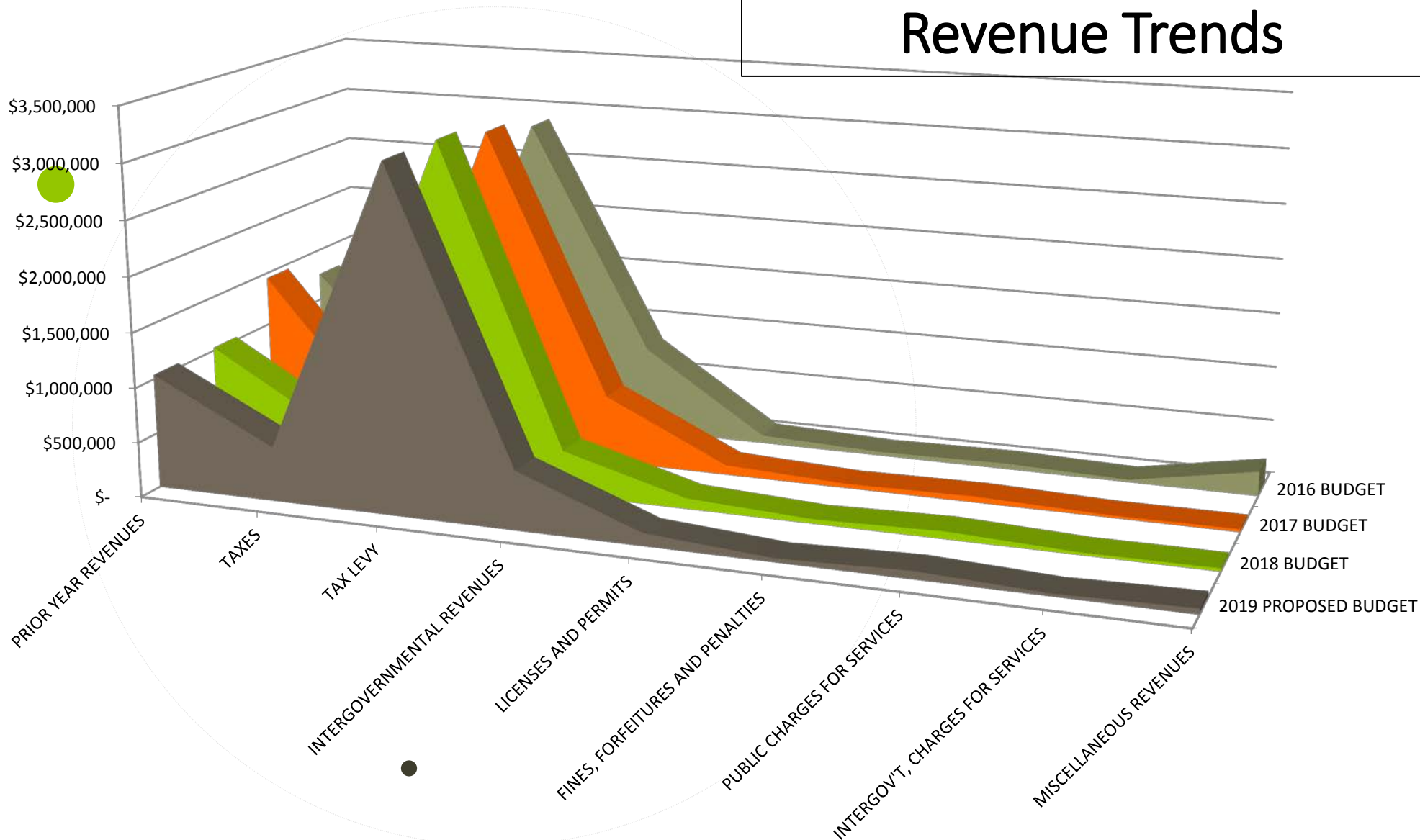


## UPDATED 2019 Expenditures



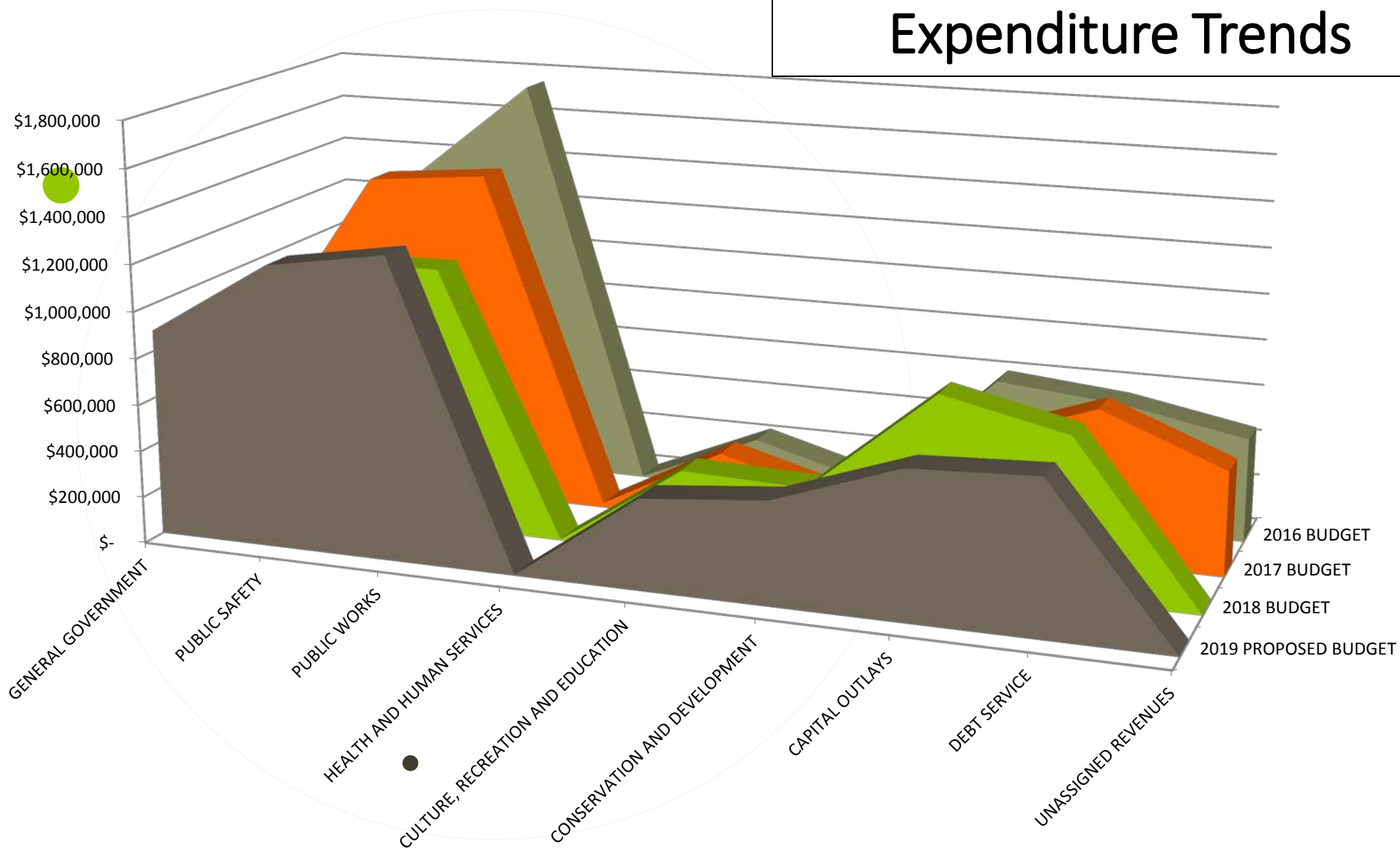
\$5,503,427 Total Budget

# Revenue Trends



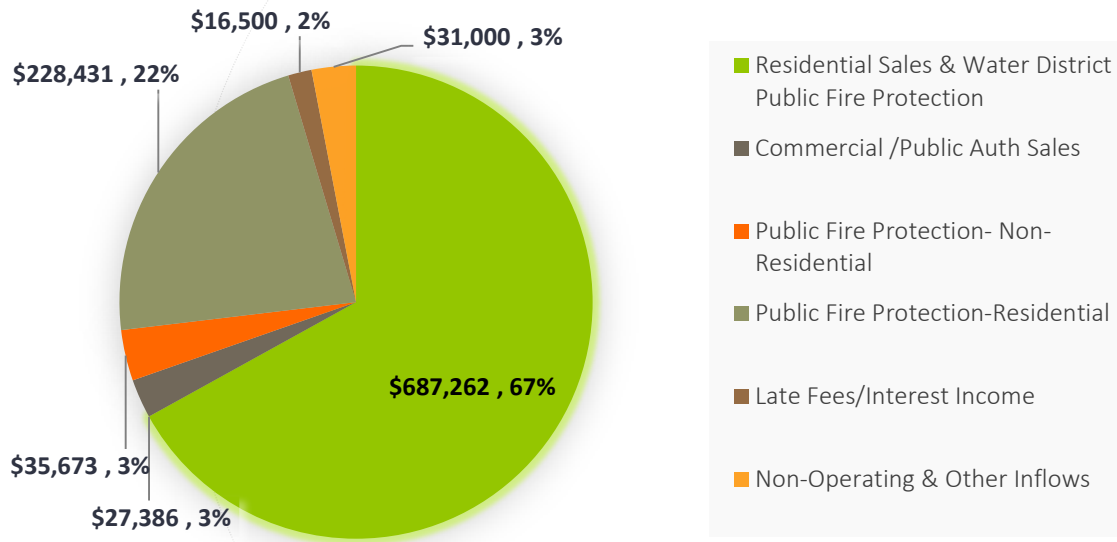


## Expenditure Trends

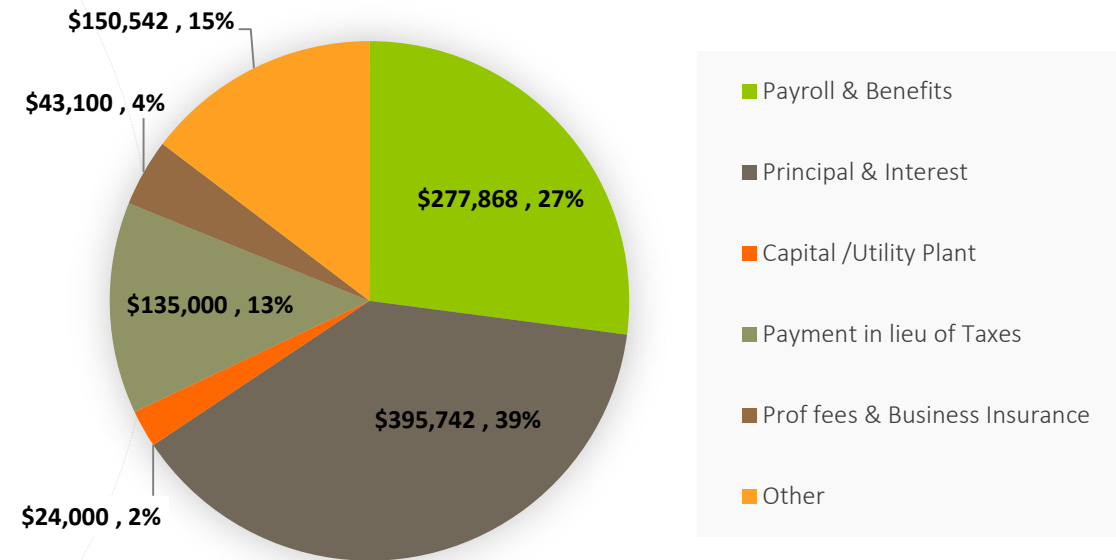


# Water Utility

ROME WATER UTILITY  
2019 BUDGET REVENUE/INFLOWS BY TYPE



ROME WATER UTILITY  
2019 BUDGET EXPENSE/CASH OUTFLOW BY CATEGORY



\$1,026,252 Total Budget

# Themes & Focus Areas





## GENERAL GOVERNMENT

### Highlights:

- Includes per diems for newly formed Parks & Recreation Committee members.
- Contains a wage increase for full-time employees, excluding Administrator who is under Employment Agreement, and an increase in health insurance premiums.

### Future considerations:

- Remodeling of Town Hall façade and possible addition of wayfinding signage to Town Hall property after Police & EMS Building constructed.
- Developing a risk management training program through insurance provider.
- Overseeing growth in short-term rental licensing.
- Performing a Strategic Plan for the future vision of the Town.



## PUBLIC SAFETY

### Highlights:

- Includes a new Sergeant position in the Police Department, new officer tentative to start May 1<sup>st</sup>.
- Contains a regularly scheduled squad replacement with necessary set up costs.
- Includes a 2% wage increase for Police Officers, per contract and wage increases for Police & Fire Chiefs.
- Increases part-time wages for growing fire department, along with related training, mileage, and dues expenses.

### Future considerations:

- Bidding and borrowing for the new Police & EMS Building with an estimated completion date of July 31, 2019.
- Discussing potential reusing the old Police Department building.
- Planning for operational changes and costs related to new Police & EMS Building.



## PUBLIC WORKS AND HEALTH & HUMAN SERVICES

### Highlights:

- Increases slightly the road materials and road maintenance & materials accounts.
- Expands Firewise program through increases in part-time staff wages for clean up expenses.
- Decreases equipment outlay, but includes a replacement of a 2011 Ford Escape.
- Starts to implement a wage study for part-time Public Works employees to assist in recruitment & retention of staff.
- Contains a wage increase for full-time employees and an increase in health insurance premiums.
- Cemeteries comprise all of Health & Human Services and has no changes.

### Future considerations:

- Implementing a ten-year Capital Improvement Plan for regular equipment replacement.



## CULTURE, RECREATION AND EDUCATION

### Highlights:

- Charges back 15% of Superintendent of Public Works & Highway to Parks budget.
- Includes a new part-time seasonal position for the Library during the summertime.
- Increases Library Operations due to increase size of building.
- Contains a wage increase for full-time employees and an increase in health insurance premiums.
- Makes Veterans Day Community Event a part of the Community Donations budget.

### Future considerations:

- Investigating improvements to the Town's park system through the Parks & Recreation Committee, including additions to the Splash Pad park area.
- Developing Dyracuse with grant money for ATV trails, along with viewing areas and fencing for recently acquired 156 acres.



## CONSERVATION AND DEVELOPMENT

### Highlights:

- Contains Tourism accounts to track Town's growing Room Tax collection, which by Wisconsin State Statutes is divided with 70% of proceeds paid to Visit Rome (separate entity from Town, divided from Town in April, 2018) and 30% kept by Town.
- Contains the same wage increase as all other departments for full-time employee.

### Future considerations:

- Overseeing growth in short-term rental licensing for continued growth in Room Tax.
- Developing and implementing a strategic vision for Alpine Village Business Park, which potentially will include a name change and zoning changes.



## CAPITAL OUTLAYS

### Future considerations:

- Developing and implementing a ten-year Capital Improvement Plan for Town accounting for vehicle, inventory, and building maintenance and replacements.
- Adding vehicle replacement accounts to appropriate departments, instead of using operations accounts.
- Budgeting annually to the General Capital Outlay account to assist with capital expenses and keep the borrowing amount down.



# DEBT SERVICES

LOAN	DATE OF LOAN	AMOUNT	PRINC. PAID	CALL DATE	PAYOFF DATE	PRINCIPAL BALANCE	NOTES
Safe Drinking Water Loan	04/23/2008	4,481,197	2,085,955		5/1/2027	2,346,734	Water Utility Responsibility
GO Notes, Series 2009A	04/02/2009	1,630,000	1,405,000	4/1/2014	4/1/2019	225,000	Road repairs, eqpt, solid waste & cemetery maintenance
GO Refunding Bonds, 2012A	03/15/2012	1,515,000	490,000	4/1/2019	4/1/2025	1,025,000	Bldg & grds, transfer site, eqpt, road repairs, Bus. Park, Fire Tanker & engine
Taxable GO Refunding Bonds, 2012B	03/15/2012	1,800,000	960,000	5/1/2017	5/1/2021	630,000	Pritzl's Responsibility
Taxable GO Refunding Bonds, 2013A	01/29/2013	1,905,000	880,000	12/1/2021	12/1/2024	1,025,000	Business Park, Bldg & grds, & eqpt
GO Refunding Bonds, 2013B (Water Utility)	01/29/2013	1,200,000	425,000	10/1/2021	10/1/2025	685,000	Water Utility
NPESB 2016 Loan	07/25/2016	1,009,500	91,022		7/28/2026	825,380	Library addition, eqpt and Bldg & grds
State Trust Fund Loan	08/19/2016	12,022,000	623,206		3/15/3032	11,398,794	TID#1 & Sand Valley Responsibility
GO Refunding Bonds, Series 2017B	04/20/2017	885,000	40,000	4/1/2024	4/1/2032	845,000	Archer Project

# Where do your Property Tax dollars go?

**Average Assessed Home Value:**

**\$181,300\***

**Town of Rome Property Tax:**

**\$912.92**

**Monthly Cost:**

**\$76.08**

The chart below illustrates the **cost per month** for various services the Town provides.

General Government: includes expenditures for administrative functions, clerk/treasurer, Town Board, information technology, zoning admin, and insurances.

**\$2.32**

Public Safety: includes police and fire services, in addition to a contracted building inspector.

**\$31.40**

Public Works: includes Highway maintenance, snow removal, solid waste and transfer facility operations.

**\$28.29**

Library: includes expenses related to the staffing and operations of the Lester Public Library.

**\$5.90**

Alpine Village: includes expenses related to the operations, utilities, and maintenance cost of the business park area.

**\$5.81**

Building & Grounds & Cemetery: includes expenditures for Town owned facilities, maintenance of those facilities and care to the Town's two cemeteries.

**\$2.36**

Item	Monthly Cost*
Housing	\$468
Transportation	\$348
Groceries	\$254

\*Living Wage Calculation for Adams County, WI – Based on 1 Adult

<http://livingwage.mit.edu/>

\*U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates.

## 2019 Budget in Review

- ✓ Numbers Overview
- ✓ Tourism TID
- ✓ Proposed Tax Rate
- ✓ Revenues & Expenditures
- ✓ Themes & Focus Areas

- Questions

THANK  
YOU

JAMI GEBERT  
(715) 325-8025  
GEBERT@ROMEWI.COM