

Town of Rome

2021 Budget Presentation

November 19, 2020


Presented by Jami Gebert, Town Administrator

Budget documents are available online at <https://romewi.com/budget/>



2021 Budget In Brief


- Recap of Major Projects in 2020
- Numbers Overview
- Revenues & Expenditures
- Themes & Focus Areas
- Debt Service
- General Fund Balance
- Where do your Property Tax dollars go?
- Questions



Major Projects in 2020

- COVID-19 Response
- Moody's Rating
- Rome Town Center Park Project
- COVID-19 Testing
- Fire Department Upgrades
- November General Election
- Health Insurance Switch
- COVID-19 Response

3

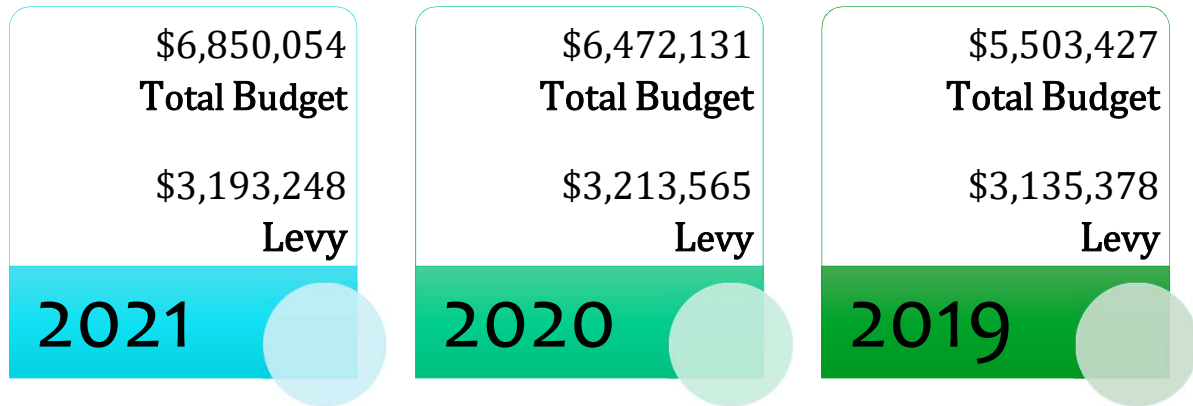


Numbers Overview

- Total Budget
- Values Overview
- Tourism TID
- Proposed Tax Rate Summary
- Tax Levy Comparison

4

Total Budget



5

Values Overview

» 2020 ASSESSED VALUE	\$681,452,700
→ 2019	\$673,255,500
→ 2018	\$652,636,700
» 2020 EQUALIZED VALUE	\$797,737,00
→ 2019	\$739,431,600
→ 2018	\$680,582,400
» 2020 NET NEW GROWTH	1.81%
→ 2019	2.38%
→ 2018	2.68%



6



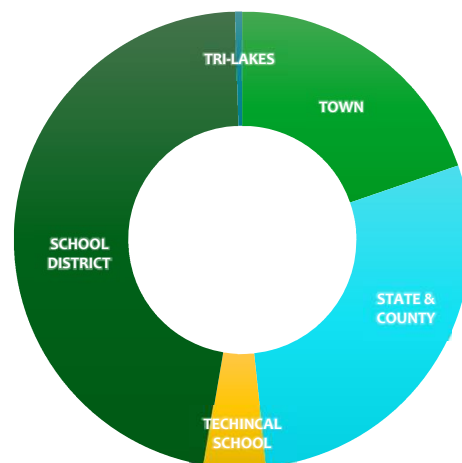
Tourism TID

- » 2020 Current Value \$56,843,800
 - 2019 \$49,553,900
 - 2018 \$32,513,100
- » Equalized TID Value Increment is removed from the Town's Equalized Valuation
 - Equalized TID Value = Current Year TID Value - TID Base Value
 - $\$56,843,800 - \$1,249,400 = \$55,594,400$
 - Tax Increment from the TID is estimated at \$1,246,320
- » TID Current Value is ahead of 2015 projection and is scheduled to terminate in 2030.

7

Proposed Tax Rate Summary

- The proposed Town of Rome Levy is **\$3,193,248** and is levied at a 2021 rate of **\$5.0370** per \$1,000 of assessed value.
 - The median home value in the Town of Rome is \$200,900 according to the U.S. Census Bureau, 2018 American Community Survey 5-Year Estimates.
 - Example: $\$200,900 \times \$5.0370 / \$1,000 = \$1,011.93$
- For comparison in 2020, the tax rate was \$5.1068, which would have equated to \$1,025.96 for the Town's portion of the overall tax bill, representing a \$14.03 **decrease** for a home of median value.
- » 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.

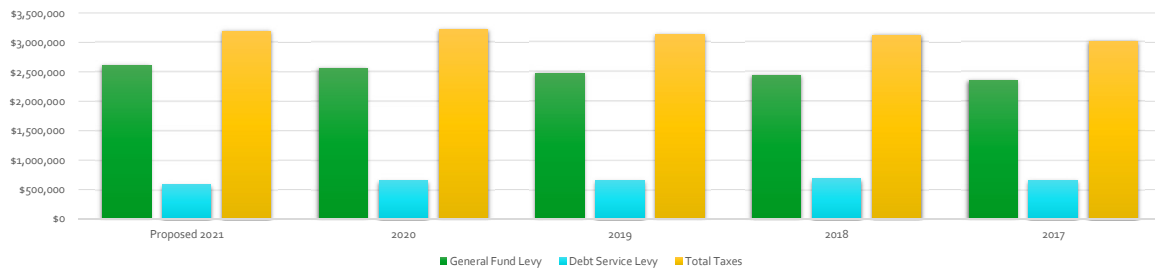


8

Tax Levy Comparison

Year	General Fund Levy	Debt Service Levy	Total Taxes	Tax Rate	% Change
Proposed 2021	\$2,608,222	\$585,026	\$3,193,248	5.0370	-1.39%
2020	\$2,561,593	\$651,972	\$3,213,565	5.1068	1.40%
2019	\$2,474,284	\$653,196	\$3,127,480	5.0354	0.00%
2018	\$2,441,642	\$678,657	\$3,120,299	5.0355	2.74%
2017	\$2,353,338	\$658,176	\$3,011,514	4.8974	

Total Tax Levy 2017-2020
2021 Proposed



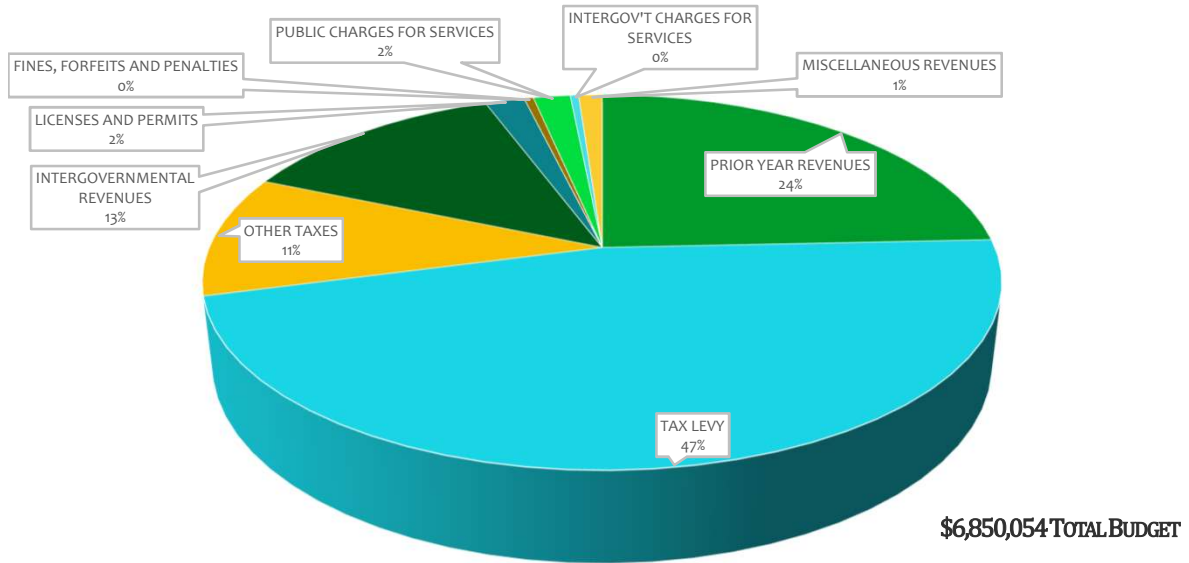
9

Revenues & Expenditures



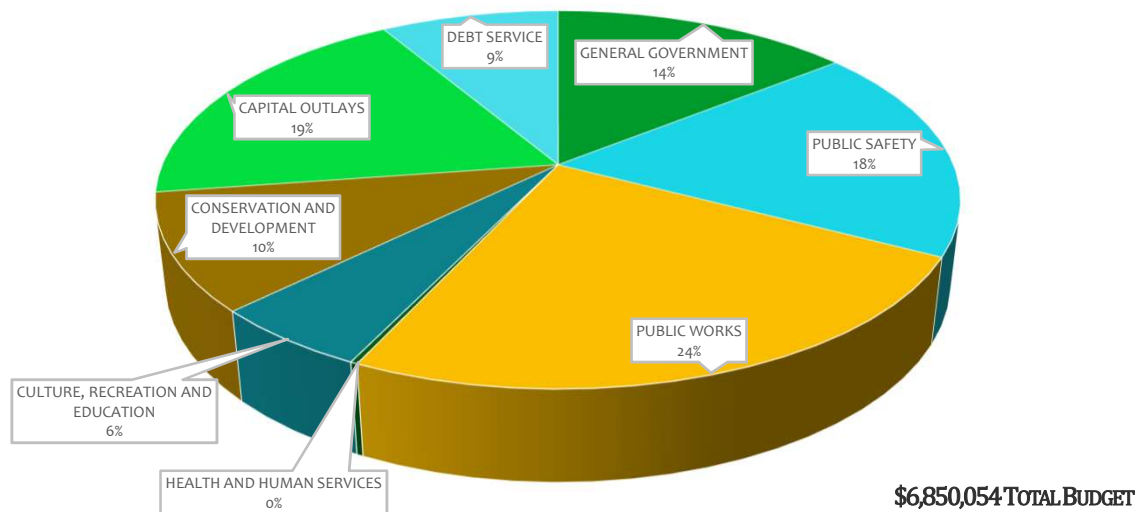
10

2021 Revenues



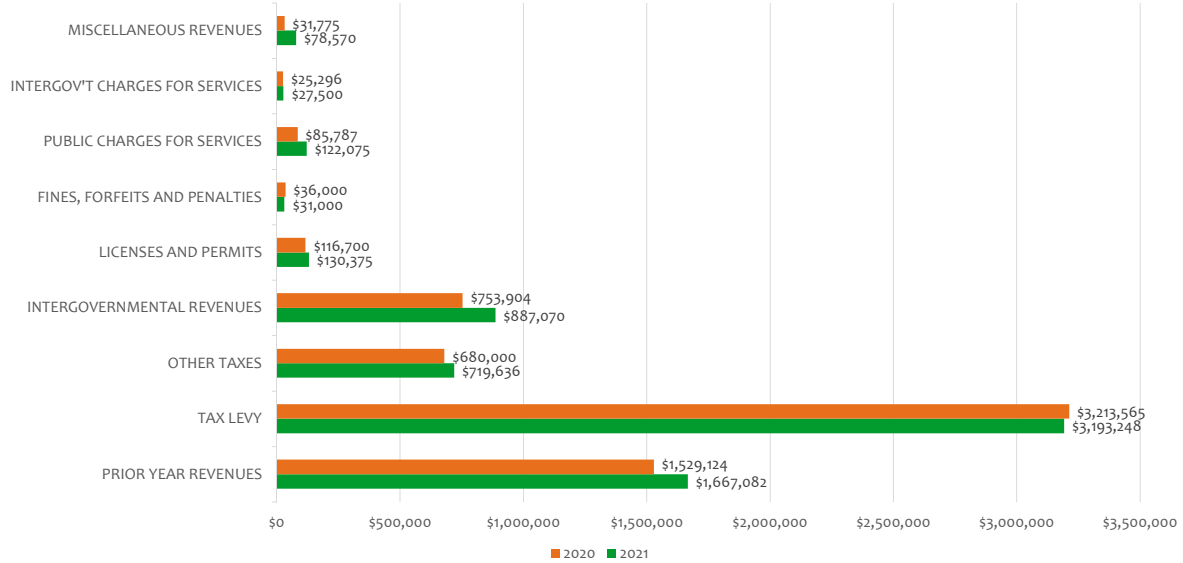
11

2021 Expenditures



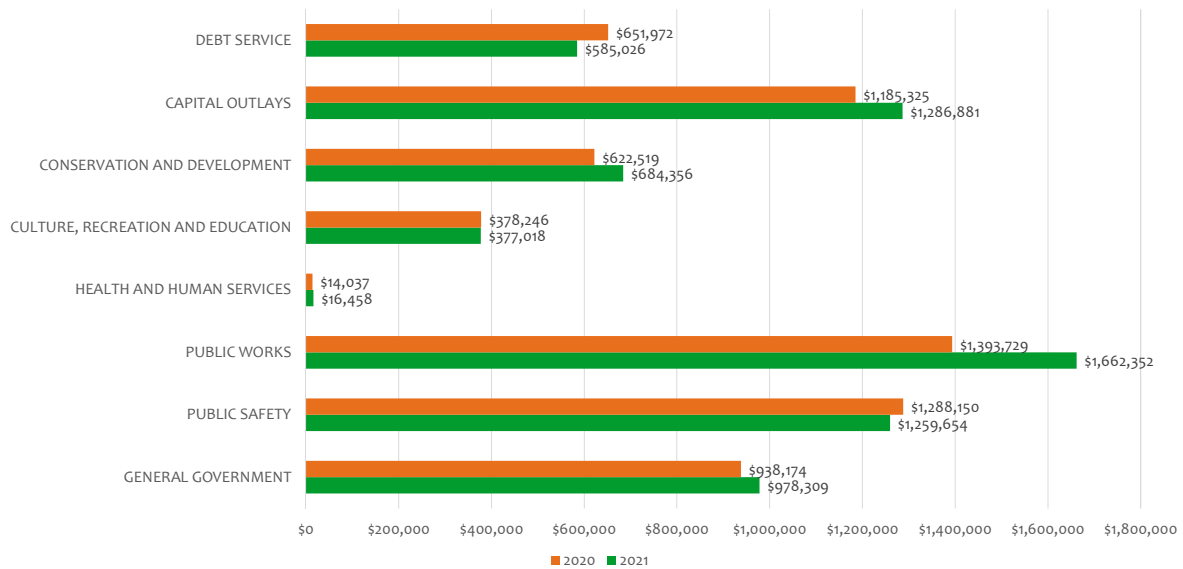
12

2020 vs. 2021 Revenues



13

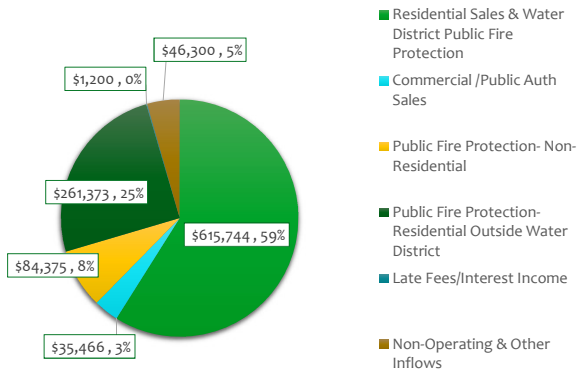
2020 vs. 2021 Expenditures



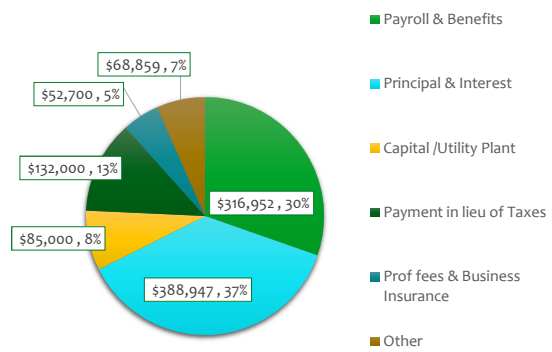
14

Rome Water Utility

2021 BUDGET Revenue/Inflows by Type



2021 BUDGET Expense/Cash Outflow by Type



\$1,044,458 TOTAL BUDGET

15

Themes & Focus Areas



16

General Government

Highlights:

- Contains a 2% wage increase for full-time employees.
- Incorporates a switch to Wisconsin Department of Employee Trust Funds (ETF) for health insurance coverage + ETF Supplemental dental and vision benefits with Delta Dental.
- Includes funds for the replacement of 'Welcome' signage along STH 13 in General Capital Outlay.*
- Sets aside funding for preventive maintenance repairs to Town Hall, including painting of the hose tower and roof sealing in General Capital Outlay.*
- Adds two new Town committees, Alcohol Beverage Licensing Review Committee and Utilities Committee.
- Includes funding for the continued exploration of a wastewater management system in Rome Town Center (formerly Alpine Village Business Park), as development of infrastructure is the main goal of the adopted Strategic Plan.*
- Carries forward funds to purchase a new municipal building server.*

Future considerations:

- Discuss reassessment options with Associate Appraisal for Town.
- Consider updates for Community Room space and kitchen area.
- Evaluate the performance of ETF health insurance.

Public Safety

Highlights:

- Contains a 2% wage increase for Police & Fire Chiefs, 1.5% wage increase for Police Officers per contract, and previous mentioned changes to health benefits.
- Reflects six full-time officers for entire year in Police Full-time.
- Incorporates the regular replacement of vehicles, and includes the purchase of two squads, plus set-up in Police Capital Outlay.*
- Continues remodeling in the Fire Department and purchase medium duty vehicle for new Fire Suppression System being donated to the Town by the Rome Fire Department Fund.*
- Comprises a more accurate reflection of utilities cost in new Police & EMS building.
- Includes increase to both Police & Fire Contracted Services for Lexipol public safety and training software.

Future considerations:

- Negotiate the Rome Professional Police Association WPPA/LEER Agreement in 2021.
- Prepare for availability of equipment and vehicles due to delays in manufacturing.
- Reflect on agreement with Nekoosa Ambulance having more than a year in the new building and evaluate if variations needed.

17

Public Works and Health & Human Services

Highlights:

- Contains a 2% wage increase for full-time and part-time employees, plus previously mentioned changes to health benefits.
- Reflects no reduction in General Transportation Aids (GTA).
- Integrates the 50% match required of Town Road Improvement Program (TRIP) funds for the reconstruction of Fiesta Drive.
- Incorporates a large increase in Highway Road Maintenance due to full funding of GTA and carryforward of unspent funds in 2020.
- Includes purchase of Kubota tractor and mower for improved efficiencies in Town-wide right-of-way mowing.*
- Includes a large increase in Solid Waste Tipping for the 60% increase in hauling fees from Adams County Solid Waste (additional information on next slide).
- Continues to set aside funds for a software system for the two Town cemeteries.*

Future considerations:

- Evaluate options for Transfer Site, as Adams County Solid Waste continues four-year increase to hauling fees.
- Review five-year road maintenance plan and Capital Improvement Plan on regular basis for updates and potential changes.

Culture, Recreation and Education

Highlights:

- Contains a one-time wage adjustment for Library Director and part-time staff to reflect current area equivalents. Includes a 2% wage increase for full-time Library staff and previously mentioned health benefits changes for Library Director and full-time staff.
- Carries forward the Library Capital Outlay project of parking lot repairs.*
- Reflects an increase in Park User Fees due to an increase in admission price from \$15 to \$20 at Dyracuse Recreational Park.
- Focuses on two grant projects at Dyracuse, one being fencing around a recent 160-acre acquisition and the other being an UTV Challenge course and sand bowl.*
- Increases Park Property Tax for the maintenance expenses related to the Rome Town Center Project, i.e. mowing, sprinkler maintenance, and water for SplashPad.
- Indicates \$50,000 of donated funds for the continued construction of Rome Town Center Park, plus use of \$25,000 from the 30% of Town Room Tax, or Tourism 30%, proceeds. Parks budget is unbalanced due to Parks and Tourism both being General Fund expenditures.

Future considerations:

- Plan for additional 155-acre acquisition to Dyracuse Recreational Park.
- Oversee ongoing five-year implementation of the Rome Town Center Park project.

18

Transfer Site

Recap:

- » Adams County Solid Waste presented to the Town of Board on November 7, 2019, and the presentation included:
 - The desire to remove Solid Waste operations from the County tax levy.
 - A proposal to potentially move to curbside waste & recycling services.
 - An increase in hauling fee from \$80 to \$225, starting January 1, 2021.
- » The hauling fee increase was heavily discussed and eventually was changed to a four-year incremental increase from Adams County Solid Waste.
 - As of January 1, 2021, hauling fees will increase \$48.48, meaning delivery and pickup of each dumpster will be \$128.48 + \$60/per ton tippage; this represents a 60% increase.
 - Hauling fees will increase \$48.48 in 2021, 2022, 2023, and 2024, until delivery and pickup of each dumpster is \$273.90 + \$60/per ton tippage.
- » As the Town uses an average of 493 dumpsters for trash per year and 180 dumpsters for recycling per year, the hauling fee increase has a potential cost to the Town tax levy of over \$180,000, which cannot be absorbed into levy.
- » Going Forward:
 - The Town will be implementing a strict enforcement policy.
 - Access will change into the Transfer Site to allow for attendants to evaluate items being brought in and check tags.
 - Contractor permits for both brush & solid waste will be strictly enforced.
 - Fees for specialty items, such as TVs and mattress will increase.
- » The Town will evaluate throughout 2021 reduction in waste through enforcement and potential alternative hauling options.



19

Conservation and Development

Highlights:

- Contains a 2% wage increase for full-time employee, plus previously mentioned changes to health benefits.
- Includes increases to the building and zoning permits based on previous three-year averages.
- Estimates total room tax collection of \$577,636, with 70% (\$404,344) to Visit Rome, WI and 30% (\$173,200) to the Town of Rome.
- Reflects an unbalanced Tourism budget to provide Parks \$25,000 for the Rome Town Center Project, both Parks and Tourism are General Fund expenditures.
- Includes a contract with Adams County Economic Development (ACED) for economic development and business consulting services.

Future considerations:

- Assess COVID-19 impacts on Room Tax revenue and zoning permit purchases throughout 2021.
- Work with ACED to market Rome Town Center availability and expand business and housing opportunities in the area.
- Coordinate between the Community Development Authority and Utilities Committee on infrastructure projects related to the Town's Strategic Plan.

Capital Outlays

Highlights:

- Includes all the asterisk items on previous slides.
- Continues to seed funds into the General Capital Outlay to allow for future capital investments.
- Renovates the signage in Rome Town Center (formerly Alpine Village Business Park).
- Reflects funds to continue implementing Strategic Plan goal of establishing a utility plan for the Town that protects rustic charm, but allows for targeted development.

Future considerations:

- Implement Financial Management Plan recommendation and develop a separate Capital Outlay Budget in 2021.
- Develop five-year Capital Improvement Plan for regular equipment replacement, beginning with new five-year road improvement available at <https://romewi.com/public-works-roads-information/>.

20

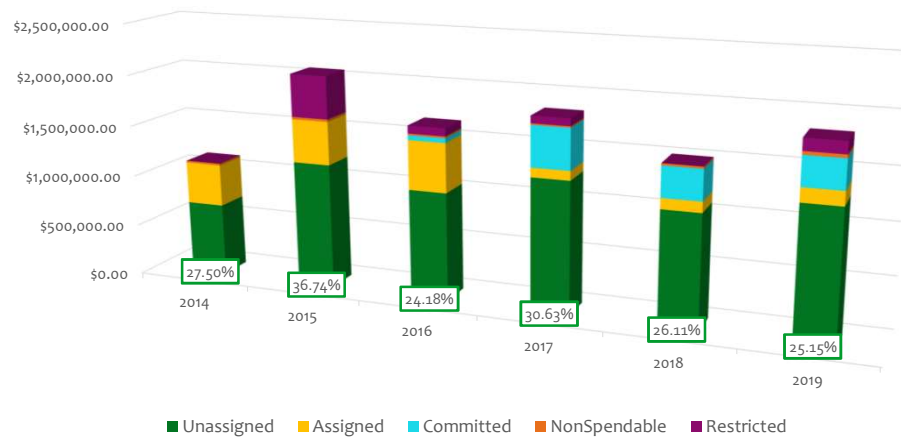
Debt Service

LOAN	DATE OF LOAN	AMOUNT	PRINC. PAID	CALL DATE	PAYOFF DATE	PRINCIPAL BALANCE	NOTES
Safe Drinking Water Loan (Water Utility)	04/23/2008	\$ 4,481,197	\$ 2,856,800		5/1/2027	\$ 1,624,396.64	Water Utility Responsibility
GO Refunding Bonds, 2012A	03/15/2012	1,515,000	730,000	4/1/2019	4/1/2025	785,000	Bldg & Grounds, transfer site, equipment, road repairs, RTC, Fire Tanker & Engine
Taxable GO Refunding Bonds, 2012B (Pritzl's)	03/15/2012	1,800,000	1,580,000	5/1/2017	5/1/2021	220,000	Pritzl's Responsibility
Taxable GO Refunding Bonds, 2013A	01/29/2013	1,905,000	1,195,000	12/1/2021	12/1/2024	710,000	RTC, Bldg & Grounds, & equipment
GO Refunding Bonds, 2013B (Water Utility)	01/29/2013	1,200,000	695,000	10/1/2021	10/1/2025	505,000	Water Utility Responsibility
NPESB 2016 Loan	07/25/2016	1,009,500	376,689		7/28/2026	632,811	Library addition, equipment and Bldg & Grounds
Taxable GO Refunding Bonds, Series 2020A	07/16/2020	10,355,000	-	3/1/2027	3/1/2032	10,355,000	TID#1 & Sand Valley Responsibility
GO Refunding Bonds, Series 2017B	04/20/2017	885,000	190,000	4/1/2024	4/1/2032	695,000	Archer Project
Prom Notes 2019	04/18/2019	1,300,000	218,241		4/18/2029	1,081,759	Police & EMS Bldg/Façade Projects
As of November 9, 2020						\$ 16,608,967	TOTAL

21

General Fund Balance

General Fund Balance with Unassigned as % of Total Expenditures



The Town of Rome's Financial Policies and Procedures Manual states, "the Town shall, as a minimum, maintain a General Fund "Unassigned" fund balance of no less than 17% of the current year's approved budget. If, due to emergency withdrawal, the fund falls below the above level, funds shall be restored (immediately or over time) as available through the annual budget process."

22

Where do your property tax dollars go?

Median Assessed Home Value:
\$200,900*
Town of Rome Property Tax:
\$1,011.93
Monthly Cost:
\$84.33

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.

\$1.48

Public Safety: includes police and fire services.

\$37.14

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

\$29.97

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

\$6.21

Rome Town Center: includes expenses related to the operations, utilities and maintenance cost of the Rome Town Center area.

\$5.94

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

\$2.78

Parks: includes expenses related to the development of the Rome Town Center park.

\$0.81

Item	Monthly Cost*
Housing	\$482
Transportation	\$357
Groceries	\$256





*Living Wage Calculation for Adams County, WI – Based on 1 Adult
<http://livingwage.mit.edu/>

*U.S. Census Bureau, 2018 American Community Survey 5-Year Estimates

23

Questions?

Thank You

 Jami Gebert
 (715) 325-8025
 gebert@romewi.com
 www.romewi.com

