



# City of River Falls 2012 Approved Budget

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## ACKNOWLEDGEMENTS

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Don Richards, Mayor  
Scot Simpson, City Administrator

### CITY COUNCIL

At Large: Randy Kusilek, David Cronk, Scott Morrisette,  
District 1: Tom Cafilisch, District 2: Jim Nordgren,  
District: 3: David Reese, and District 4: Bob Hughes

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**2011 RIVER FALLS CITY COUNCIL**



(L-R) Bob Hughes, Tom Caflisch, David Reese, Scott Morrissette, Don Richards, David Cronk, Jim Nordgren, Randy Kusilek

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*River Falls City Council meets the second and fourth Tuesdays at 6:30 p.m. in the Council Chambers, lower level City Hall, located at 222 Lewis Street. At large members represent the entire City and not a certain district.*

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## Table of Contents

ABOUT RIVER FALLS .....	6
History.....	6
Community Profile .....	7
Government .....	8
Vision .....	9
Budget Overview.....	10
Fiscal Management Overview.....	11
CITY DIVISIONS.....	12
Administration & Finance .....	13
Public Safety.....	14
Public Safety (cont.).....	15
Engineering/ Public Works .....	16
Community Development .....	17
Library.....	19
CITY AWARDS AND RECOGNITION .....	20
2012 PROPOSED BUDGET .....	22
GENERAL FUND OVERVIEW.....	23
GENERAL GOVERNMENT.....	26
PUBLIC SAFETY.....	39
PUBLIC WORKS.....	43
HEALTH/HUMAN SERVICES .....	49
LEISURE SERVICES .....	51
CONSERVATION/DEVELOPMENT.....	55
OTHER PUBLIC SERVICE.....	58
TRANSFERS TO OTHER FUNDS.....	60
SPECIAL REVENUE FUNDS.....	62
DEBT SERVICE FUNDS .....	83
CAPITAL PROJECTS FUNDS.....	86
ENTERPRISE FUNDS .....	90
INTERNAL SERVICE FUNDS.....	98

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## ABOUT RIVER FALLS

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### History

In the summer of 1848, Joel Foster, a Mexican War veteran heard about the beautiful area of the Kinnickinnic River with the cascade falls while he was visiting in St. Croix County near Hudson. At that time, St. Croix County was comprised of the present counties of Polk, St. Croix and Pierce. The population of the area in 1849 was less than 2,000.

The next day Foster set about exploring the region. Hunting and fishing along the way, he moved up the river until he reached the falls at the junction of the South Fork and the Kinnickinnic. Foster wrote about the two American Indian tribes inhabiting the region - the Sioux and the Chippewa. He noted that both place such value on the St. Croix Valley that neither claimed it for themselves.

Foster returned to St. Louis but soon decided to spend the winter in River Falls before some other explorer staked a claim. Along with his 20-year-old black indentured servant, Dick, Foster returned to the St. Croix Valley. They spent the winter under a rock shelf along the banks of the Kinnickinnic River, about a half-mile south of the falls. That winter of 1848-49 became the first official year of the settlement of River Falls.

Two brothers, Nathaniel N. and Oliver Stanley Powell, also claimed land in 1848. They built the first commercial structure in 1852. In 1854, the Powell brothers laid out and platted the first section in the village - 60 acres on the east side of the town they named the village of Kinnickinnic. They were later said to be instrumental in convincing State officials to establish the 4th State Normal School in River Falls.

Foster built a sawmill in 1854. It was later expanded to include a feed stores and was located on the south bank of the Kinnickinnic River. Later that year, the firm of Crossman & Hart constructed a brickyard on the southern edge of the growing community. G. R. Griffin set up a blacksmith shop. A hotel was constructed in 1855 by G. W. Cairns, who was also a surveyor, contractor and justice of the peace. It was called the Greenwood House and W. J. Winchester was the proprietor. Four flour mills were established. The first was built in 1855 by C. B. Cox, who later build another mill known as Prairie Mill, located on the west side of North Main Street. S. D. Dodge opened a tin and sheet iron shop, located on the northeast corner of Main and Elm Streets in 1855.

River Falls reached the epitome of its early industrial growth between 1872 - 1885. The beginning of the railroad insured its continued existence, although the City was not on a main line of the railroad. Growth was curtailed only by the decline of the wheat market in 1882 and the City's location, which was not along a navigable river.

## Community Profile

The City is split into two counties, St. Croix and Pierce, and is home to approximately 15,000 residents. Around half of River Falls' residents commute to the St. Paul-Minneapolis region to work, as the City is located 25-30 miles east of the Twin Cities.

The City of River Falls is also home to the University of Wisconsin River Falls (UWRF); an NCAA Division III institution that has been a staple for the River Falls community since 1874. Enrollment at the University is approximately 6,400 students. In addition to UWRF, River Falls is also home to Chippewa Valley Technical College and the River Falls Public School District that consists of eight schools serving approximately 3,050 students.



According to the 2010 U.S. Census, the median age for the City of River Falls was 24.2 years old. Gender lines match closely with the national average in that women slightly outnumber men 53.2 percent to 46.8 percent, respectively. The racial makeup of River Falls is approximately 96.4 percent White/Caucasians, 1.8 percent Black or African American, 2 percent Asian, and 1.8 percent Hispanic or Latino. Family households compose 54.6 percent of the housing in River Falls and Nonfamily households—householder living alone—composes 45.4 percent.

Activities are endless in the City beginning with a Class I trout stream, the Kinnickinnic River; six golf courses, as well as 20 local parks and a community swimming pool. The local library, as well as the UWRF library, provides the community with an abundance of cultural and educational opportunities. In addition to the services provided by the City, other services, such as garbage and recycling, are contracted out to private companies.

## Government

The City of River Falls is a Municipal Corporation with authority vested in the City Council and the Mayor, who is the Chief Executive Officer (CEO) of the City. River Falls, like many other Wisconsin cities under the Home-Rule Charter of Wisconsin, has the power to govern itself regarding local matters except where the State has specifically prohibited that power.

The Mayor has the authority to perform executive responsibilities by monitoring the Administrator and various departments of the city government. The Mayor also serves as the policy leader, and holds veto power. The Mayor along with the City Administrator represents the City with media relations, meetings and presentations to other governmental units. The Mayor is also responsible for appointing certain committee and commission positions within the city (Municipal Code 2.10.060).

The Council (Alderspersons) has all the powers of the City that have not been specifically given to some other body or officer. The City Council is responsible for the management and control of city property, finances, highways, streets, utilities, and public service. The Council may carry its powers into effect by license, regulation, suppression, borrowing, taxation, special assessment, appropriation, imposition of forfeiture and other necessary or



convenient means (Municipal Code 2.04.020). There are seven alderpersons elected to the city council, one (1) member from each of the four (4) aldermanic districts and three (3) members elected at large.

The City Administrator serves as the Chief Administrative Officer (CAO) of the City. In order to provide a more efficient and effective government, the CAO is responsible for the direction and coordination of all City employees and reports directly to the Mayor and Council. The Administrator provides

assistance to City Council regarding policies and future planning; provides overall management and direction of City departments; manages labor negotiations and relations; and, is the public information officer for the City. In addition, the City Administrator is the Executive Director of the River Falls Economic Development Corporation, and works with area Economic Development organizations to bring industries to the City.

## Vision

Successful organizations need to have a clear vision of where they are going and how they intend to achieve their mission.

In 2009, the City Administrator had the opportunity to conduct one-on-one discussions with each of the seated Council regarding their vision for the organization and the community. Additionally, he met with each new Council member after elections. Feedback was collected from staff as well as a review of the many written plan documents previously approved by the City and its various committees.

On May 23, 2011 the City of River Falls engaged in a planning process which resulted in the City of River Falls 2011-2013 Work Plan. Based on review and discussion a list of more than 175 projects, plans, studies, and items was compiled. The plan is a vision for the City from 2011 through 2013 that combines physical and economic planning with the social goals of the community. The plan continues to provide a framework for decision-making and guidance to the City Council and community.

The City of River Falls looks forward to working with our citizens to develop a new plan in 2013 and identifying new goals and strategies to keep our city moving forward. The City Council envisions the City of River Falls of the future as a community that is attractive, clean, environmentally sound and fiscally responsible. The City of River Falls will assure a high quality of life for its residents, businesses and visitors both today and in the future.



### ORGANIZATIONAL GOALS

**Deliver Quality, Cost Effective Municipal Services**

**Develop a High Performance Workforce**

**Promote Economic Vitality** by supporting existing infrastructure and engaging in development activities that fit with the community's character.

**Promote a Positive Image**

#### Key Strategies:

- Communicate effectively to a broad audience
- Engage the community in our work
- Seek partnerships
- Commit to Sustainability
- Consider our history and culture

## Budget Overview

The annual budget serves as the foundation for the City’s financial planning and control. The City of River Falls fiscal year begins January 1<sup>st</sup> and ends December 31<sup>st</sup>. All City departments are required to submit departmental budget requests in June. These requests are the starting point for developing the proposed budget. The Finance Director/Assistant City Administrator prepares a draft and works with the City Administrator to develop a balanced budget for the Council’s consideration.

The proposed budget is presented to the City Council on in September. The operating budget includes the proposed expenditures and the means for financing them. The City publishes a summary of the proposed budget on the City’s website and makes copies available to the residents of the City. Public hearings on the proposed budget are held during the month of September. The budget is then legally enacted through passage of a resolution by the City Council normally in the beginning of November.

The budget document is a written plan that provides the basis for implementing the organizations’ vision and related goals. It represents the departments’ best efforts at achieving the vision within an environment of competing goals and limited resources.

<b>BUDGET CALENDAR</b>		
<b>Date</b>	<b>Budget Activity</b>	<b>Lead</b>
<b>January-March</b>	Update projected Five Year Financial Plan	Finance Department
<b>April-May</b>	Council workshop for updated five year CIP if necessary	Administrator, Department Heads, Finance Director
<b>April-May</b>	Update personnel budgets	Finance Department
<b>May</b>	Distribute departmental worksheets, update financial plan from trends report	Finance Department
<b>Mid-June</b>	Submit proposed budgets	Department Heads
<b>June-July</b>	Draft budget prepared for internal review	Finance Department
<b>August</b>	Finalize proposed budget, prepare debt service schedules	Finance Department
<b>September</b>	Meet with Fire Department budget committee	Fire Department budget members
<b>September</b>	Council workshops on budget	Council, Administrator, Finance Director
<b>October</b>	Set public hearing date and publish notice	Finance Department
<b>November</b>	Public hearing and final budget approval	Finance Department
<b>November-December</b>	Update financial plan with final budget numbers	Finance Department

## Fiscal Management Overview

The City of River Falls' financial policies set forth the framework for the fiscal management of the City.

### General Financial Policies and Procedures

1. The City will comply with Generally Accepted Accounting Principles (GAAP) in its accounting and financial reporting.
2. Monthly financial data will be made available electronically to all City department heads allowing them to review financial activity and compare actual revenues and expenditures with budgeted amounts.
3. A comprehensive financial audit, including an audit of federal grants if necessary, according to the U.S. Office of Management and Budget Circular A-133 will be performed annually by an independent public accounting firm. The independent public accounting firm will express an opinion on the City's financial statements.
4. A system of internal accounting controls will be maintained to adequately safeguard assets and provide reasonable assurance of property recording of financial transactions of the City. Internal controls will be reviewed at least annually.

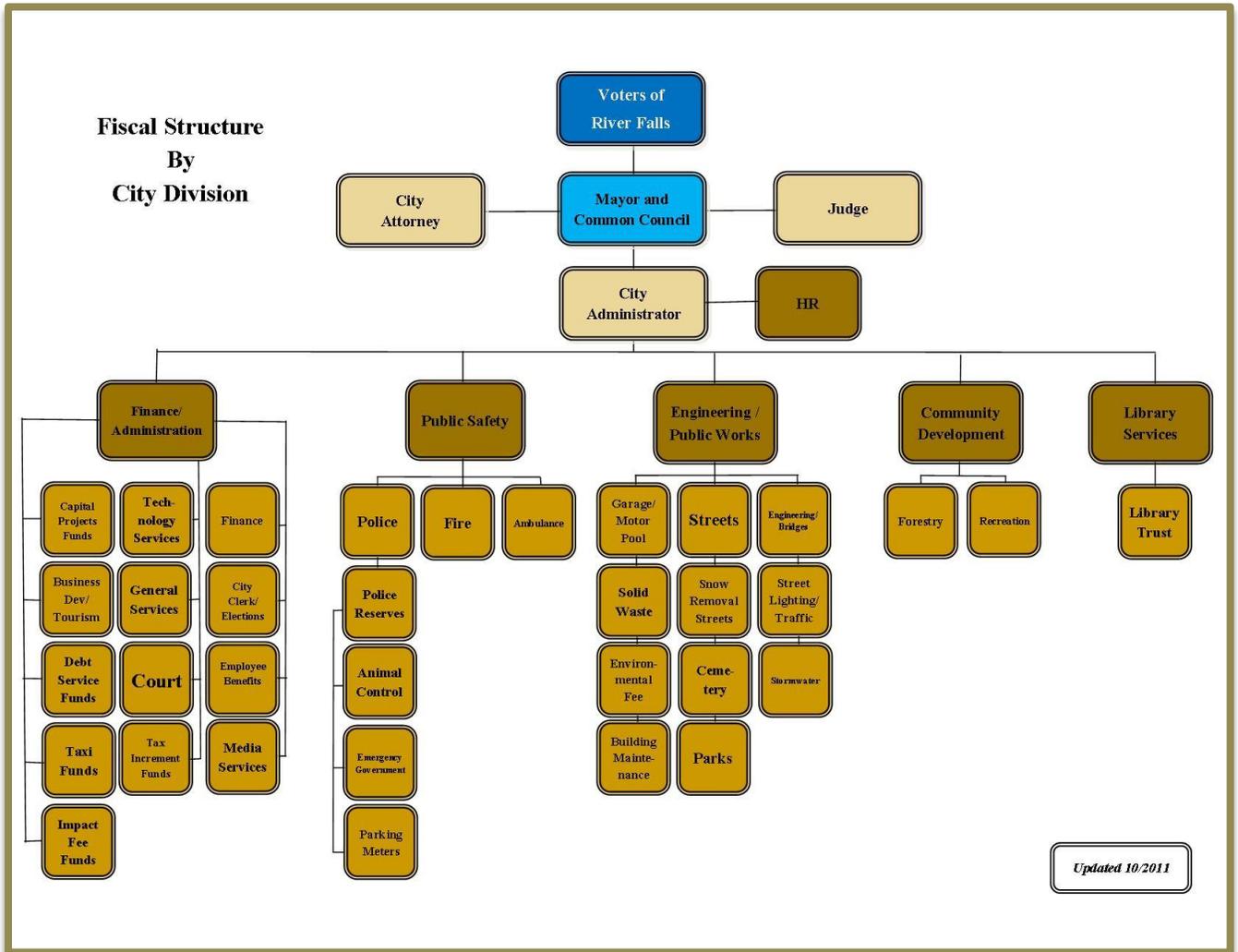
### Operating Budget Policies and Procedures

1. The City will prepare an annual budget for all operating funds.
2. The City will maintain a budgetary control system to ensure adherence to the budget, including periodic reports.
3. The City will integrate performance standards into the operating budget.
4. A contingency account will be maintained in the annual operating budget to provide for unanticipated expenditures of a non-recurring nature. Transfers from the contingency account will require City Council approval.
5. Operating budgets are established at the function and fund level. Transfers within functions in the same fund may be approved by the City Administrator; transfers between functions or between funds require City Council approval. Budget adjustment between function or fund require a Class 1 Notice within 10 days of approval per WI Stats. 65.90(5)(a).

## CITY DIVISIONS

The City employs approximately ninety (90) people in addition to several volunteer, seasonal, and contract positions.

The following pages highlight each department's functions and accomplishments for the future. More information on the budget can be found on the City's website at [www.rfcity.org](http://www.rfcity.org).



## Administration & Finance

### Administration & Finance Responsibilities include:

- Implementing policies and directives as established by the City Council.
- Administrating general and multi-department activities.
- Coordinating information to the public.
- Coordinating personnel functions including health and dental insurance, salary surveys and union contract negotiations.
- All communications activities including the technical work related to producing official City website, newsletter and television programs.
- Setting policy in the operation of City government and protect the health, safety and welfare of the public.
- Providing services for municipal trials, collection of fines, citations and assessments and completion of all required reports and deposits.
- Providing legal services to the City.
- Administering elections and maintaining election records according to State Statute.
- Managing official documents, including agendas and minutes.

### Administration & Finance 2010 Accomplishments:

- Completed Five-Year Agreement with River Falls Rural Fire Association for Fire Services. This resulted in an increased contribution by the towns towards the fire operating costs.
- Bid Employee Health and Dental Insurance for 2011. Two proposals were received and the proposal from WPPI Trust results in a cost savings of \$145,000 in 2011.
- Developed a revised training program for Election Inspectors
- Launched SharePoint. This is the city's intranet for employees to share documents and work on projects together.
- Streaming. Started streaming RFC-TV programs and city meetings on the web site.



## Public Safety

### Public Safety responsibilities include:

- Enforcing state and municipal laws in River Falls.
- Routine patrolling, crime investigations, crime prevention, traffic enforcement and accident investigations, parking enforcement, vehicle registration, and education programs for the youth and community.
- Animal and pest control of which the duties of animal warden are currently performed by the Community Service Officer.
- Emergency Government accounts for the ongoing training costs of an Emergency Government director, and repairs to the City's emergency warning system.
- Protecting life, property and the environment from fire, hazardous materials, natural disasters and other emergencies.
- Providing fire suppression, hazardous materials handling, and rescue services to properties within the City limits and within the fire service area.
- Providing public education and school fire safety programs.
- Delivering fire and emergency training to all employees and appropriate outside organizations.
- Ambulance Fund provides emergency medical services to the City of River Falls and the surrounding ambulance service area. This fund accounts for ambulance charges and associated expenses including depreciation.



## Public Safety (cont.)

### Public Safety 2010 Accomplishments:

- Farm Technology Days (FTD) was held in July. River Falls Police Department facilitated traffic to/from the event. River Falls Fire Department helped monitor the site with EMS. The EMS Command trailer was used as the main communications hub for EMS and Fire for FTD. Two and a half years of pre-planning went into this event. EMS was able to cover what was required for the show and ensured that coverage for daily 911 calls was not reduced. Over 60,000 people attended the 3-day farm show.
- River Falls Police Department received a grant used for furnishing a child interview room that was completed in November.
- Public Safety Building Open House was held in June.
- River Falls Police Department participated in National Take Back Pharmaceutical Initiative in September to collect unused pharmaceuticals and forwarded them to the Drug Enforcement Administration for disposal.
- Ambulance Exceeded En-Route Time Goal. Average dispatch to en-route time for all 1556 calls in 2010 was 2 minutes 35 seconds. River Falls Ambulance en-route time goal is 4 minutes. Staff exceeded this goal by 1 minute 25 seconds in 2010.
- EMS Passed detailed state ambulance short notice inspection in February without any negative marks.
- EMS started a fall prevention program for the elderly on October 1 in partnership with River Falls Hospital. It helps identify repeat patients or patients with the potential of falling at their homes.
- Hired full-time Fire Chief. Position started in September.
- River Falls Fire Department celebrated 125 years of service with an open house in September.



## Engineering/ Public Works

### Engineering/ Public Works responsibilities include:

- Planning and overseeing infrastructure projects such as street overlays and reconstruction, contract monitoring, engineering studies and services, stormwater management and other public works related projects.
- Designing and construction management of streets, storm sewer, roadways, traffic lights and bridges within the City.
- Supervising public works facility maintenance and improvements, repair of fleet vehicles and equipment, and supervising oil recycling program.
- Maintaining streets free of snow and ice, using City trucks, and/or contracted services as necessary.
- Maintaining motor pool vehicles in good running order for use by City departments.
- Planning for contractual inspections of City bridges, maintenance of bridges based on inspection reports.
- Assisting with maintaining Greenwood Cemetery.



### Engineering/ Public Works 2010 Accomplishments:

- Veolia Environmental Services. The City's contract with Waste Management for solid waste services expired the end of 2010. The City contracted with Veolia Environmental Services in accordance with their proposal for providing the City with solid waste disposal services for 2011-2015. Over 3,500 City households were affected by the changeover from Waste Management to Veolia with the changeover taking place between Christmas and New Year's.
- Street Light Utility. Completed an analysis for Street Light Utility rates. A summary of information regarding proposed street light utility was compiled along with a complete list of proposed Street Light Utility monthly billings cross referenced to existing River Falls Municipal Utility accounts.
- Snow Events. February and December were the snowiest months in 2010. Season totals for October through December made it the third snowiest beginning to a winter season. A 20" snow received on December 11 required significant man-hours to complete necessary work and continued through to Christmas. Public Works crews successfully managed the snow related issues.
- Rain Events. Although overall rainfall was average, the City of River Falls experienced a number of intense rainfall events in June, July and August. These intense rainfalls produce debris that must be removed from catch basin grates to allow adequate flow of storm water into the basin. Public Works crews successfully fixed the storm related issues.

## Community Development

### Community Development responsibilities include:

- Streetscape and landscape design, and installation and maintenance of all trees within City parks and rights-of-way.
- Planning, directing and supervising recreation opportunities within the City.
- Setting annual schedules for the swimming pool season.
- Coordinating the facility for swimming lessons and opening swimming for the public.
- Maintaining of all City parks, park buildings, field maintenance, and the trail systems.

### Community Development 2010 Accomplishments:

- City traded 8-acres of land (valued at \$368,000) with the Department of Natural Resources. Property is located at Hoffman Park East.
- Playgrounds Installed. A playground was installed in Sterling Ponds Park and Golf View Park/Soccer Fields.
- University Falls Redevelopment. University Falls (Formally Foster Trail Park) was Rezoned to Planned Unit Development (PUD) and TID was approved.
- A new Kwik Trip Store opened in October on a redeveloped site.
- Implemented a revised rental housing permit process which reduced costs the City and resulted in reduced fees to rental property owners.
- Provided service to over 13,000 participants involved in adult and youth activities through the City recreation programs or area associations programs in 2010.



## River Falls Municipal Utilities

### River Falls Municipal Utilities responsibilities include:

- Maintaining streetlights for the City of River Falls.
- Testing, maintaining, and reading of electric meters.
- Providing safety and conservation education to schools and civic groups.
- Installing new electric services for homes and businesses, as well as maintaining services such as coordinating tree trimming around power lines.
- Performing emergency 24/7 repair service for electric lines and equipment.
- Providing optional services such as detaching/attaching power for projects and backup power generation from WPPI.
- Participating in civic services, such as hanging decorations, banners, temporary services, etc.
- Testing of municipal well water to assure that it meets/exceeds state and federal standards.
- Reading, testing, and maintaining of water meters.
- Installation of new services.
- Maintaining and flushing of the public and private fire hydrants.
- Treating sanitary sewer needs of the community.
- Performing daily lab tests that assure the state mandates are being met.
- Monitoring of the wastewater treatment facility 24/7.
- Providing strong electric and water distribution and sewer collection systems to provide reliable service to the customers.

### River Falls Municipal Utilities 2010 Accomplishments:

- Over the last nine years, approximately 9,011,942 kilowatt hours has been saved through Energy Conservation Programs.
- Through Commitment to Community funding, provided over \$41,000 in bill payment assistance to low income customers and \$19,000 in cash-back rebates to residential customers for energy efficient measures.
- Over 800 strands of holiday lights were distributed as part of the 1<sup>st</sup> annual holiday light exchange.

Over 1,200 strands of lights were turned in for recycling, resulting in approximately 18,720 kilowatt hours of energy saved during the holiday season.



- Over 400 participants attended the annual Customer Appreciation Energy Expo and 170 energy conservation kits were given away as part of this Public Power Week celebration.
- Implemented the innovative “Save Some Green” residential renewable energy finance program to be paid back through annual property tax bills.
- Provided up-front financial assistance to a local business for electrical energy efficiency upgrades through the utility’s Shared Savings program, resulting in an estimated savings of nearly \$30,000 in electric costs and approximately 300,000 kilowatt-hours per year.
- Continued to demonstrate the effectiveness of energy efficiency, conservation and renewable resource development by instilling a strong local conservation ethic through the community-wide *POWERful Choices!* initiative. Voluntarily participated in Wisconsin DNR Mercury Pollutant Minimization Program.
- Renewed Wisconsin Department of Natural Resources, Wisconsin Pollutant Discharge Elimination System (WPDES) permit for the wastewater treatment facility effective through 2015.
- Continued various system improvement projects through the reconfiguration and rebuild of multiple electric feeders, sanitary sewer main replacements, and various manhole restorations and casting repairs.
- Installed multiple new primary extensions.
- Performed preventative maintenance on Well #3.

## Library

### Library responsibilities include:

- Providing books, magazines, video and audio materials to area patrons.
- Providing meeting space for community organizations.
- Providing children’s programming.
- Maintaining and updating events in the gallery spaces.
- Providing technical and research services.
- Coordinating with area libraries for interlibrary loans.
- Maintaining online catalogs and book renewal services.



### Library 2010 Accomplishments:

- Wisconsin Humanities Grant. One of six in the State to receive this grant for a Smithsonian Museum on Main Street exhibit, which opened in January.

- Financial Reimbursement to Library Increased. St. Croix County Board voted to increase financial reimbursement to library from 85% to 100%. This allowed for purchase of a new DVD resurfacer/cleaner and hand dryers for the main level restrooms.
- Handicapped parking area of the parking lot improved.
- Final circulation for 2010 was over 401,000, an increase from 374,000. The door count increased from 197,362 to 199,369. The number of computer sessions remained relatively steady at 44,286. There were about 1300 new patron cards issued. Additionally, 254 library programs, including weekly story time programs took place.

## CITY AWARDS AND RECOGNITION

- City's G.O. bond rating, improved from A1 to AA2 by Moody's.
- The Fire Department received Chamber's 2010 Citizen of the Year.
- U.S. Department of Energy's National Renewable Energy Laboratory Top 10 list.
  - #8 for customer participation rate and #6 for green power sales as a percentage of total retail electricity sales.
- Harvard University's "Bright Ideas" Award Winner (Teen Driving Circles)
- EPA Green Power Community.
  - #3 for Green Power Sales as a percentage of total retail electricity sales.
  - First in the Midwest to receive designation as EPA Green Power Community.
- Bird City Wisconsin
- Reliable Public Power Provider (RP3®) recognition from American Public Power Association for providing consumers with the highest degree of reliable and safe electric service.
- RFC-TV won six awards at the WAPC Video Fest.
- Six properties received Historic Preservation plaques.
- Tree City USA
- Water Star Wisconsin
- Safety awards received
  - American Public Power Association
  - Municipal Electric Utilities of Wisconsin
  - American Water Works Association
- City's G.O. bond rating, improved from A1 to AA2 by Moody's.
- The Fire Department received Chamber's 2010 Citizen of the Year.
- U.S. Department of Energy's National Renewable Energy Laboratory Top 10 list.
- First in the Midwest to receive designation as EPA Green Power Community.



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# 2012 PROPOSED BUDGET

## GENERAL FUND OVERVIEW

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### GENERAL FUND

### PROGRAM: REVENUE

Program Description: The General fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General fund revenues are broken down into the following revenue areas:

Taxes, which includes property and personal property taxes, payment in lieu of taxes, and mobile home taxes.

Intergovernmental revenues, which accounts for payments from the federal, state and other local governments. State shared revenues and transportation aids are included in this category.

Licenses and permits, includes building permits, housing licenses, liquor and other business licenses, and sign permits.

Fines, forfeitures and penalties includes court costs and penalties, restitution and parking violations other than meters.

Charges for services includes fee based services, such as fire department fees, towing charges, plat review and also intergovernmental charges between departments.

Special assessments includes the principal and interest payments from special assessment projects.

Investment income accounts for interest earnings on surplus funds

Rent includes income from City departments located in the City Hall building. Rent is based on occupied square footage plus an allocation of common space.

Miscellaneous revenues include donations, dividends, sale of supplies and equipment and fund balance applied.

Other financing includes bond proceeds and transfers from other funds.

## GENERAL FUND

## PROGRAM: REVENUE

Proposed General fund revenues for the 2012 budget total \$ 8,498,137. This is 2.2 percent higher than the 2011 budget. Notable changes from the approved 2011 budget include the following:

- Property tax levy for the General fund was increased by \$ 117,170 from the 2011 budget. The majority of this increase is due to the reduction in State shared revenues of \$ 147,000.
- Tax increment district #4 will provide \$ 200,000 in interest repayment to the General fund in 2012. In 2011, the repayment was \$ 125,000. The interest repayment is scheduled through 2015 for a total repayment of \$ 975,000.
- Budgeted payments in lieu of taxes (PILOT) from the utility funds are increased by \$ 36,987 in the 2012 Budget. That increase incorporates a reduction of \$ 100,000 from the Electric Fund, due to the planned closing of the power plant and the disposition of the assets. The water PILOT is expected to increase \$ 35,000 based on new construction. The net increase of \$ 36,987 from the 2011 budget is a result of under-budgeting PILOT for 2011.
- State shared revenues will decrease by \$ 147,000 due to reductions passed by the State this summer. State transportation aids were reduced in 2012 by \$ 42,000, as well as the aid payment for municipal services provided to the university and armory.
- As the City was able to keep the 2011 budget within the guidelines of the expenditure restraint program, an additional \$ 43,899 in state funding will be received in 2012.
- Allocations from other funds has been increased by approximately \$ 230,000 in the 2012 budget, due to the planned hiring of a Human Resources Director and also new allocations to the electric, water and sewer funds. Other allocations include financial administration, contract management, public works and administrative overhead. These allocations reimburse the general fund for activities performed by employees of the City.
- Charges for Services include permits, fees, licenses, police towing fees and recreational fees. The 2012 budget has been reduced due to lower permit and recreation fees.

**GENERAL FUND**

**PROGRAM: REVENUE**

Fiscal Resources	2009 Actual	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Taxes	\$ 2,623,395	\$ 2,678,830	\$ 2,616,462	\$ 2,618,020	\$ 2,733,632
Intergovernmental	3,163,062	3,082,793	3,250,095	3,308,734	3,088,977
Licenses and Permits	200,193	151,596	148,490	120,940	139,550
Fines, Forfeitures and Penalties	197,020	204,916	205,000	200,500	205,000
Charges for Services	306,415	277,825	266,500	244,600	238,500
Special Assessments	1,533	4,433	10,215	10,198	7,613
Investment Income	80,765	163,710	50,000	60,000	50,000
Rent	69,486	141,887	193,244	193,244	192,445
Miscellaneous	83,177	156,858	42,975	66,500	44,820
Transfers From Other Funds	300,455	525,658	861,572	839,147	1,092,613
Payment In Lieu of Tax-RFMU	668,387	719,987	668,000	720,000	704,987
<b>Total</b>	<b>\$ 7,693,888</b>	<b>\$ 8,108,493</b>	<b>\$ 8,312,553</b>	<b>\$ 8,381,883</b>	<b>\$ 8,498,137</b>

Performance Measurements	2009 Actual	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
<b>General Fund Tax Per Capita</b>	\$ 174	\$ 173	\$ 168	\$ 168	\$ 173
<b>All Funds Tax Per Capita</b>	\$ 305	\$ 291	\$ 296	\$ 296	\$ 294
<b>Intergovernmental Revenue Per Capita</b>	\$ 221	\$ 205	\$ 216	\$ 220	\$ 201

## GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is broken down into the following expenditure functions.

## GENERAL GOVERNMENT

General Government function consists of the departments of Mayor and Council, Municipal Court, City Administrator, City Clerk, Elections, Employee Benefits, Technology Support Services, Finance, General Services, and City Attorney.

**Council** includes four district Alderpersons and three Alderpersons elected at large, which are elected for two year overlapping terms. The **Mayor** is also elected for a two-year term. They establish the policies, programs, and services of the City. Nineteen boards, commissions, and committees comprised of citizens report to the Mayor and Council on a variety of topics from planning and zoning to cable communications, stormwater, and parking.

**Municipal Court** operations provide services for municipal trials, collection of fines, citations and assessments and completion of all required reports and deposits.

**City Administration** includes the positions of City Administrator and Executive Secretary. Main functions are to carry out directives of the Mayor and Council, administer day-to-day operations of the city, including personnel, public information, federal, state, and county programs, economic development and general management.

**City Clerk** is responsible for conducting elections, maintaining minutes and the official records of the City, and providing information to the public.

**Elections** are administered under the direction of the City Clerk who prepares for each election and maintains voter records. Election chiefs and poll workers perform election day duties at the polls.

## GENERAL GOVERNMENT (continued)

**Human Resources** include the positions of Human Resources Director, Benefits and Compensation Administrator and 20 percent of the Office Manager. Other employee programs such as disability insurance, employee assistance and section 125 administration costs are also included in this department.

**Technology Support Services** and **General Services** includes the costs of computer training, copier lease and maintenance, software support, equipment repair and supplies, postage, phone lines/usage and yellow and white page advertising, computer lines and Internet charges, publication, and postage charges.

**Finance** functions include annual financial reporting requirements, preparation of the annual budget and capital improvement plan, assessment roll/tax roll, tax collections, payroll and benefits administration, accounts payable, accounts receivable, licenses, purchase orders, general services such as refuse tags, dog licenses, copies, and questions from the public.

**General Services** functions included publication of legal notices, postage, general telephone costs and general advertising.

**City Attorney** represents the costs related to the contracted legal services of the City attorney.

**GENERAL FUND**

**PROGRAM: COUNCIL**

Program Description: The City Council is the legislative branch of City government. Its primary purpose is to set policy in the operation of City government and protect the health, safety and welfare of the public. The City Council is comprised of four district alderpersons and three alderpersons elected at large, each serving two year terms.

The 2012 budget has been increased to accommodate a larger contingency fund. This budget also includes video production allocation costs for City Council meetings, River Falls in Focus, and other local programming. This budget includes funding for the quarterly newsletter.

Product & Services: Adopt ordinances and resolutions, adopt the annual budget and tax levy, adopt policies for City operations, approve contracts for goods and services, appoint board, commission and committee members and provide direction to the City Administrator.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 43,397	\$ 44,638	\$ 43,138	\$ 44,638
Professional Services	35,499	74,200	74,200	53,235
Supplies and Other Expenditures	47,219	77,848	55,946	48,787
Contingency Fund	-	21,638	-	77,735
<b>Total</b>	<b>\$ 126,115</b>	<b>\$ 196,686</b>	<b>\$ 173,284</b>	<b>\$ 264,860</b>



**GENERAL FUND**

**PROGRAM: MAYOR**

Program Description: The Mayor is the chief executive officer of the City, and the annual budget includes the salary for the Mayor’s position as well as incidental expenses. The Mayor presides at the City Council and Plan Commission meetings, and is a non-voting member except in the case of a tie vote. The Mayor is elected for a two year term.

Product & Services: Preside at Council and Plan Commission meetings, respond to public request for information, directs the Chief of Police.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 12,308	\$ 12,681	\$ 12,428	\$ 12,681
Professional Services	-	-	-	-
Supplies and Other Expenditures	595	1,555	1,000	1,625
Contingency	-	200	-	200
<b>Total</b>	<b>\$ 12,903</b>	<b>\$ 14,436</b>	<b>\$ 13,428</b>	<b>\$ 14,506</b>

**GENERAL FUND**

**PROGRAM: MUNICIPAL COURT**

Program Description: The City operates a municipal court which has exclusive jurisdiction over imposing forfeitures and fines for violations of City ordinances. The Court is staffed with the positions of Clerk of Court/Administrative Assistant and Secretary II/Clerk of Court. The salary of the elected municipal judge is included in this budget, prosecution expenses are included in the budget for the City Attorney.

The court may assess fines and court costs, which are shared with the State of Wisconsin and the counties of Pierce and St. Croix.

Product & Services: Hold pretrials and court pertaining to matters involving City code violations, collect fines and forfeitures involving the court, maintain records as to the disposition of the cases.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 98,030	\$ 104,994	\$ 107,023	\$ 109,363
Professional Services	2,239	1,600	1,600	2,100
Supplies and Other Expenditures	10,660	16,298	15,648	13,970
<b>Total</b>	<b>\$ 110,929</b>	<b>\$ 122,892</b>	<b>\$ 124,271</b>	<b>\$ 125,433</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 9	\$ 7	\$ 8	\$ 8
Percentage of General Fund Budget	2%	1%	2%	1%
Full Time Equivalent Positions	1.79	1.29	1.47	1.47
Fine Revenue Retained by City	\$ 84,829	\$ 84,006	\$ 80,000	\$ 85,000
Court Cost Revenue	\$ 27,075	\$ 28,558	\$ 30,000	\$ 30,000



**GENERAL FUND**

**PROGRAM: ADMINISTRATOR**

Program Description: The Administrator is the chief administrative officer of the City and responsible for the day to day operations of the City. The Executive Secretary/Deputy Clerk is responsible for maintaining the official records, preparation of the Council agenda, maintaining personnel files and meeting minutes.

Product & Services: Provide assistance to City Council regarding policies and future planning, prepare City Council agendas and minutes, publish ordinances, maintain City code book, City newsletters, updating website, labor negotiations, provide direction to other City departments. City Administrator is a member of the River Falls Economic Development Corporation, and also works with the both the Pierce and St. Croix Economic Development organizations to bring development to the City.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 215,552	\$ 216,413	\$ 217,022	\$ 223,229
Professional Services	-	-	-	-
Supplies and Other Expenditures	8,594	13,850	14,010	15,696
<b>Total</b>	<b>\$ 224,146</b>	<b>\$ 230,263</b>	<b>\$ 231,032</b>	<b>\$ 238,925</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 13	\$ 15	\$ 15	\$ 16
Full Time Equivalent Positions	1.75	2.0	2.0	2.0

**GENERAL FUND**

**PROGRAM: CITY CLERK**

Program Description: The City Clerk’s office serves as a link between the citizens and the City by providing public notice of the business and actions of the City Council and maintaining official records. The City Clerk conducts regular and special elections and maintains election records

Product & Services: Maintain City Council agendas and minutes, publish ordinances, records administration, election administration and licenses and permits.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 117,164	\$ 117,640	\$ 117,640	\$ 119,658
Supplies and Other Expenditures	2,831	4,180	4,180	4,430
<b>Total</b>	<b>\$ 119,995</b>	<b>\$ 121,820</b>	<b>\$ 121,820</b>	<b>\$ 124,088</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 8	\$ 8	\$ 8	\$ 8
Percentage of General Fund Budget	2%	2%	2%	1%
Full Time Equivalent Positions	1.5	1.34	1.34	1.34
Licenses Issued	911	959	983	1008
Training Hours (Clerk/Deputy Clerk)	90	60	75	75

**GENERAL FUND**

**PROGRAM: ELECTIONS**

Program Description: The Elections budget includes the wages and benefits for election officials, overtime, and costs related to annual elections. The budget includes 45 election officials and eight election chiefs for four City districts and 13 wards. This budget is managed by the City Clerk.

The 2012 budget includes funding for the spring and November elections. An allocation of \$6,000 has been included in 2012 for funding possible early voting equipment requirements.

Product & Services: Administer and manage annual elections, educate and train the public and election workers, coordinate with the State voter registration system, coordinate election locations and vendors, test and maintain election equipment, coordinate ballots and reporting to Pierce and St. Croix Counties.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 18,611	\$ 13,577	\$ 19,564	\$ 28,309
Supplies and Other Expenditures	5,873	17,960	13,060	16,550
<b>Total</b>	<b>\$ 24,484</b>	<b>\$ 31,537</b>	<b>\$ 32,624</b>	<b>\$ 44,859</b>

Performance Measures	2009	2010	2012	2012 Proposed
Cost Per Capita	\$ 1	\$ 2	\$ 2	\$ 3
Percentage of General Fund Budget	<1%	<1%	<1%	<1%
Number of Registered Voters	7,703	12,384	9,475	7,500
Voters	1,488	7,786	6,674	3,750
Number of Absentee Ballots Processed	333	1,113	1,000	1,200
Election Training-Inspectors (Hours)	110	151	102	100
Election Training-Clerk/Deputy Clerk(Hours)	10	10	16	20

**GENERAL FUND**

**PROGRAM: HUMAN RESOURCES**

Program Description: The Human Resources budget includes costs related to Human Resources, the new position of Human Resources Director, the Benefits and Compensation Administrator, and 20 percent of the Office Manager. The costs of the HR Director will be spread over the entire city budget, but the General Fund will absorb the majority of the costs (55 percent). Furthermore, the elimination of the vacant Development Assistant position allows for the incorporation of the HR Director without any budgetary constraints. Other costs found in this department include the employee assistance and wellness programs, section 125 contract, and disability insurance. Costs are allocated to other funds based on the number of employees.

Product & Services: Provides ongoing programs including disability insurance, employee assistance, and the wellness program.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 35,492	\$ 31,000	\$ 27,500	\$ 226,024
Professional Services	6,805	8,520	8,520	16,000
Supplies and Other Expenditures	14,299	25,445	12,150	16,615
<b>Total</b>	<b>\$ 56,596</b>	<b>\$ 64,965</b>	<b>\$ 48,170</b>	<b>\$ 258,639</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 3	\$ 4	\$ 3	\$ 17*
Worker's Comp. Experience Modifier	.92	.96	.84	.84
Percentage of Employees in Wellness Program	41%	52%	55%	58%
Full Time Equivalent Positions	-0-	-0-	-0-	2.2

*\*incorporates costs previously included in other budgets*



**GENERAL FUND**

**PROGRAM: TECHNOLOGY/SUPPORT SERVICES**

Program Description: The Technology Support Services budget includes contractual services for maintenance of the City’s information systems, including computers, copiers and printers, telephones and software. The Finance department manages this budget.

Product & Services: Coordinate with software and hardware vendors for support and maintenance on City systems, order and maintain supplies for copiers, printers and other computer equipment, order and maintain City supplies of envelopes, letterhead and copy paper.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Professional Services	\$ 19,449	\$ 30,000	\$ 20,000	\$ 20,000
Supplies and Other Expenditures	47,011	59,986	56,700	73,441
<b>Total</b>	<b>\$ 66,460</b>	<b>\$ 89,986</b>	<b>\$ 76,700</b>	<b>\$ 93,441</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 5	\$ 4	\$ 5	\$ 6
Percentage of General Fund Budget	1%	1%	1%	1%
Desktop VoIP Telephones	75	75	100	100
Workstations on Network	100	100	105	105

**GENERAL FUND**

**PROGRAM: FINANCE**

Program Description: The Finance department is responsible for the accounting and financial reporting of all City operations and is entrusted with collecting, depositing and investing all City funds. Functions include payroll, accounts payable, accounts receivable, asset management, annual audit, annual budget, and investments. Positions included in the Finance department budget include Finance Director/Assistant City Administrator, Deputy Treasurer, and Deputy Account Clerk.

The 2012 budget also includes the temporary position of Management Analyst Intern.

Product & Services: Accounting services, budgeting, annual audit, City investments, debt management, fixed assets, payroll and benefits administration and account receivable and payable. In 2012, all funds are allocated a portion of this budget for financial management.

Fiscal Resources	2010 Actual	2011 Budgeted	2011 Estimated	2012 Proposed
Personnel Services	\$ 315,758	367,925	363,213	314,341
Professional Services	24,852	34,800	34,800	45,625
Supplies and Other Expenditures	12,326	14,273	12,865	14,638
<b>Total</b>	<b>\$ 352,936</b>	<b>\$ 416,998</b>	<b>\$ 410,878</b>	<b>\$ 374,604</b>

Performance Measurements	2009	2010	2011	2012 Proposed
Departmental Cost Per Capita	\$ 23	\$ 24	\$ 27	\$ 24
Department % of General Fund	4%	4%	5%	4%
Full-Time Equivalent Positions	4.75	3.67	4.47	4.67
Moody's G.O. Bond Rating	A1	AA2*	AA2	AA2
General Property Tax Per Capita	\$ 305	\$ 291	\$ 296	\$ 297
G.O. Debt Per Capita (Net)	\$ 919	\$ 792	\$ 949	\$ 873

\* According to the rating schedule of Moody's Investors Service, AA2 is the third-highest rating of credit worthiness; A1 is the fifth-highest rating of credit worthiness.



**GENERAL FUND**

**PROGRAM: GENERAL SERVICES**

Program Description: The General Services budget includes the costs to General fund departments related to the telephone system, postage and printing and advertising. The Finance department manages this budget.

Product & Services: Allocation of costs associated with printing minutes, resolutions and ordinances in the local newspaper, costs of providing local and long distance telephone services to City departments, and postage costs.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	-	-	-	-
Professional Services	-	-	-	-
Supplies and Other Expenditures	28,649	35,650	28,000	31,974
<b>Total</b>	<b>\$ 28,649</b>	<b>\$ 35,650</b>	<b>\$ 28,000</b>	<b>\$ 31,974</b>

**GENERAL FUND**

**PROGRAM: CITY ATTORNEY**

Program Description: City Attorney costs for general services are allocated to this account. The City Attorney is appointed annually at the Council reorganization meeting each April. Attorney costs associated with specific departments or projects are allocated to those projects. Expenses for litigation related to citations is also included in this budget.

Product & Services: Attend City Council meetings, attend special meetings as directed, prepare legal opinions regarding specific issues, meet with departmental staff regarding specific issues, provide general information and negotiations support for contract issues, assist with personnel issues.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	-	-	-	-
Professional Services	57,772	70,000	60,000	60,000
Supplies and Other Expenditures	-	-	-	-
<b>Total</b>	<b>\$ 57,772</b>	<b>\$ 70,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

## PUBLIC SAFETY

Public Safety function consists of the departments of Police, Fire, Police Reserve, and Emergency Government.

**Police Department** and **Police Reserve.** The Police Department is responsible for the enforcement of state and municipal laws in River Falls. Services provided by the department include routine patrol, crime investigations, crime prevention, traffic enforcement and accident investigations, parking enforcement, vehicle registration, and education programs for the youth and community. The City employs part time reserve officers to supplement the sworn officers with community events.

**Fire Department** provides fire suppression, hazardous materials handling, and rescue services to properties within the City limits and within the fire service area. The fire department has a fire safety house, which they use as part of their education services.

**Emergency Government** department accounts for the ongoing training costs of an Emergency Government director, and repairs to the City's emergency warning system.

**GENERAL FUND**

**PROGRAM: POLICE**

Program Description: The Police department includes 22 sworn officers including the Chief of Police, and 6 civilian staff. In addition to the administrative functions, the department has a patrol division and an investigative services division. The Police department serves the City of River Falls as well as the surrounding area through mutual aid, with dispatch services are provided by Pierce County. This budget also includes the costs of the police reserves, which is a 21 member unit that assists the department with regular emergency and community service functions.

Product & Services: The Police department provides 24 hour police coverage to the City of River Falls and is responsible for criminal investigations, crime prevention, and school liaison activities.

The reserve unit assists the Police department with parades, River Falls Days activities, and school and university special functions.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 2,216,726	\$ 2,332,200	\$ 2,300,236	\$ 2,358,237
Professional Services	18,817	14,735	14,235	18,250
Supplies and Other Expenditures	257,600	281,590	304,271	292,071
<b>Total</b>	<b>\$ 2,493,143</b>	<b>\$ 2,628,525</b>	<b>\$ 2,618,742</b>	<b>\$ 2,668,558</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 179	\$ 166	\$ 174	\$ 174
Percentage of General Fund Budget	34%	32%	32%	31%
Full Time Equivalent-Sworn	22	22	22	22
Full Time Equivalent-Civilian	4.73	4.73	4.55	4.55
Adult Arrests/Citations	744	698	700	700
Case Reports	2,493	2,458	2,500	2,500

**GENERAL FUND**

**PROGRAM: FIRE**

Program Description: The Fire department is managed through a Fire Chief and staffed by approximately 50 paid on call personnel and serves the City of River Falls as well as the surrounding towns by contract. In addition to traditional emergency fire response, the department also responds to vehicle accidents and hazardous material spills. There are approximately 300 fire calls per year. The budget includes the salary and benefits for the fire chief position, operating costs for the department, and a sinking fund for future equipment purchases.

Product & Services: Responds to fire and accident events and strives to minimize civilian casualties, property lost to fire or other life/property threatening events, provides coordinated fire service training programs, pursues public fire and burn safety education, provides a system of fire investigation, provides administrative support to effectively and efficiently manage departmental operations including budgets, purchasing, personnel management and record keeping.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 264,079	\$ 346,648	\$ 306,722	\$ 347,852
Professional Services	27,602	19,400	19,400	18,725
Supplies and Other Expenditures	139,097	179,609	179,609	210,086
Debt Service	119,105	98,712	98,712	84,405
<b>Total</b>	<b>\$ 549,883</b>	<b>\$ 644,369</b>	<b>\$ 604,443</b>	<b>\$ 661,068</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 31	\$ 37	\$ 40	\$ 43
Percentage of General Fund Budget	6%	7%	8%	8%
Commercial Fire Inspections	372	247	350	500
Full Time Equivalent	6.05	6.29	6.35	6.13
Commercial Re-Inspections	N/A	N/A	50%	35%
Fire Education Presentations/Tours	46	48	52	55
Emergency Response Times Under 10 Minutes	N/A	N/A	50%	60%

**GENERAL FUND**

**PROGRAM: EMERGENCY GOVERNMENT**

Program Description: The Police Department manages the Emergency Government budget, and the Police Chief serves as Emergency Management Director. His time is funded through the Police Department budget. The Emergency Government budget includes:

- Training for emergency management personnel
- Costs associated with table-top or practical exercises
- Supplies and general operating costs for maintenance of the outdoor weather siren network.

The 2012 budget includes \$2,500 in funding for technology changes to activate the weather sirens, possibly from the patrol vehicles.

Product & Services: Update the emergency management plan, provide planning assistance for other area entities, and coordinate with other emergency departments and community entities for disaster planning.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Supplies and Other Expenditures	\$ 5,748	\$ 7,340	\$ 8,840	\$ 9,391
<b>Total</b>	<b>\$ 5,748</b>	<b>\$ 7,340</b>	<b>\$ 8,840</b>	<b>\$ 9,391</b>

Performance Measures	2009	2010	2011	2012 Proposed
Number of Weather Sirens Maintained	8	8	8	8

## PUBLIC WORKS

The Public Works function consists of the departments of Garage, Streets, Bridges, Motor Pool, Engineering, Snow Removal, and Street Lighting/Traffic.

**Garage and Motor Pool** includes the mechanics function as well as costs related to the public works facility, as well as repair and insurance for the City's motor pool fleet.

**Streets** functions include maintenance of City streets, snow removal, street signs, and maintenance of public sidewalks.

**Engineering** and **Bridges** includes the functions of planning and overseeing infrastructure projects such as street overlays and reconstruction, contract monitoring, engineering studies and services, stormwater management and other public works related projects. Bridge inspection and maintenance costs are included in this budget.

**Snow Removal** accounts for overtime costs of public works personnel and for the snow and ice removal costs including sand and salt.

**Street Lighting/Traffic** accounts for expenses related to specific street light expenses and traffic signals repair. The cost of new and replacement street signs are also included in this budget.

**GENERAL FUND**

**PROGRAM: GARAGE**

Program Description: The Garage function includes the maintenance of the public works facility and repair and maintenance of the City fleet and equipment. The budget includes two mechanics and 20 percent of the costs of the Director of Public Works/City Engineer position. The public works facility is shared with the water, sewer and electric utility departments. This budget also includes the costs related to maintenance of the City's motor pool fleet.

Product & Services: Supervise public works facility maintenance and improvements, repair of fleet vehicles and equipment, and supervise oil recycling program.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 268,461	\$ 188,067	\$ 173,667	\$ 202,718
Professional Services	9,968	14,000	14,000	11,300
Supplies and Other Expenditures	76,423	88,370	87,070	84,200
<b>Total</b>	<b>\$ 354,852</b>	<b>\$ 290,437</b>	<b>\$ 274,737</b>	<b>\$ 298,218</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 25	\$ 24	\$ 18	\$ 19
Percentage of General Fund Budget	5%	5%	3%	4%
Full Time Equivalent Positions	3.5	3.5	2.3	2.2
Units in City Fleet	175	175	175	175

**GENERAL FUND**

**PROGRAM: STREETS**

Program Description: The Street department is responsible for the maintenance of all streets, including snow removal, striping, street repairs, street sweeping, and sealcoating. The Street department includes five street maintenance positions, 20 percent of the salary and benefits of the Director of Public Works/City Engineer position and two contracted seasonal positions.

Product & Services: Maintain streets including snow and ice removal, street sweeping, annual maintenance and improvements such as mill and overlay, sealcoating and crack sealing, and road striping.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 350,776	\$ 391,395	\$ 377,066	\$ 396,079
Professional Services	14,617	-	-	15,000
Street Maintenance	420,948	312,100	404,000	412,080
Supplies and Other Expenditures	106,507	239,229	125,841	125,584
Debt Service	33,728	84,801	84,841	72,645
<b>Total</b>	<b>\$ 926,576</b>	<b>\$ 1,027,525</b>	<b>\$ 991,748</b>	<b>\$ 1,021,388</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 59	\$ 62	\$ 66	\$ 67
Percentage of General Fund Budget	11%	12%	12%	12%
Full Time Equivalent Positions	6	4.8	5.2	5.2
Mill & Overlay - % of Streets Completed	2.5%	2.8%	2.5%	2.9%
Crack Sealing - % of Streets Completed	11.0%	16.0%	18.0%	17.1%
Seal Coat - % of Streets Completed	0.0%	0.0%	1.0%	2.0%

**GENERAL FUND**

**PROGRAM: ENGINEERING**

Program Description: The Engineering department is responsible for the investigation, design, and construction management of streets, storm sewer, roadways, traffic lights and bridges within the City. Engineering oversees the City’s GIS system, which contains all the City’s base maps, improvements and property attributes. The department also serves as the custodian of all plans, drawings, project records and official City maps. Personnel allocated to the department in the 2012 budget include the Director of Public Works/City Engineer (40 percent), Civil Engineer/Water Resources (10 percent), Development Assistant (50 percent), two additional positions with position descriptions not yet determined, and an engineering intern. This budget also includes professional services related to bridge inspections.

Product & Services: Review site plans for subdivisions and development, coordinate street, traffic signals, bridges, stormwater improvements, manage GIS system, administer city projects, coordinate with contractors, keep public informed regarding municipal projects, answer questions and concerns from the public.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 217,925	\$ 253,225	\$ 67,993	\$ 292,898
Professional Services	1,751	2,000	2,000	2,000
Supplies and Other Expenditures	16,865	32,960	57,345	30,820
<b>Total</b>	<b>\$ 236,541</b>	<b>\$ 288,185</b>	<b>\$ 127,338</b>	<b>\$325,718</b>

Performance Measures	2009	2010	2011	2012 Proposed
<b>Cost Per Capita</b>	\$ 21	\$ 16	\$ 8	\$ 21
<b>Percentage of General Fund Budget</b>	4%	3%	2%	4%
<b>Full Time Equivalent Positions</b>	3.64	3.88	3.27	3.57
<b>Right of Way Permits Issued</b>	17	28	25	27

**GENERAL FUND**

**PROGRAM: SNOW REMOVAL**

Program Description: The Snow Removal budget includes public works overtime for snow removal and costs associated with chemicals, grader repairs and snow related notices. Snow removal overtime will include personnel from several City departments as needed. Snow removal budget includes contracted services for plowing certain City routes and parking lots. Time plowing snow during regular work hours is included in the streets and park budgets.

Product & Services: Maintain streets free of snow and ice, using City trucks, and/or contracted services as necessary.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 33,888	\$ 23,850	\$ 33,390	\$ 33,474
Professional Services	64,057	45,900	65,000	66,000
Supplies and Other Expenditures	98,762	114,800	117,850	100,526
<b>Total</b>	<b>\$ 196,707</b>	<b>\$ 184,550</b>	<b>\$ 216,240</b>	<b>\$ 200,000</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 10	\$ 13	\$ 14	\$ 13
Percentage of General Fund Budget	2%	2%	3%	2%
Tons of Salt Used	590	862	700	700
Gallons of Salt Brine Used	9,025	12,805	10,000	10,000

**GENERAL FUND**

**PROGRAM: STREET LIGHTING/TRAFFIC**

Program Description: This department includes the costs of street lighting, traffic signal maintenance, street signs and marking of City streets.

Product & Services: Budget includes maintenance costs for traffic signals, purchase of paint for street striping and purchase of street sign materials.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Supplies and Other Expenditures	\$ 245,517	\$ 252,100	\$ 249,250	\$ 267,100
<b>Total</b>	<b>\$ 245,517</b>	<b>\$ 252,100</b>	<b>\$ 249,250</b>	<b>\$ 267,100</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 17	\$ 16	\$ 17	\$ 17
Percentage of General Fund Budget	3%	3%	3%	3%
Traffic Signals Operated and Maintained	7	8	8	9
Traffic Signals Receiving Annual Preventative Maintenance	6	-	7	8
Regulatory, Warning and Street Name Signs	1,975	1,975	1,975	1,975
Signs Formally Inspected	NA	NA	24	660

## HEALTH/HUMAN SERVICES

Health and Human Services consists of a Health Officer and Animal and Pest Control.

**Health Officer** works under the supervision of the City Administrator, and is responsible to maintain continuous sanitary supervision over the City, enforce the health laws, inform City of health issues and make annual reports to the State. City Council appoints the Health Officer for a one-year term.

**Animal and Pest Control** is a contracted service. The main function of this service is to board animals that are running at large in the City until the owner claims them, and to provide animal warden services to City residents.



**GENERAL FUND**

**PROGRAM: HEALTH OFFICER/ANIMAL CONTROL**

Program Description: The City is required to appoint a health officer per section 2.08.020 of the municipal code. This officer has the duties enumerated in chapter 251, Wisconsin Statutes or as determined by the City Council. The City has contracted for this service for several years.

The animal control function is responsible for the apprehension and confinement of animals, and collection of any forfeitures. The duties of animal warden are currently performed by the Community Service Officer.

Product & Services: Health officer enforces the health laws, rules and regulations of the State Department of Health and Social Services, the state and the city; take steps necessary to secure prompt and full reports by physicians of communicable diseases and prompt and full registration of births and deaths; make annual reports to the State Department of Health and Social Services, the city council and such other reports as they may request. Animal control performs enforcement of chapter 6 of the municipal code regarding animals, issuing citations for violations, impounding animals if necessary, transporting animals to the approved shelter. The City is contracting with Goodhue County for animal shelter services.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Professional Services	\$ 2,085	\$ 2,245	\$ 2,245	\$ 2,245
Supplies and Other Expenditures	8,177	7,200	8,500	9,195
<b>Total</b>	<b>\$ 10,262</b>	<b>\$ 9,445</b>	<b>\$ 10,745</b>	<b>\$ 11,440</b>

## LEISURE SERVICES

Leisure Services consists of Recreation, Swimming Pool, and Parks Departments.

**Recreation Department** functions to provide the public with recreation opportunities within the City. This includes lessons for school age children such as swimming, baseball, basketball, dance, and many more. They offer leagues in baseball, softball, basketball, and volleyball for all ages. The Recreation Department works closely with the River Falls School District to coordinate scheduling of School District space for recreation activities.

**Swimming Pool** is located in Glen Park and is an outdoor pool. The pool has been well maintained and during the summer months is used every weekday for swimming lessons in the morning and open swimming in the afternoon and evenings. They also provide a lap time just for adults. The pool is staffed with certified lifeguards that are funded through this department.

**Parks Department** provides the public with clean, well-maintained areas for social and family events, recreation, and community events. Major parks include Hoffman, Glen, Spring Creek and DeSanctis parks, as well as many smaller neighborhood parks.

**GENERAL FUND**

**PROGRAM: RECREATION**

Program Description: Recreation is responsible for planning, directing and supervising recreation opportunities within the City. The department oversees the scheduling of park facilities, such as ball fields and shelters. The Recreation department is staffed by the Recreation Coordinator, part time Customer Service Representative and seasonal program workers.

Product & Services: Plan seasonal recreation programs for the City, develop program rates, hire seasonal workers for recreation programs, schedule fields for events, schedule park shelter areas with the public.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 156,417	\$ 141,831	\$ 120,520	\$ 120,012
Professional Services	235	1,500	500	500
Supplies and Other Expenditures	17,659	21,770	20,695	21,270
<b>Total</b>	<b>\$ 174,311</b>	<b>\$ 165,101</b>	<b>\$ 141,715</b>	<b>\$ 141,782</b>

Performance Measures	2009	2010	2011	2012 Proposed
Net Cost Per Capita	\$ 6	\$ 6	\$ 5	\$ 5
Percentage of General Fund Budget	2%	2%	2%	2%
Full Time Equivalent Positions	3.16	3.20	2.46	2.46
Recreation Program Revenue	\$ 99,525	\$ 90,563	\$ 71,618	\$ 70,000
Number of Youth Programs	40	57	46	45
Number of Youth Participants	2,985	3,155	2,700	2,700
Number of Adult Participants	581	589	578	575

**GENERAL FUND**

**PROGRAM: SWIMMING POOL**

Program Description: The Glen Park swimming pool was built in 1937 and is listed on the Wisconsin National Register of Historic Places. The swimming pool budget includes the wages for the seasonal lifeguards, and operating costs of the swimming pool. As 2012 is the 75<sup>th</sup> anniversary of the pool’s opening, funding has been included in the budget for some upgrades to the pool and pool area.

Product & Services: Set annual schedule for the swimming pool season, coordinate the facility for swimming lessons and open swimming for the public, and coordinate repair work on the pool and adjacent facilities.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 47,505	\$ 49,663	\$ 50,357	\$ 50,952
Professional Services	4,862	600	600	600
Supplies and Other Expenditures	18,987	26,230	24,039	34,330
<b>Total</b>	<b>\$ 71,354</b>	<b>\$ 76,493</b>	<b>\$ 74,996</b>	<b>\$ 85,882</b>

Performance Measures	2009	2010	2011	2012 Proposed
Net Cost Per Capita	\$ 1	\$ 2	\$ 2	\$ 3
Percentage of General Fund Budget	1%	1%	1%	1%
Full Time Equivalent Positions	1.70	1.73	1.61	1.60
Annual Pool Revenue	\$ 42,092	\$ 45,209	\$ 51,006	\$ 45,000

**GENERAL FUND**

**PROGRAM: PARKS**

Program Description: The Park department includes the maintenance of all City parks and trail systems. The department is staffed by maintenance workers and supplemented with contracted seasonal workers. The department is also responsible for field maintenance and maintenance of the park buildings.

Product & Services: Maintain park facilities, picnic shelters, ball fields for public use.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 217,188	\$ 215,206	\$ 210,080	\$ 218,076
Professional Services	26,468	27,280	27,280	23,700
Supplies and Other Expenditures	90,684	96,942	91,277	97,085
<b>Total</b>	<b>\$ 334,340</b>	<b>\$ 339,428</b>	<b>\$ 328,637</b>	<b>\$ 338,861</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 23	\$ 22	\$ 22	\$ 22
Percentage of General Fund Budget	4%	4%	4%	4%
Number of Developed Parks	20	21	22	22
Acres of City Parks	352	352	352	352

## CONSERVATION/DEVELOPMENT

Conservation and Development includes Forestry, and Community Development departments.

**Forestry** functions to provide the City with well-maintained boulevard trees, which includes inspection and tagging of dead and diseased trees, replacement and new plantings. The City of River Falls has received Tree City USA recognition since 1993, given by the National Arbor Day Foundation.

**Community Development** administers the City's planning, zoning, and subdivision ordinances, and coordinates the review of developments. The building inspector oversees and inspects new construction, remodeling, and housing related issues.



**GENERAL FUND**

**PROGRAM: FORESTRY**

Program Description: The Forestry department is responsible for streetscape and landscape design, and installation and maintenance of all trees within City parks and rights-of-way. The department is also in charge of diseased tree abatement and trimming of trees encroaching on City rights-of-way. The department is supervised by the City Forester, a position that is funded through the Community Development department.

Product & Services: Mark and supervise the tree removal contract, select and order new or replacement trees for parks and boulevards, respond to citizen questions regarding diseased trees, assist with tree trimming projects, maintain status as Tree City USA.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Professional Services	\$ 15,090	\$ 21,700	\$ 21,700	\$ 21,700
Supplies and Other Expenditures	10,991	20,029	29,524	18,300
<b>Total</b>	<b>\$ 26,081</b>	<b>\$ 41,729</b>	<b>\$ 51,224</b>	<b>\$ 40,000</b>

Performance Measures	2009	2010	2011	2012 Proposed
Number of Trees Planted	86	105	120	100
Number of Trees Removed	30	30	30	40

**GENERAL FUND**

**PROGRAM: COMMUNITY DEVELOPMENT**

Program Description: Community Development is responsible for developing and implementing the overall Master Plan of the City, enforcement of the zoning ordinance, subdivision ordinance and extraterritorial zoning. This department also includes the building inspection and housing functions. The department is staffed with the Planning Director, Planner, Building Inspector, Administrative Assistant, Development Assistant (50%) as well an intern position.

Product & Services: Comprehensive plan, land division regulations and zoning administration, building and housing inspection services, code enforcement, liaison to Plan Commission, Historic Preservation Commission and Downtown Design Committee.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Personnel Services	\$ 437,144	\$ 518,088	\$ 444,121	\$ 415,949
Professional Services	4,000	14,800	14,800	15,300
Supplies and Other Expenditures	26,602	34,385	25,756	27,761
<b>Total</b>	<b>\$ 467,746</b>	<b>\$ 567,273</b>	<b>\$ 484,677</b>	<b>\$ 459,010</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 31	\$ 38	\$ 32	\$ 30
Percentage of General Fund Budget	6%	7%	6%	5%
Full Time Equivalent Positions	7.0	5.68	6.68	5.18
New Single Family Building Permits Issued	41	50	16	16
Value of New Single Family Homes	\$ 5,935,520	\$ 7,491,166	\$ 3,017,520	\$ 3,017,520
New Commercial Building Permits Issued	3	6	2	2
Value of New Commercial Building Permits	\$ 1,155,000	\$ 4,640,000	\$ 1,383,000	\$ 1,383,000

## OTHER PUBLIC SERVICE

**Cemetery:** The City provides motor fuels, lawn mower repair, and other supplies for the maintenance of Greenwood Cemetery.

**GENERAL FUND**

**PROGRAM: CEMETERY**

Program Description: The cemetery is owned and operated by the Greenwood Cemetery Association with assistance from the City. The public works department provides labor for equipment repairs, and this budget allocates funds for gas, oil and parts for the mowers.

Product & Services: As needed parts, labor and maintenance of lawn equipment for the Greenwood Cemetery Association.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Supplies and Other Expenditures	\$ 2,435	\$ 5,191	\$ 3,000	\$ 5,660
<b>Total</b>	<b>\$ 2,435</b>	<b>\$ 5,191</b>	<b>\$ 3,000</b>	<b>\$ 5,660</b>

## TRANSFERS TO OTHER FUNDS

The General fund makes annual operating transfers to other funds for various reasons. The following transfers are included in the 2012 budget:

**Transfer to Taxi Fund** The grant program for the shared ride taxi service requires a local match. The amount of the local match estimated for 2012 is \$30,191, which is transferred to the Taxi fund. The actual amount of the match will vary depending on available Federal and State funding and actual expenses.

**Transfer to Media Services Fund** The Media Services fund provides the salary and benefit funding for the Communication Coordinator position. The 2012 budget includes a transfer of \$25,000 to this fund in recognition of services provided by the Communication Coordinator for press releases, social media, and producing the City's newsletters.

**Transfer to Business Development/Tourism** The Business Development/Tourism fund is largely dependent on room tax revenues to provide funding for marketing costs and community events. A transfer of \$8,937 to this fund is due to a projected shortfall in this fund for 2012.

**Transfer to Ambulance Fund** The City and surrounding towns support the River Falls Ambulance Service with a per capita charge each year. The charge for 2012 is \$9 per capita, which is paid by a transfer of \$130,293 to the Ambulance Fund. The 2012 budget includes a payment of \$78,000 from the towns.

**Transfer to City Hall Fund** The costs of operating the City Hall building and a prorated share of the maintenance staff time is allocated out to the benefitting departments. The allocation for those departments within the General fund is paid with a transfer to the City Hall fund, budgeted at \$138,311 in 2012.



**GENERAL FUND**

**PROGRAM: TRANSFERS**

Program Description: Certain programs require transfers from the General fund on an annual basis. This program allocates the budget for the transfers. The 2011 budget includes a transfer of \$25,000 for the local match for the taxi program, building maintenance costs of \$142,005 for General fund departments, \$93,537 to the Media Services fund for production costs and the annual per capita transfer to the Ambulance fund of \$129,087.

Product & Services: Annual transfers as needed to various funds.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Transfers to Special Revenue Funds	\$ 94,100	\$ 118,537	\$ 34,991	\$ 64,128
Transfers to Debt Service Funds	10,741	-	225,000	-
Transfers to Capital Project Funds	225,000	-	50,000	-
Transfers to Enterprise Funds	279,069	271,092	254,125	268,604
<b>Total</b>	<b>\$ 608,910</b>	<b>\$ 389,629</b>	<b>\$ 564,116</b>	<b>\$ 332,732</b>

## SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes. The City plans to use the following Special Revenue Funds in the 2011 budget.

**Taxi** accounts for revenues and expenditures related to the grant funded operation of the shared-ride taxi service.

**Parking Meter Fund** records revenues and expenditures related to the street and parking lot meters in the City.

**Media Services** includes revenues from franchise and pass through fees and expenditures of a Communications Coordinator and part-time production assistants, as well as expenses related to the cable studio.

**Environmental Fee** records revenues from the environmental fee charge to customers and expenditures related to landfill monitoring and testing.

**Refuse and Solid Waste** includes revenue for the local refuse and solid waste operations, including the compost site and spring cleanup.

**Library** provides reference and entertainment materials to the public in the form of books, tapes, videos, and makes available computers for Internet and other general uses.

**Revolving Loan** fund accounts for repayment of loans made to qualified businesses in the City's business improvement district. The repaid funds will be made available for future loans.

**Business Development and Tourism** accounts for the collection of room tax revenue, as well as receives allocations from other funds towards economic development expenses.

**Library Trust** fund records the donations made directly to the library and held under the direction of the Library Board.

## SPECIAL REVENUE FUNDS (CONT'D)

**Housing Reserve** fund records the repayment of the 1988 HUD loan to the River Glen Housing complex, which is being repaid to the City over of a 20 year period at no interest. Final payment is scheduled for 2017.

**Park Impact Fee** fund accounts for revenues and expenditures directly related to the collection of park impact fees.

**Library Impact Fee** fund accounts for revenues and expenditures directly related to the collection of library impact fees.

**Fire Impact Fee** fund accounts for revenues and expenditures directly related to the collection of fire impact fees.

**Tax Increment # 4** accounts for tax increment revenues from the City's fully developed industrial park.

**Tax Increment #5 (Whitetail Ridge Corporate Park)** accounts for tax increment revenues from the district and debt service costs associated with the acquisition and improvements to the park. All costs will be repaid through future tax increment revenues.

**Tax Increment # 6** accounts for tax increment revenues and expenditures from the district created at South Main Street and Cascade Avenue.

**Tax Increment # 7** accounts for tax increment revenues and expenditures from the district created along Clark Street between Maple Street and Division Street.

**Tax Increment # 8** accounts for tax increment revenues and expenditures from the district created at South of Lake George along Winter Street and Cascade Avenue.

**SPECIAL REVENUE**

**TAXI FUND**

Program Description: The City applies for grant funding each year to operate the shared-ride taxi program in the City. The management of the service is contracted and the fares are subsidized with federal, state, county and local dollars. Annual ridership is approximately 26,000 trips, and the service currently operates within the City and up to 5 miles outside of the City limits.

Product & Services: Contract administration for the operation of the taxi service, annual grant preparation for operating costs, occasional grant preparation for replacement vehicles, planning for future community transportation needs and funding sources, public input regarding quality and satisfaction of the service.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Grant Revenues	\$ 210,758	\$ 169,329	\$ 169,329	\$ 164,909
City Revenues	50,000	25,000	25,000	30,191
Other Revenues	3,168	-	-	-
<b>Total Revenues</b>	<b>\$ 263,926</b>	<b>\$ 194,329</b>	<b>\$ 194,329</b>	<b>\$ 195,100</b>
Professional Services	189,926	191,829	178,846	192,600
Supplies and Other Expenditures	37,241	2,500	2,505	2,500
<b>Total Expenditures</b>	<b>\$ 227,167</b>	<b>\$ 194,329</b>	<b>\$ 181,351</b>	<b>\$ 195,100</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Passenger Trip	\$ 9	\$ 8	\$ 7	\$ 7
City Share Per Capita	\$ 3	\$ 2	\$ 2	\$ 2
City/County Share Per Trip	\$ 2	\$ 1	\$ 1	\$ 2
Ratio of Revenues to Expenditures	110.90%	116.18%	107.16%	100.00%

**SPECIAL REVENUE**

**PARKING METER FUND**

Program Description: The City owns several parking lots in the downtown district and collects meter rental revenue along with the street meters. The administration of the meter system is carried out by a part time meter monitor and a part time meter repair technician. The parking meter system is intended to be self-supporting and also generate funds for lot maintenance and the purchase of additional lots.

Product & Services: Maintenance of metered lots, maintenance of meters, collection of funds in meters, issuance of overtime meter tickets and collection of fine revenues, answer questions and complaints from the public, send out overdue notices, suspend vehicle registration as necessary, data input of tickets and fine revenue.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Parking Ticket Revenue	\$ 51,028	\$ 50,000	\$ 50,000	\$ 50,000
Meter Revenue	18,834	19,550	19,470	19,470
Other Revenues	658	12,224	150	150
<b>Total Revenues</b>	<b>\$ 70,520</b>	<b>\$ 81,774</b>	<b>\$ 69,620</b>	<b>\$ 69,620</b>
Personnel Services	42,844	46,530	42,682	47,920
Supplies and Other Expenditures	8,994	27,140	28,872	13,940
Other Expenditures	13,908	8,104	8,104	7,760
<b>Total Expenditures</b>	<b>\$ 65,746</b>	<b>\$ 81,774</b>	<b>\$ 79,658</b>	<b>\$ 69,620</b>

Performance Measures	2009	2010	2011	2012
Cost Per Capita	\$ 4	\$ 4	\$ 5	\$ 5
Ratio of Revenues to Expenditures	93.23%	107.26%	87.40%	100.00%
Full Time Equivalent Positions	0.88	0.88	0.93	0.93

**SPECIAL REVENUE**

**MEDIA SERVICES FUND**

Program Description: The City operates cable channel 16 which is a public and government access center. The facility includes professional video equipment and studio for use by the public and local groups. The station is staffed by the Communications Coordinator and part time production assistants, temporary staff and volunteers. In 2011, the pass through fee (PEG) was discontinued by State legislation, which reduces the revenue to this fund by \$50,000. Costs for services will be allocated to other funds for governmental meeting production services and programming.

Product & Services: Provide training and equipment for staff, volunteers and members of the public that wish to provide programming to the station, administration of the local cable system in coordination with the cable provider, input of community events on the bulletin board, produce local programming for the community, tape and air government meetings, answer questions and concerns from the public regarding cable television issues.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
<b>Annual Revenues</b>	<b>\$ 207,833</b>	<b>\$2 72,437</b>	<b>\$ 291,215</b>	<b>\$ 255,289</b>
Personnel Services	96,638	98,241	97,181	97,443
Professional Services	-	6,300	1,000	3,000
Supplies and Other Expenditures	31,043	89,174	86,002	76,124
Rent	49,029	78,722	78,722	78,722
<b>Total Expenditures</b>	<b>\$ 176,710</b>	<b>\$ 272,437</b>	<b>\$ 262,905</b>	<b>\$ 255,289</b>

### MEDIA SERVICES FUND (CONT'D)

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	12	12	17	17
Full-Time Equivalent Positions	1.93	1.93	1.93	1.93
Government Meetings/Programming (Hours)	NA	49	55	60
Public Programming (Hours)	NA	385	404	424
Number of Non-Profits Using Services	NA	112	118	124
Website Visits	NA	273,225	290,000	300,000

**SPECIAL REVENUE**

**ENVIRONMENTAL FEE**

Program Description: The environmental fee was put into place to address the remediation project at the closed City landfill on County Road FF. The fee covered the cost of monitoring the capping system, debt service costs, and other landfill expenses. The bonds for the landfill cap were paid off in June 2007, and the fee has been reduced twice since it was put in place. Fund balance at the end of 2010 was \$2,556,067. An advance of \$1,000,000 was made from this fund in 2011 to purchase land for a future industrial park.

Product & Services: Monitoring of the closed landfill by environmental engineering firm, bottled water for landfill area residents per agreements, administration of environmental fee and billing with utility charges, answer questions from the public regarding environmental fee.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Environmental Fee Revenue	\$ 86,873	\$ 85,000	\$ 85,000	\$ 85,000
Other Revenues	44,844	5,000	44,000	5,000
<b>Total Revenues</b>	<b>\$ 131,717</b>	<b>\$ 90,000</b>	<b>\$ 129,000</b>	<b>\$ 90,000</b>
Professional Services	28,478	40,000	30,000	40,000
Supplies and Other Expenditures	29,068	50,000	23,400	50,000
<b>Total Expenditures</b>	<b>\$ 57,546</b>	<b>\$ 90,000</b>	<b>\$ 53,400</b>	<b>\$ 90,000</b>

Performance Measures	2009	2010	2011	2012 Proposed
Ratio of Revenues to Expenditures	201.50%	228.89%	241.57%	100.00%

**SPECIAL REVENUE**

**SOLID WASTE**

Program Description: Solid waste budget includes the costs related to the City’s compost site and spring cleanup event. The solid waste costs are funded through a surcharge to residential customers collected by the City’s contracted hauler. The refuse and recycling contract was renewed as of January 1, 2011 with Veolia.

The 2012 budget includes 50 percent funding of dumpster enclosures for the downtown district, with the Business Improvement District (BID) sharing the remaining costs.

Product & Services: Providing a site for residents to dispose of waste oil, grass clippings and brush, provide funding for the annual spring cleanup operation, promote the use of recycling through existing and new programs, coordinate with the county regarding the recycling facility, administration and management of solid waste contract., answer questions from the public regarding solid waste issues.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Solid Waste Collection Fee	\$ 84,869	\$ 89,100	\$ 69,000	\$ 67,500
Other Revenues	621	26,000	400	51,000
<b>Total Revenues</b>	<b>\$ 84,490</b>	<b>\$ 115,100</b>	<b>\$ 69,400</b>	<b>\$ 118,500</b>
Professional Services	10,898	19,150	19,150	16,632
Supplies and Other Expenditures	21,374	74,070	73,965	72,970
Other Expenditures	30,000	21,880	20,463	28,898
<b>Total Expenditures</b>	<b>\$ 62,272</b>	<b>\$ 115,100</b>	<b>\$ 113,578</b>	<b>\$ 118,500</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 5	\$ 4	\$ 8	\$ 8
Cubic Yards of Compost Material Collected	2,400	2,700	2,500	2,500
Cubic Yards of Brush/Trees Recycled	4,480	4,140	4,300	4,300

**SPECIAL REVENUE**

**LIBRARY FUND**

Program Description: The Library fund includes all revenues and expenditures related to providing library services. The Library is managed by the Library Board per State Statutes, but is administered by the City through a cooperation agreement. The Library is staffed by 5 full time employees including the Library Director, and 15 part time employees. The Library provides services to area residents and is a member of MORE, a consortium of Western Wisconsin libraries. The 2011 property tax levy for library operations was \$785,778, the proposed levy for the 2012 budget is \$753,156.

Product & Services: Provides books, magazines, video and audio materials to area patrons, provides meeting space for community organizations, provides children’s programming, maintains and updates events in the gallery spaces, provides technical and research services, coordinates with area libraries for interlibrary loans, maintains online catalogs and book renewal services.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
<b>Annual Revenues</b>	<b>\$ 1,070,689</b>	<b>\$ 1,142,636</b>	<b>\$ 1,173,460</b>	<b>\$ 1,206,195</b>
Personnel Services	705,166	709,686	703,940	728,806
Professional Services	20,640	30,140	30,140	33,500
Supplies and Other Expenditures	320,470	402,810	369,010	443,889
<b>Total Expenditures</b>	<b>\$ 1,046,276</b>	<b>\$ 1,142,636</b>	<b>\$ 1,103,090</b>	<b>\$ 1,206,195</b>

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	\$ 71	\$ 70	\$ 73	\$ 79
Ratio of Revenue to Expenditures	109%	102%	106%	100%
Full-Time Equivalent Positions	13.25	12.25	12.25	12.25
Circulation	374,132	401,830	405,000	410,000
Costs per Circulation	\$ 2.65	\$ 2.69	\$ 2.80*	\$ 2.80
Library Visitors	197,362	199,369	200,000	200,000
Self-Check Transactions	126,063	192,767	200,000	210,000
Number of Volunteer Hours	2,092	1,972	2,100	2,100

*\*Based on financial reports and circulation through August 2011*

**SPECIAL REVENUE**

**REVOLVING LOAN FUND**

Program Description: The Revolving Loan fund accounts for revenues and expenses for the City’s commercial revolving loan program. This program is available to commercial properties within the Business Improvement District for property improvements in new or existing buildings. The City has approved loans to eight property owners and currently has funds available for new loan applications. This program is intended to work in conjunction with the Pierce County revolving loan fund, the Business Improvement District façade grant fund, and programs available through local banks.

Product & Services: Provide low interest loans to qualifying properties for building improvements, record loan payments, administer loan program in conjunction with area loan programs and the Revolving Loan Committee. Current interest rate is 4% for terms up to ten years.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Loan Principal Repayment Revenue	\$ 23,702	\$ 9,123	\$ 5,000	\$ 5,000
Interest on Loans	952	840	840	840
<b>Total Revenues</b>	<b>\$ 24,654</b>	<b>\$ 9,963</b>	<b>\$ 5,840</b>	<b>\$ 5,840</b>
Supplies and Other Expenditures	761	996	996	1,507
Reserve for Future Loans	-	8,967	-	4,333
<b>Total Expenditures</b>	<b>\$ 761</b>	<b>\$ 9,963</b>	<b>\$ 996</b>	<b>\$ 5,840</b>

Performance Measurements	2009	2010	2011	2012 Proposed
Loan Balance Outstanding (12/31)	\$ 110,372	\$ 86,382	\$ 80,000	\$ 72,000
Loans Outstanding (12/31)	5	4	4	4

**SPECIAL REVENUE**

**BUSINESS DEVELOPMENT AND TOURISM**

Program Description: This is a fund created to account for the costs of economic development activities as well as community and tourism events. The revenues include room tax, transfers from tax increment districts and administrative costs from the business improvement district assessment. Expenditures include tourism costs and annual memberships with Pierce and St. Croix County Economic Development Corporations.

The 2012 budget includes room tax revenue, with 67 percent paid to the River Falls Chamber of Commerce and 33 percent retained by the City.

Product & Services: Promote tourism and increase development through support of the River Falls Chamber of Commerce and the regional economic development organizations.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Room Tax Revenues	\$ 23,366	\$ 30,000	\$ 50,000	\$ 50,000
Other Revenues	26,000	44,900	28,500	37,437
<b>Total Revenues</b>	<b>\$ 49,366</b>	<b>\$ 74,900</b>	<b>\$ 78,500</b>	<b>\$ 87,437</b>
Professional Services	26,214	31,100	31,100	39,297
Transfer to General Fund	34,375	43,800	43,800	45,857
Other Expenditures	-	-	5,000	2,283
<b>Total Expenditures</b>	<b>\$ 60,589</b>	<b>\$ 74,900</b>	<b>\$ 79,900</b>	<b>\$ 87,437</b>

Performance Measurements	2009	2010	2011	2012
Cost Per Capita	NA	\$ 4	\$ 5	\$ 6
Ratio of Revenue to Expenditures	NA	81.48%	98.25%	100.00%

**SPECIAL REVENUE**

**LIBRARY TRUST FUND**

Program Description: Donations to the River Falls Library are under the control of the Library Board. This fund accounts for donations and related expenditures, generally library equipment, computers or furniture.

Fund balance at the end of 2010 was \$112,870.

Product & Services: Account for library donations and related expenditures.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Donations to Library	\$ 15,589	\$ 5,000	\$ 5,000	\$ 5,000
Other Revenues	236	300	200	500
<b>Total Revenues</b>	<b>\$ 15,825</b>	<b>\$ 5,300</b>	<b>\$ 5,200</b>	<b>\$ 5,500</b>
Supplies and Other Expenditures	1,269	5,000	5,000	5,000
Other Expenditures	435	300	106	500
<b>Total Expenditures</b>	<b>\$ 1,704</b>	<b>\$ 5,300</b>	<b>\$ 5,106</b>	<b>\$ 5,500</b>

**SPECIAL REVENUE**

**HOUSING RESERVE FUND**

Program Description: The River Glen apartments were constructed as part of a tax increment district and were partially financed with a grant from the Department of Housing and Urban Development. River Glen is repaying this loan to the City over a twenty year period at zero percent interest per the developer’s agreement. These funds are available to the City for reinvestment in community housing projects. The fund had a balance of \$464,792 at the end of 2010.

In 2011, the City Council approved a no-interest loan in the amount of \$120,000 from this fund for Our Neighbor’s Place, a non-profit emergency shelter. This loan will be repaid over a three year period, and is secured by a property mortgage.

Product & Services: Account for loan repayment of revenues, and investment of surplus funds.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Loan Repayment-River Glen	\$ 24,204	\$ 24,204	\$ 24,204	\$ 24,204
Loan Repayment-Our Neighbor's Place	-	-	40,000	40,000
Other Revenues	797	2,250	600	500
<b>Total Revenues</b>	<b>\$ 25,001</b>	<b>\$ 26,454</b>	<b>\$ 64,804</b>	<b>\$ 64,704</b>
Fund Reserves	-	25,925	-	63,978
Other Expenditures	1,740	529	529	726
<b>Total Expenditures</b>	<b>\$ 1,740</b>	<b>\$ 26,454</b>	<b>\$ 529</b>	<b>\$ 64,704</b>

Performance Measurements	2009	2010	2011	2012 Proposed
Cumulative Units of Affordable Housing Supported	36	36	40	40

**SPECIAL REVENUE**

**PARK IMPACT FEE FUND**

Program Description: Park impact fees were implemented in 2002 in order to provide funding for future park related capital improvements due to development. Annual park projects are incorporated from the Capital Improvement Program, and funded by impact fees for those projects which are related to development. The financing of future projects is dependent upon new construction, therefore projects are funded with existing impact fees as of the previous year.

The park impact fee fund balance at the end of 2010 was \$58,587. Improvements to Highview Meadows Park in 2011 will deplete this fund, and no new projects are planned at this time. Impact fee revenue collected in 2012 will be added to reserve balances.

Product & Services: Account for park impact fees paid, and allocate impact fees for park projects.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Park Impact Fee Revenues	\$ 33,300	\$ 16,173	\$ 10,000	\$ 8,082
Other Revenues	174	68,042	100	-
<b>Total Revenues</b>	<b>\$ 33,474</b>	<b>\$ 84,215</b>	<b>\$ 10,100</b>	<b>\$ 8,082</b>
Transfer to Other Funds	29,598	84,215	30,730	8,082
<b>Total Expenditures</b>	<b>\$ 29,598</b>	<b>\$ 84,215</b>	<b>\$ 30,730</b>	<b>\$ 8,082</b>

**SPECIAL REVENUE**

**LIBRARY IMPACT FEE FUND**

Program Description: Library impact fees were implemented in 2003 in order to provide funding for future library related capital improvements due to development. Eligible projects, such as building expansion, are incorporated from the Capital Improvement Program. The financing of future projects is dependent upon new construction; therefore, projects are funded with existing impact fees as of the previous year.

Remodeling of the library building was completed in 2009; no new capital expenditures are budgeted for 2012. Fund balance at the end of 2010 was \$23,307.

Product & Services: Account for library impact fees paid, and allocate impact fees for library projects.

Fiscal Resources	Actual	Budget	Estimated	Proposed
Library Impact Fee Revenue	\$ 20,281	\$ 10,140	\$ 3,000	\$ 4,929
Other Revenues	21	-	50	-
<b>Total Revenues</b>	<b>\$ 20,302</b>	<b>\$ 10,140</b>	<b>\$ 3,050</b>	<b>\$ 4,929</b>
Fund Reserves	-	9,633	-	4,651
Transfers to Other Funds	539	507	507	278
<b>Total Expenditures</b>	<b>\$ 539</b>	<b>\$ 10,140</b>	<b>\$ 507</b>	<b>\$ 4,929</b>

**SPECIAL REVENUE**

**FIRE IMPACT FEE FUND**

Program Description: Fire impact fees were implemented in 2002 in order to provide funding for future fire related capital improvements due to development. Future fire improvements could be building expansion or an additional station. The financing of future projects is dependent upon new construction, therefore projects are funded with existing impact fees as of the previous year. Some revenue will be applied to the expense of the Fire Department facility within the Public Safety built in 2010.

Fund balance at the end of 2010 was \$251,585.

Product & Services: Account for fire impact fees paid, and allocate impact fees for qualified fire improvement projects.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Fire Impact Fee Revenues	\$ 18,019	\$ 9,685	\$ 4,000	\$ 4,840
Other Revenues	592	500	500	-
<b>Total Revenues</b>	<b>\$ 18,611</b>	<b>\$ 10,185</b>	<b>\$ 4,500</b>	<b>\$ 4,840</b>
Fund Reserves	-	9,676	-	4,560
Transfers to Other Funds	32,800	509	509	280
<b>Total Expenditures</b>	<b>\$ 32,800</b>	<b>\$ 10,185</b>	<b>\$ 509</b>	<b>\$ 4,840</b>

**SPECIAL REVENUE**

**TAX INCREMENT DISTRICT #4**

Program Description: Tax increment district #4 incorporates the River Falls Industrial Park. The district was created in 1988, the expenditure deadline was 2010 and the district terminates in 2015. The 2012 budget includes a repayment of interest on advances from the General fund, and a payment of \$150,000 as a donor district to Tax Increment District #5-Whitetail Ridge Corporate Park. Fund balance at the end of 2010 was \$81,997.

Product & Services: Tax increment financing is available to properties within the tax increment district for expansion, infrastructure improvements or developer incentives. Other costs include debt service, and expenditures for annual audit and other district costs.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Tax Increment Revenues	\$ 244,368	\$ 244,367	\$ 266,889	\$ 266,889
Other Revenues	1,826	126,000	1,500	150,200
<b>Total Revenues</b>	<b>\$ 246,194</b>	<b>\$ 370,367</b>	<b>\$ 268,389</b>	<b>\$ 417,089</b>
Professional Services	7,650	750	730	1,950
Supplies and Other Expenditures	196	-	100	-
Debt Service	191,881	29,121	55,094	-
Transfers to Other Funds	266,165	340,496	340,496	415,139
<b>Total Expenditures</b>	<b>\$ 465,892</b>	<b>\$ 370,367</b>	<b>\$ 396,420</b>	<b>\$ 417,089</b>

Performance Measures	2009	2010	2011	2012 Proposed
Increment Value Generated (Equalized)	\$ 12,219,700	\$ 12,535,100	\$ 10,492,100	\$ 10,492,100

**SPECIAL REVENUE**

**TAX INCREMENT DISTRICT #5**

Program Description: Tax increment district #5 incorporates Whitetail Ridge Corporate Park and includes the revenues and expenditures related to infrastructure and developer incentives in the park. Revenues are received from tax increments. Expenditures are primarily debt service costs as the park improvements have been completed. The expenditure period for this district expires in 2016, the district terminates in 2021.

Product & Services: Available lots for future industrial clients, accounting for improvements associated with the district, allocation of tax increment revenues to pay for project costs and expenditures for annual audit and other district costs.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Tax Increment Revenue	\$ 449,070	\$ 449,070	\$ 496,304	\$ 496,304
Other Revenues	23,974	162,608	189,963	165,000
<b>Annual Revenues</b>	<b>\$ 473,044</b>	<b>\$ 611,678</b>	<b>\$ 686,267</b>	<b>\$ 661,304</b>
Professional Services	8,404	750	1,500	1,950
Debt Service	433,443	241,976	241,976	343,471
Other Expenditures	63,779	368,952	105,102	315,883
<b>Total Expenditures</b>	<b>\$ 505,626</b>	<b>\$ 611,678</b>	<b>\$ 348,578</b>	<b>\$ 661,304</b>

Performance Measures	2009	2010	2011	2012 Proposed
Increment Value Generated (Equalized)	\$ 22,451,100	\$ 23,306,800	\$ 21,377,500	\$ 21,377,500



**SPECIAL REVENUE**

**TAX INCREMENT DISTRICT #6**

Program Description: Tax increment district #6 incorporates the area generally bordered by Spruce Street, Spring Street, South Main Street and Cascade Avenue. The district was created in 2005, has an expenditure deadline of 2027 and terminates in 2032. The fund currently accounts for tax increment revenues from the district and related debt service costs.

Product & Services: Tax increment financing is available to properties within the tax increment district for expansion, infrastructure improvements or developer incentives. Other costs include debt service, and expenditures for annual audit and other district costs.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Tax Increment Revenues	\$ 21,021	\$ 134,329	\$ 181,282	\$ 181,282
Other Revenues	-	87,313	10,212	18,502
<b>Total Revenues</b>	<b>\$ 21,021</b>	<b>\$ 221,642</b>	<b>\$ 191,494</b>	<b>\$ 199,784</b>
Professional Services	1,150	1,300	1,300	2,500
Debt Service	187,096	187,096	81,179	187,096
Other Expenditures	40,093	33,246	33,746	10,188
<b>Total Expenditures</b>	<b>\$ 228,339</b>	<b>\$ 221,642</b>	<b>\$ 116,225</b>	<b>\$ 199,784</b>

Performance Measures	2009	2010	2011	2012 Proposed
Increment Value Generated (Equalized)	\$ 974,600	\$ 7,901,700	\$ 7,888,500	\$ 7,888,500

**SPECIAL REVENUE**

**TAX INCREMENT DISTRICT #7**

Program Description: Tax increment district #7 was created in 2009 and includes the area bordered by Clark, Cedar and Maple Streets. The district has an expenditure deadline of January 13, 2024, and terminates January 13, 2029. As development has not occurred in this district, this fund is not scheduled to receive any increment until 2012. Development agreement requires the developer to make payments even though the construction has not occurred.

Product & Services: Tax increment financing is available to properties within the tax increment district for expansion, infrastructure improvements or developer incentives. Other costs may include debt service, and expenditures for annual audit and other district costs.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Tax Increment Revenue	\$ 8,277	-	-	-
Other Revenues	8,277	1,375	59,745	59,745
<b>Annual Revenues</b>	<b>\$ 8,277</b>	<b>\$ 1,375</b>	<b>\$ 59,745</b>	<b>\$ 59,745</b>
Professional Services	1,150	730	750	750
Supplies and Other Expenditures	31,113	645	30,413	58,995
<b>Total Expenditures</b>	<b>\$ 32,263</b>	<b>\$ 1,375</b>	<b>\$ 31,163</b>	<b>\$ 59,745</b>

Performance Measures	2009	2010	2011	2012 Proposed
Increment Value Generated (Equalized)	-	-	\$ 295,800	\$ 295,800
Cost Per Capita	\$ 1	\$ 2	\$ 2	\$ 4
Ratio of Revenue to Expenditures	NA	25.65%	191.72%	100.00%

**SPECIAL REVENUE**

**TAX INCREMENT DISTRICT #8**

Program Description: Tax increment district #8 was created in 2010 and includes the area South of Lake George along Winter Street and Cascade Avenue. The expenditure period expires in 2032, and the district terminations in 2037. As development had not occurred as of January 1, 2011, this fund is not scheduled to receive any increment until 2013.

Product & Services: Tax increment financing is available to properties within the tax increment district for expansion, infrastructure improvements or developer incentives. Other costs may include debt service, and expenditures for annual audit and other district costs.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
<b>Total Revenues</b>	-	-	-	<b>\$ 1,288</b>
Professional Services	11,375	750	730	750
Other Expenditures	555	625	125	538
<b>Total Expenditures</b>	<b>\$ 11,930</b>	<b>\$ 1,375</b>	<b>\$ 855</b>	<b>\$ 1,288</b>



## DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Included within this group of funds are the State Trust Fund loans, general obligation bonds, and general obligation notes. General obligation and revenue debt paid by the electric, water and sewer funds are not included in this schedule.

## DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Included within this group of funds are the State Trust Fund loans, general obligation bonds, general obligation notes, and loans from the State Trust Fund. Revenue and general obligation debt paid through the electric, water and sewer, and housing funds are excluded.

Debt Service Source	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12-31-2011	Principal/ Interest Due in 2012
Whitetail, Library, Veterans Park Bridge, Walnut Street	11/2003	11/2012	1.60-3.35%	\$ 2,495,000	\$ 285,000	\$ 294,548
Stormwater	11/2003	11/2012	1.60-3.35%	1,170,000	135,000	139,523
WRS Pension debt	2/2003	2/2013	2.50-5.60%	645,000	155,000	81,543
Library Refunding Debt	1/2004	10/2015	2.45-3.70%	1,630,000	785,000	212,618
Whitetail Ridge Corp. Park	7/2006	3/2016	4.00%	77,558	16,622	9,443
Fire, PW Equip, Maple St. bridge, City Hall design, 1998B refunding	10/2007	10/2017	3.5-3.85%	3,290,000	1,745,000	355,058
TID #6 (Spruce St)	7/2008	3/2028	4.75%	824,651	731,415	63,689
Whitetail Ridge Corp. Park	9/2008	3/2018	4.25%	300,000	247,776	41,671
Arch.-City Hall	10/2008	3/2018	4.25%	352,500	290,118	48,792
TID #6 (Spruce St)	11/2008	3/2028	4.75%	750,000	709,788	61,806
TID #6 (Spruce St)	12/2008	3/2028	4.75%	250,000	235,179	20,479
TID #6 (Spruce St)	2/2009	3/2028	4.75%	505,000	472,257	41,122
City Hall Construction	2/2009	9/2029	3.0-4.6%	5,070,000	5,060,000	237,195
2010 Public Works Eq.	12/2010	1/2015	3.24%	\$ 260,000	\$ 205,319	\$ 55,617
<b>Total General Obligation Debt @ 12/31/11 (Tax funded)</b>					<b><u>\$ 11,073,474</u></b>	<b><u>\$ 1,663,104</u></b>

## DEBT SERVICE FUNDS (cont'd)

Fiscal Resources	Actual 2010	Original Budget 2011	Estimated Actual 2011	2012 Proposed
General Property Taxes	\$ 735,897	\$ 914,294	\$ 914,294	\$ 926,444
Investment Income	886	1,205	475	-
Transfers from Other Funds	7,403	7,088	7,088	7,184
<b>Total Revenues</b>	<b>\$ 744,186</b>	<b>\$ 922,587</b>	<b>\$ 921,857</b>	<b>\$ 933,628</b>
Principal	\$ 537,420	\$ 581,791	\$ 581,791	\$ 617,421
Interest	447,127	322,106	322,106	305,258
Paying Agent Fees	646	600	815	815
Transfer to General Fund	9,853	18,090	18,090	10,134
<b>Total Expenditures</b>	<b>\$ 995,046</b>	<b>\$ 922,587</b>	<b>\$ 922,802</b>	<b>\$ 933,628</b>

## CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

**General Capital Projects** records the expenditure of the majority of the City's scheduled capital projects as listed in the CIP. Funding is from a variety of sources including taxes, grants, bonds, donations and fund balances.

**Capital Equipment** fund accounts for those purchases listed in the CIP that are equipment related and are considered a major purchase. Funding is provided by taxes, the issuance of debt and grants.

## CAPITAL PROJECTS

## GENERAL CAPITAL PROJECTS FUND

Program Description: The General Capital Projects fund contains the projects from the capital improvement program that are not related to either a tax increment district or equipment. These projects are generally major road, bridge, or building improvements and may extend beyond one budget year. Most projects involve engineering and design services.

Projects approved in the 2011-2015 capital improvement plan and scheduled for 2012 include the following:

### Transportation

- Cascade Avenue Reconstruction
- Design/land acquisition for White Pathway extension-University Falls to Econofoods
- Radio Road Interchange Design
- South Main Street Rehabilitation
- Southerly bypass study STH 29/35 – STH 65 (state funded)
- Main/Union Street safety improvements

### Parks

- Glen Park pool heater replacement, bath house improvements, and solar water heating.

### Buildings

- Public works facility roof replacement

The Cascade Avenue project, estimated at \$4,660,000 in total costs, will be funded as a shared cost with the University of Wisconsin-River Falls. Partial funding for the City's share of these costs will be made from payments provided to the City by the Wisconsin Department of Transportation. These payments are scheduled to be paid annually from 2011 through 2014, and are related to the transfer of connecting highway designations within the City.

Product & Services: Allocate costs for specific projects per the approved capital project program, account for various revenues sources including grants, tax revenues, transfers from other funds and bond issues.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
City Property Tax Revenues	\$ 113,803	\$ 38,990	\$ 38,990	\$ 43,000
Grant Revenues	-	203,160	1,030,000	1,724,056
Special Assessments	288,902	-	-	93,559
Debt Financing	-	786,500	-	168,000
Fund Balance	-	1,558,535	1,558,535	2,074,475
Transfer from Other Funds	141,711	231,000	231,000	1,271,854
Other Revenues	43,487	98,250	102,750	70,643
<b>Total Revenues</b>	<b>\$ 587,903</b>	<b>\$ 2,916,435</b>	<b>\$ 2,961,275</b>	<b>\$ 5,445,587</b>
Architecture and Engineering	173,291	797,500	936,000	422,500
Professional Services	13,166	-	-	-
Capital Expenditures	872,838	2,118,935	1,818,575	5,023,087
<b>Total Expenditures</b>	<b>\$ 1,059,295</b>	<b>\$ 2,916,435</b>	<b>\$ 2,754,575</b>	<b>\$ 5,445,587</b>



## CAPITAL PROJECTS

## CAPITAL EQUIPMENT FUND

Program Description: The Capital Equipment fund includes the equipment related projects from the capital improvement program, including police vehicles, public works equipment, fire equipment and motor pool vehicles. Funding for this equipment is usually general property taxes or long term financing.

2012 budget includes the following replacement vehicles and equipment:

- Pickup truck
- Paint striper (permeable surfaces)
- Backhoe (shared)
- Line painter (impervious surfaces)
- Police patrol vehicle

The budget also includes funding brought forward from the 2011 budget for security cameras at City Hall and the Public Works facility.

Product & Services: Sources and uses fund for purchase of major equipment to serve the City's needs. The fund amount may vary significantly from year to year.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
City Property Tax	-	\$ 183,693	\$ 183,693	\$ 133,899
Bonds	174,524	195,000	75,000	-
Other Revenues	59	-	100	23,240
<b>Total Revenues</b>	<b>\$ 174,583</b>	<b>\$ 378,693</b>	<b>\$ 258,793</b>	<b>\$ 157,139</b>
Capital Expenditures	391,239	360,660	112,782	146,740
Other Expenditures	15,244	18,033	18,033	10,399
<b>Total Expenditures</b>	<b>\$ 406,483</b>	<b>\$ 378,693</b>	<b>\$ 130,815</b>	<b>\$ 157,139</b>

## ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's Enterprise Funds are used to account for the operations of the Electric, Water, Sewer and Stormwater Utilities, and the River Falls Ambulance service.

**Stormwater Utility** accounts for revenues from the stormwater fee and associated expenses, including depreciation.

**Ambulance Fund** provides emergency medical services to the City of River Falls and the surrounding ambulance service area. This fund accounts for ambulance charges and associated expenses including depreciation.

**Electric Fund** provides electrical services to the City of River Falls and other jurisdictions within the River Falls Municipal Utilities service area. This fund accounts for expenses associated with electrical service including depreciation.

**Water Fund** provides water services to the City of River Falls. This fund accounts for expenses associated with water service including depreciation.

**Sewer Fund** provides sewer services to the City of River Falls. This fund accounts for expenses associated with sewer service including depreciation.

**ENTERPRISE**

**STORMWATER UTILITY**

Program Description: The stormwater utility fee was implemented in 1998, and this fund is used to account for stormwater revenues and associated expenses. As the requirements for stormwater management increase, it is anticipated that more resources will be necessary to comply with federal and state regulations. Currently 20 percent of the costs of the City Engineer position, 90 percent of the Civil Engineer/Water Resources position and a full time public works position are allocated to this fund. This fund was converted to an enterprise fund in 2009.

Net assets at the end of 2010 were \$5,659,099 of which \$174,925 were unrestricted.

Product & Services: Administration of stormwater management plans, public involvement in stormwater education and participation, maintenance of stormwater systems, including inventory and expansion.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Storm Water Fees	\$ 504,736	\$ 495,000	\$ 495,000	\$ 495,000
Bond Proceeds	-	170,000	175,000	400,000
Other Revenues	21,905	7,000	11,800	12,000
<b>Total Revenues</b>	<b>\$ 526,641</b>	<b>\$ 672,000</b>	<b>\$ 681,800</b>	<b>\$ 907,000</b>
Personnel Services	165,378	154,759	146,183	156,318
Professional Services	36,657	36,000	36,000	37,150
Supplies and Other Expenditures	37,488	251,724	228,918	128,422
Depreciation Expense	123,932	100,000	124,000	165,700
Interest Expense	14,564	9,344	9,344	13,884
Transfers to Other Funds	49,906	120,173	120,173	405,526
<b>Total Expenditures</b>	<b>\$ 427,925</b>	<b>\$ 672,000</b>	<b>\$ 664,618</b>	<b>\$ 907,000</b>

### STORMWATER UTILITY (CONT'D)

Performance Measures	2009	2010	2011	2012 Proposed
Ratio of Revenue to Expenditures	139.76%	123.07%	102.59%	100.00%
Full-Time Equivalent Positions	2.10	2.00	1.90	1.90
Storm Water Ponds Adopted	13	18	20	22
City Owned/Maintained Ponds	89	90	90	95
Storm Water Structures Inspected	885	0	940	570

**ENTERPRISE**

**AMBULANCE FUND**

Program Description: The River Falls Ambulance Service is responsible for emergency medical response within the City of River Falls and the surrounding towns by contract. The City and towns pay a per capita retainer to the Ambulance fund, the remaining costs are covered by patient billings, grants and donations. The Ambulance service provides paramedic level service, and is equipped with four ambulances and two advance vehicles. The service employs two full time paramedics, Ambulance Director and Operations Supervisor, in addition to 40 paid on call personnel.

The 2012 budget maintains the \$9.00 per capita charge to the General fund and the contracted municipalities, with no planned increase in response rates. Net assets at the end of 2010 were \$1,056,993, an increase of \$127,044 or 14 percent from 2009. Of this amount, \$435,425, or 41 percent is unrestricted.

Product & Services: Provides paramedic level life support to area residents, coordinate training and service with area first responder groups, provide standby and support services to the River Falls Fire department, and provides standby services for community events.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Ambulance Service Revenues	1,312,920	1,360,740	1,691,982	1,500,000
Miscellaneous Revenues	92,680	103,679	103,112	106,000
Transfers from Other Funds	113,824	129,087	129,087	130,293
<b>Total Revenues</b>	<b>\$ 1,519,424</b>	<b>\$ 1,593,506</b>	<b>\$ 1,924,181</b>	<b>\$ 1,736,293</b>
Personnel Services	446,621	464,515	465,952	470,799
Professional Services	93,675	55,000	70,000	71,500
Supplies and Other Expenditures	707,299	873,184	797,621	1,032,369
Depreciation	71,525	80,000	80,000	80,000
Transfers to Other Funds	73,260	120,807	111,766	81,625
<b>Total Expenditures</b>	<b>\$ 1,392,380</b>	<b>\$ 1,593,506</b>	<b>\$ 1,525,339</b>	<b>\$ 1,736,293</b>

Ambulance Funds (cont'd)

Performance Measures	2009	2010	2011	2012 Proposed
Cost Per Capita	52	55	101	113
Tax Supported Cost Per Capita	\$ 13	\$ 12	\$ 14	\$ 14
Dispatch to En Route Times (minutes)	2:53	2:35	3:15	4:00
Full Time Equivalent Positions	6.05	6.11	6.76	6.25
To Scene Time (minutes)	7:50	6:03	7:30	7:30
On Scene Time (minutes)	114	68	<=60	<=60
Back to Service Time (minutes)	37:22	54:37	45	45

**ENTERPRISE**

**ELECTRIC FUND**

Program Description: Since 1900, River Falls Municipal Utilities (RFMU) has been responsible for delivering high-quality electric services to the community at a competitive price. As the requirements for electric services increase, RFMU seeks to meet these needs by maintaining a progressive and reliable transmission & distribution system. The electric utility employs two Meter Technicians, five Linemen, and an Electric Superintendent.

Net income at the end of 2010 was \$ 361,956.

Product & Services: Administration of electric service plans, public involvement in civic services, safety and energy-conservation and efficiency education and participation, emergency 24/7 repair service, maintenance of electrical systems, including inventory and expansion.

Fiscal Resources	2010 Actual	2011 Estimated	2012 Proposed
Sales of Electricity	\$ 13,425,329	\$ 13,116,739	\$ 12,889,015
Other Operating Revenues	255,992	657,324	1,010,771
Non-Operating Revenues	65,831	45,895	45,936
<b>Total Revenues</b>	<b>\$ 13,747,152</b>	<b>\$ 13,819,958</b>	<b>\$ 13,945,722</b>
Personnel Services	1,572,731	1,501,857	1,303,559
Purchased Power Expenses	9,046,667	9,207,338	9,500,861
Depreciation/Amortization	973,038	900,467	899,214
Other Operating Expenses	1,206,251	864,824	897,163
Interest Expense	123,610	163,964	230,864
Payment in Lieu of Taxes	463,232	650,091	501,506
Transfers to Other Funds	-0-	-0-	91,101
<b>Total Expenditures</b>	<b>\$ 13,385,529</b>	<b>\$ 13,288,541</b>	<b>\$ 13,424,268</b>

**ENTERPRISE**

**WATER FUND**

Program Description: Beginning in 1894, RFMU has been responsible for providing its customers with clean, high-quality water that meets or exceeds all state and federal standards. As the requirements for water service delivery increase, RFMU seeks to meet these needs by maintaining an up-to-date and accessible transmission & distribution system. The water utility employs two Meter Technicians, one Operator, and one Interim Water Superintendent.

Net income at the end of 2010 was \$ 226,776.

Product & Services: Administration of water processing and distribution plans, public involvement in water conservation education, maintenance of distribution systems, including inventory and expansion.

Fiscal Resources	2010 Actual	2011 Estimated	2012 Proposed
Sales of Water	\$ 1,308,847	\$ 1,310,002	\$ 1,485,184
Other Operating Revenues	142,357	140,784	160,505
Non-Operating Revenues	108,146	93,862	33,998
<b>Total Revenues</b>	<b>\$ 1,559,350</b>	<b>\$ 1,544,648</b>	<b>\$ 1,679,687</b>
Personnel Services	370,081	442,249	360,549
Depreciation Expense/Amortization	279,718	246,239	337,476
Other Operating Expenses	387,015	243,594	343,127
Interest Expense	39,005	35,373	118,195
Payment in Lieu of Taxes	256,755	283,736	313,229
Transfer to Other Funds	-0-	-0-	34,157
<b>Total Expenditures</b>	<b>\$ 1,332,574</b>	<b>\$ 1,251,191</b>	<b>\$ 1,506,733</b>

**ENTERPRISE**

**SEWER FUND**

Program Description: In 1930, RFMU installed their first sewerage system and began offering waste water services to the community. Though times have changed, improvements to the system have continued to keep pace with the growing demands of the community, while maintaining compliance with federal and state regulations. The sewer utility employs two Operators and one Interim WWTF Superintendent.

Net income at the end of 2010 was \$ 479,834.

Product & Services: Administration of sewerage management plans, public participation in mercury reduction plans, maintenance of sewerage system, including inventory and expansion.

Fiscal Resources	2010 Actual	2011 Estimated	2012 Proposed
Sewerage Revenues	\$ 2,748,740	\$ 2,787,023	\$ 2,781,991
Other Operating Revenues	35,801	27,611	39,525
Non-Operating Revenues	244,186	209,152	105,940
<b>Total Revenues</b>	<b>\$ 3,028,727</b>	<b>\$ 3,023,786</b>	<b>\$ 2,927,456</b>
Personnel Services	598,209	600,008	555,959
Depreciation Expense/Amortization	527,675	539,860	534,457
Other Operating Expenses	1,015,471	1,021,930	1,084,916
Interest Expense	407,538	388,470	319,533
Transfer to Other Funds	-0-	-0-	66,904
<b>Total Expenditures</b>	<b>\$ 2,548,893</b>	<b>\$ 2,550,268</b>	<b>\$ 2,561,769</b>

## INTERNAL SERVICE FUNDS

Internal Service Funds centralize certain services and allocate the costs of those services within the organization. The goal of these types of funds is to measure the full cost of providing goods or services and fully recover those costs from the benefitting users.

**Building Maintenance** accounts for labor and expenses related to operating the City Hall building. Departments that are housed in City Hall will be paying a prorated share of the total costs.



**INTERNAL SERVICE**

**BUILDING MAINTENANCE**

Program Description: This is a fund created in 2010 to account for the operating costs for the City Hall building and the maintenance supervisor. Revenue includes cost reimbursements (rent) from the Media Services, Stormwater and utility funds, and transfers from other funds for rent equivalent operating costs, and allocation of maintenance services. The City Hall budget was formerly accounted for in the General fund.

Product & Services: Account for the operating costs of the City Hall building and maintenance services. Prorated share is recovered with rent and transfers from other funds.

Fiscal Resources	2010 Actual	2011 Budget	2011 Estimated	2012 Proposed
Rent (Cost Reimbursements)	\$ 41,314	\$ 43,641	\$ 43,641	\$ 45,569
Transfers from Other Funds	198,572	215,552	215,552	217,003
<b>Total Revenues</b>	<b>\$ 239,886</b>	<b>\$ 259,193</b>	<b>\$ 259,193</b>	<b>\$ 262,572</b>
Personnel Services	93,024	89,281	89,408	86,761
Professional Services	37,024	48,640	48,640	50,640
Supplies and Other Expenditures	88,165	121,272	120,347	125,171
<b>Total Expenditures</b>	<b>\$ 218,213</b>	<b>\$ 259,193</b>	<b>\$ 258,395</b>	<b>\$ 262,572</b>

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