

City of River Falls 2013 Approved Budget

ORDINANCE NO. 2012-12

**AN ORDINANCE APPROPRIATING THE NECESSARY FUNDS FOR THE
OPERATION OF THE GOVERNMENT AND ADMINISTRATION OF THE
CITY OF RIVER FALLS, WISCONSIN, FOR THE YEAR 2013**

The Common Council of the City of River Falls, Wisconsin, does ordain as follows:

Section 1. There is hereby appropriated out of the revenue shown below of the City of River Falls for the year 2013, including monies received from the general property tax levy, to the various funds and purposes set up in the budget presented herewith, for the purposes therein stated, in the following amounts:

SUMMARY OF BUDGETED REVENUES:	ACTUAL 2011	ESTIMATED 12 MONTHS 2012	BUDGETED 2013
Taxes:			
a. Property Taxes	\$4,534,654	\$4,505,631	\$4,618,102
b. Tax Increment Revenue	944,476	897,593	890,539
c. Other Taxes	81,821	133,462	195,191
Intergovernmental Revenue	4,844,922	6,185,870	4,924,893
Regulation/Compliance	315,726	318,550	327,500
Public Charges for Services	19,903,483	20,972,047	21,130,106
Special Assessments	13,259	65,889	15,671
Miscellaneous Revenues	704,097	771,324	1,260,713
Investment Income	304,772	372,225	406,8113
Cash Balance Applied			402,176
Other Financing Sources	5,261,158	9,307,507	7,175,674
Total Revenues	\$36,908,368	\$43,530,098	\$41,347,376

SUMMARY OF BUDGETED EXPENSES/EXPENDITURES:			
General Government	1,538,472	1,822,762	2,148,472
Public Safety	3,918,076	4,952,496	5,019,142
Public Works	18,199,361	17,469,228	19,138,797
Health and Human Services	10,172	11,440	11,440
Culture, Recreation & Education	1,562,100	1,832,748	1,655,410
Conservation and Development	745,135	1,009,193	601,531
Other Public Service	2,127	5,660	7,160
Capital Projects	2,934,123	5,354,288	6,127,735
Debt Service	2,215,678	5,432,631	1,946,818
Other Financing Uses	2,455,746	2,771,764	2,201,515
Reserves/Retained Earnings			2,489,356
Total Expenditures	\$33,580,990	\$40,662,210	\$41,347,376

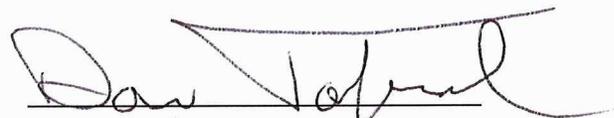
- Section 2. There is hereby levied a tax of \$ 4,618,102 upon all taxable property within the City of River Falls, Wisconsin, as returned by the Assessor in the year 2012 for uses and purposes as set forth in said budget.
- Section 3. The City Clerk is hereby authorized and directed to levy taxation against the tax incremental districts located in the City of River Falls and allocate the proceeds thereof in accordance with Section 66.1105 the Wisconsin Statutes.
- Section 4. The City Clerk be and hereby is authorized and directed to spread the said tax upon the current tax roll of the City of River Falls, Wisconsin.
- Section 5. Budget appropriations are established by function and fund. Additional details included in the budget are presented as supplementary information.
- Section 6. Below are the fund balances pursuant to Wisconsin State Statutes 65.90 (1), (2) and (3) appropriate sections:

Fund No. /Name	Ending Fund Balance 12/31/2011	Est. Fund Balance 12/31/2012	Est. Fund Balance 12/31/2013
101-General Fund	\$6,362,614	\$6,428,583	\$6,458,583
202-Taxi	(2,375)	(2,380)	(2,380)
206-Parking Meter	174,883	169,801	133,325
211-Media Services	355,930	299,191	226,929
213-Environmental Fee Utility	2,618,672	2,631,018	2,687,985
218-TID #4 (RF Industrial Park)	33,502	15,599	599
220-Solid Waste	292,952	242,952	234,142
222-Library	184,530	225,502	227,915
224-Revolving Loan	3,777	11,470	19,018
226-Park Impact Fees	(13,839)	(8,070)	(2,506)
227-Library Impact Fees	33,599	38,300	41,694
228-Fire Impact Fees	234,353	239,213	242,545
230-Library Trust	114,684	115,074	115,432
232-Housing Reserve	408,614	72,592	158,215
236-TID #6 (Spruce Street)	(631,178)	(607,869)	(587,428)
238-TID #7 (Clark Street)	(41,234)	22,949	71,355
240-Business/Tourism	(944,551)	(477,154)	(477,154)
242-TID #8 (University Falls)	(12,871)	(42,644)	(43,994)
246-TID #5 (Whitetail Ridge Corp. Park)	(577,748)	(598,901)	(598,901)
248-TID #9 (Downtown District)	308,081	104,673	61,155
322-Debt Service-Library Bonds	(611)	(461)	(461)

Fund No. /Name (Con't)	Ending Fund Balance 12/31/2011	Est. Fund Balance 12/31/2012	Est. Fund Balance 12/31/2013
332-Debt Service-2002 G.O. Notes	450	2,742	2,742
334-Debt Service-2003A G.O. Notes	1,327	1,339	1,339
338-Debt Service-2007 G.O. Notes	3,233	1,390	1,390
340-Debt Service 2009 G.O. Notes	4,072	4,273	4,273
342-Debt Service-2012 Sterling Ponds	-	-	-
344-Debt Service-2012 Public Safety	-	-	-
426-General Capital Projects	285,256	534,906	1,318,698
436-Capital Equipment	97,793	1,914	1,914
607-Storm Water	5,730,814	5,820,992	5,840,218
605-Ambulance	1,226,790	1,612,886	1,952,356
Electric	15,553,552	16,636,291	16,977,460
Water	13,236,528	13,427,017	13,449,472
Sewer	13,902,957	14,699,068	15,193,506
700-Internal Service City Hall/Maint.	35,945	35,745	35,745
701-Internal Service Motor Pool	-	-	-
702-Internal Service-Technology Support	-	-	-
Total All Funds	\$58,980,501	\$61,658,001	\$63,745,181

Section 7. The Ordinance shall take effect and be in force after its passage and publication.

FOR THE CITY OF RIVER FALLS


 Dan Toland, Mayor

ATTEST:


 Lu Ann Hecht, City Clerk

Adopted: 11-27-2012

Published: 12-06-2012



November 2, 2012

To: Mayor Toland and Council Members
From: Julie Bergstrom, Finance Director/Asst. City Administrator
Re: 2013 Budget Transmittal

The proposed 2013 budget of \$41,347,376 includes a property tax levy of \$4,618,102, which is an increase of 2.7% over the current year levy. This increase is lower than the estimated increase included in the City's fiscal plan and is \$400,000 less than the maximum allowed under state levy limits. With the application of tax credits, the actual levy increase is estimated at 2.5%.

The final assessed values are not yet available, but using best estimates, the proposed levy will increase the City's portion of the property tax bill by \$7 for a \$150,000 home and \$10 for a \$200,000 home. The actual increase including state credits, exempt computers and levies from other taxing jurisdictions should be available for review and discussion when the Council votes on the budget at their November 27th meeting.

The budget has been prepared utilizing the five year fiscal plan adopted by the Council in 2011. The proposed budget reflects a tax levy \$193,683 less than in the plan. Other aspects of the budget are similar to the projections in the fiscal plan. One notable budget expense that exceeds projections is employee health insurance. The budget maintains the current health insurance plan but a new plan will be in place by January 2014 when our current provider WPPI Health Trust ceases operation. We have also created two internal service funds to assist in spreading costs across all funds for the use of technology and the motor pool.

Assessment – The final 2012 assessed values are not yet available, but the preliminary values show a slight increase due to new construction in both Pierce and St. Croix Counties. The final net new construction figures (changes to equalized value due to the construction of new buildings and improvements **minus** changes to equalized value due to the demolishing or destruction of buildings and removal of land improvements) are 0.92% for Pierce County and .056% for St. Croix. The equalized value (market value) of

the City is \$ 808,578,400, which represents a 2.0% decrease from 2011 due to declines in residential home and commercial values.

State Revenues - For the current fiscal year, the City operated on less funding from the State of Wisconsin due to cuts in State Shared Revenues of \$ 147,000 and \$ 42,000 in transportation aids. To be proactive and reduce the City's dependency on state funding, a reduction of \$20,000 was planned and included in the 2013 budget. Based on estimates received, State Shared Revenues will equal the \$1.99 million received in 2012 with an additional \$47,754 in expenditure restraint funding. However, a reduction of approximately \$19,000 was made to in the municipal services payment program which supports continued conservative budgeting for this major revenue source. Future reductions in state revenue are anticipated and accounted for in the City's fiscal plan.

Proposed Revenue Changes – Allocations from other funds for services paid by the General fund or internal service funds are proposed to increase in 2013. These allocations distribute the costs of human resources, finance and administration, legal, technology and motor pool expenses. The increase reflects the centralization of costs in one department, with charges allocated based on related formulas. The increase in General fund allocations from 2012 to the 2013 budget is \$126,934.

Fund Reserves – The proposed 2012 budget for the General fund **does not** include the use of fund reserves. The General fund balance as of December 31, 2011 was \$ 6.4 million.

Compensation, Benefits and Staffing:

Compensation and Benefits – With the passage of Wisconsin Act 10, non-represented employees increased their contribution toward retirement benefits in 2011. Contracts with represented employee groups expire on December 31, 2012, and the 2013 budget includes similar contributions from current AFSCME, CWA and newly hired police association members.

Health insurance premiums are projected to increase by 15% in 2013, with a portion paid by employees. The City participates in the WPPI Health Insurance Trust, which has indicated that it will no longer provide insurance services after 2013. As the group will be seeking new insurance coverage for 2014, making significant changes to the plan in 2013 would be counterproductive.

Staffing – The 2013 budget includes several positions that are vacant or will be vacant by the end of the year due to retirements. These positions include Assistant City Engineer, Utility Director, Accountant, Management Analysts, and Water/Sewer Operations Superintendent. Funding for an additional sergeant is also included.

Capital Improvement Program:

The City has two segregated capital improvement funds, one for equipment and vehicle expenditures and the other for infrastructure improvements. The following major projects have been included in the 2013 proposed budget:

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Funding sources include property tax levy, grants, long term borrowing and non-General fund operating revenues.

Stabilization Planning:

Consistent with the findings of our fiscal plan process, two “sinking funds” are established in 2012 and are continued in the 2013 budget. Sinking funds are essentially pools of money set aside to pay for large expenses in the future. In this instance, the City’s sinking funds are going towards the replacement of multiple Self-contained Breathing Apparatus (SCBAs) and Library building needs. The sinking fund for SCBAs was increased by \$10,000 for an annual total of \$30,000. A portion of the annual fire department budget is paid by the Rural Fire Association, estimated at \$261,200 for 2013.

Tax Increment Districts:

The City has recovered all the initial project costs related to the construction of the River Falls Industrial Park (Tax Increment District #4). The current increment value (current equalized value less base value) of TID #4 is \$ 10.5 million. The 2013 budget includes a \$ 200,000 transfer from TID #4 to the General fund for interest on the initial loan to the TID.

Tax Increment District #5 (Whitetail Ridge Corporate Park) The current increment value is \$ 21.5 million. The expenditure period for this district ends in 2016, the district is scheduled to terminate in 2021. In 2013, debt service for the proposed Sterling Ponds land purchase is incorporated into this budget.

The City approved Tax Increment District #6 (Spruce Street) in 2005. The current increment value is \$ 8.1 million for projected increment revenues of \$ 188,120. Debt service costs associated with the district in excess of available increment revenues are paid by advances from the General fund.

Tax Increment District #7 was created in 2009 for the area near Clark and Maple Streets. The current increment value is \$686,000, and an increment of \$7,054 is expected in 2013. The City has recently obtained two properties in the district, the apartment building at 300 River Street and 302 North Clark Street. Without a change in ownership to a taxable entity, these properties will not generate increment revenue in 2014. The City has begun a marketing campaign that will be more visible in 2013.

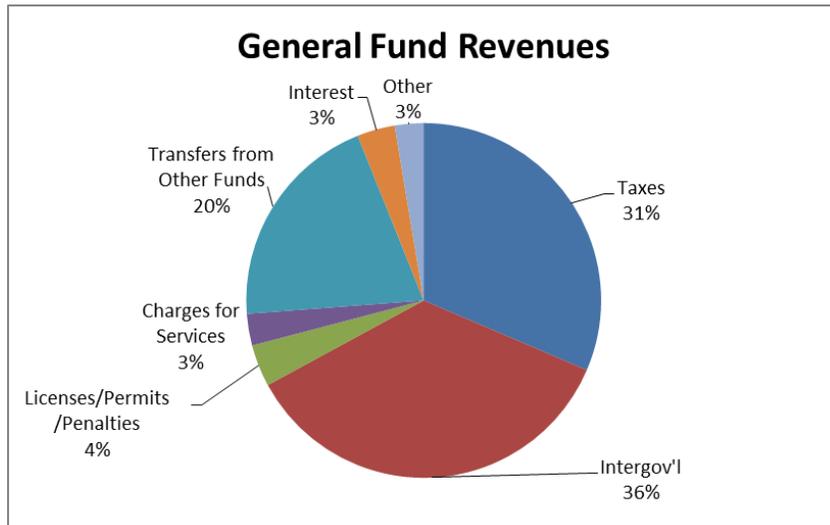
In 2010, Tax Increment District #8 was created for the area north of Cascade Avenue and west of Main Street. The current increment value is \$1.4 million and recent development in the district will generate an estimated increment of \$50,137 in 2013. This district was created with a pay-as-you-go financing, with the developer being reimbursed for upfront costs and is reimbursed as increments become available. The

current development agreement provides reimbursement up to \$486,000 over a 20 year period. The developer is fulfilling the terms of the agreement.

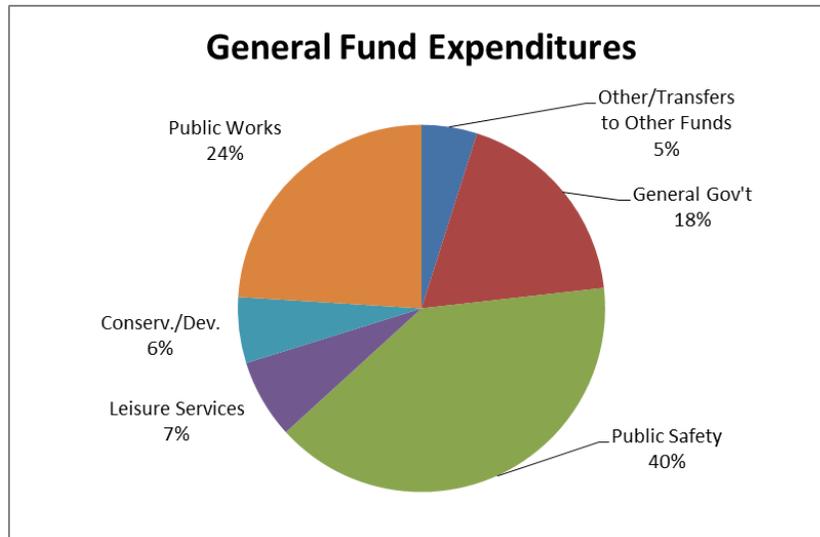
In 2011, development in the commercial downtown district prompted the establishment of a new tax increment district(TID #9). This district borders Walnut Street, Main Street, slightly south of Cascade Avenue and Lake George. The district will use future tax increments for the purchase of trail property along Lake George, the signal light at Main and Walnut Street, and possible upgrade to utilities and storm water in the area. The development agreement is a pay-as-you-go arrangement with a maximum increment returned of \$686,000. The establishment date of the district is 1/1/2012, therefore no increment will be available until 2014.

Supplemental Information:

The following graph represents the funding sources for General Fund in 2013.



The following graph illustrates the uses of funds included in the 2013 budget.



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Most funds have transfers into or from other funds for allocated overhead costs, consolidation of project costs, payment in lieu of taxes and other similar items. The following chart illustrates a selection of transfers that are used as operating subsidies. These are highlighted as future operations may be affected by the ability of the City to retain these funding sources.

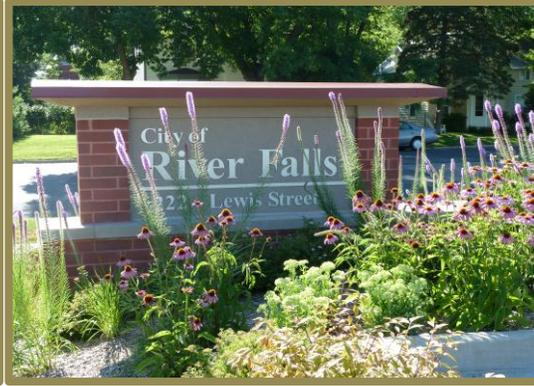
	2013 <u>Budget</u>	<u>Description</u>
<i>General Fund to:</i>		
Taxi	\$45,000	\$14,000 for capital, \$31,000 operating
Business/Tourism	9,256	Operating
Ambulance	135,000	\$9 per capita assessment
City Hall	115,073	Allocated costs
Motor Pool	10,060	Allocated costs
Technology	<u>85,274</u>	Allocated costs
<i>Total from General Fund</i>	<i>\$399,663</i>	
<i>Tax Increment #4 to:</i>		
General Fund	\$200,000	Interest on advances
Business/Tourism	<u>13,000</u>	Marketing
<i>Total from Tax Increment #4</i>	<i>\$213,000</i>	
<i>Tax Increment #5 to:</i>		
General Fund	\$244,976	Repayment of advance
Business/Tourism	<u>13,000</u>	Marketing
<i>Total from Tax Increment #5</i>	<i>\$257,976</i>	
<i>Ambulance to:</i>		
General Fund	<u>\$66,423</u>	Allocated costs
<i>Total from Ambulance</i>	<i>\$66,423</i>	
<i>Electric Fund to:</i>		
General Fund	<u>\$420,000</u>	Payment in lieu of taxes
<i>Total from Electric Fund</i>	<i>\$420,000</i>	
<i>Water Fund to:</i>		
General Fund	<u>\$302,400</u>	Payment in lieu of taxes
<i>Total from Water Fund</i>	<i>\$302,400</i>	

This budget is scheduled for a first reading of the ordinance on October 23rd, with a public hearing held on November 13th and final disposition on November 27th.

2013 Budget Transmittal
November 2, 2012

The draft budget will be available in the City Clerk's office, the River Falls Public Library, and the City's website. Please do not hesitate to contact me if you have any questions regarding this information.

Staff is pleased to present a budget that follows our long-range fiscal strategy, considers current economic climate, maintains investment in our existing infrastructure, and provides a similar level of municipal service as in previous years.



City of River Falls 2013 Approved Budget

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ACKNOWLEDGEMENTS

Dan Toland, Mayor
Scot Simpson, City Administrator

CITY COUNCIL

At Large: Randy Kusilek, David Cronk, Scott Morrissette,
District 1: Tom Cafilisch, District 2: Jim Nordgren,
District: 3: David Reese, and District 4: Christopher Gagne

PREPARED BY

Julie Bergstrom, Finance Director/Assistant City Administrator
Lu Ann Hecht, City Clerk
Paul Fagin, Management Analyst, 2011 ICMA Fellow
Caitlin Stene, Management Analyst, University of Kansas Graduate Intern

CONTRIBUTORS

Roger Leque, Police Chief
Buddy Lucero, Community Development Director
Nancy Miller, Library Director
Reid Wronski, Director of Public Works/City Engineer
The Finance Department and City Staff

COMMENTS AND QUESTIONS

Finance Department
222 Lewis Street, River Falls, WI 54022
Phone 715-426-3416
Fax 715-425-0915
E-mail: JBergstrom@rfcity.org

2012 RIVER FALLS CITY COUNCIL



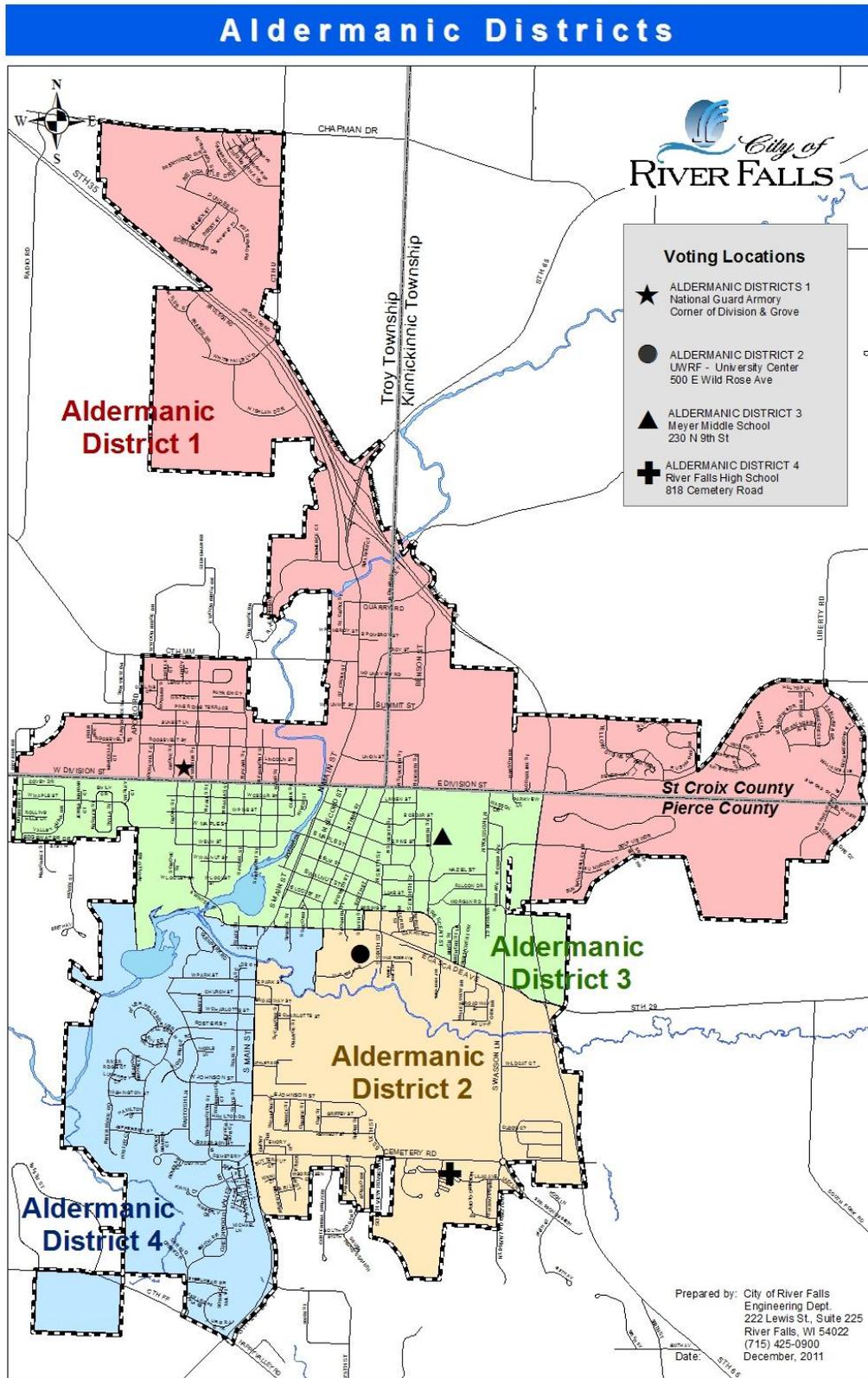
(L-R) Tom Cafilisch, David Reese, Scott Morrisette, Jim Nordgren, Dan Toland, Christopher Gagne, David Cronk, Randy Kusilek

CONTACT INFORMATION

Position	Name	Phone	Term Expires	E-mail Address
Mayor	Dan Toland	715-426-3404	2014	dtoland@rfcity.org
At Large	Randy Kusilek	715-425-0415	2013	rkusilek@rfcity.org
At Large	David Cronk	715-425-9174	2014	dcronk@rfcity.org
At Large	Scott Morrisette	715-425-8993	2014	smorrisette@rfcity.org
District 1	Tom Cafilisch	715-425-7186	2013	tcafilisch@rfcity.org
District 2	Jim Nordgren	715-425-7327	2013	jnordgren@rfcity.org
District 3	David Reese	715-425-9369	2013	dreese@rfcity.org
District 4	Christopher Gagne	715-222-3220	2014	cgagne@rfcity.org

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.

ALDERMANIC DISTRICT MAP



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ABOUT RIVER FALLS

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.

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. 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 employee 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.

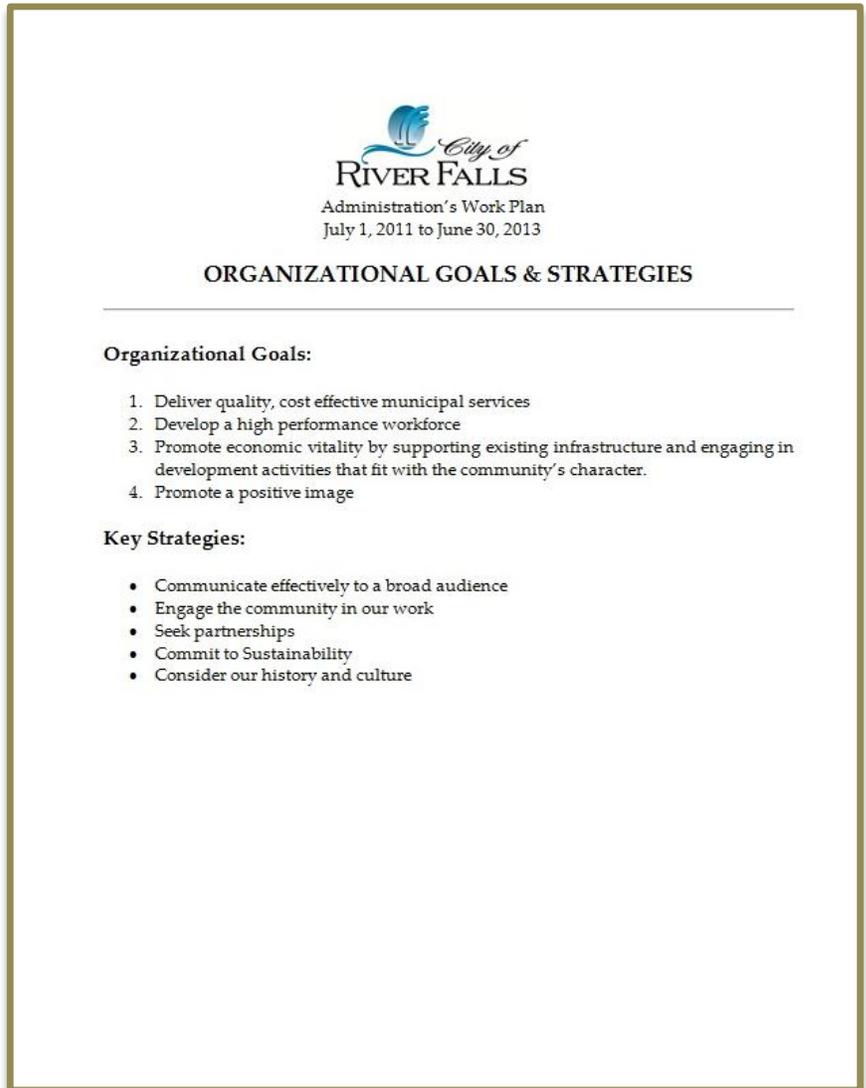
Vision

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

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 Council envisions the future of River Falls 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 tomorrow. Council believes that by establishing a set of organizational goals, to direct the Administrator's Work Plan, the City will reach this ideal future. The document image above provides the organizational goals and key strategies for the City of River Falls in support of the City Administrator's Work Plan, 2011 - 2013.

The purpose of the *Organizational Goals & Strategies* document is to direct the implementation of the Administrator's Work Plan tasks to conform with agreed upon goals and strategies. After review and feedback from all levels of the City, the agreed upon goals are: (a) Deliver quality, cost effective municipal services; (b) Develop a High Performance Workforce; (c) Promote Economic Vitality; and (d) Promote a Positive Image.



To fulfill the intent of our goals, several key strategies were developed that will help City staff in their work: (a) Communicate effectively to a broad audience; (b) Engage the community in our work; (c) Seek partnerships; (d) Commit to Sustainability; and (e) Consider our history and culture.

The City of River Falls looks forward to working with our citizens to develop a new plan in 2013 and identify new goals and strategies to keep our city moving forward.

Performance Measurement

For the second year, the City of River Falls incorporated performance measurement as a supplement to the budget process. *Performance measurement* is the process of collecting and reporting information about individual department performance and, thereby, the organization as a whole. Performance measurement identifies what a department is accomplishing and whether those results have achieved the organization's goals. Specific departmental programs are studied, as *performance measures*, and used to gauge the departments' progress towards achieving the organizational goals.

Every year we improve on our measures, and every year we understand how close the City is to achieving the goals of the organization. This year, staff's primary focus was connecting our performance measures with the organizational goals. Linking these two features is critical to understand whether the performance of each department has helped the City achieve an organizational goal. It is important to note that, for the City of River Falls, performance measurement is not the ultimate decision-making factor. It is meant to be a tool to help us recognize our achievements and pinpoint our areas of improvement. Under the City Council's guidance, staff incorporates performance measurement, Council priorities, and community desires to draft a holistic budget approach.

Future Goals:

As we continually refine the performance measures process city staff understands that we can:

- Implement a Citizen Satisfaction Survey
- Establish a list of benchmark cities
- Identify and adhere to a benchmarking process

Budget Overview

The five-year fiscal plan and established fiscal policies serve as the foundation for the City's financial planning and control. The annual budget is the presentation of the projected revenues and expenses for the fiscal year beginning January 1st and ending December 31st. 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 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. Workshops with the Council and public are held during the month of September, with the formal budget adoption in November.

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

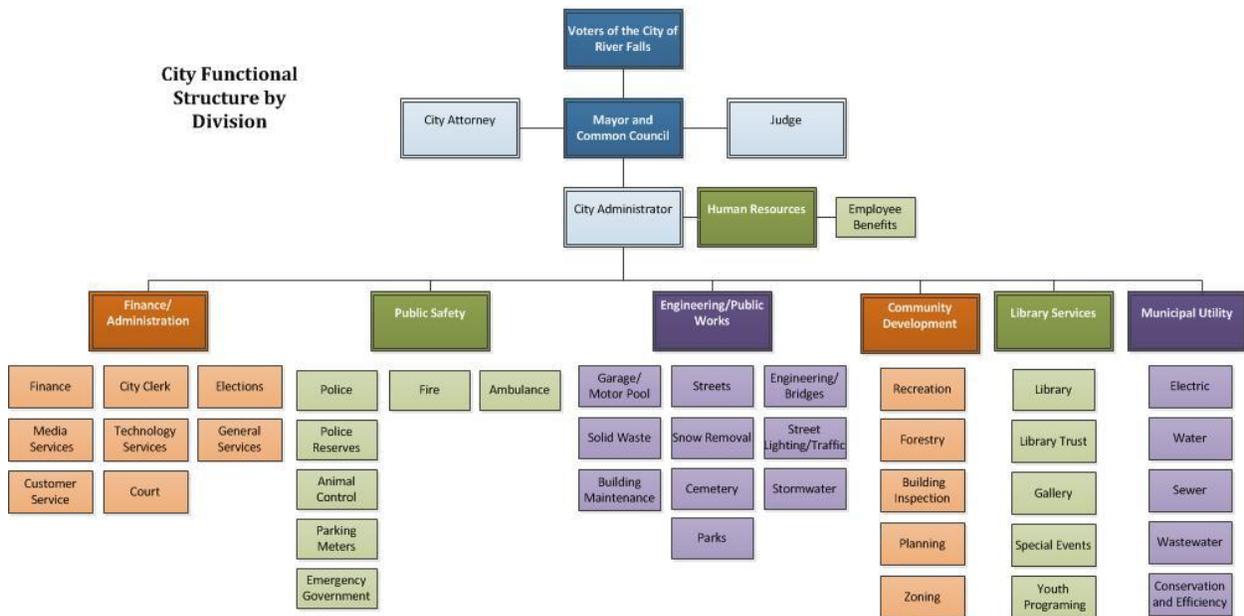
1. The City will prepare an annual budget for all operating funds.
2. The City will maintain a budgetary control system to ensure adherence to the budget, including periodic reports.
3. The City will integrate performance standards into the operating budget.
4. A contingency account will be maintained 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).

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CITY DIVISIONS

For the 2013 Budget, the City plans on employing 111.97 full-time equivalent positions, but several impending vacancies may result in an *actual* employment of approximately one-hundred seven (107) 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



Updated: 09/2012

Below is a breakdown of the budgeted full-time equivalent (FTE) positions for the City of River Falls by department. A FTE is equal to a standard work year or 2,080 hours. Part-time positions are converted to the decimal equivalent position based on the total number of hours budgeted per year.

Personnel Breakdown by Department:

Department:	Budgeted FTE:
<i>General Government</i>	
Court	1.25
Administration	2.00
City Clerk	1.50
Human Resources	2.20
Finance	4.50
City Hall	1.00
<i>Public Safety</i>	
Police – Sworn	22.00
Police – Civilian	4.55
Fire	1.00
Ambulance	10.00
<i>Public Works</i>	
Garage	2.20
Streets	5.00
Engineering	2.40
Stormwater	1.90
Parks	2.80
Electric	13.25
Water	6.18
Sewer	6.37
<i>Community Development</i>	
Recreation	1.50
Swimming Pool	1.59
Community Development	4.50
<i>Other City Services</i>	
Media Services	2.03
Library	12.25
TOTAL:	111.97

**Includes seasonal and part-time personnel*

Administration & Finance

Administration & Finance responsibilities include:

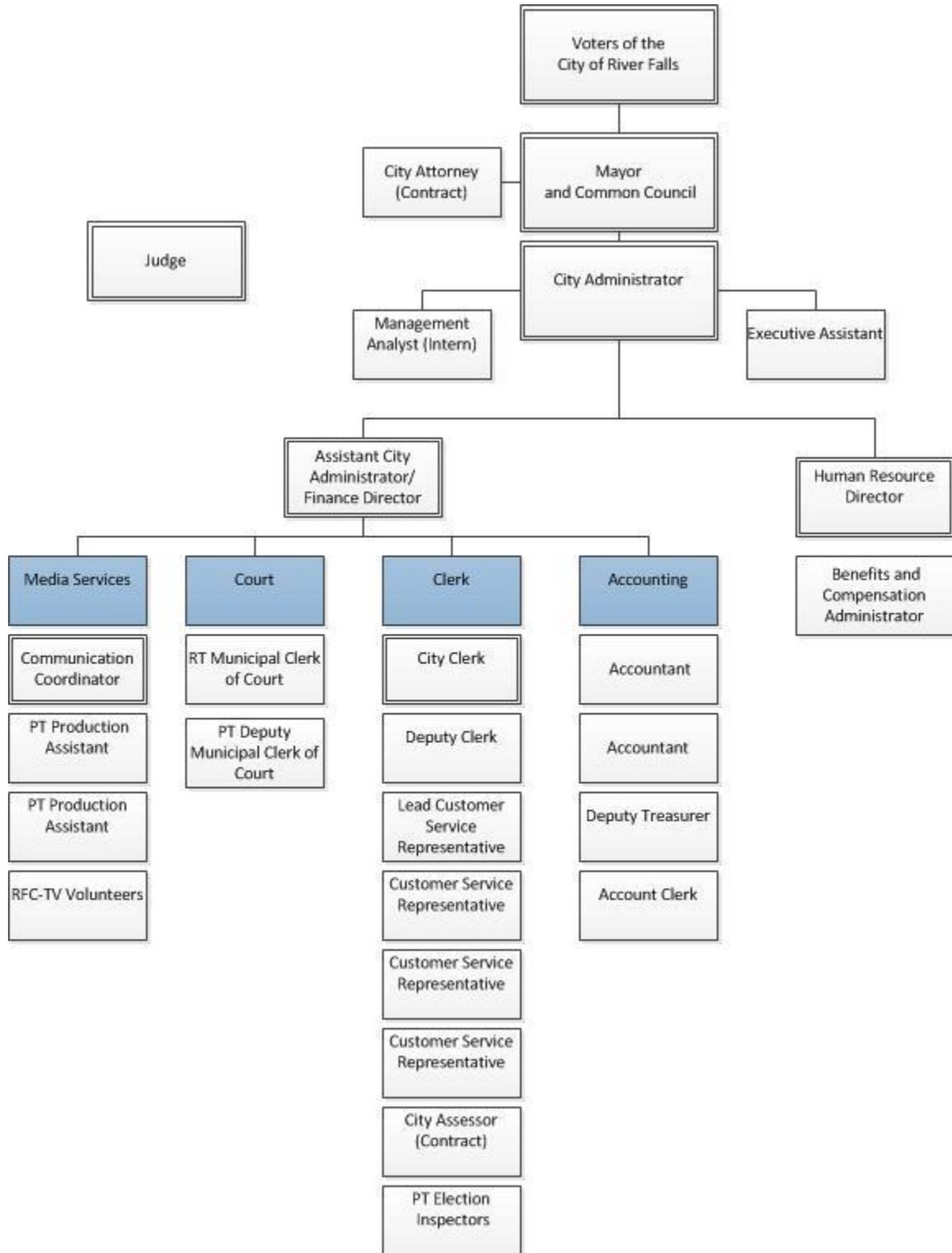
- Implementing policies and directives as established by the City Council
- Administrating general and multi-department activities
- Coordinating information to the public
- Coordinating personnel functions including health and dental insurance, salary surveys and union contract negotiations
- All communications 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
- Provide necessary financial reporting to internal and external users

Administration & Finance 2011-2012 Accomplishments:

- Loan of \$200,000 from City housing reserve fund for financing of emergency housing project for Our Neighbor's Place
- Creation of seasonal workers personnel policy manual
- Completion of banking request for proposals, evaluation and selection of bank for City operating accounts \$ 45,000 estimated increase in interest earnings
- Selection of human resources recruitment firm
- Completion of redistricting plan following 2010 census
- Increased training for employees, including technology, employment and wellness
- Update of policies and procedures for River Falls Community Television (RFC-TV)



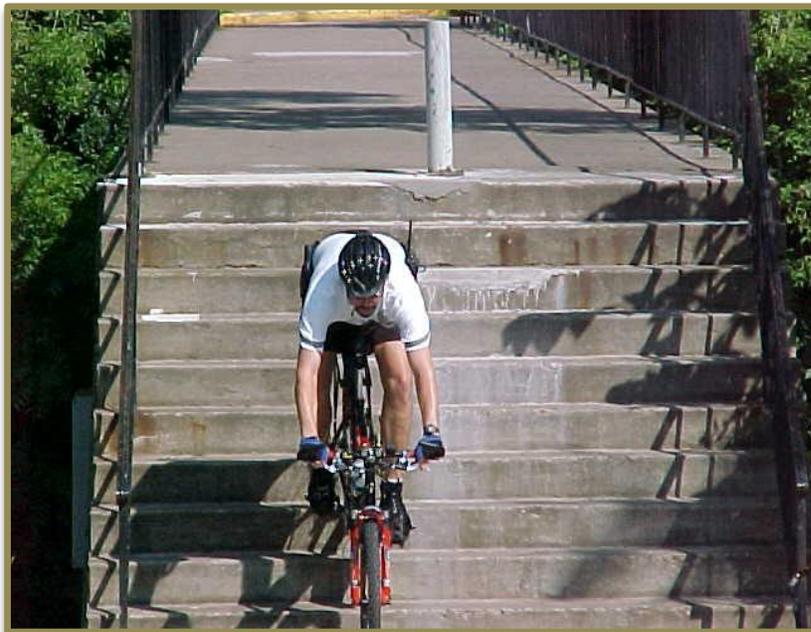
Administration & Finance- Personnel Organizational Chart:



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 2011-2012 Accomplishments:

■ *Police Department*

- In conjunction with the River Falls Fire Department and River Falls Ambulance Service, participated in our first Public Safety Citizen's Academy where citizens were invited to learn more about public safety in the community
- State of Wisconsin's Department of Transportation "2011 Click It or Ticket Mobilization" program participant
- River Falls Police Chief Roger Leque received the Lifetime Membership award from the International Association of Chiefs of Police-October, 2011
- River Falls Police Department conducted a simulated active shooter training exercise conducted at River Falls High School-April, 2012
- Hosted a Bike Rodeo at Meyer Middle School-June, 2012

■ *Fire Department*

- Received a combined total of \$ 10,200 in grant monies from Fireman's Fund Insurance and FM Global Insurance for the purchase of a new thermal imaging camera and a new records management system
- Received a combined total of \$ 2,460 in donation monies from KWIK Trip and First National Bank of River Falls to support our fire prevention efforts and to purchase an AED unit for the first-out fire engine
- During Fire Prevention week in October, RFFD members presented fire prevention messages to all children from kindergarten through the 5th grade
- Insurance Services Organization (ISO) inspection took place in June, 2012. This organization evaluates all communities with public fire protection. City was notified in September of a noteworthy score of Protection Class number of 3 within the City limits (Scale is 1 - 10 with 1 being the best rating.) This rating is used by many insurance companies to determine rates for insuring properties



■ *EMS/Ambulance Department*

- The Ambulance Department participated in the "Touch-a-Truck" event-June, 2012. The Department proudly displayed the new ambulance as well as performed demonstrations on the LUCAS device
- In 2012, River Falls Ambulance Service participated in a team building/training exercise based on the television show the Amazing Race. Three (3) different teams competed against each other doing various EMS related tasks throughout town
- The Department participated in National EMS week festivities by teaching safety to all third grade students in River Falls

Engineering/ Public Works

Engineering/ Public Works responsibilities include:

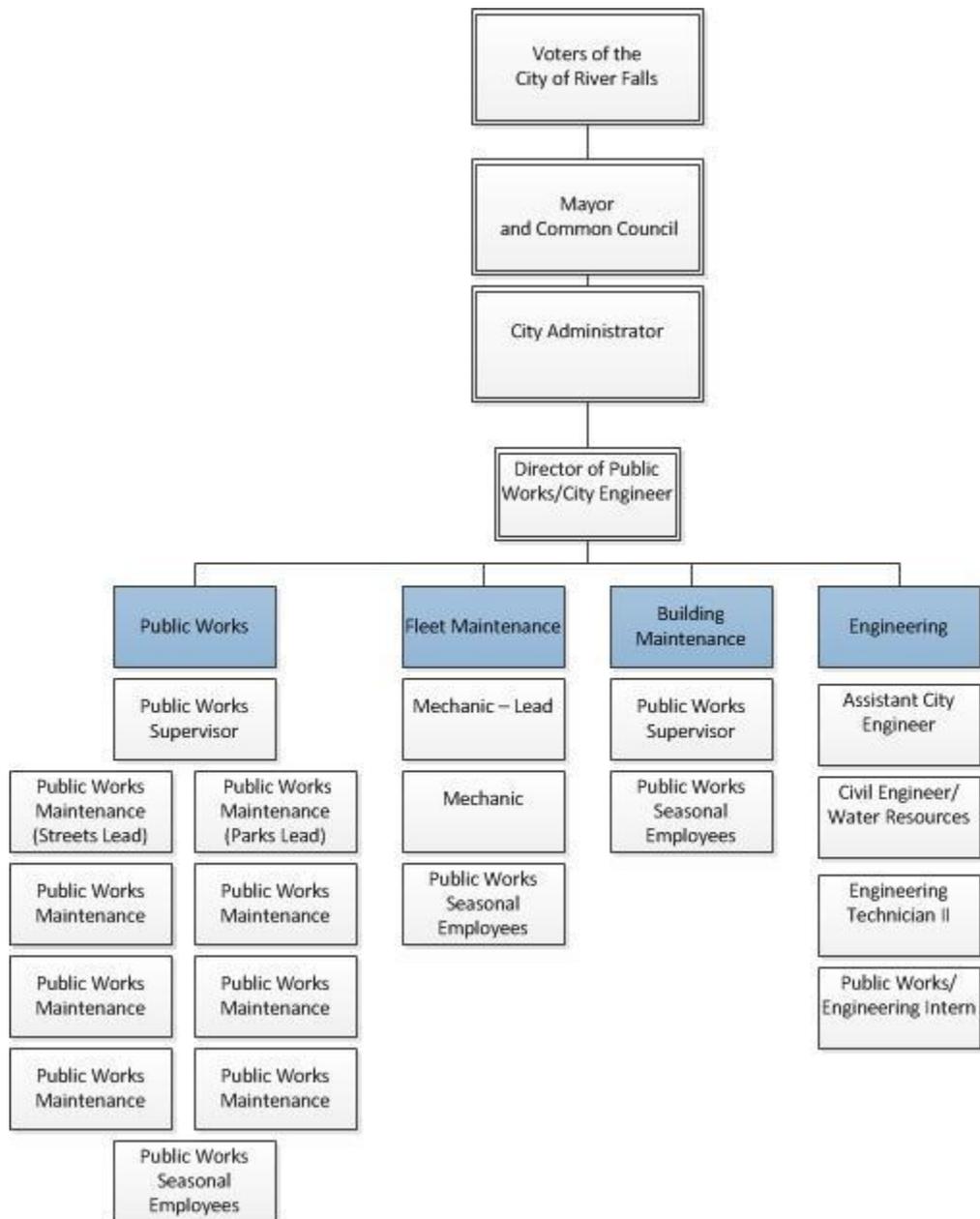
- Planning and overseeing infrastructure projects such as street overlays and reconstruction, contract monitoring, engineering studies and services, stormwater management and other public works related projects
- Designing and construction management of streets, storm sewer, roadways, traffic lights 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 2011-2012 Accomplishments:

- Cascade Avenue Project: The City of River Falls and the University of Wisconsin-River Falls partnered together in one of the largest local roadway project in River Falls history, and was awarded 13% under the Engineer's Estimate of \$ 4.5 million
- Glen Park Pool: The concrete deck around a portion of the lap pool has been replaced, along with raising the existing concrete deck around the wading pool, relocating fencing on the east side of the Bathhouse to encompass the expanded patio area
- River and Pond Clean-up: Staff coordinated with representatives from Kinnickinnic River Land Trust (KRLT) and the City's Healthy Foundations program regarding planned cleanup activities for storm water facilities and the river area through the City
- Walnut/S. Main Signal Project: Work on the signal light was substantially completed and put into operation on June 8, two weeks ahead of the Family Fresh Grand Re-opening

Engineering/Public Works- Personnel Organizational Chart:



Community Development

Community Development responsibilities include:

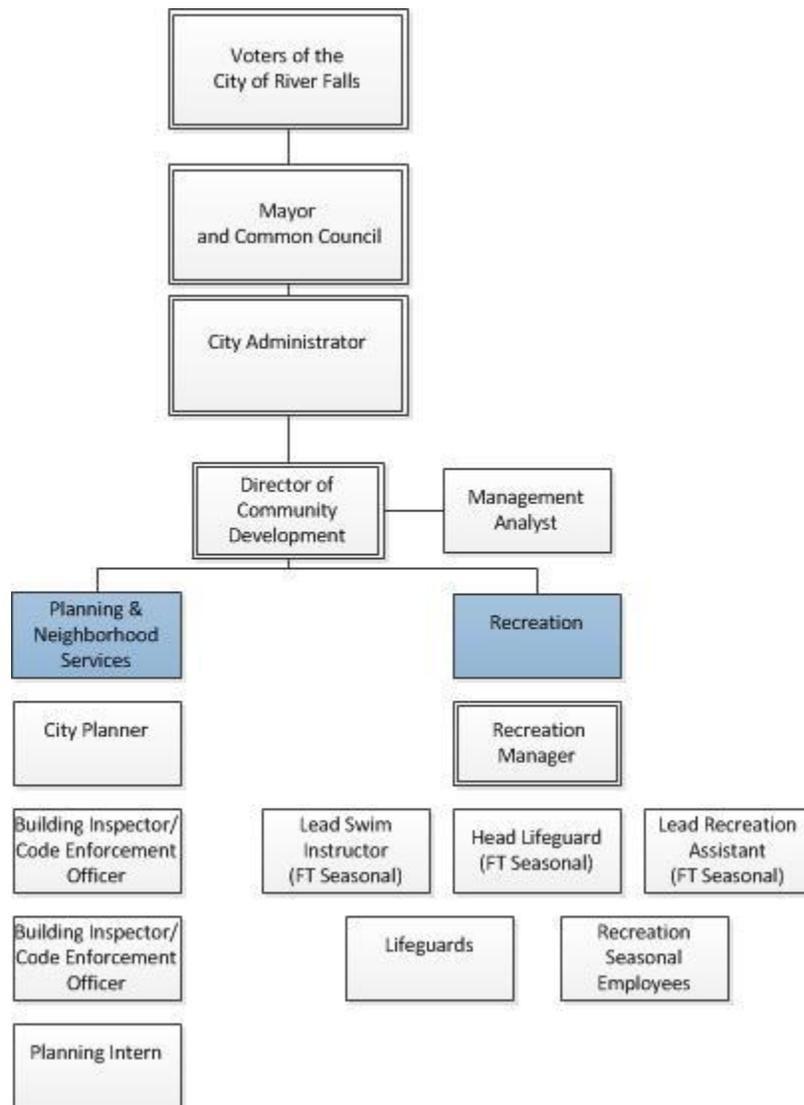
- Streetscape and landscape design, and installation and maintenance of all trees within City parks and rights-of-way
- Planning, directing and supervising recreation opportunities within the City
- Setting annual schedules for the swimming pool season
- Coordinating the facility for swimming lessons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

Community Development 2011-2012 Accomplishments:

- 75th Celebration for the Glen Park Pool
- Recognized as Playful City USA (1 of 2 in State of Wisconsin)
- High View Meadows Park developed and utilized by residents
- We Bike River Falls established and community bike rides began May thru September
- Project management for site plan review for: Family Fresh, First Congregational Church, Eco Village, McDonalds, Halvorson Commercial Project on north Main Street, and Comforts of Home
- Developer's Agreement Extension for Knollwood
- PUD SIP for Eco Village
- Vacation of alley for TID # 9
- Vacation of Right of way/ Alley for Cascade Avenue Project
- Update of City Floodplain Ordinance to reflect FEMA map changes
- Ordinance amendment to restore parkland dedication fees
- Rezoning of Whitetail Ridge to conservancy
- Ash Tree Inventory
- Arbor Day tree planting project with community
- Recertification of Tree City USA
- Tree City USA Growth Award
- Managed construction of Highview Meadows Park



Community Development- Personnel Organizational Chart:



River Falls Municipal Utilities

River Falls Municipal Utilities responsibilities include:

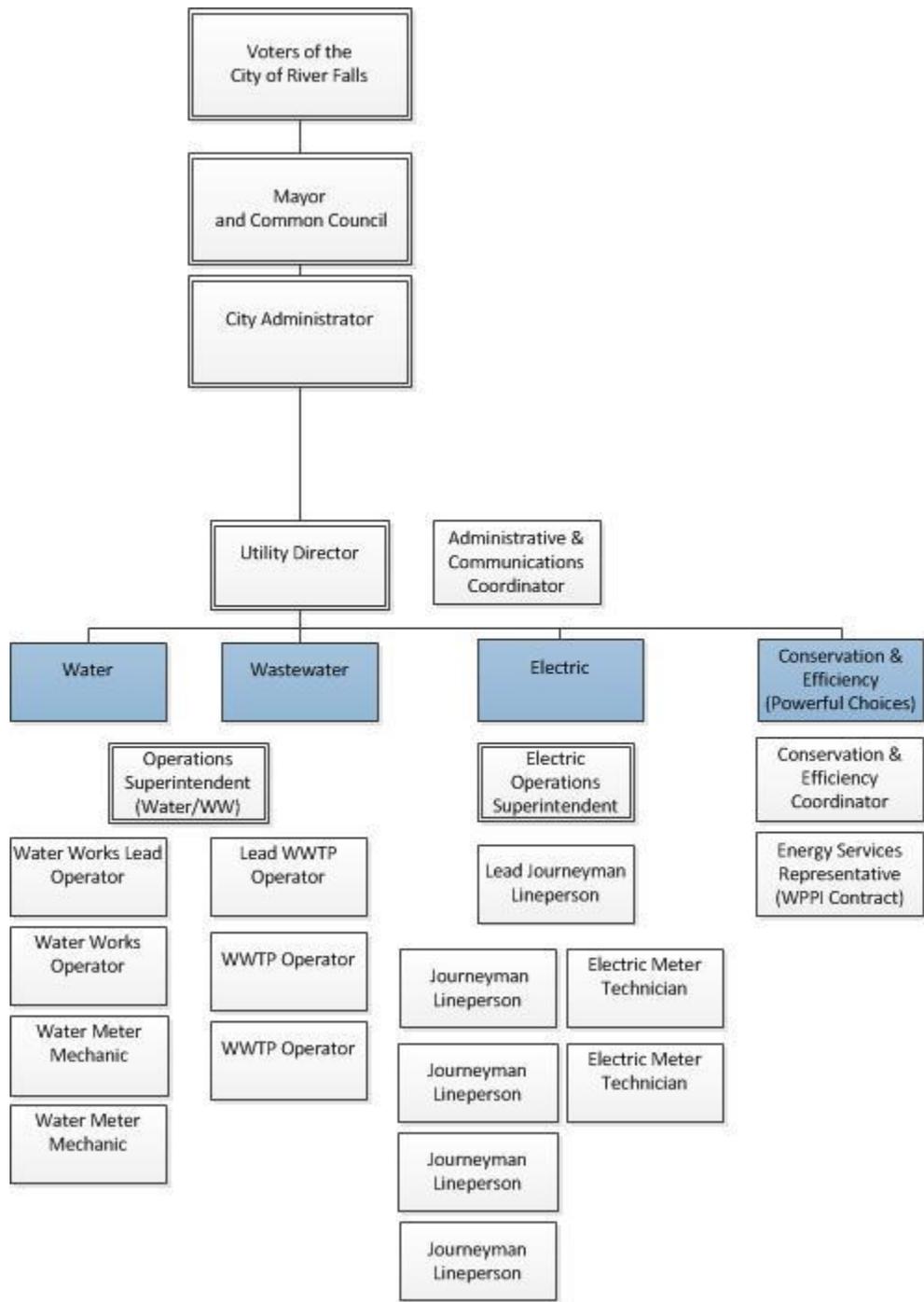
- Providing electricity services to the community
- Providing water services to the community
- Providing sewer services to the community
- Administer mandatory and local energy efficiency programs

River Falls Municipal Utilities (RFMU) 2011-2012 Accomplishments:

- Received safety awards from American Public Power Association, Municipal Electric Utilities of Wisconsin, and American Water Works Association
- For the third time, received American Public Power Association – Reliable Public Power Provider (RP3) recognition for providing customers with the highest degree of reliability and safety electric service
- RFMU listed #4 nationally on U.S. Environmental Protection Agency’s list of Green Power Communities
- RFMU listed #9 on National Renewable Energy Laboratory annual list for customer participation rates in renewable energy programs and #5 for green power sales as a percentage of total retail electricity sales
- Customers saved an estimated 1,200,000 kilowatt hours of energy by participating in state, local, and low-income programs associated with POWERful Choices
- Over 400 participants attended the annual Customer Appreciation Event
- Over 1,300 strands of LED holiday lights were distributed while recycling over 2,600 pounds of inefficient incandescent strands
- Began construction of Well #6 and North Booster Station for improved system reliability
- Accepted WPPI Energy’s capacity payment buyout following the notice of termination of Output Generation Agreement. Power Plant was decommissioned as of December 2011.



River Falls Municipal Utilities- Personnel Organizational Chart:



Library

Library responsibilities include:

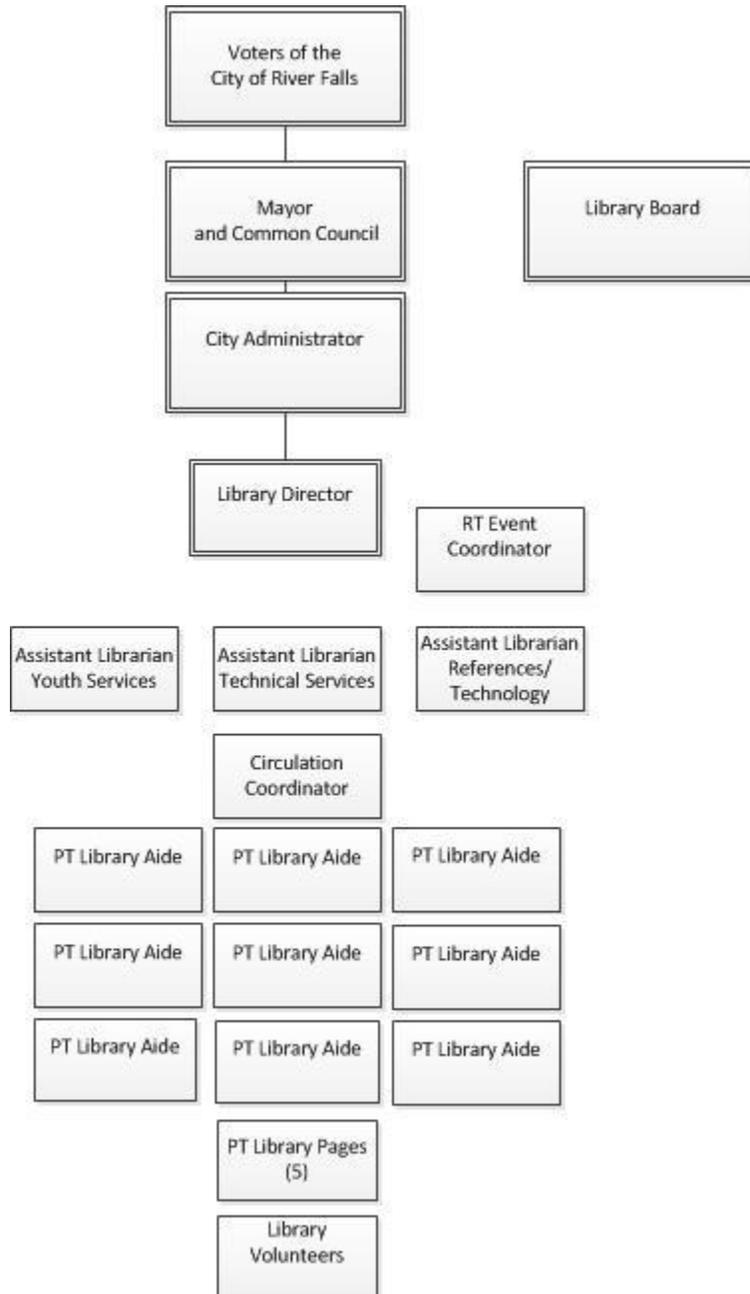
- Providing books, magazines, video and audio materials to area patrons
- Providing meeting space for community organizations
- Providing children’s programming
- Maintaining and updating events in the gallery spaces
- Providing technical and research services
- Coordinating with area libraries for interlibrary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

Library 2011-2012 Accomplishments:

- The library’s annual Dr. Seuss’ Read Across America program was held on March 14, and was enjoyed by all that participated
- In March of 2012, the library began a “Lego Club” program that was attended by 20 children at the first Lego afternoon program
- Held another 5-week River Falls Reads event, based around author Jon Hassler’s “Grand Opening”
- Hired a new Youth Services Director, Monica Lavold, who replaced retiring librarian Susan Pesheck
- Hosted a Smithsonian Museums-on-Main Street exhibit, “Key Ingredients: America by Food”
- Hosted 77 programs—lectures, workshops, authors, entertainer—for children and 57 programs for adults
- New chandeliers were installed in the building for increased lighting and reduced energy costs
- The UWRF horticulture classes visited the library in early April to trim and prune the plantings around the building.



Library- Personnel Organizational Chart:



CITY AWARDS AND RECOGNITION

- City's G.O. bond rating, maintained its Aa2 rating by Moody's
- The Fire Department received the Insurance Services Organization (ISO) Protection Class 3 rating
- 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
- Reliable Public Power Provider (RP3)
- Harvard University's "Bright Ideas" Award Winner (Teen Driving Circles)
- Bird City Wisconsin, 2011-2012
- Tree City USA, nationally recognized 1998-2012
- Playful City USA Community, nationally recognized 2012
- Water Star Wisconsin Gold, 2010-Present



2013 PROPOSED BUDGET

ALL FUNDS OVERVIEW

Program Description: The term “All Funds” refers to a concise financial summary of every fund account maintained by the city. The All Funds summary includes: the General Fund, program-specific funds, and business-like funds (also known as Enterprise Funds). The purpose of the All Funds summary is to provide a snapshot of the total costs needed to deliver services and programs to the community.

General Fund, is used to account for day-to-day operations of the City including: Mayor and Council, Administrative and Financial services, Human Resources, Community Development, Planning, Public Works, Engineering, Police, Fire, and some non-departmental services unaccounted for in other funds.

Special Revenue Funds, account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Debt Service Funds, account for the payment of interest and principal on long-term revenue and general obligation debt not funded directly by an enterprise fund.

Capital Projects Funds, account for all financial resources used for the acquisition of capital equipment or construction of major capital facilities primarily funded through bond issues, or special revenue services.

Enterprise Funds, account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and self-supporting in nature.

Internal Service Funds, account for the financing of goods and services provided by one department to another department on a cost-reimbursement basis.

ALL FUNDS

PROGRAM: BUDGET

Proposed All Funds budget for the 2013 is \$ 41,129,575. This is 2.96% percent higher than the 2012 budget. Notable changes from the approved 2012 budget include the following:

- Increased funding for Public Safety and recreation in the General Fund
- Reduced levy for debt service costs due to refinancing
- Increase in Capital Project Funds related to the Radio Road Interchange, South Main Street Rehabilitation, White Pathway Extension, and capital equipment replacement

For a detailed list of All Funds, please see *Appendix A* in the back of this document.

Fiscal Resources	2012 Budgeted	2013 Budgeted
General Fund	\$ 8,498,137	\$ 8,560,825
Special Revenue Funds	\$ 3,455,246	\$ 3,261,192
Debt Service Funds	\$ 933,628	\$ 963,182
Capital Project Funds	\$ 5,602,726	\$ 7,048,791
Enterprise Funds	\$ 21,196,158	\$ 20,884,311
Internal Service Funds	\$ 262,572	\$ 411,274
TOTAL	\$ 39,948,467	\$ 41,129,575

GENERAL FUND OVERVIEW

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, account 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 include court costs and penalties, restitution and parking violations other than meters.

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

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

Investment income accounts for interest earnings on surplus funds

Rent includes income from City departments, not included in the General Fund (i.e. Media Services), that are 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 2013 budget total \$ 8,560,825. This is less than 1% percent higher than the 2012 budget. Notable changes from the approved 2012 budget include the following:

- Property tax levy for the General fund was decreased by \$ 42,132 from the 2012 budget
- Investment Income increased by \$ 45,000 due to higher market rates on operating funds
- Allocations from Other Funds increased by \$ 126,934 in increased allocations from other funds due to reorganization, and full allocation of the Human Resources function.
- State shared revenues are budgeted at \$ 20,000 less, to tie to the fiscal plan

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Taxes	\$ 2,605,307	\$ 2,733,632	\$ 2,732,594	\$ 2,690,000
Intergovernmental	3,312,865	3,088,977	3,070,819	3,052,621
Licenses and Permits	128,784	139,550	131,560	142,500
Fines, Forfeitures and Penalties	186,942	205,000	185,500	185,000
Charges for Services	228,895	220,500	222,035	232,500
Special Assessments	3,838	7,613	8,285	-
Intergovernmental Charges for Services	14,641	18,000	17,500	15,000
Investment Income	191,541	50,000	286,000	295,000
Miscellaneous	297,673	237,265	245,265	223,670
Transfers from Other Funds	1,455,562	1,797,600	1,608,000	1,724,534
Total	\$ 8,426,048	\$ 8,498,137	\$ 8,507,558	\$ 8,560,825

General Fund (cont'd)

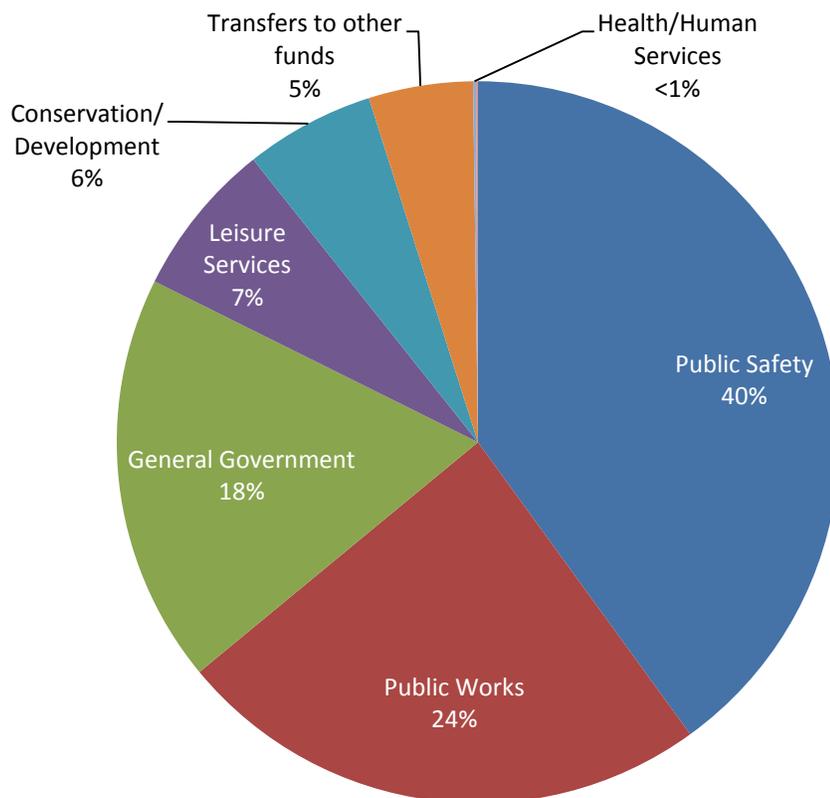
Performance Measures	2010	2011	2012 Estimate	2013 Budgeted	Organizational Goal
General fund tax per capita	\$ 173	\$ 168	\$ 173	\$ 170	Quality, cost-effective municipal services
All funds tax per capita	\$ 291	\$ 296	\$ 293	\$ 301	Quality, cost-effective municipal services
Intergovernmental Revenue per capita	\$ 247	\$ 220	\$ 200	\$ 199	Quality, cost-effective municipal services
Percentage of General Fund budget generated by property tax revenue	32%	30%	31%	31%	Quality, cost-effective municipal services

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
- Public Safety
- Public Works
- Health/Human Services
- Leisure Services
- Conservation/Development
- Other Public Services
- Transfers to other funds

Below is a summary of the 2013 General Fund Budget operating expenditures by City function:



GENERAL GOVERNMENT

General Government function consists of the departments of Mayor and Council, Municipal Court, City Administrator, City Clerk, Elections, Human Resources, Finance, General Services, and City Attorney. General government has a total of 11.45 full time equivalent positions included in the 2013 budget.

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 historic preservation and utilities.

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.

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.

GENERAL GOVERNMENT (cont'd)

Finance functions include annual financial reporting requirements, preparation of the annual budget and capital improvement plan, assessment roll/tax roll, accounts payable, accounts receivable, payroll, 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.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 43,545	\$ 44,638	\$ 44,638	\$ 44,638
Professional Services	83,123	118,200	85,000	80,200
Supplies and Other Expenditures	41,570	53,235	55,529	48,545
Contingency Fund	-	48,787	49,000	40,000
Total	\$ 168,238	\$ 264,860	\$ 234,167	\$ 213,383

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, and respond to public requests for information.

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 12,308	\$ 12,681	\$ 12,681	\$ 12,681
Professional Services	-	-	-	-
Supplies and Other Expenditures	755	1,625	1,813	1,800
Contingency	-	200	-	200
Total	\$ 13,063	\$ 14,506	\$ 14,494	\$ 14,681

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 Municipal Court Clerk and Deputy Municipal Court Clerk. The salary of the elected municipal judge is included in this budget, and 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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 106,509	\$ 109,363	\$ 109,753	\$ 110,191
Professional Services	307	2,100	2,100	2,100
Supplies and Other Expenditures	9,316	13,970	12,227	14,174
Total	\$ 116,132	\$ 125,433	\$ 124,080	\$ 126,465

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Total cases processed	n/a	1,545	1,500	1,500	Quality, Cost Effective municipal services
Percent of Fine Revenue Retained by City	n/a	62%	61%	61%	Quality, Cost Effective municipal services
Court Cost Revenue	\$ 28,558	\$ 31,509	\$ 31,000	\$ 31,000	Quality, Cost Effective municipal services

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	1.29	1.47	1.47	1.25

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 224,208	\$223,229	\$ 224,592	\$ 245,355
Professional Services	-	-	-	-
Supplies and Other Expenditures	7,312	15,696	15,696	15,017
Total	\$ 231,520	\$ 238,925	\$ 240,288	\$ 260,372

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Number of Citizen/Council Concerns received	44	51	50	50	Quality, Cost Effective municipal services
Percent of Citizen/Council Concerns resolved or researched	100%	100%	100%	100%	Quality, Cost Effective municipal services
Number of business contacts (new business or expansion of existing business)	37	51	20	20	Promote Economic Vitality

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	2.0	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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 118,738	\$ 119,658	\$ 119,658	\$ 137,784
Supplies and Other Expenditures	3,509	4,430	4,014	5,214
Total	\$ 122,247	\$ 124,088	\$ 123,672	\$ 142,998

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Percentage of meeting minutes available within 2 weeks of council approval	100%	100%	100%	100%	Quality, Cost Effective municipal services
Percentage of meeting material postings occurring 48-hours prior to meeting date and time	100%	100%	100%	100%	Quality, Cost Effective municipal services
Licenses Issued	959	983	1070	1090	Quality, Cost Effective municipal services
Training Hours (City Clerk/Deputy Clerk)	60	75	75	80	High Performance Workforce

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	1.34	1.34	1.34	1.50

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 14 wards. This budget is managed by the City Clerk.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 23,680	\$ 28,309	\$ 31,656	\$ 10,588
Supplies and Other Expenditures	6,030	16,550	12,034	9,750
Total	\$ 29,710	\$ 44,859	\$ 43,690	\$ 20,338

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Number of elections (within the year)	4	5	6	2	N/A
Number of registered voters	12,384	9,475	13,305	9,500	N/A
Voter Turnout (%)	47%	29%	37%	30%	Quality, Cost Effective municipal services
Percentage of votes casted by absentee ballots (either at office or mail)	12%	16%	18%	16%	Quality, Cost Effective municipal services
Election training hours – Inspectors	151	102	350	100	High Performance Workforce
Election Training Hours – City Clerk/Deputy Clerk	10	16	20	20	High Performance Workforce

GENERAL FUND

PROGRAM: HUMAN RESOURCES

Program Description: The Human Resources budget includes costs related to Human Resources, the position of Human Resources Director, the Benefits and Compensation Administrator, and 20 percent of the Financial Operations Accountant. In 2012 the City began budgeting for positions of Human Resources Director and Benefits and Compensation Administrator. Other costs found in this department include the employee assistance and wellness programs, section 125 contracts, 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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 22,086	\$ 226,024	\$ 220,649	\$ 230,242
Professional Services	4,630	16,000	16,000	8,000
Supplies and Other Expenditures	11,456	16,615	22,265	25,655
Total	\$ 38,172	\$ 258,639	\$ 258,914	\$ 263,897

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Turnover rate of employees (% of authorized FTE)*	18%	16%	10%	10%	Quality, Cost Effective municipal services
Workers Compensation experienced modified rate	.96	.84	.82	.82	Quality, Cost Effective municipal services
Percentage of employees in wellness program	52%	55%	58%	60%	Quality, Cost Effective municipal services

**Includes terminations and early retirement buyouts accepted.*

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	0.0	0.0	2.2	2.2

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, Deputy/Account Clerk, and Police Services Specialist. The 2013 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	2011 Actual	2012 Budgeted	2012 Estimated	2013 Budgeted
Personnel Services	\$ 391,404	\$ 314,341	\$ 332,631	\$ 431,507
Professional Services	45,837	45,625	45,625	45,500
Supplies and Other Expenditures	24,105	14,638	14,638	17,863
Total	\$ 461,346	\$ 374,604	\$ 392,894	\$ 431,507

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Departmental cost per capita	\$ 22	\$ 28	\$ 24	\$ 28	Quality, Cost Effective municipal services
Moody's G.O. Bond Rating	*Aa2	*Aa2	*Aa2	*Aa2	Promotes a positive image
G.O. Debt per Capita (Net)	\$ 792	\$ 949	\$ 873	\$ 848	Quality, Cost Effective municipal services

** According to the rating schedule of Moody's Investors Service, Aa2 is the third-highest rating of credit worthiness.*

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	3.67	4.47	4.67	4.5

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	-	-	-	-
Professional Services	-	-	-	-
Supplies and Other Expenditures	28,305	31,974	32,350	35,905
Total	\$ 28,305	\$ 31,974	\$ 32,350	\$ 35,905

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 are 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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	-	-	-	-
Professional Services	47,578	60,000	60,000	60,000
Supplies and Other Expenditures	-	-	-	-
Total	\$ 47,578	\$ 60,000	\$ 60,000	\$ 60,000

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 (Police Chief), and repairs to the City's emergency warning system.

GENERAL FUND

PROGRAM: POLICE/POLICE RESERVES

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 authorized to be a volunteer 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.

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 2,598,416	\$ 2,358,453	\$ 2,357,627	\$ 2,426,486
Professional Services	14,522	18,500	17,500	18,126
Supplies and Other Expenditures	305,441	291,821	281,751	296,526
Total	\$ 2,598,416	\$ 2,668,558	\$ 2,656,878	\$ 2,741,138

Police (cont'd):

Performance Measures	2009	2010	2011*	2012 Estimate	2013 Proposed	Organizational Goal
Sworn Officers per 1,000 residents	1.51	1.47	1.48	1.46	1.46	Quality, Cost Effective municipal services
Non-violent Crime Rate	2.84%	2.86%	2.89%	2.80%	2.80%	Quality, Cost Effective municipal services
Violent Crime Rate	0.21%	0.22%	0.22%	0.25%	0.22%	Quality, Cost Effective municipal services
Clearance Rate – Non-violent Crimes	30%	29%	25%	25%	25%	Quality, Cost Effective municipal services
Clearance Rate – Violent Crimes	58%	50%	75%	50%	50%	Quality, Cost Effective municipal services

**Preliminary data, State OJA Crime in Wisconsin Report not published at time of this document*

For comparison, the State of Wisconsin Office of Justice Assistance averages for the above performance measures are provide:

Performance Measure	2009	2010
Sworn Officers per 1,000 residents for City's with population of 10,000 to 24,999	1.8	1.7
Non-Violent Crime Rate	2.6%	2.5%
Violent Crime Rate	0.25%	0.25%
Clearance Rate – Non-violent Crimes	26%	25%
Clearance Rate – Violent Crimes	51%	50%

**2011 State Average data not available at time of this document*

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent – Sworn	22.00	22.00	22.00	22.00
Full Time Equivalent – Civilian	4.73	4.55	4.55	4.55

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 316,056	\$ 347,852	\$ 347,852	\$ 349,601
Professional Services	17,008	18,725	18,000	20,915
Supplies and Other Expenditures	143,011	190,086	146,475	197,550
Debt Service	83,381	84,405	84,405	75,969
Sinking Fund	-	20,000	-	30,000
Total	\$ 559,456	\$ 661,068	\$ 596,732	\$ 674,035

Fire (cont'd):

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Commercial Fire Inspections	247	350	500	550	Supporting existing infrastructure
Commercial Re-Inspections	N/A	50%	35%	30%	Supporting existing infrastructure
Fire Education Presentation/Tours	48	52	55	57	Promotes a positive image
Percentage of calls with response time of under 10 minutes	N/A	N/A	60%	60%	Quality, Cost Effective municipal services

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	0.58	1.0	1.0	1.0

**Personnel excludes volunteer Fire Fighters*

GENERAL FUND

PROGRAM: EMERGENCY GOVERNMENT

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

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

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Supplies and Other Expenditures	\$ 12,168	\$ 9,391	\$ 9,391	\$ 9,391
Total	\$ 12,168	\$ 9,391	\$ 9,391	\$ 9,391

Performance Measures	2010	2011	2012 Estimate*	2013 Proposed	Organizational Goal
Number of weather sirens maintained	8	8	8	8	Quality, Cost Effective municipal services
Number of weather siren tests	7	7	7	7	Quality, Cost Effective municipal services
Percentage of sirens responsive during scheduled tests	N/A	N/A	76%	100%	Quality, Cost Effective municipal services

**Data includes 6 of the 7 scheduled 2012 weather siren tests*

PUBLIC WORKS

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

Garage 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 shared cost of maintenance of the public works facility and repair and maintenance operations. 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.

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

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 176,641	\$ 202,718	\$ 202,920	\$ 184,060
Professional Services	9,807	11,300	11,300	9,100
Supplies and Other Expenditures	75,773	73,450	73,450	86,300
Total	\$ 262,221	\$ 287,468	\$ 287,670	\$ 279,460

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Average age of City Fleet in years (including motor pool)	11	12	13	12	Supporting existing infrastructure
Percentage of equipment with recommended preventative maintenance performed yearly	100%	100%	100%	100%	Supporting existing infrastructure

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	3.5	2.3	2.2	2.2

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 374,172	\$ 396,079	\$ 396,079	\$ 391,444
Professional Services	20,102	15,000	15,000	20,000
Street Maintenance	360,004	412,080	412,080	412,080
Supplies and Other Expenditures	92,406	125,584	125,584	128,884
Debt Service	72,142	72,645	72,645	72,645
Total	\$ 918,826	\$ 1,021,388	\$ 1,021,388	\$ 1,025,053

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Mill & Overlay - % of streets completed (Goal: 2.9% per year)	3.3%	2.3%	1.6%	2.9%	Supporting existing infrastructure
Crack Sealing - % of streets completed	15.4%	28%	11.3%	17.1%	Supporting existing infrastructure
Seal Coat - % of streets completed	0%	1.6%	2.7%	4.3%	Supporting existing infrastructure

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	4.8	5.2	5.2	5.0

GENERAL FUND

PROGRAM: ENGINEERING/BRIDGES

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 2013 budget include the Director of Public Works/City Engineer (40 percent), Civil Engineer/Water Resources (10 percent), Development Assistant (50 percent), an Assistant Engineer, 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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 77,681	\$ 292,898	\$ 292,898	\$ 233,725
Professional Services	1,320	2,000	2,721	10,000
Supplies and Other Expenditures	46,204	30,820	23,970	40,270
Total	\$ 125,205	\$ 325,718	\$ 319,589	\$ 283,995

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Number of Right-of-Way Permits Issued	28	25	27	26	Engage in development activities

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	3.88	3.27	3.57	2.4

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 30,198	\$ 33,474	\$ 33,474	\$ 33,474
Professional Services	48,765	66,000	45,000	66,000
Supplies and Other Expenditures	106,969	100,526	81,050	100,500
Total	\$ 185,932	\$ 200,000	\$ 159,524	\$ 199,974

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Tons of Salt Used	862	700	700	700	Supporting existing infrastructure
Gallons of Salt Brine Used	12,805	10,000	10,000	10,000	Supporting existing infrastructure

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Supplies and Other Expenditures	\$ 236,664	\$ 267,100	\$ 267,100	\$ 267,100
Total	\$ 236,664	\$ 267,100	\$ 267,100	\$ 267,100

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Traffic signals operated and maintained	8	8	9	9	Supporting existing infrastructure
Regulatory, warning, and street name signs maintained	1975+/-	1975+/-	1917	1950	Supporting existing infrastructure
Signs formally inspected	N/A	24	700	700	Engage in development activities

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 forfeiture. 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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Professional Services	\$ 2,000	\$ 2,245	\$ 2,245	\$ 2,245
Supplies and Other Expenditures	8,172	9,195	9,195	9,195
Total	\$ 10,172	\$ 11,440	\$ 11,440	\$ 11,440

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 Manager, a seasonal Customer Service Representative, and seasonal program workers, these positions are included in the 2013 budget.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 118,754	\$ 120,012	\$ 120,012	\$ 119,536
Professional Services	2,346	500	500	2,500
Supplies and Other Expenditures	14,679	21,270	21,270	19,420
Total	\$ 135,779	\$ 141,782	\$ 141,782	\$ 141,456

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Percentage of recreational programs meeting minimum enrollment	98%	98%	98%	98%	Quality, Cost Effective municipal services
Number of youth participants	3,269	2,744	2,744	2,700	Quality, Cost Effective municipal services
Percentage of Recreation Survey respondents rating satisfaction with programs as "very satisfied" and "somewhat satisfied"	N/A	90%	90%	95%	Quality, Cost Effective municipal services

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	3.20	2.46	2.46	1.5

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.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 45,351	\$ 50,952	\$ 50,952	\$ 51,735
Professional Services	462	600	600	600
Supplies and Other Expenditures	38,103	34,330	34,330	45,330
Total	\$ 83,916	\$ 85,882	\$ 85,882	\$ 97,665

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Percentage of direct costs recovered by pool fees and revenue	30%	40%	35%	40%	Quality, Cost Effective municipal services
Swim pass users as a percentage of daily attendance	33%	35%	33%	40%	Quality, Cost Effective municipal services

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	1.73	1.61	1.60	1.59

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 210,308	\$ 218,076	\$ 218,076	\$ 219,959
Professional Services	29,526	23,700	23,700	23,700
Supplies and Other Expenditures	90,215	97,085	97,085	100,565
Debt Service	-	-	-	12,981
Total	\$ 330,049	\$ 338,861	\$ 338,861	\$ 357,205

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Acres of developed park land	201	201	201	201	Engage in development activities
Acres of Conservation Land	285	285	345	345	Engage in development activities
Acres of open space (conservation land and developed parks) per 1,000 residents*	32.4	32.4	36.4	36.4	Promote a positive image
Percentage of Residents within ½ mile of parks	98%	98%	98%	98%	Promote a positive image

*National Parks Board standard is 10 acres of open space per 1,000 residents.

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	2.80	2.80	2.80	2.80

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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 right-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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Professional Services	\$ 15,735	\$ 21,700	\$ 21,700	\$ 21,700
Supplies and Other Expenditures	16,711	18,300	29,524	29,524
Total	\$ 32,446	\$ 40,000	\$ 51,224	\$51,224

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Number of Tress Planted	105	120	100	100	Engage in development activities
Ratio of new trees planted to trees removed	1 to 1	1 to 1	1 to 1	1 to 1	Supporting existing infrastructure
Percentage of trees trimmed once every 5 years	20%	20%	20%	20%	Supporting existing infrastructure
Percentage of removed trees replaced within 1 year	100%	100%	100%	100%	Supporting existing infrastructure

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, City Planner, two Building Inspector/Code Enforcement Officers, and an intern position. The 2013 budget includes funding for a Management Analyst position for the division as well.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Personnel Services	\$ 441,096	\$ 415,949	\$ 415,949	\$ 400,759
Professional Services	13,517	15,300	15,300	10,800
Supplies and Other Expenditures	19,052	27,761	27,761	33,761
Total	\$ 473,664	\$ 459,010	\$ 459,010	\$ 445,320

Community Development (cont'd)

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
New single family building permits issued	48	17	18	N/A	Engage in development activities
Value of new single family homes	\$ 7,178,166	\$ 2,485,000	\$ 2,271,000	N/A	Engage in development activities
New commercial building permits issued (includes additions/alterations)	25	33	26	N/A	Engage in development activities
Value of new commercial building permits	\$ 2,623,000	\$ 5,855,124	\$ 3,206,091	N/A	Engage in development activities
Percentage of residential permits processed within 30 working days	100%	100%	100%	100%	Engage in development activities
Percentage of commercial permits processed within 30 working days	100%	100%	100%	100%	Engage in development activities
Percentage of site plans reviewed in 30 days	100%	100%	100%	100%	Engage in development activities
Percentage of building plans reviewed in 30 days	100%	100%	100%	100%	Engage in development activities
Percentage of sign complaints investigated within 5 days	100%	100%	100%	100%	Quality, Cost Effective municipal services

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	5.68	6.68	5.18	4.50

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Supplies and Other Expenditures	\$ 2,127	\$ 5,660	\$ 5,660	\$ 7,160
Total	\$ 2,127	\$ 5,660	\$ 5,660	\$ 7,160

TRANSFERS TO OTHER FUNDS

The General fund makes annual operating transfers to other funds for various reasons. The following transfers are included in the 2013 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 2013 is \$ 45,000, 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 supplementary funding for the Communication Coordinator position. No Funds were allocated to Media Services in 2013.

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. The 2013 budget includes a transfer of \$ 9,256 to this fund.

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 2013 is \$9 per capita, which is paid by a transfer of \$ 135,000 to the Ambulance Fund.

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 \$ 115,073 in 2013.

Transfer to Motor Pool Fund, the 2013 budget includes the creation of an internal service fund for the motor pool operations. It is expected that departments using the motor pool vehicles will be charged for this service.

Transfer to Technology Fund, the 2013 budget includes the creation of an internal service fund to account for hardware and software needs of the City . Allocations are based on number of users and equipment.

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 2013 budget includes a transfer of \$ 45,000 for the local match for the taxi program, building maintenance costs of \$ 115,073 for General fund departments, and the annual per capita transfer to the Ambulance fund of \$ 135,000.

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

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Transfer to Taxi Fund	\$ 100,000	\$ 30,191	\$ 30,191	\$ 45,000
Transfer to Cable Fund	93,537	25,000	25,000	-
Transfer to Business Development/Tourism	16,400	8,937	8,937	9,256
Transfer to 340 Fund	250,000	-	253,690	-
Transfer to Ambulance Fund	129,087	130,293	130,293	135,000
Transfer to City Hall	142,005	138,311	138,311	115,073
Transfer to Motor Pool	-	-	-	10,060
Transfer to Technology Fund	-	-	-	85,274
Total	\$ 731,029	\$ 332,732	\$ 586,422	\$ 399,663

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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 2013 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.

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 (River Falls Industrial Park) 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.

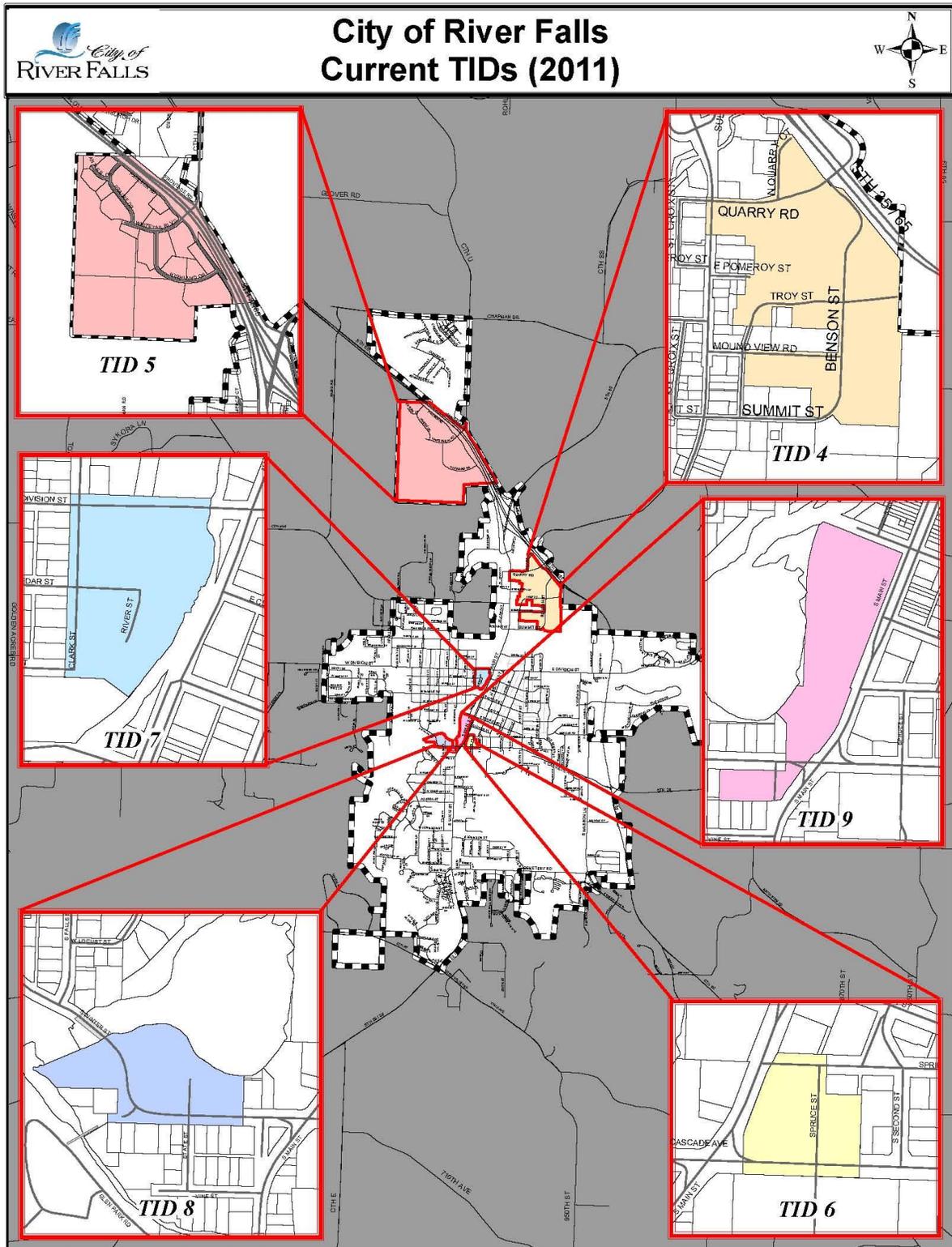
Tax Increment # 6 accounts for tax increment revenues and expenditures from the district created at South Main Street and Cascade Avenue.

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.

Tax Increment # 9 accounts for tax increment revenues and expenditures for the district created east of Lake George along South Main Street, Cascade Avenue and South Walnut Street.

Tax Increment Districts located within the City of River Falls:



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. The 2011 Fiscal Year included a transfer of \$ 75,000 from the General Fund to mitigate an impending deficit in the taxi fund.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Grant Revenues	\$ 156,200	\$ 164,909	\$ 164,909	\$ 220,620
City Revenues	100,000	30,191	30,191	45,000
Other Revenues	-	-	-	2,000
Total Revenues	\$ 256,200	\$ 195,100	\$ 195,100	\$ 267,620
Professional Services	181,384	192,600	192,600	192,586
Supplies and Other Expenditures	2,501	2,500	2,505	5,034
Machinery and Vehicles	-	-	-	70,000
Total Expenditures	\$ 183,885	\$ 195,100	\$ 195,105	\$ 267,620

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Cost Per Passenger Trip	\$ 7.82	\$ 7.07	\$ 7.50	\$ 7.60	Quality, Cost Effective municipal services
City Share Per Capita	\$ 3.33	\$ 6.65	\$ 1.97	\$ 2.94	Quality, Cost Effective municipal services
City/County Share Per Trip	\$ 2.39	\$ 4.30	\$ 1.59	\$ 2.16	Quality, Cost Effective municipal services

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 was historically carried out by a part time meter monitor and a part time meter repair technician

In July 2012, the City Council passed a one year moratorium on parking meter enforcement. The purpose of the moratorium is to conduct a one-year study on parking patterns in the City of River Falls. The 2013 budget reflects this moratorium, with reduced parking revenues and staffing of one 20 hour per week Community Service Officer. It is also important to note that the figures presented below represent only revenues from parking meters and parking meter violations.

Product & Services: Maintenance of metered lots, maintenance of meters, 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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Parking Ticket Revenue	\$ 45,283	\$ 50,000	\$ 50,000	-
Meter Revenue	19,489	19,470	13,220	-
Other Revenues	4,595	150	150	150
Fund Balance Applied	-	-	-	36,476
Total Revenues	\$ 69,367	\$ 69,620	\$ 63,370	\$ 36,626
Personnel Services	43,427	47,920	47,920	19,308
Supplies and Other Expenditures	21,252	13,940	13,940	10,925
Reserves	-	1,168	-	-
Other Expenditures	7,569	6,592	6,592	6,393
Total Expenditures	\$ 72,248	\$ 69,620	\$68,452	\$ 36,626

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Ratio of Revenues to Expenditures	107.26%	89.82%	92.57%	100%	Quality, Cost Effective municipal services

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	0.88	0.93	0.93	0.5

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.

Fund Balance at the end of 2011 was \$355,530.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Franchise Fee	\$ 121,995	110,000	\$102,000	\$110,000
Production Charges	68,000	72,300	68,000	68,000
Fund Balance Applied	-	42,689	-	72,262
Other Revenues	6,078	5,300	5,300	5,500
Transfers from Other Funds	93,537	25,000	25,000	-
Total Revenues	\$ 290,114	\$ 255,289	\$ 200,300	\$ 255,762
Personnel Services	98,724	97,443	98,443	99,583
Professional Services	-	2,000	2,000	2,000
Supplies and Other Expenditures	80,496	77,124	77,874	75,457
Rent	78,722	78,722	78,722	78,722
Total Expenditures	\$ 257,942	\$ 255,289	\$ 257,039	\$ 255,762

Media Services Fund (cont'd)

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Government Meetings/Programming (Hours)	49	40	45	50	Promotes a positive image
Public Programming (Hours)	385	436	450	475	Promotes a positive image
Number of Non-Profits Using Services	112	112	118	124	Quality, Cost Effective municipal services
Website Visits	273,225	266,135	290,000	300,000	Quality, Cost Effective municipal services

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	2.2	2.03	2.03	2.03

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 2011 was \$2,618,672.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Environmental Fee Revenue	\$ 86,023	\$ 85,000	\$ 85,000	\$ 85,000
Other Revenues	24,675	5,000	20,000	20,000
Total Revenues	\$ 110,698	\$ 90,000	\$ 105,000	\$ 105,000
Professional Services	24,730	40,000	30,000	30,000
Supplies and Other Expenditures	14,363	14,500	14,600	14,600
Reserves	-	31,811	-	56,967
Transfers to Other Funds	9,000	3,689	3,689	3,433
Total Expenditures	\$ 48,093	\$ 90,000	\$ 48,289	\$ 105,000

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Ratio of Revenues to Expenditures	228%	230%	217%	100%	Quality, Cost Effective municipal services

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 current refuse and recycling contract is held by Veolia.

Fund balance at end of 2011 was \$292,952.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Solid Waste Collection Fee	\$ 50,198	\$ 67,500	\$ 67,500	\$ 66,500
Other Revenues	543	26,000	1,000	1,000
Fund Balance Applied	-	25,000	-	8,810
Total Revenues	\$ 50,741	\$ 118,500	\$ 68,500	\$ 76,310
Professional Services	12,994	16,632	16,632	16,00
Supplies and Other Expenditures	20,276	72,970	72,970	23,970
Transfers to Other Funds	20,463	28,898	28,898	36,340
Total Expenditures	\$ 53,733	\$ 118,500	\$ 118,500	\$ 76,310

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Cubic yards (CY) of compost material collected	2,700	3,843	3,500	3,500	Quality, Cost Effective municipal services
Cubic yards (CY) of brush/trees collected	4,140	10,000	8,000	8,000	Quality, Cost Effective municipal services
Number of service complaints to Veolia	N/A	625*	14	14	Promotes a positive image

**This high complaint number represents the first year under the City’s contract with Veolia Solid Waste Services.*

SPECIAL REVENUE

LIBRARY FUND

Program Description: The Library fund includes revenues and expenditures related to operating the library. 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 fund balance at the end of 2011 was \$184,530.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Property Tax	\$ 785,778	\$ 753,156	\$ 753,156	\$ 767,306
County Grants	332,132	360,186	360,186	353,531
Fund Balance Applied	-	29,453	-	44,760
Other Revenues	63,394	63,403	93,100	64,400
Total Revenues	\$ 1,181,304	\$ 1,206,195	\$ 1,206,442	\$ 1,229,997
Personnel Services	705,704	728,806	728,806	734,065
Professional Services	26,444	33,500	33,500	36,220
Supplies and Other Expenditures	274,663	289,685	330,904	302,780
Sinking Fund	-	40,972	-	47,173
Transfers to Other Funds	111,730	113,232	113,232	109,759
Total Expenditures	\$ 1,118,541	\$ 1,206,195	\$ 1,206,442	\$ 1,229,997

Library Fund (cont'd)

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Circulation	362,451	375,586	372,582	374,084	Quality, Cost Effective municipal services
Collection Turnover	N/A	2.94	2.92	2.93	Quality, Cost Effective municipal services
Circulation per FTE	51,779	53,655	53,226	53,441	Quality, Cost Effective municipal services
Interlibrary Loaned	N/A	63,036	61,128	62,082	Quality, Cost Effective municipal services
Interlibrary Received	N/A	63,115	59,374	61,245	Quality, Cost Effective municipal services
Library visitors	206,762	192,569	194,306	199,666	Quality, Cost Effective municipal services
Percentage of transactions completed by self-check stations	53%	58%	59%	57%	Quality, Cost Effective municipal services
Number of volunteer hours	1,972	2,356	2,480	2,269	Quality, Cost Effective municipal services

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	12.25	12.25	12.25	12.25

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.

Fund balance at the end of 2011 was \$3,777.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Loan Principal Repayment Revenue	\$ 4,391	\$ 5,000	\$ 7,200	\$ 7,200
Interest on Loans	1,530	840	2,000	800
Total Revenues	\$ 5,921	\$ 5,840	\$ 9,200	\$ 8,000
Transfers to Other Funds	\$ 996	\$ 1,507	\$ 1,507	\$ 452
Reserve for Future Loans	-	4,333	-	7,548
Total Expenditures	\$ 996	\$ 5,840	\$ 1,507	\$ 8,000

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Loan Balance Outstanding (12/31)	\$86,382	\$80,000	\$70,918	63,718	Quality, Cost Effective municipal services
Loans Outstanding (12/31)	4	4	4	4	Quality, Cost Effective municipal services

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. This fund also included the purchase of land for future corporate parks in Mann Valley and the Sterling Ponds subdivision.

The 2013 budget includes room tax revenue, with 67 percent paid to the River Falls Chamber of Commerce and 33 percent retained by the City. The fund balance at the end of 2011 was \$(944,551) due to the purchase of property in Mann Valley for a possible corporate park.

Product & Services: Promote tourism and increase development through support of the River Falls Chamber of Commerce and the regional economic development organizations, and provide funding for future corporate parks.

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Room Tax Revenues	\$ 88,413	\$ 50,000	\$ 50,000	\$ 50,000
Bond Revenue	445,400	-	455,000	-
Other Revenues	16,636	2,500	15,600	2,500
Transfers from Other Funds	42,400	34,937	34,937	35,256
Total Revenues	\$ 592,849	\$ 87,437	\$ 555,537	\$ 87,756
Professional Services	70,373	39,297	40,000	37,000
Other Expenditures	5,334	2,283	2,283	5,000
Capital Outlay	1,448,712	45,857	45,857	45,756
Total Expenditures	\$ 1,526,073	\$ 87,437	\$88,140	\$ 87,756

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Ratio of Revenues to Expenditures	814%	764%	615%	100%	Cost Effective Municipal Service

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 2011 was \$114,684.

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

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Donations to Library	\$ 7,282	\$ 5,000	\$ 5,000	\$ 5,000
Other Revenues	187	500	500	500
Total Revenues	\$ 7,469	\$ 5,500	\$ 5,500	\$ 5,500
Supplies and Other Expenditures	\$ 5,548	\$ 5,000	\$ 5,000	\$ 5,000
Other Expenditures	106	500	110	500
Total Expenditures	\$ 5,654	\$ 5,500	\$ 5,110	\$ 5,500

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 \$408,614 at the end of 2011.

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.

In 2012, the City Council approved a no-interest loan in the amount of \$400,000 from this fund to Habitat for Humanity for the Eco-Village housing development. This loan will be repaid over a ten year period.

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

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Loan Repayment-River Glen	\$ 24,204	\$ 24,204	\$ 24,204	\$ 24,204
Loan Repayment-Our Neighbor's Place	40,000	40,000	40,000	40,000
Loan Repayment- Eco Village	-	-	-	25,928
Other Revenues	487	500	500	500
Total Revenues	\$ 64,691	\$ 64,704	\$ 64,704	\$ 90,632
Loan	120,000	-	400,000	-
Other Expenditures	869	726	726	5,009
Fund Reserves	-	\$ 63,978	-	\$ 85,623
Total Expenditures	\$ 120,869	\$ 64,704	\$ 400,726	\$ 90,632

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Cumulative Units of Affordable Housing Supported	36	40	46	52	Engage in Development Activities
Percentage of payments paid on time	100%	100%	100%	100%	Engage in development activities

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 2011 was at a deficit of \$13,839. This deficit is a reflection of the improvements completed to Highview Meadows Park in 2011, which depleted the fund. No new projects are planned at this time. Impact fee revenue collected in 2012 and 2013 will be added to reserve balances.

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

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Park Impact Fee Revenues	\$ 19,704	\$ 8,082	\$ 8,082	\$ 5,773
Other Revenues	85	-	-	-
Total Revenues	\$ 19,789	\$ 8,082	\$ 8,082	\$ 5,773
Transfer to Other Funds	\$ 92,215	\$ 2,313	\$ 2,313	\$ 209
Reserves	-	5,769	-	5,564
Total Expenditures	\$ 92,215	\$ 8,082	\$ 2,313	\$ 5,773

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Number of housing units developed	51	17	25	30	Engage in development activities
Total number of housing buildable housing units remaining	1,122	1,105	1,080	1,050	Engage in development activities
Available impact fee revenue*	\$ 647,708	\$ 637,894	\$ 623,462	\$ 606,144	Engage in development activities

*This measure is the total number of ready to build housing lots multiplied by the current (2012) impact fee rate.

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 2013. Fund balance at the end of 2011 was \$33,599.

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

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Library Impact Fee Revenue	\$ 10,741	\$ 4,929	\$ 4,929	\$ 3,521
Other Revenues	58	-	50	-
Total Revenues	\$ 10,799	\$ 4,929	\$ 4,979	\$ 3,521
Fund Reserves	-	\$ 4,651	-	\$ 3,394
Transfers to Other Funds	507	278	278	127
Total Expenditures	\$ 507	\$ 4,929	\$ 278	\$ 3,521

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Number of housing units developed	51	17	25	30	Engage in development activities
Total number of housing buildable housing units remaining	1,122	1,105	1,080	1,050	Engage in development activities
Available impact fee revenue*	\$ 395,045	\$ 389,059	\$ 380,257	\$ 369,695	Engage in development activities

*This measure is the total number of ready to build housing lots multiplied by the current (2012) impact fee rate.

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 growth; therefore, projects are funded with existing impact fees as of the previous year. Some revenue will be applied to the expansion of the Fire Department facility within the Public Safety Building in 2010.

Fund balance at the end of 2011 was \$234,353.

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

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Fire Impact Fee Revenues	\$ 11,035	\$ 4,840	\$ 4,840	\$ 3,457
Other Revenues	326	-	300	-
Total Revenues	\$ 11,361	\$ 4,840	\$ 5,140	\$ 3,457
Fund Reserves	-	\$ 4,560	-	\$ 3,332
Transfers to Other Funds	28,593	280	280	125
Total Expenditures	\$ 28,593	\$ 4,840	\$ 280	\$ 3,457

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Number of housing units developed	51	17	25	30	Engage in development activities
Total number of housing buildable housing units remaining	1,122	1,105	1,080	1,050	Engage in development activities
Available impact fee revenue*	\$ 387,887	\$ 382,010	\$ 373,367	\$ 362,996	Engage in development activities

**This measure is the total number of ready to build housing lots multiplied by the current (2012) impact fee rate.*

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. Project costs incurred in previous years were paid with General Fund property tax levies. Interest on these advances is being repaid to the General Fund from tax increment revenues. Recent developments in the district include: Kwik Trip and Little Minds Daycare building construction and improvements, and installation of a traffic signal and turn lanes at the intersection of Main and Quarry. This district is a donor district to TID #5 Whitetail Ridge Corporate Park.

Fund balance at the end of 2011 was \$33,502.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Tax Increment Revenues	\$ 266,889	\$ 266,889	\$ 231,236	\$ 231,236
Other Revenues	1,647	200	200	1,003
Fund Balance Applied	-	150,000	-	15,000
Total Revenues	\$ 268,536	\$ 417,089	\$ 231,436	\$ 247,239
Professional Services	\$ 4,230	\$ 1,950	\$ 1,950	\$ 1,950
Supplies and Other Expenditures	15	-	-	-
Debt Service	29,228	-	-	-
Interest on Advances	125,000	200,000	200,000	200,000
Transfers to Other Funds	158,555	215,139	47,389	45,289
Total Expenditures	\$ 317,029	\$ 417,089	\$ 249,339	\$ 247,239

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Tax Increment Base Value (January 1, 1988)	\$ 1,235,500	\$ 1,235,500	\$ 1,235,500	\$ 1,235,500	Engage in development activities
Current Equalized Value	\$ 13,770,600	\$ 11,727,600	\$ 11,779,400	\$ 11,779,400	Engage in development activities
Incremental Value Generated (equalized)	\$ 12,535,100	\$ 10,492,100	\$ 10,543,900	\$ 10,543,900	Engage in development activities

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. Recent developments in the district include:

- Sale of unused fiber network in Whitetail Ridge Corporate Park, and repayment of associated debt.
- Purchase of 74 acres in Sterling Ponds subdivision for future corporate park
- Two of the four remaining vacant lots are currently under contracts

Fund balance at the end of 2011 was \$(577,748).

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Tax Increment Revenue	\$ 496,305	\$ 496,304	\$ 471,183	\$ 471,183
Other Revenues	163,097	15,000	32,587	20,000
Bond Proceeds	774,600	-	790,000	-
Transfers from Other Funds	-	150,000	-	-
Total Revenues	\$ 1,434,002	\$ 661,304	\$ 1,293,770	\$ 491,183
Debt Service	267,582	357,219	1,001,108	179,063
Capital Outlay	783,900	2,950	5,440	2,950
Transfer to other funds	104,902	301,135	308,375	309,170
Total Expenditures	\$ 1,156,384	\$ 661,304	\$ 1,314,923	\$ 491,183

Tax Increment District #5 (cont'd)

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Tax Increment Base Value (January 1, 1994)	\$ 467,400	\$ 467,400	\$ 467,400	\$ 467,400	Engage in development activities
Current Equalized Value	\$ 23,774,200	\$ 21,844,900	\$ 22,004,000	\$ 22,004,000	Engage in development activities
Incremental Value Generated (equalized)	\$ 23,306,800	\$ 21,377,500	\$ 21,536,600	\$ 21,536,600	Engage in development activities

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.

Fund balance at the end of 2011 was \$(631,178)

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Tax Increment Revenues	\$ 181,282	\$ 181,282	\$ 188,120	\$ 188,120
Other Revenues	10,245	10,000	11,691	11,000
Fund balance applied	-	8,502	-	-
Bond Proceeds	-	-	2,095,000	-
Total Revenues	\$ 191,527	\$ 199,784	2,294,811	\$ 199,120
Professional Services	4,230	2,500	2,500	2,200
Debt Service	187,095	187,096	2,255,814	159,513
Other Expenditures	5,773	2,000	5,000	1,500
Transfer to other funds	33,246	8,188	8,188	15,466
Reserves	-	-	-	20,441
Total Expenditures	\$ 230,344	\$ 199,784	\$ 2,271,502	\$ 199,120

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Tax Increment Base Value (January 1, 2005)	\$ 974,600	\$ 974,600	\$ 974,600	\$ 974,600	Engage in development activities
Current Equalized Value	\$ 8,876,300	\$ 8,863,100	\$ 9,100,900	\$ 9,100,900	Engage in development activities
Incremental Value Generated (equalized)	\$ 7,901,700	\$ 7,888,500	\$ 8,126,300	\$ 8,126,300	Engage in development activities

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 2024, and terminates in 2029. Development agreement requires the developer to make payments even though the construction has not occurred. The City purchased an 8 unit apartment building in the district in August 2012. Other property in the district was also obtained by the City; both will be classified as tax exempt on January 1, 2013. These changes are not expected to affect the expected increment budgeted for 2013, but may affect the increment in 2014.

Fund balance at the end of 2011 was \$(41,234).

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Tax Increment Revenue	-	-	\$ 7,054	\$ 7,054
Other Revenues	\$ 24	59,745	59,745	45,637
Total Revenues	\$ 24	\$ 59,745	\$ 66,799	\$ 52,691
Professional Services	730	750	750	750
Supplies and Other Expenditures	60	1,000	1,000	1,000
Transfers to other funds	125	866	866	2,535
Reserves	-	57,129	-	48,406
Total Expenditures	\$ 915	\$ 59,745	\$ 2,616	\$ 52,691

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Tax Increment Base Value (January 1,2009)	\$ 1,158,200	\$ 1,158,200	\$ 1,158,200	\$ 1,158,200	Engage in development activities
Current Equalized Value	\$ 1,126,300	\$ 1,454,00	\$ 1,844,400	\$ 1,844,400	Engage in development activities
Incremental Value Generated (equalized)	\$ 0	\$ 295,800	\$ 686,200	\$ 686,200	Engage in development activities

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. Developers completed Phase I of this project in 2011, which included a 12-unit student housing facility. Phase II will be complete in 2012 with an additional 12-unit building and completion of a section of the Lake George Trail System. Developers are reimbursed for tax increment revenues generated, up to \$468,000 over a 20-year period.

Fund balance at the end of 2011 was \$(12,016).

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Tax Increment Revenue	-	-	-	\$ 50,137
Fund Balance Applied	-	\$ 1,288	-	1,350
Total Revenues	\$ 0	\$ 1,288	\$ 15	\$ 51,487
Professional Services	\$ 730	\$ 750	\$ 750	750
Developers Incentive	-	-	29,000	50,137
Other Expenditures	-	500	-	500
Transfer to other funds	125	38	38	100
Total Expenditures	\$ 855	\$ 1,288	\$ 29,788	\$ 51,487

Performance Measures	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Tax Increment Base Value (January 1, 2010)	\$ 1,326,500	\$ 1,326,500	\$ 1,326,500	\$ 1,326,500	Engage in development activities
Current Equalized Value	N/A	\$ 1,208,700	\$ 2,798,600	\$ 2,798,600	Engage in development activities
Incremental Value Generated (equalized)	N/A	\$ 0	\$ 1,472,100	\$ 1,472,100	Engage in development activities

SPECIAL REVENUE

TAX INCREMENT DISTRICT #9

Program Description: Tax increment district #9 was created in 2012 and includes the area east of Lake George along South Main Street, south of Cascade Avenue and south of Walnut Street. The expenditure period expires in 2033, and the district terminates in 2038.

This district was created as a result of commercial development in the downtown area. The project plan includes signalization and turn lanes at Walnut and Main Street, purchase of land for the Lake George Trail System, and Lake George reconfiguration. A development agreement with Nash Finch Corporation provides a reimbursement of tax increment revenues up to \$686,000 over 10 years. Tax increment district revenue from the Nash Finch project will be available in 2014.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Tax Increment Revenue	-	-	-	-
Fund Balance Applied	-	-	-	43,518
Bond Proceeds	\$ 325,000	-	655,000	-
Total Revenues	\$ 325,000	-	\$ 655,000	\$ 43,518
Professional Services	11,035	-	750	\$ 750
Supplies and Other Expenditures	5,884	-	29,238	500
Debt Service	-	-	328,205	42,268
Capital Outlay	-	-	500,230	-
Total Expenditures	\$ 16,919	-	\$ 858,423	\$ 43,518

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 FUNDS

GENERAL DEBT SERVICE

Fiscal Resources	2011 Actual	2012 Original Budget	2012 Estimated	2013 Budgeted
General Property Taxes	\$ 914,295	\$ 926,444	\$ 926,444	\$ 901,137
Investment Income	676	-	762	-
Transfers from Other Funds	257,087	7,184	7,184	62,045
Total Revenues	\$ 1,172,057	\$ 933,628	\$ 934,390	\$ 963,182
Principal	\$ 577,974	\$ 617,421	\$ 871,111	\$ 646,491
Interest	326,347	305,258	303,166	306,300
Paying Agent Fees	685	815	754	754
Transfer to General Fund	18,171	10,134	10,134	9,637
Total Expenditures	\$ 923,177	\$ 933,628	\$ 1,185,165	\$ 963,182

Debt Service Funds (cont'd)

Debt Service Source	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Anticipated Balance 12-31-2012	Principal/Interest Due in 2013
WRS Pension debt	2/2003	2/2013	2.50-5.60%	645,000	80,000	82,240
North Frontage Road	1/2003	2/2013	4.60%	1,300,000	26,917	27,072
State Trust Fund-Water Projects	3/2005	3/2015	4.00%	301,737	103,250	37,206
State Trust Fund-Water Projects	7/2005	3/2015	4.00%	468,706	158,254	57,027
Fire, PW Equip, Maple St. bridge, City Hall design, 1998B refunding	10/2007	10/2017	3.50-3.85%	3,290,000	1,455,000	349,473
Whitetail Ridge Corp. Park	9/2008	3/2018	4.25%	300,000	216,665	41,671
City Hall Construction	2/2009	9/2029	3.00-4.60%	5,070,000	5,035,000	316,445
2010 Public Works Eq.	12/2010	1/2015	3.24%	\$ 260,000	156,263	55,617
Refunding Bonds-Sewer	7/2011	5/2019	2.00-2.50%	1,740,000	1,630,000	165,675
Biosolids Facility Loan	5/2010	5/2015	3.49%	250,000	155,114	55,355
Stormwater, PW Equip.	12/2011	11/2016	2.77%	220,000	176,000	48,631
Taxable Refunding-TID/Public Safety Bldg.	3/2012	3/2028	0.45-3.40%	4,560,000	4,560,000	463,745
Refunding-Sewer/Library	9/2012	5/2023	1.00-2.00%	3,765,000	3,765,000	519,170
Total Anticipated General Obligation Debt @ 12/31/12					<u>\$ 17,517,463</u>	<u>\$ 1,663,104</u>
Debt Service Funded with Alternative Revenue Sources						<u>\$1,097,271</u>

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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.

Performance Measure	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Percentage of projects funded through borrowing	0%	0%	46%	62.5%	Quality, Cost Effective municipal services
Percentage of City Property Tax Levy allocated for Capital Projects	2.51%	3.16%	3.16%	4.86%	Quality, Cost Effective municipal services

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.

The City Council approved the 2013-2017 Capital Improvement Plan and scheduled projects for the 2013 budget includes many projects, most notable are:

- Radio Road Interchange Project – This project has a local share of \$4.3 million. In conjunction with the Wisconsin DOT, the interchange will be funded by developer’s contributions, tax increment financing, and water and sewer funds. Additional funding will most likely be obtained from the issuance of debt, repaid with future tax increment revenues.
- South Main Street Rehabilitation – This project uses funds obtained from the Wisconsin DOT in the exchange of Cemetery Road and Cascade Avenue as a connecting highway.
- Hoffman Park Safe Room – The Safe Room is planned to hold up to 360 people in the event of high winds or tornado in Hoffman Park. This safe room will provide protection and save lives. Funding for this project primarily comes from a FEMA grant requiring a local City match of \$37,500.
- White Pathway Extension – This expansion is planned for construction in 2013.

Fund balance at the end of 2011 was \$285,256.

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.

General Capital Projects Fund (cont'd)

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
City Property Tax Revenues	\$ 38,990	\$ 43,000	\$ 43,000	\$ 137,209
State Revenues	1,030,000	2,784,956	2,504,956	1,213,121
Special Assessments	6,920	93,559	55,104	13,171
Debt Financing	875,000	168,000	1,009,345	3,495,293
Fund Balance	-	1,013,575	-	472,500
Transfer from Other Funds	88,000	1,271,854	1,258,551	417,147
Other Revenues	102,818	70,643	69,500	707,000
Total Revenues	\$ 2,141,728	\$ 5,445,587	\$ 4,940,456	\$ 6,455,441
Architecture and Engineering	445,444	422,500	427,310	440,000
Capital Expenditures	127,312	4,943,000	4,174,779	4,995,440
Interest Expense	4,471	-	8,630	-
Reserves	-	-	-	963,792
Transfers to Other Funds	127,335	80,087	80,087	56,209
Total Expenditures	\$ 704,562	\$ 5,445,587	\$ 4,690,806	\$ 6,455,441

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.

2013 budget includes the following replacement vehicles and equipment:

- Police Patrol Vehicle (SUV)
- Public Works Equipment – Dump trucks, mower, and pickup truck
- Replacement of IT equipment/software
- Solar Cover for Glen Park Pool
- Emergency Weather Siren Replacement

Fund balance at the end of 2011 was \$97,793.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
City Property Tax Revenues	183,693	\$ 133,899	\$ 133,899	\$ 205,450
Bonds	54,000	-	-	310,500
Other Revenues	7,791	23,240	150	24,400
Transfer from other funds	-	-	-	53,000
Total Revenues	\$ 245,484	\$ 157,139	\$ 134,049	\$ 593,350
Capital Expenditures	137,390	146,740	219,529	589,295
Transfer to other funds	18,033	10,399	10,399	4,055
Total Expenditures	\$ 155,423	\$ 157,139	\$ 229,928	\$ 593,350

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations (a) that are 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 and Sewer Utilities, stormwater and the River Falls Ambulance. As the Utility Commission is responsible for the utility funds, these funds are not included here.

Stormwater Fee 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 (RFMU) service area. This fund accounts for expenses associated with electrical service including capital improvements. **Powerful Choices** is a program started by the River Falls City Council and the Utility Commission with its purpose being to support energy efficiency and environmental stewardship.

Water Fund provides water 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 water service including capital improvements.

Sewer Fund provides sewer 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 sewer service including capital improvements.

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 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. The 2013 budget proposes a 10% increase in stormwater fees to fund Cascade Avenue and future projects.

Total net asset at the end of 2011 was \$5,730,814. Total unrestricted net assets at end of 2011 was \$212,191.

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

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Stormwater Fees/Stormwater Management Fee	\$ 504,265	\$ 500,000	\$ 500,000	\$ 555,000
Investment & Miscellaneous Income	1,729	2,000	2,000	2,050
Bond Proceeds	-	400,000	400,000	-
Transfer from other funds	-	5,000	5,000	5,000
Total Revenues	\$ 505,994	\$ 907,000	\$ 907,000	\$ 562,050
Personnel Services	150,108	156,318	158,584	158,916
Professional Services	7,108	37,150	37,150	83,650
Supplies and Other Expenditures	57,703	61,878	61,878	96,488
Debt Service	13,210	13,884	13,684	16,134
Transfer to other funds	65,173	405,526	405,526	47,636
Depreciation	140,974	124,000	140,000	140,000
Reserves	-	108,224	-	19,226
Total Expenses	\$ 434,276	\$ 907,000	\$ 816,822	\$ 562,050

Stormwater Utility (cont'd)

Performance Measures	2010	2011	2012	2013 Proposed	Organizational Goal
Stormwater Ponds Adopted	20%	25%	25%	26%	Supporting existing infrastructure
City Owned/Maintained Ponds	90	89	89	90	Supporting existing infrastructure
Stormwater Structures Inspected	0%	18%	19%	20%	Supporting existing infrastructure

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	2.00	1.90	1.90	1.90

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 2013 budget includes the addition of one full time paramedic and 10 part time paramedics/EMTs. Overall, the service employs one full time Ambulance Director, one full time Lead Paramedic/Operations Supervisor, three full time paramedics, 10 part time paramedics/EMTs, and volunteer paramedics/EMTs.

The 2013 budget maintains the \$9.00 per capita charge to the City and the contracted municipalities, with no planned increase in response charges. Total net assets at the end of 2011 were \$ 1,226,790, with \$ 641,280 of unrestricted net assets.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Ambulance Charges	\$ 1,667,117	\$ 1,500,000	\$ 1,895,000	\$ 1,895,000
Per Capita Town Revenue	77,112	78,000	78,000	78,000
Miscellaneous	33,333	28,000	36,000	28,000
Transfer from general fund	129,087	130,293	130,929	135,000
Total Ambulance Revenues	\$ 1,906,649	\$ 1,736,293	\$ 2,139,292	\$ 2,136,000
Personnel Services	473,788	480,298	496,521	574,764
Professional Services	73,173	71,500	71,500	71,500
Supplies and Other Expenditures	148,749	177,550	177,550	171,050
Reserves	-	165,320	-	339,470
Uncollectable Accounts	849,306	680,000	846,000	800,000
Depreciation	71,029	80,000	80,000	80,000
Transfers to Other Funds	120,807	81,625	81,625	99,216
Total Expenses	\$ 1,736,852	\$ 1,736,293	\$ 1,753,196	\$ 2,136,000

Ambulance Fund (cont'd)

Performance Measure	2010	2011	2012 Estimate	2013 Proposed	Organizational Goal
Cost per Capita Assessment	\$ 9	\$ 9	\$ 9	\$ 9	Quality, Cost Effective municipal services
Annual Calls for Service	1556	1763	1800	1900	Quality, Cost Effective municipal services
Average dispatch en route time (minutes)*	2:35	3:06	3:59	3:59	Quality, Cost Effective municipal services
Average to scene time (minutes)**	6:03	6:48	7:30	7:30	Quality, Cost Effective municipal services
Average back to service time (minutes)***	54:37	40:49	45	45	Quality, Cost Effective municipal services

**Average time from dispatch of call to in response vehicle leaving station*

***Average travel time to scene from station*

****Average time for response vehicle to be back in service ready for a new call after responding to a call*

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	4	4	4	10

**Personnel does not include Volunteer pay-per-call members*

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 attempts to meet these needs by maintaining a progressive and dependable transmission & distribution system.

Net assets at the end of 2011 were \$ 15,553,552.

Product & Services: Administration of electric service plans, public involvement in energy-saving education and participation, maintenance of electrical systems, including inventory and expansion.

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Operating Revenues	\$ 13,580,863	\$13,137,752	\$ 13,346,117	\$ 13,379,648
Interest Income	26,423	41,838	21,790	26,810
Capital Contributions	56,287	4,098	39,988	10,000
Gain on Early Retirement - Power Plant	374,527	757,034	454,838	222,852
Total Revenues	\$ 14,038,100	\$13,940,722	\$ 13,862,733	\$ 13,639,310
Purchased Power	9,363,332	9,500,861	9,574,523	9,785,887
Personnel Services	1,202,151	1,303,559	1,068,018	1,194,062
Other Operating Expenses	1,176,677	983,264	803,392	785,154
Depreciation	887,620	982,551	753,543	947,280
Taxes	116,870	81,506	78,081	98,100
Payment in Lieu of Taxes	486,354	420,000	429,750	420,000
Interest Charges	101,223	182,229	72,687	67,658
Total Expenses	\$ 13,334,227	\$13,453,970	\$ 12,779,994	\$ 13,298,141

Electric Fund (cont'd)

Performance Measures	2010	2011	2012	2013 Proposed	Organizational Goal
Operating Ratio (Expenses/Revenues)	94%	94%	91%	89%	Quality, Cost Effective municipal services
Net Take-Down (Income/Gross Revenue)	6%	6%	9%	10%	Quality, Cost Effective municipal services
Debt Ratio (Liabilities/Assets)	25%	21%	N/A	N/A	Quality, Cost Effective municipal services
Percentage of reliable service hours	99%	99%	99%	99%	Quality, Cost Effective municipal services
Average Monthly Electric Bill	\$ 69	\$ 69	\$ 69	\$ 69	Quality, Cost Effective municipal services
Moody's Revenue Bond Rating	A2	A2	A2	A2	Promotes a positive image

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	18.36	18.36	13.25	13.25

ENTERPRISE

PROGRAM: POWERFUL CHOICES

Program Description: The Powerful Choices program began in 2007 to support energy efficiency and environmental stewardship. This budget combines funding from utility revenues, WPPI grants, and mandated programs to provide energy reduction assistance to the community. The majority of the revenues and expenses are netted out in the Electric Fund balance sheet and not included in the operating results.

Products & Services: Educational programs to bring awareness to energy efficiency measures, community energy efficiency projects, customer incentives to promote energy savings, and training/meetings to support Powerful Choices direction and initiatives.

Fiscal Resources	2013 Budgeted
CTC - Wholesale Revenue Grant from WPPI	47,000
CTC-Local	110,000
CTC-State	47,000
CTC-Low Income	47,000
Electric & Water Funds	52,095
Total Revenues	\$ 303,095
MANDATED PROGRAM: FOCUS ON ENERGY: 50% of funds collected to Focus on Energy	47,000
MANDATED PROGRAM: LOW INCOME: funds used locally for eligible low income participants, including payment assistance, weatherization, appliance replacement, etc.	47,000
EDUCATION: Video Contest	600
EDUCATION: BBBB Conference - 2 student, 2 contractor	1,000
EDUCATION: Youth Education (2nd & 4th grades) RFSD	10,000
EDUCATION: Chamber - Annual Dinner	500
EDUCATION: Chamber - Business Expo Sponsorship	500
EDUCATION: Chamber - Business Breakfast	200
EDUCATION: Public Power Week - Energy Expo	7,000
EDUCATION: LED Holiday Light Exchange	9,000
EDUCATION: KEEP	1,000
EDUCATION: National Theatre for Children	3,000
EDUCATION: CTC Marketing	8,000
EDUCATION: Teacher Supply Grant	4,000

EDUCATION: Channel 16 PSAs	1,000
EDUCATION: Home Energy Report	3,000
EDUCATION: Green Teams	2,000
EDUCATION: CFL Bulb Promotions	1,000
Subtotal Education	51,800
PROJECTS: Power Profiler	2,500
PROJECTS: Municipal Audit Improvements (library, garage)	15,000
PROJECTS: CVTC Education/Supplies	1,000
PROJECTS: Small Business Bonus Program/LED Pilot	5,000
PROJECTS: Athletic Facility Improvements	25,000
PROJECTS: Home Performance ES Audit Bonus	10,000
PROJECTS: Innovative Incentives	6,100
PROJECTS: Energy Efficiency Non-Profits	10,000
PROJECTS: Supplemental Lighting Rebate	5,000
PROJECTS: Lamp/Ballast Recycling Services	800
Subtotal Projects	80,400
INCENTIVES: Central Air Tune Up	2,000
INCENTIVES: Programmable Thermostat	800
INCENTIVES: Tree Power!	500
INCENTIVES: Energy Star Appliances	11,800
Subtotal Incentives	15,100
MISCELLANEOUS: Supplies	1,700
MISCELLANEOUS: Meetings - food, etc.	2,000
MISCELLANEOUS: Training - food, registration, motel, etc.	2,000
MISCELLANEOUS: Powerful Choices-Project Labor	4,000
MISCELLANEOUS: Indirect Labor-Energy Efficiency Coordinator	52,095
Subtotal Miscellaneous	61,795
Total Expenses	\$ 303,095

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 attempts to meet these needs by maintaining an up-to-date and accessible transmission & distribution system.

Total net assets at the end of 2011 were \$ 13,236,528, and unrestricted net assets were \$ 1,346,192.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Water Revenues	\$ 1,329,785	\$ 826,488	\$1,438,148	\$ 1,349,079
Other Operating Revenues	141,664	818,201	126,083	159,560
Non-Operating Revenue	40,730	3,998	5,960	6,098
Capital Contributions	31,069	30,000	25,796	27,547
Total Revenues	\$ 1,543,248	\$ 1,679,687	\$1,595,985	\$ 1,542,284
Personnel Services	357,878	325,344	319,337	508,161
Other Operating Expenses	424,438	411,489	394,077	332,282
Depreciation	131,581	225,095	138,701	140,576
Taxes	9,997	10,829	8,469	10,498
Payment in Lieu of Taxes	267,871	302,400	288,000	302,400
Interest Expense/Amount of premium	62,816	118,195	88,701	84,154
Non-Operating Expenses	140,398	141,759	168,212	141,759
Total Expenses	\$ 1,332,979	\$ 1,535,111	\$1,405,496	\$ 1,519,829

Water Fund (cont'd)

Performance Measures	2010	2011	2012	2013 Proposed	Organizational Goal
Operating Ratio (Expenses/Revenues)	71%	72%	63%	60%	Quality, Cost Effective municipal services
Net Take-Down (Income/Gross Revenue)	28%	28%	37%	39%	Quality, Cost Effective municipal services
Debt Ratio (Liabilities/Assets)	8.34%	21%	N/A	N/A	Quality, Cost Effective municipal services
Percentage of water pumped and sold	93%	92%	N/A	N/A	Quality, Cost Effective municipal services
Gallons entering distribution system, not sold	29,126	31,952	N/A	N/A	Quality, Cost Effective municipal services
Days of Compliance with Clean Water Act	100%	100%	100%	100%	Quality, Cost Effective municipal services
Average Monthly Water Bill	\$ 14	\$ 14	\$ 14	\$ 14	Quality, Cost Effective municipal services
Moody's Revenue Bond Rating	A1	A1	A1	A1	Promotes a positive image

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	5.71	5.71	5.71	6.18

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 attempted to keep pace with the growing demands of the community.

Total net assets at the end of 2011 were \$ 13,902,957. Unrestricted net assets were \$ 872,045.

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

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Sewer Revenues	\$ 2,791,247	\$2,781,991	\$ 2,958,683	\$ 3,122,543
Other Operating Revenues	18,437	39,525	22,916	39,525
Non-Operating Revenue	43,473	30,940	31,547	32,900
Capital Contributions	69,602	75,000	60,569	27,500
Total Revenues	\$ 2,922,759	\$2,927,456	\$ 3,073,713	\$ 3,222,468
Personnel Services	527,943	555,959	447,360	510,895
Other Operating Expenses	676,070	766,172	592,989	947,477
BioSolids	349,532	356,230	349,109	367,770
Depreciation	533,679	534,457	495,927	590,500
Taxes	27,058	28,418	20,954	28,500
Interest Expense	399,371	319,533	321,621	282,888
Total Expenses	\$ 2,513,653	\$2,561,769	\$ 2,227,960	\$ 2,728,030

Sewer Fund (cont'd)

Performance Measures	2010	2011	2012	2013 Proposed	Organizational Goal
Operating Ratio (Expenses/Revenues)	77%	75%	75%	72%	Quality, Cost Effective municipal services
Net Take-Down (Income/Gross Revenue)	23%	25%	23%	25%	Quality, Cost Effective municipal services
Debt Ratio (Liabilities/Assets)	45%	42%	N/A	N/A	Quality, Cost Effective municipal services
Average Monthly Sewer Bill	\$ 39	\$ 39	\$ 39	\$ 39	Quality, Cost Effective municipal services
Moody's Revenue Bond Rating	A1	A1	A1	A1	Promotes a positive image

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	6.63	6.63	5.63	6.37

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.

Motor Pool accounts for fund details the costs related to maintenance of the City's motor pool fleet.

Technology accounts for the costs of computer training, copier lease and maintenance, software support, equipment repair and supplies, phone lines/usage, computer lines and Internet charges.

INTERNAL SERVICE

CITY HALL/BUILDING MAINTENANCE

Program Description: This is a fund created in 2010 to account for the operating costs for the City Hall building and one Public Works 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.

Unrestricted net assets at the end of 2011 was \$35,945.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Rent (Cost Reimbursements)	\$ 38,497	\$ 45,569	\$ 45,569	\$ 41,227
Transfers from Other Funds	215,552	217,003	217,003	202,494
Other Revenues	27	-	-	-
Total Revenues	\$ 254,076	\$ 262,572	\$ 262,572	\$ 243,721
Personnel Services	95,148	86,761	86,761	91,573
Professional Services	38,187	50,640	50,640	30,140
Supplies and Other Expenses	91,103	103,471	103,671	102,910
Transfer to other funds	15,479	21,700	21,700	19,098
Total Expenses	\$ 239,917	\$ 262,572	\$ 262,772	\$ 243,721

Personnel	2010	2011	2012	2013 Budgeted
Full Time Equivalent Positions	1.0	1.0	1.0	1.0

INTERNAL SERVICE

MOTOR POOL

Program Description: This fund details the costs related to maintenance of the City’s motor pool fleet. This fund in previous fiscal years has been included in the Public Works – Garage budget and has been moved to an Internal Services account starting in fiscal year 2013. 2011 and 2012 budget and actual are included for comparison purposes.

Product & Services: Repair of fleet vehicles and equipment.

Fiscal Resources	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Transfers from Other Funds	-	-	-	10,750
Total Revenues	-	-	-	\$ 10,750
Motor Fuel	\$ 3,222	\$ 4,950	\$ 4,950	4,950
Supplies and Other Expenses	4,472	5,800	5,800	5,800
Total Expenses	\$ 7,694	\$ 10,750	\$ 10,750	\$ 10,750

INTERNAL SERVICE

TECHNOLOGY

Program Description: The Technology budget includes contractual services for maintenance of the City’s information systems, including computers, copiers and printers, telephones, and software. This fund in previous fiscal years has been included in the General Fund – General Government budget and has been moved to an Internal Services account starting in fiscal year 2013. 2011 and 2012 budget and actual are included for comparison purposes. All costs for 2013 are allocated to departments based on the number of computers, telephones, and users.

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	2011 Actual	2012 Budget	2012 Estimated	2013 Budgeted
Transfers from Other Funds	-	-	-	\$ 156,803
Total Revenues	-	-	-	\$ 156,803
Professional Services	\$ 10,310	\$ 20,000	\$ 30,000	40,000
Supplies and Other Expenses	63,725	73,441	76,141	116,803
Total Expenses	\$ 74,035	\$ 93,441	\$ 106,141	\$ 156,803

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APPENDIX A: All Funds Breakdown

ALL FUNDS

PROGRAM: BUDGET

Fiscal Resources	2012 Budgeted	2013 Budgeted
Council	\$ 264,860	\$ 213,383
Municipal Court	125,433	126,465
Mayor	14,506	14,681
City Administrator	238,925	260,372
City Clerk	124,088	142,998
Elections	44,859	20,338
Human Resources	258,639	263,897
Technology Services – to I/S fund for 2013	93,441	-
Finance	374,604	431,507
General Services	31,974	35,905
City Attorney	60,000	60,000
Police	2,653,898	2,726,378
Police Reserves	14,660	14,760
Fire	661,068	674,035
Emergency Government	9,391	9,391
Garage	287,468	279,460

ALL FUNDS CONT'D

Streets	1,021,388	1,025,053
Bridges/Dams	3,000	21,000
Motor Pool Cars – to I/S fund for 2013	10,750	-
Engineering	322,718	262,995
Snow Removal	200,000	199,974
Street Lighting/Traffic	267,100	267,100
Health Officer	2,000	2,000
Animal Control	9,440	9,440
Recreation	141,782	141,456
Swimming Pool	85,882	97,665
Parks	338,861	357,205
Forestry	40,000	51,224
Community Development	459,010	445,320
Cemetery	5,660	7,160
Transfers Out	332,732	399,663
Subtotal General Fund	\$ 8,498,137	\$ 8,560,825
Taxi Fund	195,100	267,620
Parking Meters	69,620	36,626
Media Services	255,289	255,762
Environmental Utility Fee	90,000	105,000

ALL FUNDS CONT'D

TID #4 - Industrial Park	417,089	247,239
Solid Waste	118,500	76,310
Library	1,206,195	1,229,997
Revolving Loan Fund	5,840	8,000
Park Impact Fee Fund	8,082	5,773
Library Impact Fee Fund	4,929	3,521
Fire Impact Fee Fund	4,840	3,457
Library Trust Fund	5,500	5,500
Housing Reserve Fund	64,704	90,632
TID #6 (Spruce Street)	199,784	199,120
TID #7 (Clark Street)	59,745	52,691
Business Development/Tourism	87,437	87,756
TID #8 (Cascade/Winter Streets)	1,288	51,487
TID #5 - Whitetail Ridge Corporate Park	661,304	491,183
TID #9 - Downtown District	-	43,518
Subtotal Special Revenue Funds	\$ 3,455,246	\$ 3,261,192
DS - Library Bonds	215,513	219,238
DS - 2002 G.O. Notes (paid off 2012)	126,973	-
DS - 2003 G.O. Notes	56,516	56,959
DS - 2007 G.O. Notes	245,600	242,986

ALL FUNDS CONT'D

DS – 2009 G.O. Notes, City Hall/Arch. Fees	289,026	319,428
DS – 2012 Sterling Ponds (G.O. Portion)	-	14,976
DS – 2012 Public Safety Building	-	109,595
Subtotal Debt Service Funds	\$ 933,628	\$ 963,182
General Capital Improvements	5,445,587	6,455,441
Capital Equipment	157,139	593,350
Subtotal Capital Project Funds	\$ 5,602,726	\$ 7,048,791
Stormwater Utility Fund	907,000	562,050
Ambulance Fund	1,736,293	2,136,000
Electric Fund	13,945,722	13,639,310
Water Fund	1,679,687	1,542,284
Sewer Fund	2,927,456	3,222,468
Subtotal Enterprise Funds	\$ 21,196,158	\$ 21,102,112
City Hall Fund	262,572	243,721
Motor Pool Fund	-	10,750
Technology Fund	-	156,803
Subtotal Internal Service Funds	\$ 262,572	\$ 411,274
TOTAL ALL FUNDS	\$ 39,948,467	\$ 41,347,376

APPENDIX B: Informative Statistics

City Size:	4,196 Acres 6.56 Square Miles
Form of Government:	Council-Administrator
Fiscal Year:	January 1 st through December 31 st
Number of City Employees:	Total City Employees – 107 Total City Full-time-equivalent positions – 111.97
Population Statistics:	2011 Estimated Population – 15,038
Election Statistics:	<i>2008 Presidential Election</i> Registered Voters – 13,935 Voter Turnout – 9,962 Percentage of Turnout – 71.5% <i>Local 2011 Spring Election</i> Registered Voters – 9,413 Voter Turnout – 3,055 Percentage of Turnout – 32.5%
Educational Statistics:	Public School Enrollment (2011-2012): 3,075 University of Wisconsin- River Falls (2011-2012): 6,788 Chippewa Valley Technical College (2011-2012): 1,100
City Bond Rating:	General Obligation Debt – Aa2 Electric System Revenue Debt – Aa2 Water System Revenue Debt – A1 Sewer System Revenue Debt – A1

Utility Statistics:

Electric Utility

Total Residential Customers – 5,363
Total Commercial & Industrial Customers – 697
4 Operating City Substations
Average Annual Energy Usage (kWh) – 9,837,667
Number of Pole Lines (urban and rural) – 99
Number of Underground Lines (urban and rural) – 107
Energy purchased from renewable sources – 14.9%

Water Utility

Total number of customers – 4,976
Total water pumped – 416,256,000 gallons
Gallons not sold – 31,952,000 gallons
4 Operating City Wells
Total production – 1,140,429 gallons per day
62 miles of water main
668 Fire Hydrants
3 Water Towers & Reservoirs
Million gallons of total storage capacity – 1,300,000
Maximum Daily Usage – 2.53 million gallons

Sewer Utility

Treatment Plant Capacity – 1.8 million gallons per day
Average Flow – 1.1 million gallons per day
4 Sewage Pump Stations
62 miles of sewer mains

Streets & Bridges:

9 City operated and maintained traffic signals
61 miles of Streets
8 Road Bridges
1 Pedestrian Underpass

Recreation:

200.77 Acres of Active City Parks
344.62 Acres of Conservatory Park Land
21 Designated City Parks
14.1 Miles of Paved Trail System

Housing:

5,708 Total Housing Units
Percentage of housing owner-occupied (2011) – 57.28%
Percentage of housing renter occupied (2011) – 40.06%
Percentage of housing vacant (2011) – 2.67%
City Housing Growth Rate – 41 new units in 2011

Development:

Construction Permits: Commercial and 1-2 Family Residential Units:

Building Activity Type:	2011 Total Number of Permit	2011 Permit Value	2012 Total Number of Permits*	2012 Permit Value*
Single Family	17	\$ 2,485,000	19	\$ 2,361,000
Duplex	0	0	1	156,600
Multi-family	2	2,175,000	0	0
1-2 Family Additions/Alt's	117	957,573	80	502,825
Total:	136	\$ 5,617,573	100	\$ 3,020,425

**As of September 30th, 2012*

Commercial-Industrial Construction Permits: Non-Residential:

Building Activity Type:	2011 Total Number of Permit	2011 Permit Value	2012 Total Number of Permits*	2012 Permit Value*
New Commercial/Industrial	3	\$ 1,925,900	1	\$ 38,525
Commercial Additions/Alt's	45	4,153,224	32	3,309,850
Total:	48	\$ 6,079,124	33	\$ 3,348,375

**As of September 30th, 2012*

Property Values:

Equalized Value (2011) – \$825,032,600
 Equalized Value Reduced by Tax Increment Valuation (2011)
 – \$784,978,700
 Assessed Value (2011) – \$924,529,800

Equalized Value:

Classification	2011 Equalized Value	Percentage of Total Equalized Value
Residential	\$ 609,121,200	73.830%
Commercial	173,863,300	21.074%
Manufacturing	23,585,500	2.859%
Personal Property	18,160,500	2.201%
Forest	190,000	0.023%
Undeveloped	86,700	0.011%
Argicultural	25,400	0.003%
Total	\$ 825,032,600	100.000%

Largest Employers (2011):

Firm	Type of Business/Product	Estimated Number of Employees
University of Wisconsin- River Falls	Post-Secondary Education	756
School District of River Falls	Elementary & Secondary Education	455
River Falls Area Hospital	Hospital	265
EconoFoods	Grocery Store	130
City of River Falls	Municipal Government	116
River Falls Medical Clinic	Medical Clinic	115
Sajan Inc.	Software	112
Biodiagnostics, Inc.	Seed Testing & Research	110
Lutheran Home – River Falls	Nursing Home	100
ShopKo	Retail Store	100

Employment/Unemployment:

Year	Average Employment		Average Unemployment		
	Pierce County	St. Croix County	Pierce County	St. Croix County	State of Wisconsin
2008	22,976	45,401	4.30%	4.40%	4.80%
2009	21,771	43,657	7.70%	8.20%	8.70%
2010	22,085	43,789	6.80%	7.30%	8.50%
2011	22,420	44,453	5.80%	5.90%	7.50%
2012*	22,820	45,247	4.70%	4.90%	6.80%

**As of May 2012 data from the Wisconsin Department of Workforce Development*

Larger Taxpayers (2011):

Taxpayer	Type of Business/Property	2011 Equalized Value	Percentage of City's Total Estimated Equalized Value
Goldridge Group (formerly Comforts of Home)	Senior Housing	\$ 8,948,300	1.08%
Martinsen Investment & Land	Hotel/Restaurant	7,705,100	0.93%
Best Maid Cookies	Cookie Manufacturing	4,442,900	0.54%
Wisota LCC (St. Croix County)	Apartments	3,992,100	0.48%
Shopko	Retail	3,809,100	0.46%
AIM2B	Manufacturing	3,440,700	0.42%
Wisota (Pierce County)	Housing	3,422,200	0.41%
Quadion Corporation	Plastics Manufacturing	2,782,170	0.34%
Allina Corporation	Hospital/Clinic	2,669,600	0.32%
Erickson Diversified	Retail Mall	2,657,900	0.32%
Total Larger Taxpayers		\$43,870,070	5.32%

APPENDIX C: Glossary of Terms

Assessed Valuation – The estimated value placed upon real and personal property by the City Assessors as the basic for levying property taxes.

Budget (Operating) – A plan of financial operation embodying proposed expenditures for a given period, typically a fiscal year, and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceiling under which the City and its departments operate.

Business Improvement District (BID) – A district created under State statute by petition to the City from owners of commercial property. The purpose is to allow businesses within the district to develop, manage, and promote their district and provide a method to fund these activities through a self-imposed assessment.

Capital Outlay – Payment for purchase or construction of any item having a unit cost of \$5,000 and more, or a useful life of more than one year. Typical capital outlay items include vehicles, construction equipment, land, buildings, and infrastructure.

Capital Project (Capital Improvement) – Major construction, acquisition, or renovation activities that add value to the City’s physical assets or significantly increase their useful life.

Contingency – Funds set aside but not appropriated or approved for use. These funds could be used for unanticipated expenditures, new programs, or to absorb unexpected revenue losses.

Debt Service – Payment of principal and interest to holders to of the City’s debt instruments.

Deficit – Excess of an entity’s liabilities overs its assets (a negative fund balance). The term may also be used to describe a situation where expenditures exceed program.

Department – A major organizational unit in the City comprised of related work activities aimed at accomplishing a major service or regulatory program.

Division – An organizational subdivision of a department.

Employee Benefits – Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits, including Social Security, the Wisconsin Retirement System, and other medical, disability, and life insurance plans.

Enterprise Fund – A separate financial entity used for government operations financed and operated in a manner similar to a business enterprise for which preparation of an income statement is desirable.

Equalized Value – The estimated value placed upon real and personal property by the State Department of Revenue. Equalized values are the basis upon which County and School District tax levies are distributed to each municipality.

Expenditures (Expenses) – For funds using the modified accrual basis of accounting, the cost of goods received and services rendered are recognized when measurable and reflect near-term outflows of cash. For funds using full accrual accounting, the costs of operations, capital outlay, and debt service are accounted as soon as the underlying event or transaction occurs.

Fiscal Year – The 12-month period to which the annual operating budget applies. The fiscal year is the calendar year for all City funds.

Full-time Equivalent (FTE) Positions – Each FTE is equal to a standard work year or 2,080 hours. Part-time and seasonal positions are converted to the decimal equivalent position based on total hours per year.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficits.

General Fund – The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. The general fund accounts for all City operations that are not specifically accounted for in another fund.

General Obligation Bonds – Long-term debt obligations that are backed by the full faith and credit of the City.

Grants – Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

Intergovernmental Revenue – A contribution of assets (usually cash) by one governmental unit or another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specific purpose.

Internal Service Revenue – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, on a cost reimbursement basis.

Mill Rate – The property tax rate stated in terms of dollars and cents for every \$1,000 of assessed property value.

Operating Transfer – Routine and/or recurring transfers of assets between funds.

Ordinance – A formal legislative enactment by the City Common Council, which implements or amends local law.

Payment in lieu of taxes – Charges to an enterprise fund which the City would receive property taxes if the enterprise were a prize sector operation. Some enterprise funds are assessed a payment in lieu of property tax based on the value of the real property assets of the fund.

Professional Service – Services rendered by full-time and part-time employees to support the functions of City departments. Costs include: wage, health insurance, and other related benefits.

Revenue – Income derived from taxes, fees, and charges. This term refers to all government income, regardless of source, used to fund services.

Revenue Bonds – A bond that is payable from a specific source of revenue and to which the full faith and credit of the City is not pledged.

Special Assessment – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement of service deemed to primarily benefit those properties.

Tax Incremental Financing District (TIF or TID) – A geographical area designated for public and private development. Public improvements are funded by debt that is repaid by segregating the increased property taxes resulting from private development within the district.

Tax Levy – The total amount of property taxes imposed by a government.

Tax Rate – The amount of tax stated in terms of a unit of the tax base. The tax rate is expressed in terms of “mills”, with one mill equivalent to \$1 of tax for every \$1,000 of assessed value.



APPENDIX D: Resolution Approving 2013 Fire & Ambulance Compensation

RESOLUTION NO. 5654

RESOLUTION APPROVING 2013 FIRE AND AMBULANCE COMPENSATION

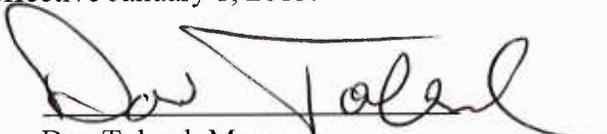
WHEREAS, the 2013 budget includes compensation for on call, training and emergency response for the Fire Department and Ambulance service; and

WHEREAS, recommended changes to the existing compensation is attached to this resolution; and

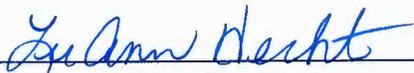
WHEREAS, proposed changes are intended to comply with Federal wage and hours rules regarding nominal compensation.

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of River Falls hereby approves the compensation as attached and outlined for volunteer members of the River Falls Fire Department and River Falls Ambulance Service effective January 1, 2013.

Dated this 13th day of November, 2012.


Dan Toland, Mayor

ATTEST:


Lu Ann Hecht, City Clerk

Fire Department-2013

Member Compensation

- \$16.50 per meeting, drill or other required fire department function attended
- \$16.50 per fire safety education events/promotions
- \$25.00 per call responded to
- \$10.00 per fire truck ride (schools)

Elected Officers Compensation

- | | |
|---------------------------------|------------------|
| Assistant Fire Chiefs (3) | 100.00 per month |
| Engineer (1) | 100.00 per month |
| Secretary/Financial Coordinator | 100.00 per month |
- Above Officers will also be paid \$25.00 for all fire calls**

Appointed Officers Compensation

- | | |
|-------------------------------|------------------|
| Battalion Chief (2) | 100.00 per month |
| Fire Prevention Officer | 100.00 per month |
| Records Management Specialist | 100.00 per month |

Other Services

- | | |
|-------------------------------------|------------------------|
| Building/Fire Inspections (Primary) | \$20.00 per inspection |
| Building/Fire Inspections (Assist) | \$10.00 per inspection |
| Rural Fire Inspections | \$35.00 per inspection |

2% Fire Dues

The Council approves the use of these funds to provide retirement programs for firefighters according to the following guidelines:

“Active” members of the fire department:

- “Active” members of the fire department shall divide these funds equitably among themselves to be applied to a City-sponsored retirement plan.
- Funds received in a given year shall be disbursed to “Active” firefighters for their previous years’ service.
- To be eligible, members must be an “Active” member of the department during the entire previous year to be paid for that year. Funds will be prorated to full months served for “Active” firefighters who took personal leave and for “Apprentice” firefighters who became “Active” firefighters during the previous year.

“Apprentice” firefighters who serve a probationary period before becoming “Active” members of the fire department:

- “Compensation shall be one-half (½) of the payments given “Active” members until such time the “Apprentice” firefighter completes the required probationary period.
- “Apprentice” firefighters are not eligible for annual payout of State 2% money until completion of probation.
- “Active” firefighter compensation and eligibility for 2% money shall be implemented for the first full month served following successful completion of the “Apprentice” firefighter’s probation.

Ambulance Department-2013

ON CALL PAY (Shift)	2013 Proposed
Weekday	\$2.60 / hour on call
Weekend	\$3.60 / hour on call
Weekday Volunteer Paramedic	\$60 / 12 hour shift
Weekend Volunteer Paramedic	\$110 / 12 hour shift

- Scheduling includes 5 staff 24 hours a day, 7 days a week. Of the 5 scheduled staff, two must be Paramedic and the remaining three may be any level.
- Weekend volunteer on call time is defined as Friday 6pm to Monday at 6am.

Ambulance Call Response/Training

Volunteer Training Pay: \$12.00 per training session.

2013 CALL PAY	Description			
EMT Level	911 Transport & Mutual Aid	Fire & All Calls	Out of town Interfacility Transfers (1 pay per every 75 miles)	*Special Events 1, 2 and 3
Volunteer BLS	\$19	\$15	\$29	\$30, \$60, \$85
Volunteer ALS	\$26	\$15	\$36	\$30, \$60, \$85
Vol. Critical Care-new category	\$26	\$15	\$40	\$30, \$60, \$85
Holiday Run Pay	Double per level	Double per level	Double per level	N/A
Holiday On Call Incentive Bonus		\$50 bonus for taking full holiday shift		

BLS is defined as EMT-Basic and Advanced EMT.

ALS is defined as Intermediate and Paramedic.***Definitions of Special Events:** (*estimates - as some events change or are added throughout the year*)

Special Events 1 = UWRF Finals Fest, UWRF Concerts, UWRF Rodeo Sessions, Local Bike Races, Local Contracted Events

Special Events 2 = UWRF Concerts (extended), UWRF Graduation

Special Events 3 = Elmwood Demo Derby, Extended Bike race, UWRF Chancellor Events

Holiday Pay:

Each member that responds to calls on holidays is paid double the normal run pay for the following holidays:

New Year's Day	(6a-6p)
Good Friday	(6a-6p)
Easter Sunday	(6a-6p)
Memorial Day	(6p-6a – night before), (6a-6p)
Independence Day	(6a-6p), (6p-6a)
Labor Day	(6a-6p)
Thanksgiving Day	(6a-6p)
Christmas Eve	(6a-6p), (6p-6a)
Christmas Day	(6a-6p)