



City of River Falls 2014 Approved Budget

CITY HALL ◇ 222 LEWIS STREET ◇ RIVER FALLS ◇ WISCONSIN ◇ 54022

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ACKNOWLEDGEMENTS

Dan Toland, Mayor
Scot Simpson, City Administrator

CITY COUNCIL

At Large: Diane Odeen, Scott Morrissette, Dan Gulick
District 1: David Cronk, District 2: Jim Nordgren
District 3: David Reese, and District 4: Christopher Gagne

PREPARED BY

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COMMENTS AND QUESTIONS

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2013 RIVER FALLS CITY COUNCIL



(L-R) Diane Odeen, Scott Morrissette, David Reese, Dan Toland, Jim Nordgren, David Cronk, Christopher Gagne, Dan Gulick

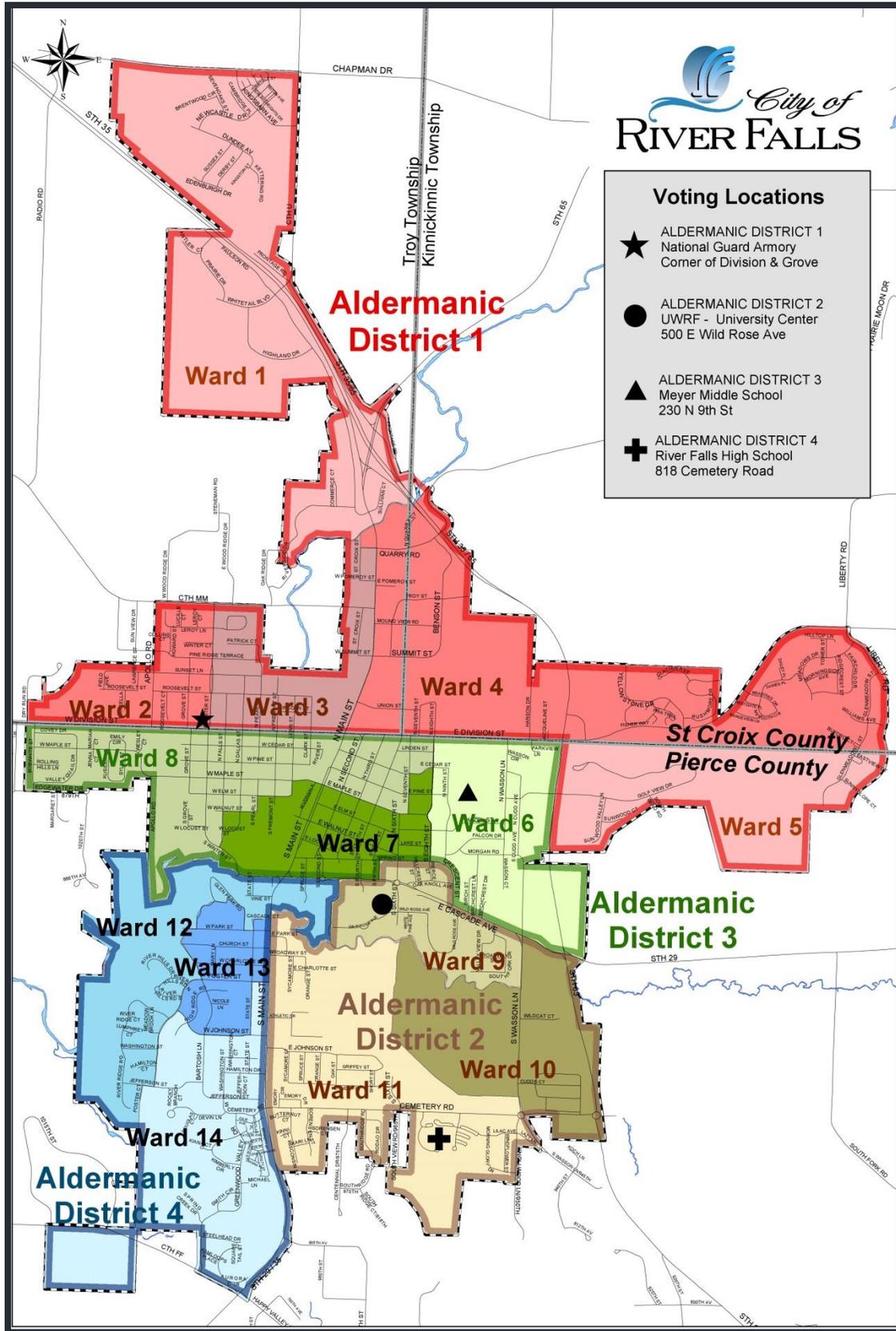
CONTACT INFORMATION

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District 1	David Cronk	715-425-9175	2015	dcronk@rfcity.org
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District 4	Christopher Gagne	715-222-3220	2014	cgagne@rfcity.org

At large members represent the entire City and not a specific district.

The River Falls City Council meets the second and fourth Tuesday of each month at 6:30 p.m. in the Council Chambers, lower level City Hall, located at 222 Lewis Street.

ALDERMANIC DISTRICT MAP



Voting Locations

- ★ ALDERMANIC DISTRICT 1
National Guard Armory
Corner of Division & Grove
- ALDERMANIC DISTRICT 2
UWRF - University Center
500 E Wild Rose Ave
- ▲ ALDERMANIC DISTRICT 3
Meyer Middle School
230 N 9th St
- ✚ ALDERMANIC DISTRICT 4
River Falls High School
818 Cemetery Road

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BUDGET TRANSMITTAL

November 4, 2013

Dear Mayor Toland and Council Members

The City Administration is pleased to present the proposed 2014 budget transmittal letter. You have previously been presented with a copy of the Budget in Brief.

The proposed 2014 budget of \$41,562,732 includes a property tax levy of \$4,910,158, which is an increase of 6.5% over the current year levy. This increase is \$378,447 less than the maximum amount allowed under state levy limits. The actual increase including state credits and levies from other taxing jurisdictions will be available for review and discussion when the Council votes on the budget at their November 12th meeting.

The proposed budget has been prepared using the five year fiscal plan that was adopted by the Council in 2011, and the 2014-2020 plan which was recently discussed during budget workshop meetings. Differences from the previous plan include the following levy changes:

	Per 2011 Plan	Proposed
General Fund Levy	\$2,658,897	\$2,728,869
Library Levy	\$ 781,872	\$ 788,603
Debt Levy	\$1,037,042	\$ 873,881
Capital Projects	<u>\$ 193,500</u>	<u>\$ 518,805</u>
Totals	\$4,671,311	\$4,910,158

The proposed Budget includes additional operating support and a more aggressive debt reduction approach than was included in the 2011 fiscal plan for 2014 budget year. This is consistent with the overall fiscal plan goal of reducing long-term obligations and emphasizing the payment of current expenses (including many capital items) with current revenues. This explains the increase (from the original plan) in levy support for both General Fund and Capital Projects.

Assessment – The final assessed values show an increase of \$7.4 million in assessed values, with the majority of the growth, nearly 1%, in Pierce County. The increase in next year’s levy falls more heavily on the Pierce County side, due to the increase in assessed values. The proposed levy (City only), not including tax increment districts, is estimated as follows:

	2012/2013 Gross Rate	2013/2014 Gross Rate	Increase/Decrease	Increase on \$200,000 home
Pierce Co. Property	.004955142	.005401627	+ 9%	+\$89
St. Croix Co. Property	.00520656	.004896334	-6%	-\$62
Citywide Average	.00495	.00523	+5.7%	+\$56

When the other taxing jurisdictions are included, and the estimated tax increment adjustments, the total estimated gross property tax bill

	2012/2013 Gross Rate	2013/2014 Gross Rate	Est. Tax Credits	Increase/Decrease
Pierce Co. Property	.021332	.021129	.0014	+\$41 \$200,000 home
St. Croix Co. Property	.0197529	.019765	.0013	+2 \$200,000 home

This will be reduced by tax credits as well as the lottery credit for primary residences.

	2012/2013 Gross Rate	2013/2014 Gross Rate	Increase/Decrease	Increase on \$200,000 home
Citywide Average	.00495	.00523	+5.7%	+\$56

Overall, the City’s equalized value (market value) is down by 0.6%, or \$5,070,600 for a total value of \$803,507,800. This reduction is correlated to the loss in market value in residential properties, which lost 3% in St. Croix County and 4% in Pierce County and offset by a significant increase in commercial values in the past year, with a 5% increase in existing properties, and an additional 2% in new construction.

The area has seen an increase in net new construction for both counties, with Pierce and St. Croix Counties realizing 1.29% and 0.22% growth, respectively.

State Revenues - In 2011, state shared revenues were reduced by \$147,000, and transportation aids were reduced by \$42,000. Although the 2013-2015 State budget included funding at the 2013 level of \$1,989,000, the proposed budget includes an additional reduction of \$20,000. However, 2014 includes \$40,000 from the expenditure restraint program.

Proposed Revenue Changes - Allocations from other funds is expected to increase in 2014 to recover the costs of technology improvements. The overall increase of \$190,000 in allocations to the General fund comes from the electric, water, sewer, tax increment #5, tax increment #6 and the library funds.

The stormwater fund includes a proposed increase of 3% in rates to fund the 2014 budget. The rates have not been increased since 2007.

Fund Reserves - The proposed 2014 budget for the General fund **does not** include the use of fund reserves. The General fund balance as of December 31, 2012 was \$ 6.7 million. This budget emphasizes the use of current revenues for current expenses.

Compensation, Benefits and Staffing

Compensation and Benefits - With the passage of Wisconsin Act 10 in 2011, non-represented employees increased their contribution toward retirement benefits. All employees are now paying a portion of the required Wisconsin Retirement System contribution. The 2014 contribution rate for general employees is 14.0%, with employees paying 7% and the City pays 7% of this amount; for protective service, the total contribution is 17.1% with employees hired before June 29, 2011 making a 4% contribution, and employees hired after June 29, 2011 paying 7% and the City paying 10.1%.

Health insurance premiums are budgeted at the actual projected costs, which are substantially the same as 2013, with employees continuing to pay a portion of the premium. The City currently participates in the WPPI Health Insurance Trust, which will no longer be providing insurance services after 2013. We expect to purchase health insurance from Health Partners in 2014.

Staffing - The 2014 budget includes two additional full time paramedic positions, four part time paramedic positions with a start date of January 1, 2014. Additionally, a grant funded police officer is estimated to start on July 1, 2014. 2014 budgeted full time equivalent (FTE) is 119.44 compared to budgeted FTE of 120.9 in 2010.

Capital Improvement Program

The City has two capital improvement funds, one for equipment and vehicle expenditures and the other for infrastructure improvements. The following major projects have been funded in the 2014 proposed budget:

- Radio Road interchange project completion \$ 1,900,000
- Fire Hall roof replacement \$ 74,000
- White Pathway extension \$ 150,000
- SCBA equipment (Fire department) \$ 250,000
- Replacement of engine #6 (Fire department) \$ 500,000
- Continue weather siren replacement program \$ 20,000
- Replacement of public works equipment \$ 154,000

Funding sources include property tax levy of \$518,805, along with grants, long term borrowing and alternative (non-tax) revenues.

Stabilization Planning

Consistent with the findings of our fiscal plan process, two “sinking funds” were established in 2012 and are continued in the 2014 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.

Community Partners

The City connects with other organizations to provide services to the community. The 2014 budget includes proposed revenue of \$275,000 from the River Falls Rural Fire Association to help with the annual operating and capital costs related to fire services. The River Falls Public Library is estimated to receive \$350,000 from Pierce and St. Croix counties for operating costs from taxpayers outside of the City of River Falls. The River Falls Ambulance Service is partially funded by a \$9.00 per capita assessment to the area towns included in the ambulance service area. The River Falls Shared Ride Taxi service receives funding from federal, state and county partners that make hosting a rural transit system feasible. Other partners include the Business Improvement District, River Falls Chamber of Commerce, River Falls School District, Trout Unlimited, University of Wisconsin-River Falls and the State of Wisconsin.

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 of TID #4 is \$ 10.6 million. The 2014 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 (current equalized value less base value) is \$ 21.8 million. The expenditure period for this district ends in 2016, the district is scheduled to terminate in 2021. The district was amended in 2013 to extend the boundaries north along Paulson Road, and to incorporate additional project costs. In 2014, a transfer of \$20,000 is budgeted from tax increment district #4 to this fund as a donor district.

The City approved Tax Increment District #6 (Spruce Street) in 2005. The current increment value is \$ 7.7 million for projected increment revenues of \$ 198,368. 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 negative, due to the City's purchase of the apartment building at 300 River Street, and reacquiring the property at 302 North Clark Street. These properties will not generate increment revenue in 2014, but the area was cleared in 2013 for future development.

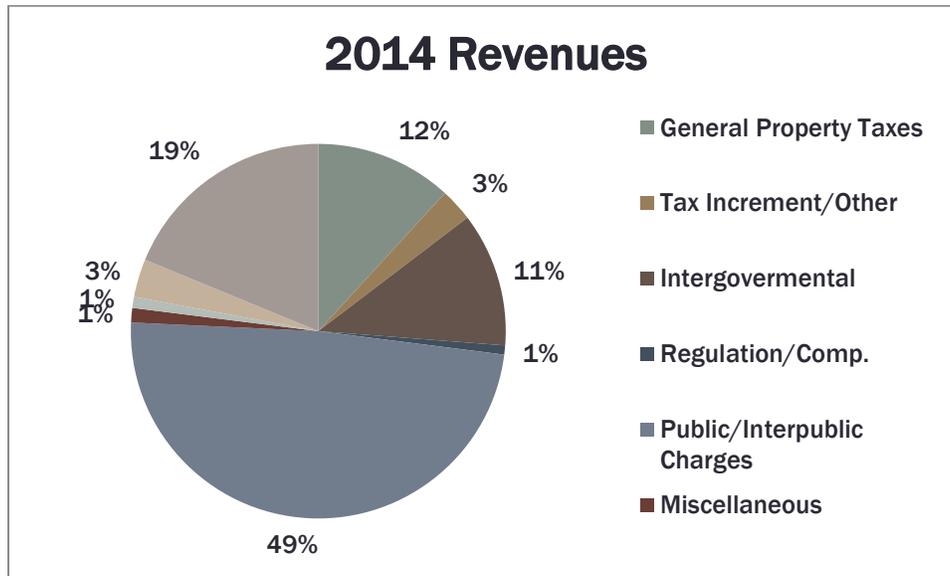
In 2010, Tax Increment District #8 was created for the area north of Cascade Avenue and west of Main Street. The current increment value is \$2.4 million and recent development in the district will generate an estimated increment of \$35,936 in 2014. The district was created with pay-as-you-go financing, with the developer being reimbursed for upfront costs as increments become available. The current development agreement provides reimbursement up to \$486,000 over a 20 year period.

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, ½ block south of Cascade Avenue and along Lake George. The district will use future tax increments for the purchase of trail property along Lake George, the signal light at the intersection of Main and Walnut Streets, 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 of \$686,000 returned to the developer. The district has an increment of \$2.3 million with estimated revenue of \$70,000, which is the minimum guaranteed payment from the developer.

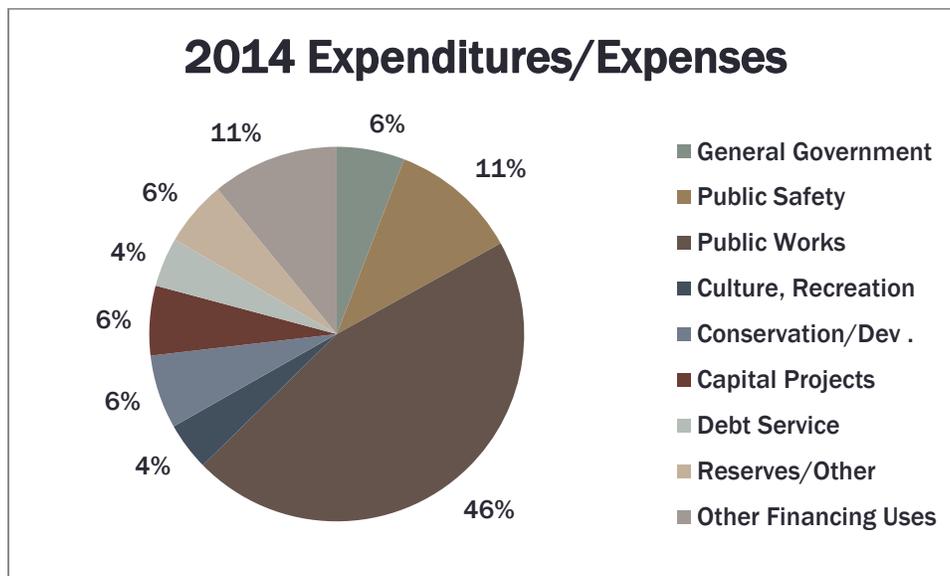
In 2014, an additional tax increment district is planned to include the Sterling Ponds Corporate Park area and to fund the costs related to infrastructure improvements within the proposed park. The budget includes estimated capital financing costs of \$3,000,000 following the establishment of the district in the spring of 2014.

Supplemental Information

The following graph represents all revenues projected to fund the 2014 budget.



The following graph illustrates the uses of funds included in the 2014 budget.



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 in addition to allocations that are used to support operations. These are highlighted as future operations may be affected by the ability of the City to retain these funding sources.

Selected Fund Transfers

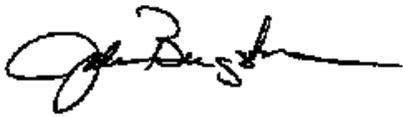
	2014 Budget	Description
<i>General Fund to:</i>		
Technology	\$ 138,174	Allocated costs
Ambulance	135,360	\$9 per capita assessment
City Hall	120,641	Allocated costs
Taxi	45,000	\$7,000 for capital, \$38,000 operating
Motor Pool	22,589	Allocated costs
Media Services	20,000	Operating transfer for services
<i>Total from General Fund</i>	<i>\$ 481,764</i>	
<i>Tax Increment #4 to:</i>		
General Fund	\$ 175,000	Interest on advances
Tax Increment #5	20,000	Donor district transfer
Business/Tourism	13,000	Marketing
<i>Total from Tax Increment #4</i>	<i>\$ 208,000</i>	
<i>Tax Increment #5 to:</i>		
General Fund	\$ 324,443	Repayment of advance
Business/Tourism	13,000	Marketing
<i>Total from Tax Increment #5</i>	<i>\$ 337,443</i>	
<i>Ambulance to:</i>		
General Fund	\$ 66,026	Allocated costs
<i>Total from Ambulance</i>	<i>\$ 66,026</i>	
<i>Electric Fund to:</i>		
General Fund	\$ 402,800	Payment in lieu of taxes
<i>Total from Electric Fund</i>	<i>\$ 402,800</i>	
<i>Water Fund to:</i>		
General Fund	\$ 330,000	Payment in lieu of taxes
<i>Total from Water Fund</i>	<i>\$ 330,000</i>	

This budget is scheduled for a first reading of the budget ordinance on October 22nd, with a public hearing and final disposition scheduled for November 12th.

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.

Sincerely,

A handwritten signature in black ink, appearing to read "Julie Bergstrom".

Julie Bergstrom
Finance Director/Assistant City Administrator

ABOUT RIVER FALLS

History

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

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

After Foster returned to St. Louis, he soon decided to spend the winter in River Falls before another explorer staked a claim. Along with his 20-year-old 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 here in 1848. They built the first commercial structure in 1852. In 1854, the Powell brothers laid out and plotted the first section in the village—60 acres on the east side of 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 in 1874.

A myriad of individuals began to establish business in River Falls in the two years following the Powell brothers' first commercial structure.



State Normal School Building, 1874.

Foster built a sawmill in 1854. It was later expanded to include 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 soon after.

HISTORY CONT.

In 1855, surveyor, contractor, and justice of the peace G. W. Cairns constructed The Greenwood House hotel with proprietor W. J. Winchester. The first of four eventual flour mills was built in 1855 by C. B. Cox, who later built another 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 and 1885. The beginning of the railroad insured its continued existence, and by the late 1870s the City had emerged as a local, if not regional, trade center.

River Falls was incorporated in April of 1885 as a City by action of the State Legislature. Its charter outlined the City boundaries, governmental structure, election procedure, City officers and duties, and Common Council powers. In January 1922, River Falls was declared a Fourth Class City by the State of Wisconsin. The following years proved to be times of incredible growth, with approximately a 450% increase of population from 1940 to 2000.

Today, River Falls continues to grow. Large tracts of land have been annexed and development has occurred in the north and southeast regions of the City. Increased population, size, and economic strength ensure River Falls' success for years to come.



River Falls City Hall, Built 2009

Community Profile

The City is in two counties, St. Croix and Pierce, and is home to more than 15,000 residents. Around half of River Falls' residents commute to the Minneapolis-St. Paul 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 6,800 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.



St. Paul-Minneapolis Region

In 2012, the population for the City of River Falls was 15,040, an increase of 0.3 percent over the prior year. According to the 2010 U.S. Census, gender is distributed fairly evenly, with 7,014 (46.8 percent) male and 7,986 (53.2 percent) female. The racial makeup of River Falls is approximately 94.8 percent White/Caucasians, 1.8 percent Hispanic or Latino, 1.5 percent Asian, and 1.2 percent African American. The majority of the housing in River Falls is made up of single-family dwellings (42.2%). The second largest sector of the housing mix is made up of apartment housing (23.2%), which serves students from UWRF and other residents of the City.

Activities are endless in the City beginning with a Class I trout stream, the Kinnickinnic River; six golf courses; 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. Other services, such as garbage collection and recycling, as well as the local taxi service, are provided by private companies under contract with the city.

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 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. As the City's policy leader, the Mayor also holds veto power over Council actions. Along with the City Administrator, the Mayor 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.



River Falls City Hall

The Council (Alderpersons) has all the powers of the City that have not been specifically given to another 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 member from each of the four aldermanic districts and three 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, manages labor negotiations and employee relations, provides overall management and direction of City departments, 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.

Community Vision & Goals

Successful organizations have a clear vision of where they are going and how they intend to achieve their mission. 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 promises a high quality of life for its residents, businesses, and visitors, both today and tomorrow.

Administrator's Work Plan

Every other May, the City of River Falls engages in a planning process that results in the City of River Falls Work Plan. This year a list of more than 100 projects, plans, studies, and items was compiled. The Plan is a vision for the City from 2013 through 2015 that combines physical and economic planning with the social goals of the community. The Plan will continue to provide a framework for decision-making and guidance to the City Council and community.

Organizational Goals & Strategies

The City 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 City's Organizational Goals & Strategies direct the implementation of the Administrator's Work Plan. Each task on the Work Plan conforms to one of the following Organizational Goals & Strategies:

- Deliver Quality, Cost Effective Municipal Services
- Develop a High Performance Workforce
- Promote Economic Vitality
- Promote a Positive Image

To fulfill the intent of the City's 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 City Staff's work; (c) Seek partnerships; (d) Commit to Sustainability; and (e) Consider the City's history and culture. The City of River Falls looks forward to working with citizens to develop future plans and identify new goals and strategies to keep River Falls moving forward.

Performance Measurement

The City of River Falls incorporates 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.

The statistics collected are linked directly to at least one of the *Organizational Goals and Strategies*. These figures serve as measurable indicators of a department's work toward achieving 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 in helping the City recognize its achievements and pinpoint the areas where improvement is needed. Under the City Council's guidance, staff incorporates performance measurement, Council priorities, and community desires to draft an effective budget.

River Falls Citizen Survey

The City of River Falls partnered with the National Research Center to conduct the National Citizen Survey over the summer of 2013. This was the first comprehensive citizen survey administered to City residents. A mail survey was distributed to 1,200 randomly selected households within the City. The survey experienced a 35% response rate and has a 5% margin of error. Our survey results were compared to a national database of survey results from over 500 jurisdictions, whose residents evaluated local government services and gave their opinion about the quality of community life. It is the plan of the City to conduct a comprehensive citizen survey every-other-year, and the next survey is planned for 2015. The survey results are a critical decision-making tool for service delivery and resource allocation.

While the results will assist elected officials and city staff with current and future decision making, the results are also used to enhance our performance measurement system. As we continue to make enhancements to our performance measurement system, the below table displays the 2013 citizen survey results reported by City Division. A benchmark comparison (the average rating from all the comparison jurisdictions where a similar question was asked) has been provided. Please note that the results presented below exclude “don’t know” and “did not respond” answers. The complete 2013 City of River Falls Citizen Survey Results is available on the City’s website at www.rfcity.org/citizensurvey.

Percentage of respondents who:	2013	Comparison to Benchmark Jurisdictions
<i>Council</i>		
Rated the overall image of River Falls as excellent/good	80%	Much above
Rated the overall direction of River Falls as excellent/good	64%	Above
Rated the services provided by the City as excellent/good	83%	Above
Rated the value of services for the taxes paid to River Falls as excellent/good	63%	Above
<i>Administration & Finance</i>		
Rated the economic development services as excellent/good	59%	Much above
Self-reported being registered to vote	89%	More
Self-reported voting in the last general election	85%	Much more
Rated City employees knowledge as excellent/good	89%	Above
Rated City employees responsiveness as excellent/good	86%	Much Above
Rated City employees courtesy as excellent/good	91%	Much Above
Reported visiting the City website	65%	Similar
Rated cable television (RFC-TV) services as excellent/good	67%	Above
<i>Community Development</i>		
Participated in a recreation program or activity	65%	Much above
Rated recreation programs as excellent/good	89%	Much above
Visited a neighborhood park or regional park	95%	Much above
Rated City parks as excellent/good	95%	Much above

Rated the overall quality of new development in the City as excellent/good	67%	Above
Percentage of respondents who rated nuisance problems as a minor problem	51%	Similar
Rated code enforcement services as excellent/good	54%	Above
Rated land use, planning, and zoning services as excellent/good	60%	Above
<i>Engineering/Public Works</i>		
Rated snow removal services as excellent/good	62%	Similar
Rated street repair services as excellent/good	53%	Similar
Rated street cleaning services as excellent/good	73%	Much above
Rated traffic flow on major streets as excellent/good	53%	Similar
Rated traffic signal timing as excellent/good	61%	Above
Rated recycling services as excellent/good	87%	Much above
Rated garbage collection services as excellent/good	84%	Similar
Rated storm drainage services as excellent/good	80%	Much above
<i>Library Services</i>		
Reported using the River Falls Public Library	81%	Much more
Rated public library services as excellent/good	96%	Much above
<i>Municipal Utilities</i>		
Rated electric utility services as excellent/good	86%	Much above
Rated drinking water as excellent/good	82%	Much above
Rated sewer services as excellent/good	87%	Much above
<i>Public Safety</i>		
Rated ambulance/emergency medical services as excellent/good	96%	Above
Rated fire services as excellent/good	94%	Similar
Rated fire prevention and education services as excellent/good	88%	Above
Rated police services as excellent/good	87%	Above
Rated crime prevention services as excellent/good	79%	Above
Rated emergency preparedness as excellent/good	71%	Above
Rated animal control services as excellent/good	71%	Above
Rated municipal court services as excellent/good	82%	Much above

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 Human Resources 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. A budget adjustment between function or fund requires a Class 1 Notice within 10 days of approval per WI Stats. 65.90(5)(a).

Long-Range Financial Plan

The financial projections included are based on a number of factors and assumptions. Revenues are based on actual receipts as well as current knowledge of future payments. Expenditures are based on management's estimated costs. These assumptions can strongly influence the outcome of the projections, and must be closely analyzed to ensure accuracy.

The following assumptions are included in the study:

Revenues

- Property tax levy for operations (excluding debt and capital costs) of the General Fund will increase by an average of six percent from 2015 through 2020.
- The levy for the Library Fund will increase by an average of four percent over the same period. Increased revenues from county library reimbursements have supplemented the property tax levy to provide the necessary funding for library building maintenance projects scheduled in 2014 and 2016.
- Beginning in 2014, State shared revenues will likely decrease by one percent for each year. Expenditure restraint funding is included in 2014, but not in future years, as the funding is uncertain and may depend on the proposed budget increase or state funding for the program.
- Transportation aids will remain constant using the 2014 funding projections.
- Charges for service will increase one percent per year.
- Transfers from other funds will increase by one percent per year.
- Payment in lieu of property tax from electric and water funds will remain constant using 2014 rates and values.

Expenditures

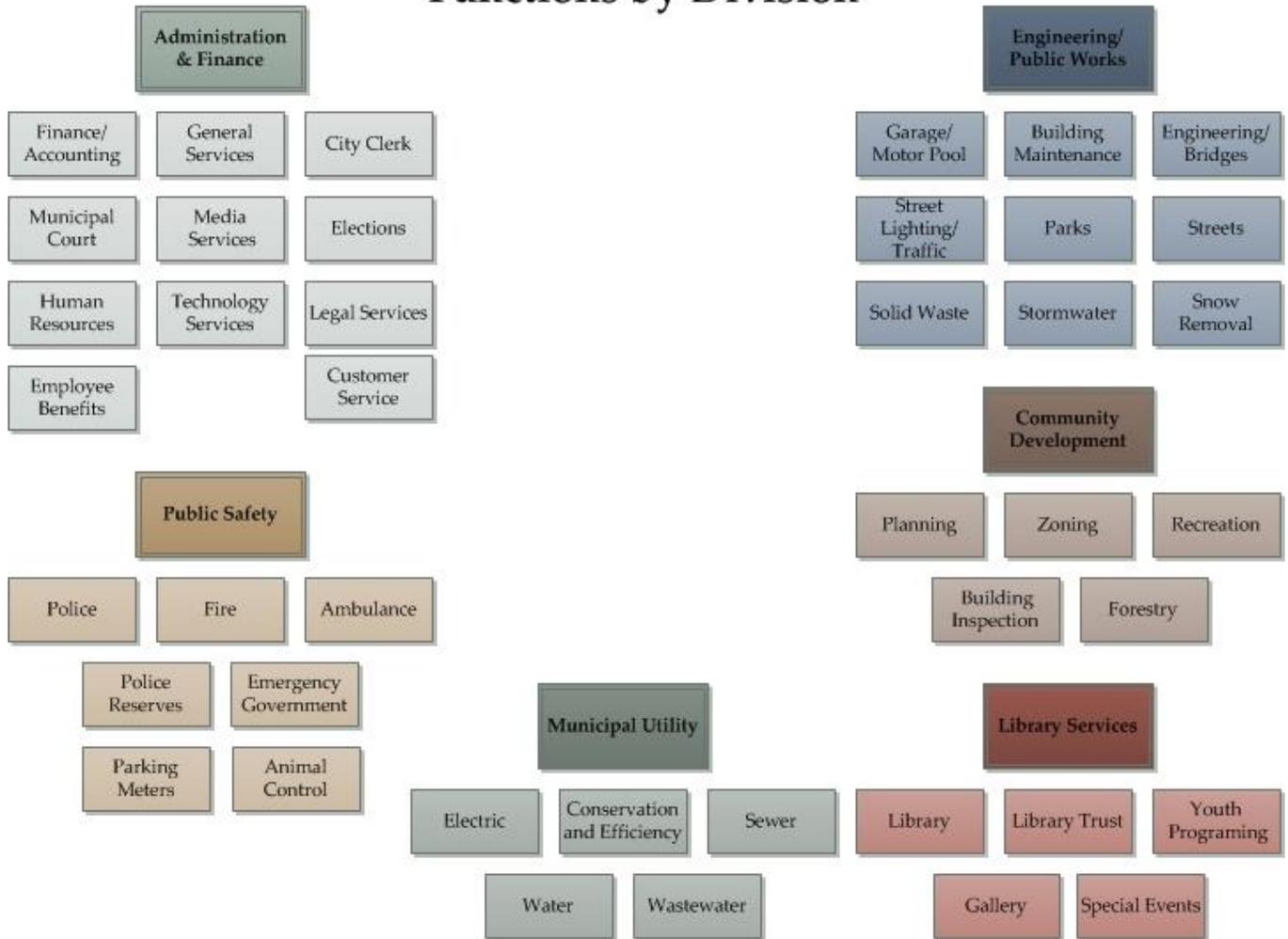
- Staffing changes – There is no increase in staffing levels for included funds through 2020 over what is included in the 2014 budget.
- Budgeted totals for employee wages will increase two percent per year.
- Employees will continue to contribute 50 percent of pension costs; public safety employees will contribute at least four percent toward retirement contributions.
- Health insurance costs will increase by ten percent per year.
- General operating costs will increase by one percent per year.

CITY DIVISIONS

For the 2014 Budget, the City plans on employing 119.94 full-time equivalent positions, in addition to several volunteer, seasonal, and contract positions.

The following pages highlight each division's functions and accomplishments from the past year. More information on the budget can be found on the City's website at www.rfcity.org.

City of River Falls Functions by Division



Below is a breakdown of the budgeted full-time equivalent (FTE) positions for the City of River Falls by department. An 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.

Full Time Equivalents (FTE) by Division	2011	2012	2013	2014 Budgeted
<i>Administration & Finance</i>				
Administration	2.00	2.00	3.00	3.00
City Clerk	1.34	1.34	1.50	1.00
Municipal Court	1.47	1.47	1.43	1.65
Human Resources	0.00	2.20	2.20	2.20
Finance	4.47	4.67	4.30	4.80
Media Services	2.03	2.03	2.03	2.03
<i>Community Development</i>				
Community Development	6.68	5.18	5.18	5.18
Recreation	2.46	2.46	2.63	2.63
Swimming Pool	1.61	1.60	1.59	1.59
<i>Engineering/Public Works</i>				
City Hall/Building Maintenance	2.00	2.00	1.00	1.00
Engineering/Bridges	3.27	3.57	2.78	2.28
Garage	2.30	2.20	2.20	2.20
Parks	2.80	2.80	2.80	2.80
Streets	5.20	5.20	5.20	5.20
Stormwater Utility	1.90	2.00	2.00	2.00
<i>Library Services</i>				
Library Fund	12.25	12.25	12.25	12.25
<i>Municipal Utilities</i>				
Electric	18.36	13.25	13.04	13.04
Water	5.71	5.71	6.50	6.50
Sewer	10.66	10.66	10.66	11.66
<i>Public Safety</i>				
Ambulance	4.00	4.00	5.00	9.50
Fire	1.00	1.00	1.00	1.00
Police – Civilian	4.55	4.55	3.93	3.93
Police – Sworn	22.00	22.00	22.00	22.50
Parking Meter Fund	0.93	0.93	0.50	0.00
Total	118.99	115.07	114.71	119.94

*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
- Providing necessary financial reporting to internal and external users

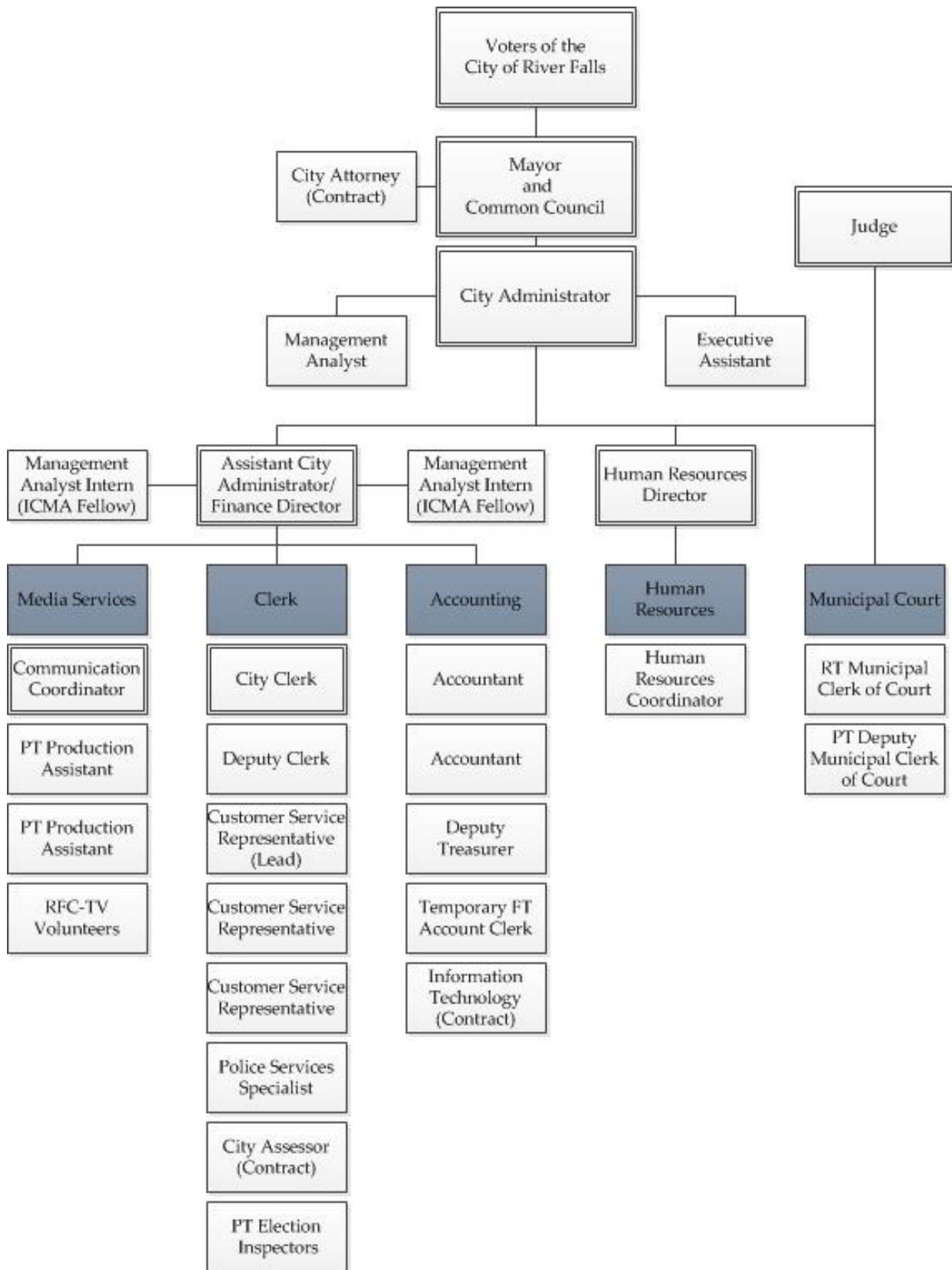
Administration & Finance 2012-2013 Accomplishments:

- Completed capital improvement plan for 2013-2017
- Completed reorganization to include combined finance and customer service areas
- Issued RFP for IT services
- Refinanced outstanding debt of \$8,400,000 for interest expense savings
- Completed citywide classification and compensation study, implemented in 2013
- Evaluated human resource functions, hired city's first HR director
- Issued RFP for banking services, resulting in increased interest revenue
- Issued RFP for agent of record for insurance
- Evaluated ERP systems for replacement of legacy financial systems



River Falls City Hall

Administration & Finance – 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

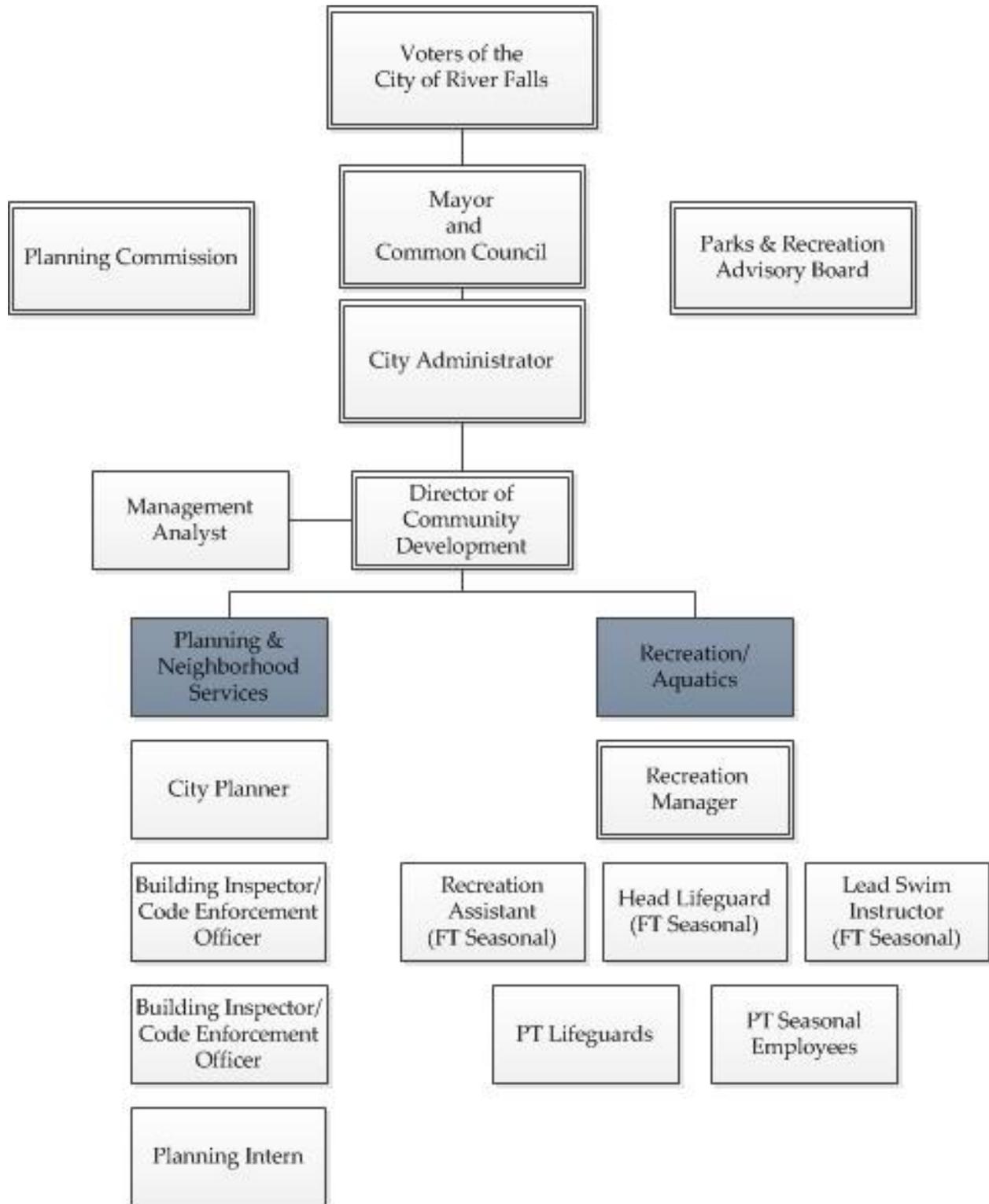
Community Development 2012-2013 Accomplishments:

- Summary report on Impact of Rental Housing on Single-Family neighborhoods
- Plan implementation and management assistance of River Falls Community Ballpark
- Improved TID #7 site readiness by removing asbestos contamination and demolishing derelict City-owned buildings
- Implement moratorium and study in Downtown Parking/Meters
- Existing conditions guide for Hoffman Park and White Kinnickinnic Pathway
- Memorandum of Understanding with Community Education/City Recreation
- Residence Park Historic Building Inventory
- Assist Cooperate with SCVHH on Eco Village Project
- Closely worked with Kraus-Anderson/General Contractor and inspected the RF School District \$19 million referendum projects at six schools
- Awarded Inspector of the Year recognition by the Northwest Chapter of the WI Building Inspectors Association
- Continued performance of Housing Code Complaint inspections
- Project management for site plan review for: Spring Creek, NCCM/ Whitetail Ridge Corp. Park, First Congregational Church, Eco Village, McDonalds, Halvorson Commercial Project on North Main Street, and others



Hoffman Park Softball Field

Community Development – Personnel Organizational Chart:



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

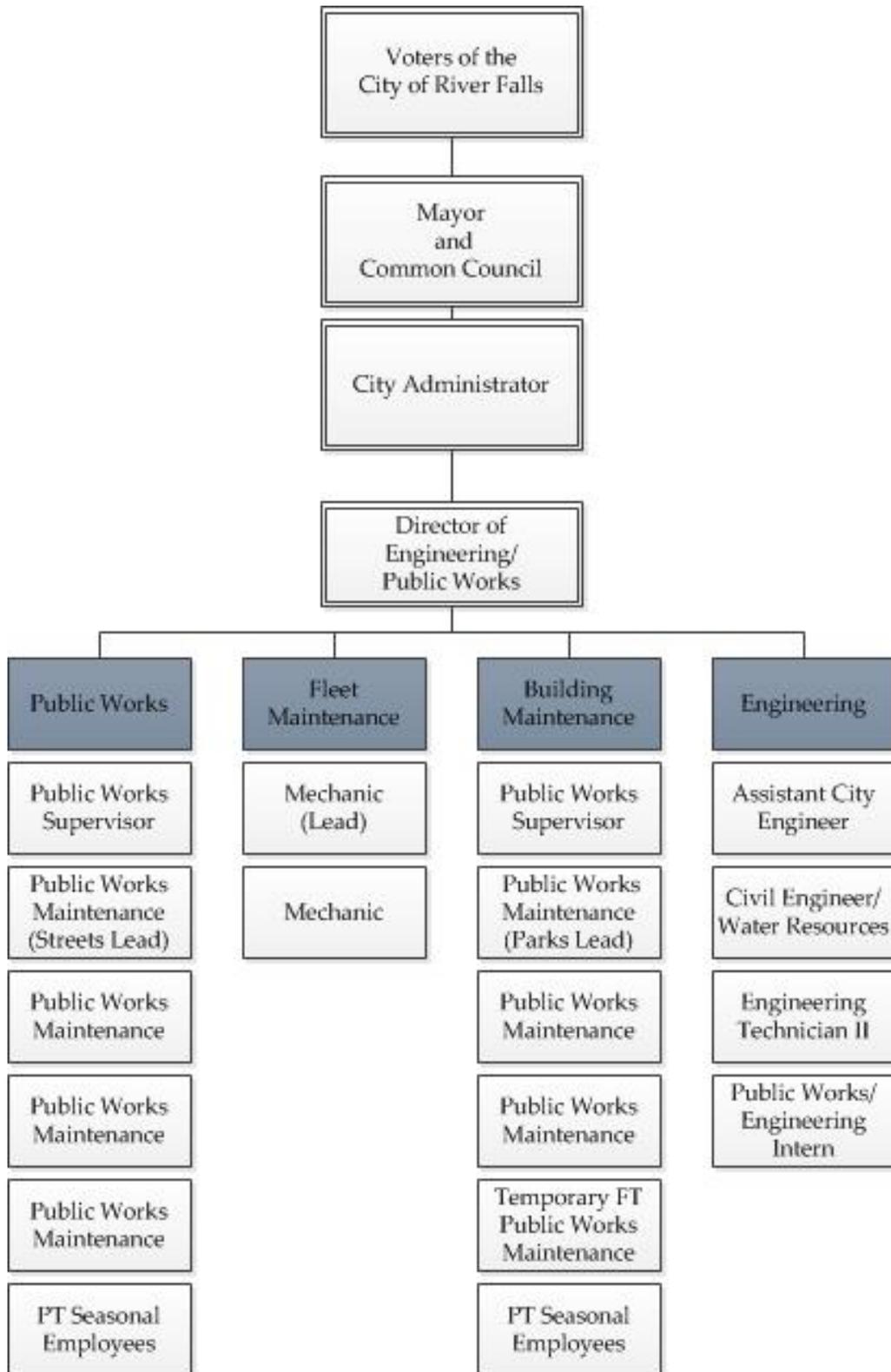


Swinging Bridge

Engineering/ Public Works 2012-2013 Accomplishments:

- Major construction on Radio Road Interchange, including paving on Paulson Road from Prairie Drive to Radio Road and construction of roundabouts to WIS 35
- Extension of sewer and water lines north on Hanson Drive to serve the proposed baseball field. Significant time was spent researching easement, deed, and other road ownership issues associated with Hanson Drive.
- Replacement of major water main on Ninth Street, from Hazel to Pine. In February another break in the water main occurred, with staff responding with traffic control, salting and other necessary coordination with repair activities
- Frequent snow removal due to unusual weather pattern. Some of these events involved significant accumulations of freezing rain and sleet that requires more significant use of salt and other chemicals
- Completion of Cascade Avenue Project. At the end of 2012 street light poles were installed, Cascade Avenue was fully reopened, and installation of UWRF signage and logos was completed

Engineering/Public Works – Personnel Organizational Chart:



Library Services

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

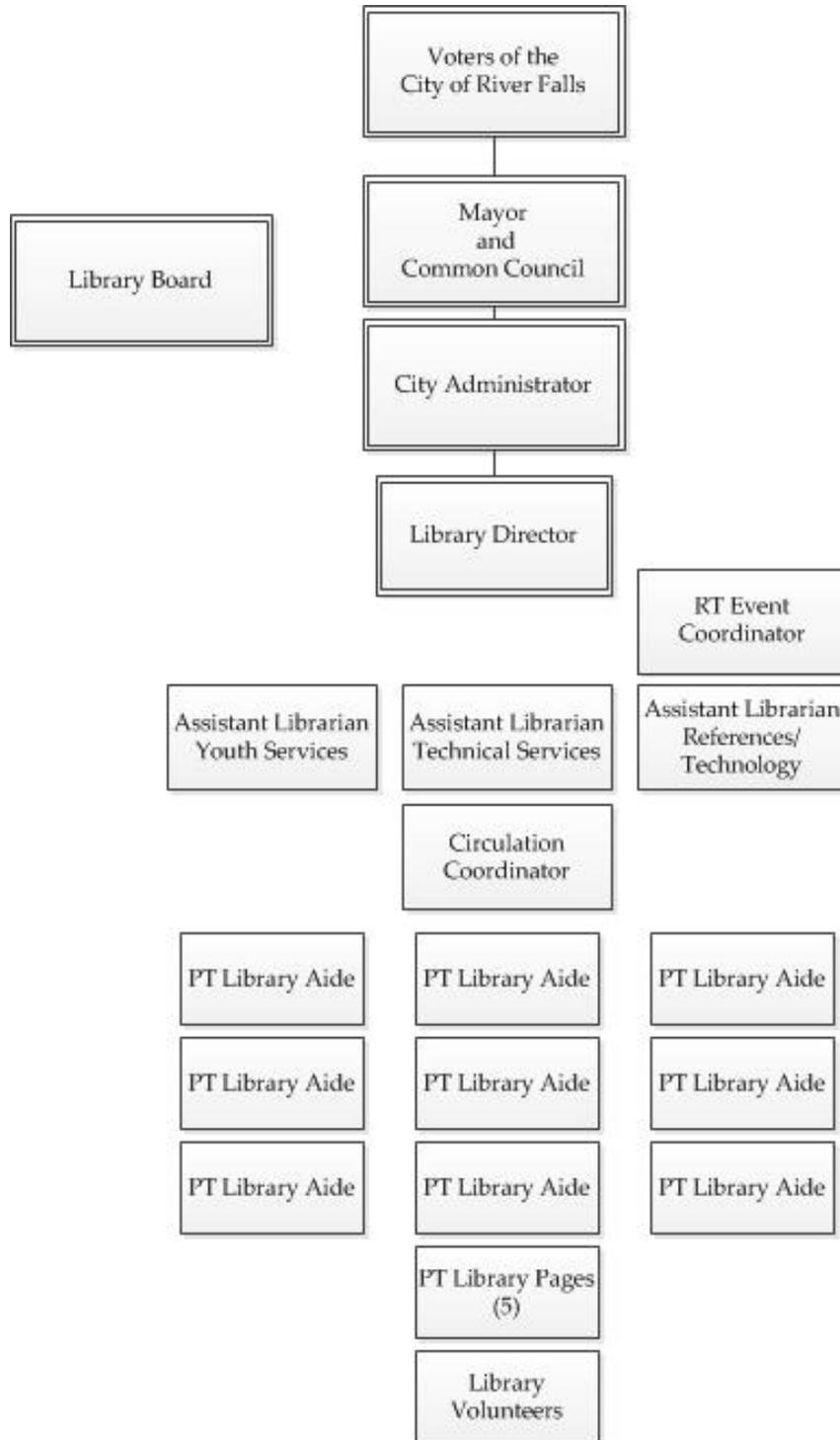
Library 2012-2013 Accomplishments:

- The River Falls Reads committee selected Michael Shaara's book "The Killer Angels", focusing on the three-day Battle of Gettysburg. The 2013 event coincided with the sesquicentennial of the American Civil War and included programs on weaponry, medicine, and music of the era, Wisconsin participation in the Civil War, a film series, gallery exhibit, and book discussions
- In January, the gallery hosted a successful motorbike show. Other displays for 2013 include the annual quilt show, all-school art show, and a call and response exhibit of artists and poets, among other displays
- A new therapy dog and owner was found to work with the 'Paws to Read' program. Children can reserve a time slot to read to the dog who provides a non-judgmental audience
- Summer Library Program participation soared with more than 800 children registered
- Adult Program also grew with the popular 'Book Club in a Bar' summer reading program
- An electronic message board was installed outside the library in May, 2013, funded by the Library Trust Fund and Library Foundation



River Falls Public Library

Library Services—Personnel Organizational Chart:



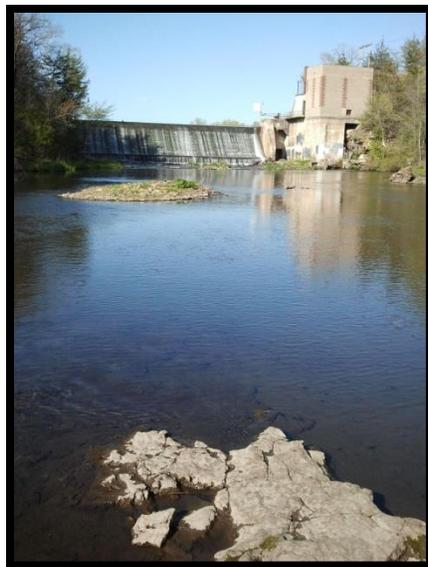
Municipal Utilities

Municipal Utilities responsibilities include:

- Providing electricity services to the community
- Providing water services to the community
- Providing sewer services to the community
- Support and administer energy efficiency programs

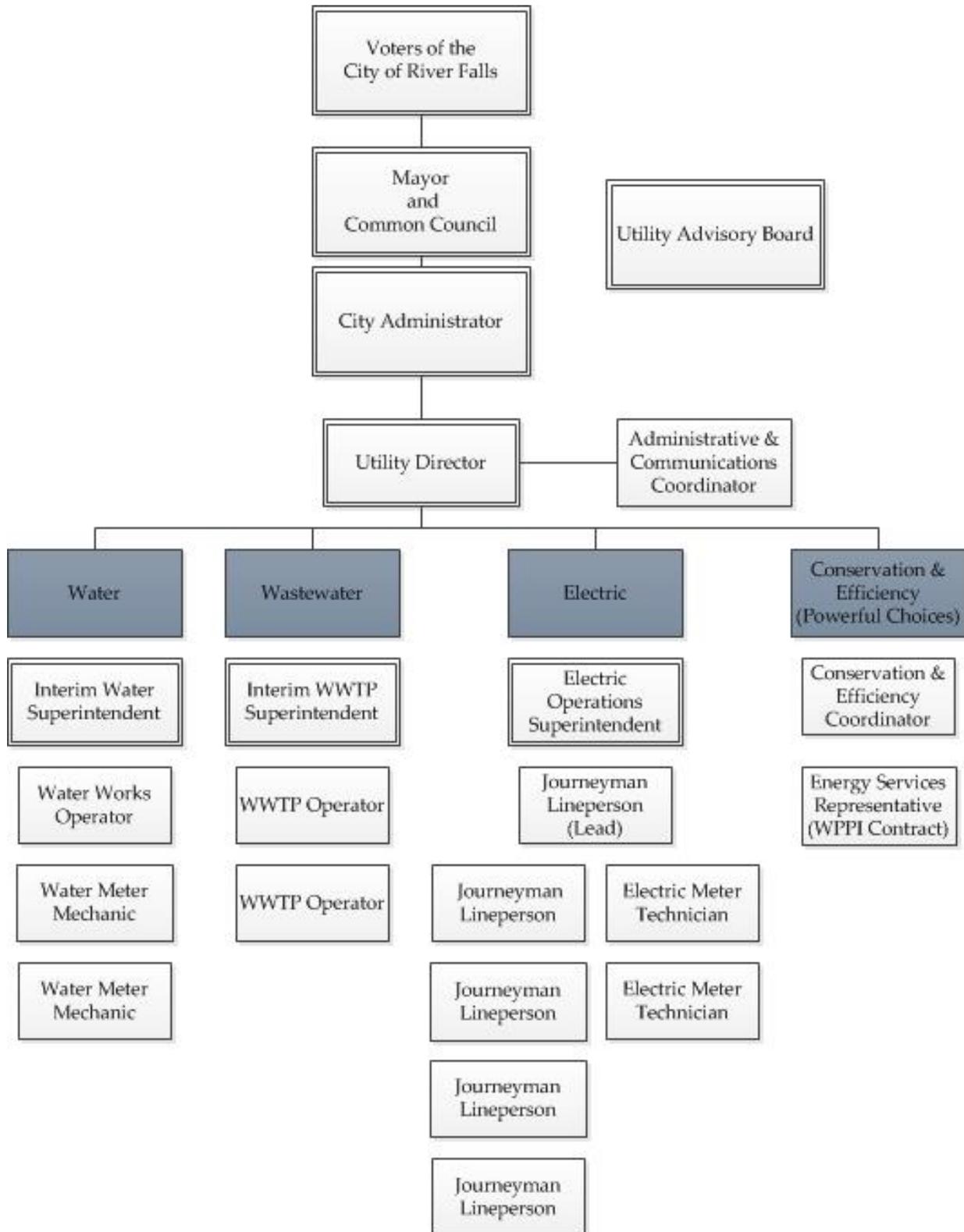
Municipal Utilities (RFMU) 2012-2013 Accomplishments:

- Earned Platinum designation for the 3rd straight year in American Public Power's, Reliable Public Power (RP3) program. The program recognizes utilities that demonstrate high proficiency in reliability, safety, work force development and system improvement
- Received Wisconsin Water Association's (WWA) Water Efficiency Award. The WWA awards only a single utility per year
- Ranked #8 on National Renewable Energy Laboratory annual list for customer participation rates in renewable energy programs and #3 for green power sales as a percentage of total retail electricity sales
- RFMU ranked #18 nationally on U.S. Environmental Protection Agency's list of Green Power Communities. 15% of All River Falls electric sales are from renewable energy
- Over 550 participants attended the 2013 Customer Appreciation Event
- Upgraded North Zone Booster station, with increased operating pressures
- Installed 3800 feet of three phase feeder on the new Paulson Road
- Awarded research grant from American Public Power's Demonstration of Energy & Efficiency Developments (DEED) Program. River Falls Municipal Utilities partnered with University of Wisconsin River Falls to study *Community Energy Emissions Offsetting and Economic Opportunities from Carbon Sequestration*



Lower Dam

Municipal Utilities—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
- 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
- Emergency Government accounts for the ongoing training costs of an Emergency Government director, and repairs and maintenance to the City's emergency warning system and mass notification system



Firefighters in a Demonstration

Public Safety 2012-2013 Accomplishments:

- *Police Department*

- Participated in WI DOT's "2013 Click It or Ticket mobilization" program
- Implemented "Coffee with a COP" program in July, 2013 to be held monthly at participating local businesses
- Hosted a Bicycle Rodeo for children in July, 2013
- Hosted a "Dealing with Traumatic Stress" training event on August 2, 2013
- Installed new weather siren on S. Wasson Lane to complement the notification system
- Participated in an Emergency Management table top exercise simulating a weather/electrical event held on August 13, 2013
- Sgt. Jon Aubart will be attending the FBI National Law Enforcement Academy for a 10 week training program September-December 2013

- *Fire Department*

- Received a combined total of \$2,510 in donation monies from KWIK Trip, Greenwood Cemetery Association, and First National Bank of River Falls to support fire prevention effort and to purchase AED unit for the first-out fire engine
- Implemented use of new records management system for run reporting, training records, and commercial inspection tracking
- Participated in River Falls Days Parade, dunk tank and water fights with area departments and over 150 children
- Received FEMA Assistance to Firefighter Grant in the amount of \$47,000 for the replacement of outdated extrication equipment
- Received 12 new pagers valued at approximately \$5,000 as a result of a Regional FEMA Fire Grant that covered 90% of the cost of the pagers
- Recruited fifteen probationary firefighters

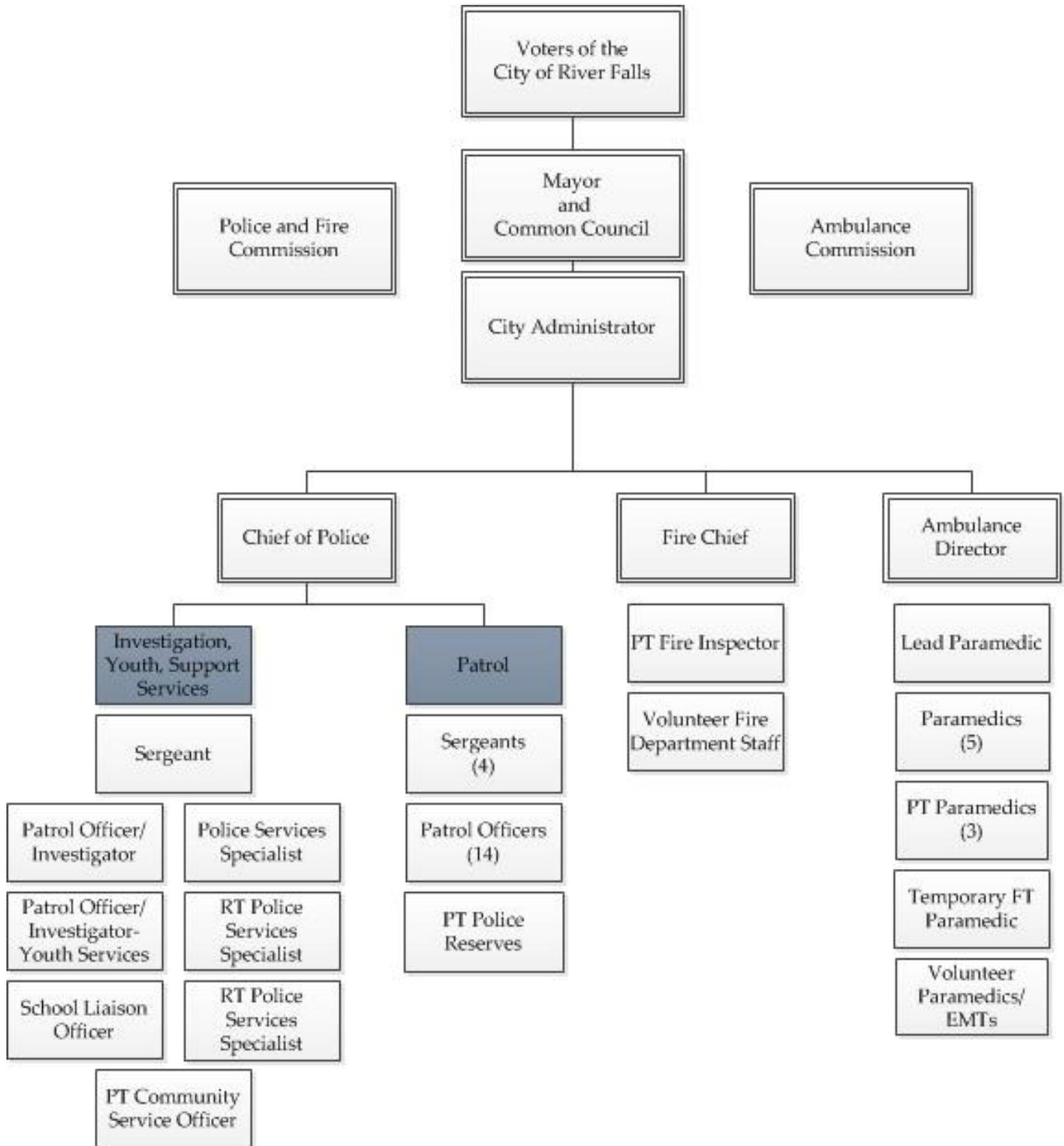


River Falls EMS

- *EMS/Ambulance Department*

- Department ended 2012 at 1,904 calls, highest in history
- Participated in Tri-Angels Fun Run/Walk—donating first-aid coverage and assisting in coordination of volunteers
- Participated in National EMS week festivities by teaching safety to all third grade students in River Falls
- Director visited with rural towns, discussing the ambulance, town needs, and updates
- Achieved Critical Care Paramedic License (First in State)

Public Safety—Personnel Organizational Chart:



CITY AWARDS AND RECOGNITION

The City of River Falls continues to be recognized as an outstanding community in many areas. The City has received a number of acknowledgements and awards that demonstrate commitment to its residents. The City was awarded numerous quality of life designations and is partners with a number of national organizations, including:

- Bicycle Friendly Community** – “A Bicycle Friendly Community welcomes cyclists by providing safe accommodation for cycling and encouraging people to bike for transportation and recreation.”¹ River Falls has been a Bicycle Friendly Community since 2012, due, in part, to the outstanding education and engineering encouraging bicycle use.



- Bird City Wisconsin** – “Bird City Wisconsin seeks to encourage communities to implement sound bird conservation practices by offering high visibility public recognition to those that succeed in doing so.”² River Falls continues to make bird conservation efforts a priority.

- Tree City USA** – Tree City USA Communities “have demonstrated a commitment to caring for and managing their public trees.”³ River Falls has been a Tree City USA community for 15 years.



- APPA Reliable Public Power Provider** – “The APPA RPS program recognizes utilities that demonstrate high proficiency in four areas: reliability, safety, work force development and system improvement.”⁴
- EPA Green Power Partner** – “The Green Power Partnership works with a wide variety of leading organizations—from Fortune 500 companies to local, state, and federal governments, and a growing number of colleges and universities.”⁵
- Employer Support of the Guard and Reserve (ESGR)** – River Falls has been recognized by ESGR as an employer that supports its guard and reserve employees. “Recognizing supportive employers is vital to ESGR’s mission.”⁶



¹ <http://www.bikeleague.org/programs/bicyclefriendlyamerica/communities/>

² <http://birdcitywisconsin.org/>

³ <http://www.arborday.org/programs/treeCityUSA/about.cfm>

⁴ <http://www.publicpower.org/RP3/>

⁵ <http://www.epa.gov/greenpower/>

⁶ <http://www.esgr.mil/>

2014 APPROVED 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.

Governmental fund financial statements are reported and budgeted for using the modified accrual basis of accounting and budgeting. Revenues are recorded when they are both measurable and available. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

The City’s Enterprise Funds are budgeted for and reported using the accrual basis of budgeting. The enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a fund’s principal ongoing operations. This basis of budgeting is the same as the basis of accounting used in the audited financial statements.

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 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.

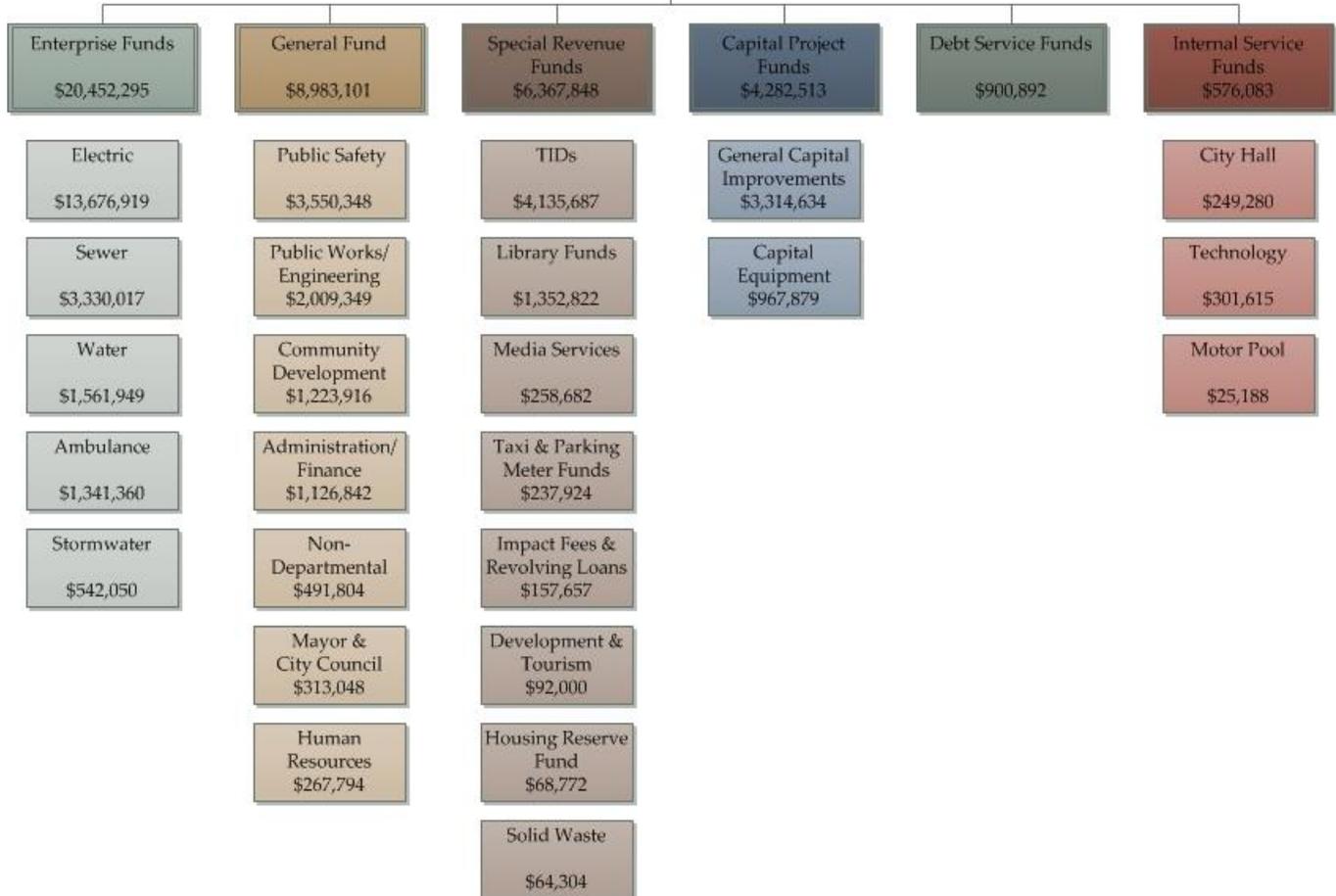
Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user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

FUND STRUCTURE

2014 City Budget Breakdown
Total Budget: \$41,562,732



ALL FUNDS

BUDGET

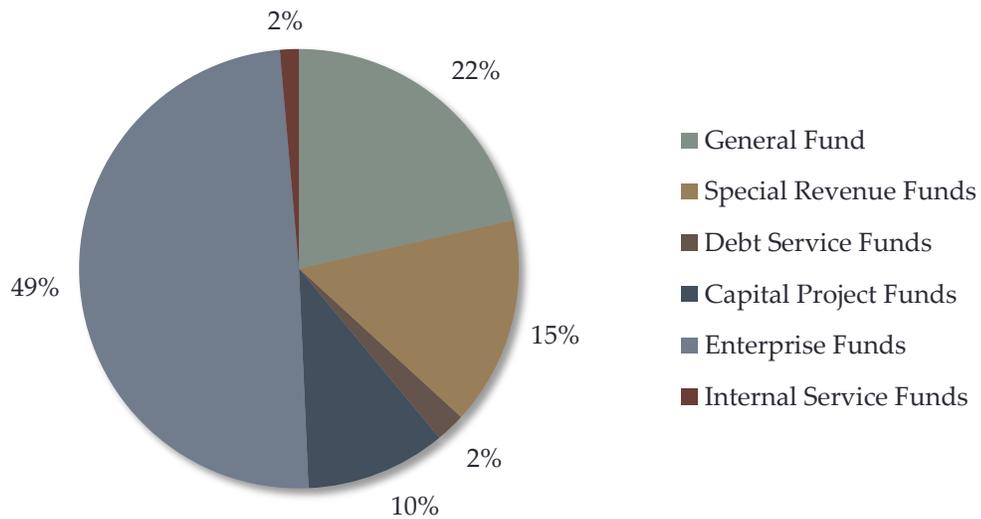
The approved All Funds budget for the 2014 Budget is \$41,562,732. This is about two percent higher than the 2013 budget.

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

Fiscal Resources	2013 Budgeted	2014 Budgeted
General Fund	\$ 8,560,825	\$ 8,983,101
Special Revenue Funds	\$ 3,261,192	\$ 6,367,848
Debt Service Funds	\$ 963,182	\$ 900,892
Capital Project Funds	\$ 7,048,791	\$ 4,282,513
Enterprise Funds *	\$ 20,302,113	\$ 20,452,295
Internal Service Funds	\$ 411,274	\$ 576,083
TOTAL	\$ 40,547,377	\$ 41,562,732

*Ambulance fund 2013 budget was restated to net uncollectibles against revenues

2014 Budget All Funds Breakdown



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

REVENUES

The approved General Fund revenues for the 2014 budget total \$8,983,101. This is about 5% percent higher than the 2013 budget. Notable changes from the approved 2013 budget include the following:

- Property tax levy for the General fund was increased by \$121,869
- Investment Income increased by \$5,000 due to higher market rates on operating funds
- Allocations from Other Funds increased by \$190,067.

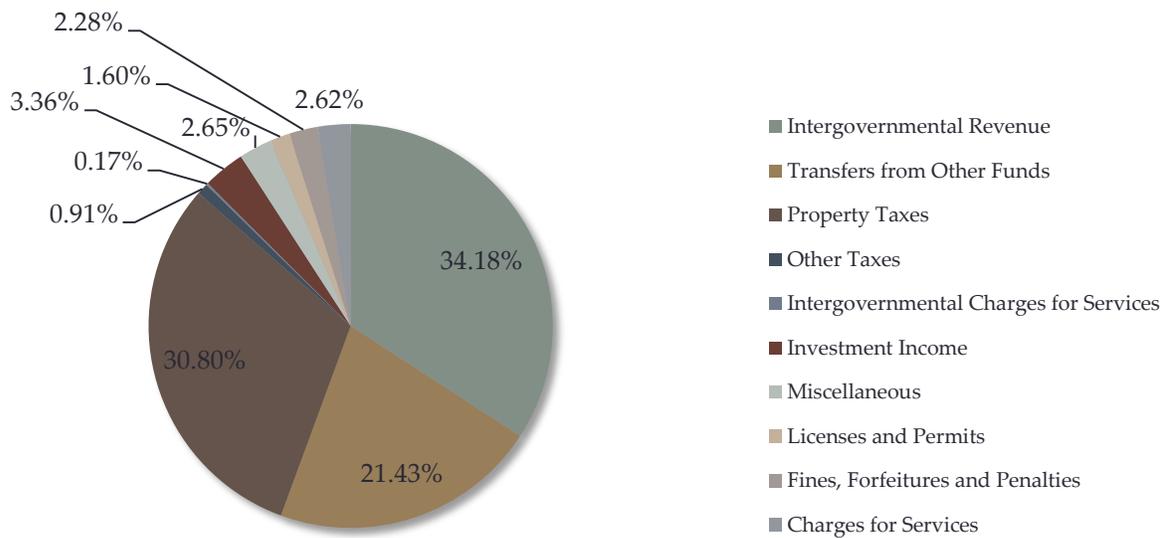
Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Property Tax	\$ 2,640,595	\$ 2,607,000	\$ 2,607,000	\$ 2,728,869
Other Taxes	\$ 86,695	\$ 83,000	\$ 83,089	\$ 81,500
Intergovernmental	\$ 3,079,694	\$ 3,052,621	\$ 3,061,108	\$ 3,094,856
Licenses and Permits	\$ 123,702	\$ 142,500	\$ 153,050	\$ 143,000
Fines, Forfeitures and Penalties	\$ 168,411	\$ 185,000	\$ 186,500	\$ 185,000
Charges for Services	\$ 213,434	\$ 232,500	\$ 233,500	\$ 234,000
Special Assessments	\$ 8,252	\$ -	\$ 1,662	\$ -
Intergovernmental Charges for Services	\$ 17,619	\$ 15,000	\$ 15,000	\$ 15,000
Investment Income	\$ 84,738	\$ 295,000	\$ 295,000	\$ 300,000
Miscellaneous	\$ 296,194	\$ 223,670	\$ 226,038	\$ 286,275
Transfers from Other Funds	\$ 1,789,950	\$ 1,724,534	\$ 1,724,223	\$ 1,914,601
Total	\$ 8,509,284	\$ 8,560,825	\$ 8,586,170	\$ 8,983,101

GENERAL FUND

REVENUES

Performance Measures	2011	2012	2013 Estimated	2014 Budgeted	Organizational Goal
General fund tax per capita	\$173	\$181	\$179	\$184	Deliver Quality, Cost Effective Municipal Services
All funds tax per capita	\$296	\$306	\$298	\$319	Deliver Quality, Cost Effective Municipal Services
Intergovernmental Revenue per capita	\$220	\$205	\$203	\$202	Deliver Quality, Cost Effective Municipal Services
Percentage of General Fund budget generated by property tax revenue	31%	31%	30%	30%	Deliver Quality, Cost Effective Municipal Services

General Fund Revenue by Type



GENERAL FUND

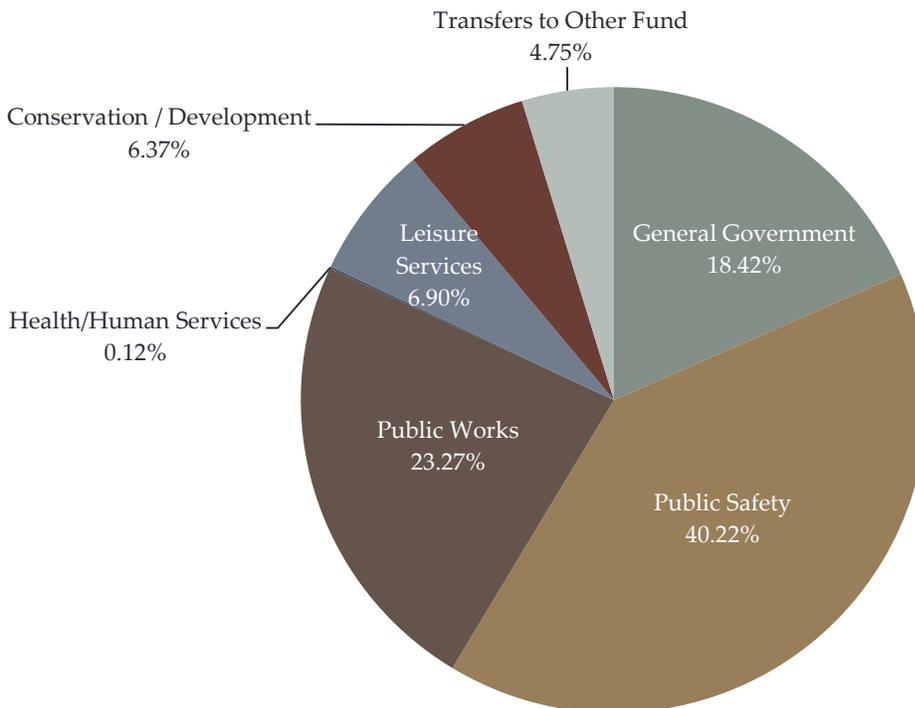
EXPENDITURES

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
- Transfers to Other Funds

Below is a summary of the 2014 General Fund Budget operating expenditures by City function:

General Fund Expenditures by Type



General Government

General Government function consists of the Council and Mayor, City Administrator, City Attorney, City Clerk, Elections, Human Resources, Finance, General Services, and Municipal Court.

Council includes four district Alderpersons and three Alderpersons elected at large, 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.

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

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

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

Elections are administered by 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, Human Resources Coordinator, and 20 percent of the Police Services Specialist. Other employee programs such as disability insurance, employee assistance, and section 125 administration costs are also included in this department.

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 include publication of legal notices, postage, general telephone costs, and general advertising. In 2014, this program budget will be absorbed by other departments.

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

GENERAL FUND

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 resolution; 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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 43,522	\$ 44,638	\$ 43,522	\$ 43,522
Professional Services	\$ 102,268	\$ 80,200	\$ 80,200	\$ 124,500
Supplies and Other Expenditures	\$ 44,261	\$ 48,545	\$ 50,489	\$ 40,345
Contingency Fund	\$ -	\$ 40,000	\$ -	\$ 90,000
Total	\$ 190,051	\$ 213,383	\$ 174,211	\$ 298,367

GENERAL FUND

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 12,308	\$ 12,681	\$ 12,681	\$ 12,681
Supplies and Other Expenditures	\$ 2,137	\$ 1,600	\$ 1,555	\$ 1,600
Contingency Fund	\$ -	\$ 400	\$ -	\$ 400
Total	\$ 14,445	\$ 14,681	\$ 14,236	\$ 14,681

GENERAL FUND

ADMINISTRATOR

Program Description: The Administrator is the chief administrative officer of the City and is responsible for the day to day operations of the City. The Executive Assistant is responsible for maintaining the official records, preparation of the Council agenda, and meeting minutes. The Management Analyst is responsible for economic development projects as assigned by the City Administrator.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 230,465	\$ 245,355	\$ 282,073	\$ 310,174
Supplies and Other Expenditures	\$ 11,962	\$ 15,017	\$ 15,600	\$ 17,197
Total	\$ 242,427	\$ 260,372	\$ 297,673	\$ 327,371

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Number of Citizen/Council Concerns received	51	48	50	50	Deliver Quality, Cost Effective Municipal Services
Percent of Citizen/Council Concerns resolved or researched	100%	100%	100%	100%	Deliver Quality, Cost Effective Municipal Services
Number of business contacts (new business or expansion of existing business)	51	26	30	40	Promote Economic Vitality

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	2	2	3	3

GENERAL FUND

CITY ATTORNEY

Program Description: City Attorney expenses 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; and assist with personnel issues.

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Professional Services	\$ 59,234	\$ 60,000	\$ 60,000	\$ 60,000
Total	\$ 59,234	\$ 60,000	\$ 60,000	\$ 60,000

GENERAL FUND

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. In 2014, 50% of the City Clerk/Customer Service Supervisor’s wages and benefits are charged to the Electric, Water, and Sewer funds.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 119,593	\$ 137,784	\$ 137,177	\$ 86,922
Supplies and Other Expenditures	\$ 3,574	\$ 5,214	\$ 4,251	\$ 5,951
Total	\$ 123,167	\$ 142,998	\$ 141,428	\$ 92,873

Performance Measures	2011	2012	2013 Estimate	2014 Proposed	Organizational Goal
Percentage of meeting minutes available within 2 weeks of council approval	100%	100%	100%	100%	Deliver Quality, Cost Effective Municipal Services
Percentage of meeting material postings occurring 48-hours prior to meeting date and time	100%	100%	100%	100%	Deliver Quality, Cost Effective Municipal Services
Licenses Issued	983	1161	1100	1200	Deliver Quality, Cost Effective Municipal Services
Training Hours (City Clerk/Deputy Clerk)	75	75	75	130	Develop a High Performance Workforce

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	1.34	1.34	1.50	1.00

GENERAL FUND

ELECTIONS

Program Description: The Elections budget includes the wages and benefits for election officials, staff overtime, and costs related to annual elections. Election officials do not receive overtime pay. 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. 2014 includes funding for four elections, including local, state, and federal positions.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 36,122	\$ 10,588	\$ 8,903	\$ 30,530
Supplies and Other Expenditures	\$ 11,322	\$ 9,750	\$ 6,347	\$ 10,075
Total	\$ 47,444	\$ 20,338	\$ 15,250	\$ 40,605

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Number of elections (within the year)	5	6	2	4	N/A
Number of registered voters	9,475	7,766	8,308	9,500	N/A
Voter Turnout (%)	29%	69%	11%	40%	Deliver Quality, Cost Effective Municipal Services
Percentage of votes casted by absentee ballots (either at office or mail)	16%	14%	2%	16%	Deliver Quality, Cost Effective Municipal Services
Election training hours – Inspectors	102	381	74	100	Develop a High Performance Workforce
Election Training Hours – City Clerk/Deputy Clerk	16	16	16	16	Develop a High Performance Workforce

GENERAL FUND

HUMAN RESOURCES

Program Description: The Human Resources budget includes costs related to Human Resources, the position of Human Resources Director, the Human Resources Coordinator, and 20 percent of the Police Services Specialist. 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 maintenance of personnel files, and the wellness program.

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 153,800	\$ 230,242	\$ 207,600	\$ 230,194
Professional Services	\$ 25,594	\$ 8,000	\$ 8,000	\$ 8,500
Supplies and Other Expenditures	\$ 12,791	\$ 25,655	\$ 29,800	\$ 29,100
Total	\$ 192,185	\$ 263,897	\$ 245,400	\$ 267,794

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Turnover rate of employees (% of authorized FTE)*	16%	11%	8%	8%	Deliver Quality, Cost Effective Municipal Services
Workers Compensation experienced modified rate	0.84	0.82	0.77	0.80	Deliver Quality, Cost Effective Municipal Services
Percentage of employees in wellness program	55%	40%	50%	50%	Deliver Quality, Cost Effective Municipal Services

**Includes terminations and early retirement buyouts accepted.*

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	0.0	2.2	2.2	2.2

GENERAL FUND

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, 50% of Deputy/Account Clerk, 50% of Accountant, and 80% of Police Services Specialist. The 2014 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 accounts receivable and payable. All funds are allocated a portion of this budget for financial management.

Fiscal Resources	2012 Actual	2013 Budgeted	2013 Estimated	2014 Budgeted
Personnel Services	\$ 345,485	\$ 368,144	\$ 359,478	\$ 399,516
Professional Services	\$ 47,727	\$ 45,500	\$ 45,500	\$ 47,600
Supplies and Other Expenditures	\$ 18,459	\$ 17,863	\$ 38,798	\$ 26,600
Total	\$ 411,671	\$ 431,507	\$ 443,776	\$ 473,716

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Departmental cost per capita	\$27	\$27	\$29	\$32	Deliver Quality, Cost Effective Municipal Services
Moody's G.O. Bond Rating*	Aa2	Aa2	Aa2	Aa2	Promote a Positive Image
G.O. Debt per Capita (Net)	\$949	\$810	\$812	\$952	Deliver Quality, Cost Effective Municipal Services

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

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	4.47	4.67	4.30	4.80

GENERAL FUND

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. In 2014, these costs will be reallocated to other departments.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Supplies and Other Expenditures	\$ 34,894	\$ 35,905	\$ 35,850	\$ -
Total	\$ 34,894	\$ 35,905	\$ 35,850	\$ -

GENERAL FUND

MUNICIPAL COURT

Program Description: The City operates a municipal court that has exclusive jurisdiction over imposing forfeitures and fines for violations of City ordinances. The Court is staffed with the positions of Court of Clerk and Deputy Court of Clerk. The salary of the elected municipal judge is included in this budget. Prosecution expenses are included in the budget for the City Attorney.

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

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 108,560	\$ 110,191	\$ 105,249	\$ 110,741
Professional Services	\$ 314	\$ 2,100	\$ 2,100	\$ 3,800
Supplies and Other Expenditures	\$ 11,555	\$ 14,174	\$ 13,970	\$ 17,736
Total	\$ 120,429	\$ 126,465	\$ 121,319	\$ 132,277

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Total cases processed	1,545	1,648	1,550	1,550	Deliver Quality, Cost Effective Municipal Services
Percent of Fine Revenue Retained by City	62%	60%	61%	61%	Deliver Quality, Cost Effective Municipal Services
Court Cost Revenue	\$31,509	\$34,256	\$31,000	\$31,000	Deliver Quality, Cost Effective Municipal Services

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	1.47	1.47	1.43	1.65

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 and mass notification system.

GENERAL FUND

POLICE/POLICE RESERVES

Program Description: The Police department includes 22 sworn officers including the Chief of Police, and 5 civilian staff. In addition to the administrative functions, the department has a patrol division and an investigative services division. The City has also budgeted for a grant-funded officer to begin in July, 2014. The Police department serves the City of River Falls as well as the surrounding area through mutual aid, with dispatch services 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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 2,437,844	\$ 2,426,486	\$ 2,403,648	\$ 2,540,321
Professional Services	\$ 16,237	\$ 18,126	\$ 18,126	\$ 18,585
Supplies and Other Expenditures	\$ 261,596	\$ 296,526	\$ 308,877	\$ 302,261
Total	\$ 2,715,677	\$ 2,741,138	\$ 2,730,651	\$ 2,861,167

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Sworn Officers per 1,000 residents (2011 State Ave = 1.7)*	1.46	1.46	1.46	1.46	Deliver Quality, Cost Effective Municipal Services
Non-violent Crime Rate (2011 State Ave = 2.44%)	2.80%	2.65%	2.50%	2.50%	Deliver Quality, Cost Effective Municipal Services
Violent Crime Rate (2011 State Ave = 0.25%)	0.21%	0.32%	0.22%	0.22%	Deliver Quality, Cost Effective Municipal Services
Clearance Rate – Non-violent Crimes (2011 State Ave = 26%)	25%	14%	25%	25%	Deliver Quality, Cost Effective Municipal Services
Clearance Rate – Violent Crimes (2011 State Ave = 52%)	75%	60%	50%	50%	Deliver Quality, Cost Effective Municipal Services

*2012 State Average data from the Wisconsin Office of Justice Assistance not available at time of this document

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent – Sworn	22.00	22.00	22.00	22.50
Full Time Equivalent – Civilian	4.55	4.55	3.93	3.93

GENERAL FUND

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 loss 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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 355,128	\$ 349,601	\$ 352,848	\$ 364,495
Professional Services	\$ 8,640	\$ 20,915	\$ 20,915	\$ 20,250
Supplies and Other Expenditures	\$ 152,138	\$ 197,550	\$ 197,550	\$ 202,840
Debt Service	\$ 84,329	\$ 75,969	\$ 75,969	\$ 62,582
Sinking Fund	\$ -	\$ 30,000	\$ -	\$ 30,000
Total	\$ 600,235	\$ 674,035	\$ 647,282	\$ 680,167

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Commercial Fire Inspections	350	493	550	600	Deliver Quality, Cost Effective Municipal Services
Commercial Re-Inspections	50%	40%	35%	30%	Deliver Quality, Cost Effective Municipal Services
Fire Education Presentation/Tours	52	56	60	65	Promote a Positive Image
Average emergency response time in minutes, dispatch to arrival	N/A	7:30	7:15	7:00	Deliver Quality, Cost Effective Municipal Services

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	1.0	1.0	1.0	1.0

**Personnel excludes volunteer Fire Fighters*

GENERAL FUND

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Supplies and Other Expenditures	\$ 7,550	\$ 9,391	\$ 7,578	\$ 9,014
Total	\$ 7,550	\$ 9,391	\$ 7,578	\$ 9,014

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Number of weather sirens maintained	8	8	8	8	Deliver Quality, Cost Effective Municipal Services
Number of weather siren tests	7	7	7	7	Deliver Quality, Cost Effective Municipal Services
Percentage of sirens responsive during scheduled tests	N/A	100%	85.7%*	100%	Deliver Quality, Cost Effective Municipal Services

**Data includes 6 of the 7 scheduled 2013 weather siren tests*

Public Works

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

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.

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.

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

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

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

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 2014 budget include the Director of Public Works/City Engineer (40 percent), Civil Engineer/Water Resources (10 percent), 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 streets, traffic signals, bridges, and 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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 86,438	\$ 233,725	\$ 112,000	\$ 172,698
Professional Services	\$ 1,784	\$ 10,000	\$ 10,000	\$ 10,000
Supplies and Other Expenditures	\$ 38,175	\$ 40,270	\$ 60,220	\$ 41,800
Total	\$ 126,397	\$ 283,995	\$ 182,220	\$ 224,498

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Number of Right-of-Way Permits Issued	25	28	20	25	Promote Economic Vitality

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	3.27	3.57	2.78	2.28

GENERAL FUND

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 176,165	\$ 184,060	\$ 177,783	\$ 193,606
Professional Services	\$ 11,217	\$ 9,100	\$ 9,000	\$ 9,100
Supplies and Other Expenditures	\$ 56,944	\$ 86,300	\$ 78,000	\$ 80,861
Total	\$ 244,326	\$ 279,460	\$ 264,783	\$ 283,567

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Average age of City Fleet in years (including motor pool)	12	12	10*	10	Deliver Quality, Cost Effective Municipal Services
Percentage of equipment with recommended preventative maintenance performed annually	100%	100%	100%	100%	Deliver Quality, Cost Effective Municipal Services

**Reduction due to selling off unused older vehicles and new motor pool vehicles from Enterprise contract.*

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	2.30	2.20	2.20	2.20

GENERAL FUND

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 regular departmental budget.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 19,373	\$ 33,474	\$ 33,642	\$ 32,102
Professional Services	\$ 31,257	\$ 66,000	\$ 90,000	\$ 66,000
Supplies and Other Expenditures	\$ 64,075	\$ 100,500	\$ 157,000	\$ 105,500
Total	\$ 114,705	\$ 199,974	\$ 280,642	\$ 203,602

Performance Measures	2011	2012	2013 Estimate	2014 Proposed	Organizational Goal
Tons of Salt Used	700	570	1,200	1,000	Deliver Quality, Cost Effective Municipal Services
Gallons of Salt Brine Used	10,000	10,030	12,000	10,000	Deliver Quality, Cost Effective Municipal Services

GENERAL FUND

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 street sweeping, annual maintenance, and improvements such as mill and overlay, sealcoating and crack sealing, and road striping.

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 374,394	\$ 391,444	\$ 372,754	\$ 388,472
Professional Services	\$ 17,980	\$ 20,000	\$ 20,000	\$ 20,000
Street Maintenance	\$ 366,869	\$ 412,080	\$ 412,000	\$ 420,322
Supplies and Other Expenditures	\$ 109,578	\$ 128,884	\$ 114,250	\$ 128,945
Debt Service	\$ 73,222	\$ 72,645	\$ 72,645	\$ 72,843
Total	\$ 942,043	\$ 1,025,053	\$ 991,649	\$ 1,030,582

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Mill & Overlay - % of streets completed (Goal: 2.9% per year)	2.3%	1.6%	2.4%	2.9%	Deliver Quality, Cost Effective Municipal Services
Crack Sealing - % of streets completed	28%	11.3%	0%	7.1%	Deliver Quality, Cost Effective Municipal Services
Seal Coat - % of streets completed	1.6%	3.6%	7.2%	7.1%	Deliver Quality, Cost Effective Municipal Services

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	5.20	5.20	5.20	5.20

GENERAL FUND

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Supplies and Other Expenditures	\$ 246,295	\$ 267,100	\$ 263,250	\$ 267,100
Total	\$ 246,295	\$ 267,100	\$ 263,250	\$ 267,100

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Traffic signals operated and maintained	8	9	9	9	Deliver Quality, Cost Effective Municipal Services
Regulatory, warning, and street name signs maintained	1975	2334	2350	2350	Deliver Quality, Cost Effective Municipal Services
Signs formally inspected	24	404	600	800	Deliver Quality, Cost Effective Municipal Services

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

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Professional Services	\$ 2,186	\$ 2,245	\$ 2,000	\$ 2,245
Supplies and Other Expenditures	\$ 5,159	\$ 9,195	\$ 7,795	\$ 7,795
Total	\$ 7,345	\$ 11,440	\$ 9,795	\$ 10,040

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. In 2014, Cemetery expenses are added to the Parks department. The City provides motor fuels, lawn mower repair, and other supplies for the maintenance of Greenwood Cemetery.

GENERAL FUND

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 115,875	\$ 119,536	\$ 117,147	\$ 115,841
Professional Services	\$ 2,063	\$ 2,500	\$ 2,500	\$ 2,500
Supplies and Other Expenditures	\$ 14,867	\$ 19,420	\$ 19,270	\$ 19,660
Total	\$ 132,805	\$ 141,456	\$ 138,917	\$ 138,001

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Percentage of recreational programs meeting minimum enrollment	98%	98%	98%	98%	Deliver Quality, Cost Effective Municipal Services
Number of youth participants	2,744	2,825	3,200	3,200	Deliver Quality, Cost Effective Municipal Services
Percentage of Recreation Survey respondents rating satisfaction with programs as "very satisfied" and "somewhat satisfied"	90%	95%	95%	95%	Deliver Quality, Cost Effective Municipal Services

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	2.46	2.46	2.63	2.63

GENERAL FUND

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 50,698	\$ 51,735	\$ 50,929	\$ 50,763
Professional Services	\$ 462	\$ 600	\$ 600	\$ 600
Supplies and Other Expenditures	\$ 33,741	\$ 45,330	\$ 34,330	\$ 34,530
Total	\$ 84,901	\$ 97,665	\$ 85,859	\$ 85,893

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Percentage of direct costs recovered by pool fees and revenue	40%	42%	39%	40%	Deliver Quality, Cost Effective Municipal Services
Swim pass users as a percentage of daily attendance	35%	37%	30%	35%	Deliver Quality, Cost Effective Municipal Services

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	1.61	1.60	1.59	1.59

GENERAL FUND

PARKS

Program Description: The Parks 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. In 2014, Cemetery expenses are added to the Parks department. The cemetery has had its own fund in previous budgets but has been included in the table below. The cemetery is owned and operated by the Greenwood Cemetery Association with assistance from the City. The 2014 park budget also includes \$50,000 in funding to update the Glen & Hoffman Park Plans.

Product & Services: Maintain park facilities, picnic shelters, ball fields for public use; parts, labor, and maintenance of lawn equipment for the Greenwood Cemetery Association, as needed.

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 220,884	\$ 219,959	\$ 218,741	\$ 228,246
Professional Services	\$ 30,093	\$ 23,700	\$ 23,700	\$ 73,700
Supplies and Other Expenditures	\$ 86,351	\$ 100,565	\$ 100,602	\$ 107,724
Supplies and Other Expenditures (Cemetery)	\$ 1,864	\$ 7,160	\$ 5,660	<i>Added to Parks Budget for 2014</i>
Debt Service	\$ 12,840	\$ 12,981	\$ 12,981	\$ 12,981
Total, including Cemetery	\$ 352,032	\$ 364,365	\$ 361,684	\$ 422,651

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Acres of developed park land	201	201	201	201	Promote a Positive Image
Acres of Conservation Land	285	285	285	285	Promote a Positive Image
Acres of open space (conservation land and developed parks) per 1,000 residents*	32.5	32.5	32.5	32.5	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	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	2.80	2.80	2.80	2.80

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

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Professional Services	\$ 22,625	\$ 21,700	\$ 21,700	\$ 21,700
Supplies and Other Expenditures	\$ 17,349	\$ 29,524	\$ 29,524	\$ 29,874
Total	\$ 39,974	\$ 51,224	\$ 51,224	\$ 51,574

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Number of Tress Planted	125	125	150	150	Promote a Positive Image
Ratio of new trees planted to trees removed	1 to 1	1 to 1	1 to 1	1 to 1	Promote a Positive Image
Percentage of trees trimmed once every 5 years	20%	20%	20%	20%	Promote a Positive Image
Percentage of removed trees replaced within 1 year	100%	100%	100%	100%	Promote a Positive Image

GENERAL FUND

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, Management Analyst, and an intern position.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Personnel Services	\$ 423,061	\$ 400,759	\$ 445,204	\$ 479,012
Professional Services	\$ 20,227	\$ 10,800	\$ 10,800	\$ 10,800
Supplies and Other Expenditures	\$ 19,481	\$ 33,761	\$ 25,058	\$ 35,985
Total	\$ 462,769	\$ 445,320	\$ 481,062	\$ 525,797

GENERAL FUND

COMMUNITY DEVELOPMENT

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
New single family building permits issued	17	30	50	55	Promote Economic Vitality
Value of new single family homes	\$2,485,000	\$3,812,200	\$6,500,000	\$7,250,000	Promote Economic Vitality
New commercial building permits issued (includes additions/alterations)	33	37	40	30	Promote Economic Vitality
Value of new commercial building permits	\$5,855,124	\$3,671,375	\$16,000,000	\$10,000,000	Promote Economic Vitality
Percentage of residential permits processed within 30 working days	100%	100%	100%	100%	Promote Economic Vitality
Percentage of commercial permits processed within 30 working days	100%	100%	100%	100%	Promote Economic Vitality
Percentage of site plans reviewed in 30 days	100%	100%	100%	100%	Promote Economic Vitality
Percentage of building plans reviewed in 30 days	100%	100%	100%	100%	Promote Economic Vitality
Percentage of sign complaints investigated within 5 days	100%	100%	100%	100%	Deliver Quality, Cost Effective Municipal Services

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	6.68	5.18	5.18	5.18

Transfers to Other Funds

The General fund makes annual operating transfers to other funds for various reasons. The following transfers are included in the 2014 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 2014 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. The 2014 budget includes a transfer of \$ 20,000.

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. No funds are allocated to this fund in 2014.

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 2014 will be \$ 10 per capita, which is paid by a transfer of \$135,360 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 \$ 120,641 in 2014.

Transfer to Motor Pool Fund, the 2014 budget includes an internal service fund for the motor pool operations. The 2014 budget includes a transfer of \$ 22,589.

Transfer to Technology Fund, the 2014 budget includes an internal service fund to account for hardware and software needs of the City. Allocations are based on number of users and equipment. The 2014 budget includes a transfer of \$ 138,174.

GENERAL FUND

TRANSFERS

Program Description: Certain programs require transfers from the General Fund on an annual basis. This program allocates the budget for the transfers. The 2014 budget includes a transfer of \$ 45,000 for the local match for the taxi program, building maintenance costs of \$ 120,641 for General fund departments, and the annual per capita transfer to the Ambulance fund of \$ 135,360.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Transfer to Taxi Fund	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000
Transfer to Cable Fund	\$ 24,996	\$ -	\$ -	\$ 20,000
Transfer to Business Development/Tourism	\$ 8,937	\$ 9,256	\$ 9,256	\$ -
Transfer to TID #5	\$ 7,689	\$ -	\$ -	\$ -
Transfer to 340 Fund	\$ 253,690	\$ -	\$ -	\$ -
Transfer to Ambulance Fund	\$ 130,293	\$ 135,000	\$ 135,000	\$ 135,360
Transfer to City Hall	\$ 138,312	\$ 115,073	\$ 115,073	\$ 120,641
Transfer to Motor Pool	\$ -	\$ 10,060	\$ 10,060	\$ 22,589
Transfer to Technology Fund	\$ -	\$ 85,274	\$ 85,274	\$ 138,174
Total	\$ 603,917	\$ 399,663	\$ 399,663	\$ 481,764

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 2014 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.

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.

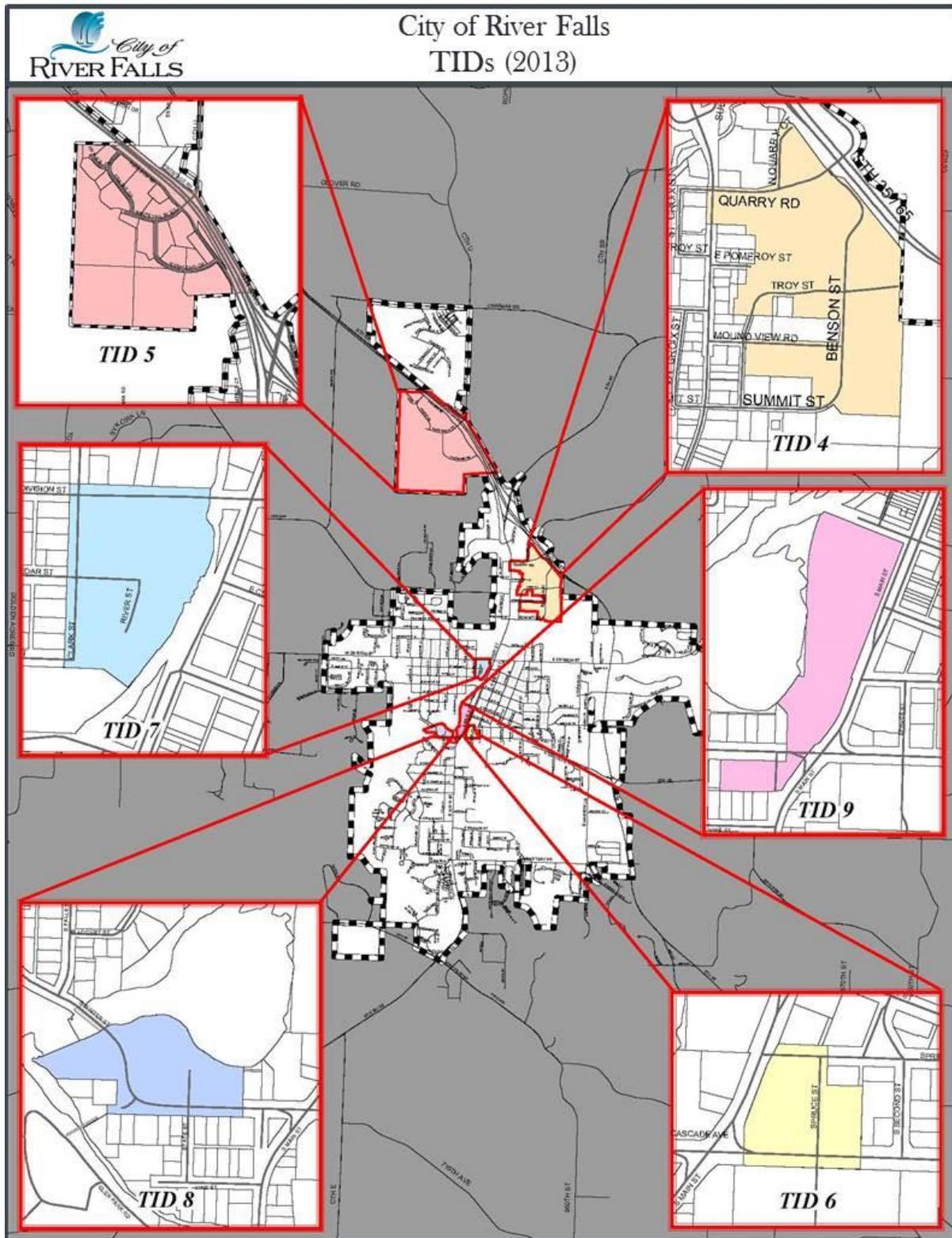
Tax Increment # 6 accounts for tax increment revenues and expenditures from the district created at South Main Street and Cascade Avenue.

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 # 10 is a proposed district to be created in 2014 to account for project costs within the Sterling Ponds Corporate Park.



Tax Incremental 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 30,000 trips, and the service currently operates within the City and up to 5 miles outside of the City limits.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Grant Revenues	\$ 149,005	\$ 220,620	\$ 169,720	\$ 182,760
City Revenues	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000
Other Revenues	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Total Revenues	\$ 189,005	\$ 267,620	\$ 216,720	\$ 230,000
Professional Services	\$ 194,810	\$ 192,586	\$ 192,586	\$ 190,000
Supplies and Other Expenditures	\$ 2,666	\$ 5,034	\$ 5,034	\$ 5,000
Machinery and Vehicles	\$ -	\$ 70,000	\$ 35,000	\$ 35,000
Total Expenditures	\$ 197,476	\$ 267,620	\$ 232,620	\$ 230,000

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Cost Per Passenger Trip	\$7.07	\$7.00	\$7.59	\$6.95	Deliver Quality, Cost Effective Municipal Services
City Share Per Capita	\$6.65	\$2.64	\$2.96	\$2.95	Deliver Quality, Cost Effective Municipal Services
City/County Share Per Trip	\$4.30	\$1.81	\$1.83	\$1.70	Deliver 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 and 2014 budgets reflect this moratorium, with reduced parking revenues. 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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Parking Ticket Revenue	\$ 24,437	\$ -	\$ 500	\$ -
Meter Revenue	\$ 11,898	\$ -	\$ 1,000	\$ -
Interest Income	\$ 3,711	\$ 100	\$ 100	\$ 100
Fund Balance Applied	\$ -	\$ 36,476	\$ -	\$ 7,824
Miscellaneous Revenue	\$ 32	\$ 50	\$ 50	\$ -
Total Revenues	\$ 40,078	\$ 36,626	\$ 1,650	\$ 7,924
Personnel Services	\$ 46,934	\$ 19,308	\$ 6,000	\$ -
Supplies and Other Expenditures	\$ 5,535	\$ 10,925	\$ 5,300	\$ 4,000
Other Financing Uses	\$ 5,916	\$ 6,393	\$ 4,082	\$ 3,924
Total Expenditures	\$ 58,385	\$ 36,626	\$ 15,382	\$ 7,924

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Ratio of Revenues to Expenditures	96.01%	68.65%	10.73%	100.00%	Deliver Quality, Cost Effective Municipal Services

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	0.93	0.93	0.50	0.0

SPECIAL REVENUE

MEDIA SERVICES FUND

Program Description: The City operates cable channel 16 which is a public and government access center. The facility includes professional video equipment and studio for use by the public and local groups. The station is staffed by the Communications Coordinator and part time production assistants, temporary staff and volunteers.

In 2013, RFC-TV received a number of awards, including: Award of Excellence in Documentary category for Haiti’s Future is in your Helping Hands, Award of Excellence in Local Events for Threshing Bee 2012, Award of Achievement in Talk Show for Arts Alive in River Falls, and Award of Merit in Documentary for Glen Park Pool 75th Celebration among many others.

Fund Balance at the end of 2012 was \$348,927.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Franchise Fee	\$ 105,813	\$ 110,000	\$ 114,332	\$ 112,000
Production Charges	\$ 62,500	\$ 68,000	\$ 68,000	\$ 75,000
Investment Income	\$ 405	\$ 500	\$ 400	\$ 400
Fund Balance Applied	\$ -	\$ 72,262	\$ -	\$ 46,582
Transfers from Other Funds	\$ 24,996	\$ -	\$ -	\$ 20,000
Miscellaneous Revenue	\$ 5,149	\$ 5,000	\$ 5,000	\$ 4,700
Total Revenues	\$ 198,863	\$ 255,762	\$ 187,732	\$ 258,682
Personnel Services	\$ 97,014	\$ 99,583	\$ 101,357	\$ 104,036
Professional Services	\$ 501	\$ 2,000	\$ 2,000	\$ 1,000
Supplies and Other Expenditures	\$ 18,923	\$ 29,012	\$ 24,240	\$ 25,902
Rent	\$ 78,722	\$ 78,722	\$ 78,722	\$ 78,722
Transfers to Other Funds	\$ 47,725	\$ 46,445	\$ 46,445	\$ 49,022
Total Expenditures	\$ 242,885	\$ 255,762	\$ 252,764	\$ 258,682

SPECIAL REVENUE

MEDIA SERVICES FUND

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Government Meetings/Programming (Hours)	39.42	24.19	40	50	Promotes a Positive Image
Public Programming (Hours)	435.83	393.26	400	425	Promotes a Positive Image
DVD Requests	NA	163	170	180	Deliver Quality, Cost Effective Municipal Services
Number of Non-Profits Using Services	112	157	160	170	Deliver Quality, Cost Effective Municipal Services
Volunteer Hours	NA	549	600	625	Promotes a Positive Image
Number of "Likes" on Facebook	74	264	369	400	Promotes a Positive Image
Number of "Followers" on Twitter	65	136	271	300	Promotes a Positive Image
Website Visits	70,611	81,440	90,000	100,000	Deliver Quality, Cost Effective Municipal Services
Press Releases from Communication Coordinators Office	18	45	25	30	Promotes a Positive Image

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	2.03	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 2012 was \$2,548,887.

Product & Services: Monitoring of the closed landfill by environmental engineering firm; providing 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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Environmental Fee Revenue	\$ 85,660	\$ 85,000	\$ 85,000	\$ 85,000
Other Revenues	\$ 24,928	\$ 20,000	\$ 20,000	\$ 20,000
Total Revenues	\$ 110,588	\$ 105,000	\$ 105,000	\$ 105,000
Professional Services	\$ 25,594	\$ 30,000	\$ 30,000	\$ 30,000
Supplies and Other Expenditures	\$ 14,402	\$ 14,600	\$ 14,500	\$ 14,600
Reserves	\$ -	\$ 56,967	\$ -	\$ 53,350
Transfers to Other Funds	\$ 3,689	\$ 3,433	\$ 3,433	\$ 7,050
Total Expenditures	\$ 43,685	\$ 105,000	\$ 47,933	\$ 105,000

Performance Measures	2011	2012	2013 Estimate	2014 Proposed	Organizational Goal
Ratio of Revenues to Expenditures	230%	253%	100%	100%	Deliver Quality, Cost Effective Municipal Services

SPECIAL REVENUE

SOLID WASTE

Program Description: The Solid Waste budget includes the costs related to the City’s compost site and spring cleanup event. 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 Advanced Disposal.

The fund balance at the end of 2012 was \$286,533.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Solid Waste Collection Fee	\$ 68,558	\$ 66,500	\$ 66,500	\$ 61,160
Other Revenues	\$ 479	\$ 1,000	\$ 500	\$ 1,000
Fund Balance Applied	\$ -	\$ 8,810	\$ -	\$ 2,144
Total Revenues	\$ 69,087	\$ 76,310	\$ 67,000	\$ 64,304
Professional Services	\$ 6,726	\$ 16,000	\$ 10,000	\$ 8,500
Supplies and Other Expenditures	\$ 12,440	\$ 23,970	\$ 23,480	\$ 18,872
Transfers to Other Funds	\$ 28,897	\$ 36,340	\$ 36,340	\$ 36,932
Total Expenditures	\$ 48,063	\$ 76,310	\$ 69,820	\$ 64,304

Performance Measures	2011	2012	2013 Estimate	2014 Proposed	Organizational Goal
Cubic yards (CY) of compost material collected	3,843	6,300	3,500	3,500	Deliver Quality, Cost Effective Municipal Services
Cubic yards (CY) of brush/trees collected	10,000	315	6,000	6,000	Deliver Quality, Cost Effective Municipal Services
Number of service complaints to AD	625*	12	6	6	Promote a Positive image

**High complaint number represents the first year under the City’s contract with Advanced Disposal.*

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 Wisconsin 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 2012 was \$181,231.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Property Tax	\$ 753,156	\$ 767,306	\$ 767,306	\$ 788,603
County Grants	\$ 359,667	\$ 353,531	\$ 331,869	\$ 352,213
Fund Balance Applied	\$ -	\$ 44,760	\$ -	\$ 108,981
Other Revenues	\$ 67,230	\$ 64,400	\$ 80,159	\$ 87,035
Total Revenues	\$ 1,180,053	\$ 1,229,997	\$ 1,179,334	\$ 1,336,832
Personnel Services	\$ 721,776	\$ 734,065	\$ 715,038	\$ 724,902
Professional Services	\$ 25,986	\$ 36,220	\$ 36,220	\$ 37,250
Supplies and Other Expenditures	\$ 307,587	\$ 302,780	\$ 301,980	\$ 448,194
Sinking Fund	\$ -	\$ 47,173	\$ -	\$ -
Transfers to Other Funds	\$ 112,523	\$ 109,759	\$ 109,759	\$ 126,486
Total Expenditures	\$ 1,167,872	\$ 1,229,997	\$ 1,162,997	\$ 1,336,832

SPECIAL REVENUE

LIBRARY FUND

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Circulation	375,586	363,499	358,000	354,000	Deliver Quality, Cost Effective Municipal Services
E-Content	N/A	9,194	12,000	14,000	Deliver Quality, Cost Effective Municipal Services
Collection Turnover	3.75	3.60	3.60	3.50	Deliver Quality, Cost Effective Municipal Services
Circulation per FTE	30,660	29,673	29,224	28,898	Deliver Quality, Cost Effective Municipal Services
Interlibrary Loaned	63,036	57,298	54,000	52,000	Deliver Quality, Cost Effective Municipal Services
Interlibrary Received	63,115	56,866	55,000	52,000	Deliver Quality, Cost Effective Municipal Services
Library visitors	192,569	179,029	181,000	182,000	Deliver Quality, Cost Effective Municipal Services
Percentage of transactions completed by self-check stations	58%	59%	60%	60%	Deliver Quality, Cost Effective Municipal Services
Number of volunteer hours	2,356	2,484	2,600	2,600	Deliver Quality, Cost Effective Municipal Services

Personnel	2011	2012	2013	2014 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 2012 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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Loan Principal Repayment Revenue	\$ 10,158	\$ 7,200	\$ 14,000	\$ 7,200
Investment Income	\$ 93	\$ -	\$ 30	\$ -
Interest on Loans	\$ 1,525	\$ 800	\$ 1,200	\$ 800
Total Revenues	\$ 11,776	\$ 8,000	\$ 15,230	\$ 8,000
Transfers to Other Funds	\$ 1,507	\$ 452	\$ 452	\$ 1,812
Reserve for Future Loans	\$ -	\$ 7,548	\$ -	\$ 6,188
Total Expenditures	\$ 1,507	\$ 8,000	\$ 452	\$ 8,000

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Loan Balance Outstanding (12/31)	\$82,308	\$73,857	\$63,718	\$60,118	Deliver Quality, Cost Effective Municipal Services
Loans Outstanding (12/31)	4	4	4	3	Deliver 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 2014 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 2012 was \$(944,550) 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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Room Tax Revenues	\$ 80,549	\$ 50,000	\$ 60,000	\$ 63,500
Bond Revenue	\$ 455,000	\$ -	\$ -	\$ -
Other Revenues	\$ 17,076	\$ 2,500	\$ 19,600	\$ 2,500
Transfers from Other Funds	\$ 34,937	\$ 35,256	\$ 35,256	\$ 26,000
Total Revenues	\$ 587,562	\$ 87,756	\$ 114,856	\$ 92,000
Professional Services	\$ 61,588	\$ 36,700	\$ 38,800	\$ 40,965
Other Expenditures	\$ 462,328	\$ 5,300	\$ 1,600,100	\$ 2,125
Transfers to Other Funds	\$ 45,857	\$ 45,756	\$ 45,756	\$ 48,910
Total Expenditures	\$ 569,773	\$ 87,756	\$ 1,684,656	\$ 92,000

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Ratio of Revenues to Expenditures	764%	491%	6.82%	100%	Deliver Quality, 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 2012 was \$114,684.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Donations to Library	\$ 6,196	\$ 5,000	\$ 5,000	\$ 5,027
Other Revenues	\$ 174	\$ 500	\$ 200	\$ 300
Total Revenues	\$ 6,370	\$ 5,500	\$ 5,200	\$ 5,327
General Operating Supplies	\$ 1,035	\$ 5,000	\$ 50	\$ 5,000
Other Expenditures	\$ 110	\$ 500	\$ 142	\$ 327
Total Expenditures	\$ 1,145	\$ 5,500	\$ 192	\$ 5,327

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 2012.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Loan Repayment-River Glen	\$ 24,294	\$ 24,204	\$ 24,204	\$ 24,204
Loan Repayment-Our Neighbor's Place	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Loan Repayment- Eco Village	\$ -	\$ 25,928	\$ 25,928	\$ 44,448
Other Revenues	\$ 420	\$ 500	\$ 120	\$ 120
Total Revenues	\$ 64,714	\$ 90,632	\$ 90,252	\$ 68,772
Loan	\$ 344,669	\$ -	\$ 55,331	\$ -
Other Expenditures	\$ 726	\$ 5,009	\$ 5,009	\$ 9,961
Fund Reserves	\$ -	\$ 85,623	\$ -	\$ 58,811
Total Expenditures	\$ 345,395	\$ 90,632	\$ 60,340	\$ 68,772

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Cumulative Units of Affordable Housing Supported	40	40	40	40	Promote Economic Vitality
Percentage of payments paid on time	100%	100%	100%	100%	Promote Economic Vitality

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 2012 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.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Park Impact Fee Revenues	\$ 10,162	\$ 5,773	\$ 20,000	\$ 17,318
Other Revenues	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 10,162	\$ 5,773	\$ 20,000	\$ 17,318
Transfer to Other Funds	\$ 2,313	\$ 209	\$ 209	\$ 521
Reserves	\$ -	\$ 5,564	\$ -	\$ 16,797
Total Expenditures	\$ 2,313	\$ 5,773	\$ 209	\$ 17,318

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Number of housing units developed	17	32	44	30	Promote Economic Vitality
Total number of housing buildable housing units remaining	1,105	1,073	1,029	1,060	Promote Economic Vitality
Available impact fee revenue*	0	0	\$20,000	\$37,318	Promote Economic Vitality

**The total number of ready to build housing lots multiplied by the current (2013) 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. Fund balance at the end of 2012 was \$33,599.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Library Impact Fee Revenue	\$ 6,262	\$ 3,521	\$ 8,000	\$ 10,563
Other Revenues	\$ 58	\$ -	\$ 100	\$ 100
Total Revenues	\$ 6,320	\$ 3,521	\$ 8,100	\$ 10,663
Fund Reserves	\$ -	\$ 3,394	\$ -	\$ 10,339
Transfers to Other Funds	\$ 278	\$ 127	\$ -	\$ 324
Total Expenditures	\$ 278	\$ 3,521	\$ -	\$ 10,663

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Number of housing units developed	17	32	44	30	Promote Economic Vitality
Total number of housing buildable housing units remaining	1,105	1,073	1,029	1,060	Promote Economic Vitality
Available impact fee revenue*	\$33,599	\$39,641	50,204	60,767	Promote Economic Vitality

*The total number of ready to build housing lots multiplied by the current (2013) 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.

Fund balance at the end of 2012 was \$234,353.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Fire Impact Fee Revenues	\$ 6,091	\$ 3,457	\$ 10,000	\$ 10,371
Other Revenues	\$ 315	\$ -	\$ 200	\$ 16,968
Total Revenues	\$ 6,406	\$ 3,457	\$ 10,200	\$ 27,339
Fund Reserves	\$ -	\$ 3,332	\$ -	\$ -
Transfers to Other Funds	\$ 26,364	\$ 125	\$ 54,923	\$ 27,339
Total Expenditures	\$ 26,364	\$ 3,457	\$ 54,923	\$ 27,339

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Number of housing units developed	17	32	44	30	Promote Economic Vitality
Total number of housing buildable housing units remaining	1,105	1,073	1,029	1,060	Promote Economic Vitality
Available impact fee revenue*	\$234,353	\$214,395	\$229,606	\$223,209	Promote Economic Vitality

**The total number of ready to build housing lots multiplied by the current (2013) 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. A \$20,000 transfer to TID #5 is included in the 2014 budget, as well as \$175,000 in interest repaid to the General Fund.

Fund balance at the end of 2012 was \$17,735.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Tax Increment Revenues	\$ 231,236	\$ 231,236	\$ 238,403	\$ 238,403
Other Revenues	\$ 1,121	\$ 1,003	\$ 200	\$ 200
Fund Balance Applied	\$ -	\$ 15,000	\$ -	\$ 7,114
Total Revenues	\$ 232,357	\$ 247,239	\$ 238,603	\$ 245,717
Professional Services	\$ 736	\$ 1,950	\$ 1,950	\$ 1,950
Supplies and Other Expenditures	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ -	\$ 35,767
Transfers to Other Funds	\$ 247,389	\$ 245,289	\$ 245,289	\$ 208,000
Total Expenditures	\$ 248,125	\$ 247,239	\$ 247,239	\$ 245,717

Performance Measures	2011	2012	2013 Estimate	2014 Proposed	Organizational Goal
Tax Increment Base Value (January 1, 1988)	\$1,235,500	\$1,235,500	\$1,235,500	\$1,235,500	Promote Economic Vitality
Current Equalized Value	\$11,727,600	\$11,779,400	\$11,841,900	\$12,000,000	Promote Economic Vitality
Incremental Value Generated (equalized)	\$10,492,100	\$10,543,900	\$10,606,400	\$10,764,500	Promote Economic Vitality

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, and the district terminates in 2021.

An amendment to the district is proposed for 2013 to amend the boundaries to include Paulson Road Right of Way, as well as increased project costs for Paulson Road upgrades. Fund balance at the end of 2012 was a deficit of \$565,264.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Tax Increment Revenue	\$ 471,183	\$ 471,183	\$ 486,888	\$ 486,888
Other Revenues	\$ 63,644	\$ 20,000	\$ 53,306	\$ 20,000
Bond Proceeds	\$ 790,000	\$ -	\$ -	\$ -
Transfers from Other Funds	\$ 7,689	\$ -	\$ 1,000,000	\$ 20,000
Total Revenues	\$ 1,332,516	\$ 491,183	\$ 1,540,194	\$ 526,888
Debt Service	\$ 1,008,148	\$ 179,063	\$ 179,163	\$ 184,495
Capital Outlay	\$ 10,749	\$ 2,950	\$ 5,275	\$ 4,950
Transfer to Other Funds	\$ 301,135	\$ 309,170	\$ 1,309,170	\$ 337,443
Total Expenditures	\$ 1,320,032	\$ 491,183	\$ 1,493,608	\$ 526,888

Performance Measures	2011	2012	2013 Estimate	2014 Proposed	Organizational Goal
Tax Increment Base Value (January 1, 1994)	\$467,400	\$467,400	\$467,400	\$467,400	Promote Economic Vitality
Current Equalized Value	\$21,844,900	\$22,004,000	\$22,231,100	\$24,231,100	Promote Economic Vitality
Incremental Value Generated (equalized)	\$21,377,500	\$21,536,600	\$21,763,700	\$23,763,700	Promote Economic Vitality

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.

A development agreement was approved in 2013 to amend the minimum tax payment clause, due to change in property ownership. Fund balance at the end of 2012 was a deficit of \$866,324.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Tax Increment Revenues	\$ 188,120	\$ 188,120	\$ 198,368	\$ 198,368
Other Revenues	\$ 11,691	\$ 11,000	\$ 6,270	\$ 10,000
Fund balance applied	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ 2,095,000	\$ -	\$ -	\$ -
Total Revenues	\$ 2,294,811	\$ 199,120	\$ 204,638	\$ 208,368
Professional Services	\$ 246,353	\$ 2,200	\$ 1,000	\$ 1,000
Debt Service	\$ 2,275,102	\$ 159,513	\$ 159,513	\$ 162,953
Other Expenditures	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Transfer to Other Funds	\$ 8,502	\$ 15,466	\$ 15,466	\$ 30,757
Reserves	\$ -	\$ 20,441	\$ -	\$ 12,158
Total Expenditures	\$ 2,529,957	\$ 199,120	\$ 177,479	\$ 208,368

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Tax Increment Base Value (January 1, 2005)	\$974,600	\$974,600	\$974,600	\$974,600	Promote Economic Vitality
Current Equalized Value	\$8,863,100	\$8,863,100	\$8,626,700	\$8,626,700	Promote Economic Vitality
Incremental Value Generated (equalized)	\$7,888,500	\$7,888,500	\$7,652,100	\$7,652,100	Promote Economic Vitality

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 were classified as tax exempt on January 1, 2013.

Fund balance at the end of 2012 was a deficit of \$448,982.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Tax Increment Revenue	\$ 7,054	\$ 7,054	\$ 16,750	\$ -
Other Revenues	\$ 242	\$ 45,637	\$ 2	\$ 2,873
Total Revenues	\$ 7,296	\$ 52,691	\$ 16,752	\$ 2,873
Professional Services	\$ 4,777	\$ 750	\$ 25,750	\$ 750
Supplies and Other Expenditures	\$ 409,401	\$ 1,000	\$ 1,000	\$ 1,000
Transfers to Other Funds	\$ 866	\$ 2,535	\$ 2,535	\$ 1,123
Reserves	\$ -	\$ 48,406	\$ -	\$ -
Total Expenditures	\$ 415,044	\$ 52,691	\$ 29,285	\$ 2,873

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Tax Increment Base Value (January 1,2009)	\$1,158,200	\$1,158,200	\$1,158,200	\$1,158,200	Promote Economic Vitality
Current Equalized Value	\$1,454,000	\$1,844,400	\$676,700	\$676,700	Promote Economic Vitality
Incremental Value Generated (equalized)	\$295,800	\$686,200	\$(481,500)	\$(481,500)	Promote Economic Vitality

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 was completed 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 2012 was a deficit of \$13,629.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Tax Increment Revenue	\$ -	\$ 50,137	\$ 35,936	\$ 35,936
Investment Income	\$ 15	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ 1,350	\$ -	\$ 5,216
Miscellaneous Revenue	\$ 29,000	\$ -	\$ -	\$ -
Total Revenues	\$ 29,015	\$ 51,487	\$ 35,936	\$ 41,152
Professional Services	\$ 735	\$ 750	\$ 750	\$ 750
Developers Incentive	\$ 29,000	\$ 50,137	\$ 35,936	\$ 35,936
Other Expenditures	\$ -	\$ 500	\$ -	\$ -
Transfer to Other Funds	\$ 38	\$ 100	\$ 100	\$ 4,466
Total Expenditures	\$ 29,773	\$ 51,487	\$ 36,786	\$ 41,152

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Tax Increment Base Value (January 1, 2010)	\$1,326,500	\$1,326,500	\$1,326,500	\$1,326,500	Promote Economic Vitality
Current Equalized Value	\$1,208,700	\$2,798,600	\$3,686,300	\$4,326,500	Promote Economic Vitality
Incremental Value Generated (equalized)	\$0	\$1,472,100	\$2,359,800	\$3,000,000	Promote Economic Vitality

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.

Fund balance at the end of 2012 was \$212,830.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Tax Increment Revenue	\$ -	\$ -	\$ -	\$ 70,000
Investment Income	\$ 31	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ 43,518	\$ -	\$ 40,689
Bond Proceeds	\$ 330,000	\$ -	\$ -	\$ -
Total Revenues	\$ 330,031	\$ 43,518	\$ -	\$ 110,689
Professional Services	\$ 1,585	\$ 750	\$ 750	\$ 750
Supplies and Other Expenditures	\$ 24,408	\$ 500	\$ -	\$ 70,005
Debt Service	\$ 328,205	\$ 42,268	\$ 42,368	\$ 39,934
Capital Outlay	\$ 496,744	\$ -	\$ -	\$ -
Total Expenditures	\$ 850,942	\$ 43,518	\$ 43,118	\$ 110,689

Performance Measures	2011	2012	2013 Estimate	2014 Proposed	Organizational Goal
Tax Increment Base Value (January 1, 2010)	NA	\$7,031,000	\$7,031,000	\$7,031,000	Promote Economic Vitality
Current Equalized Value	NA	\$7,031,000	\$9,349,700	\$12,349,700	Promote Economic Vitality
Incremental Value Generated (equalized)	NA	0	\$2,318,700	\$5,318,700	Promote Economic Vitality

SPECIAL REVENUE

TAX INCREMENT DISTRICT #10

Program Description: Tax increment district #10 will be created in 2014 and will include the area containing the Sterling Ponds neighborhood. Creation of the district is planned for midyear, including infrastructure improvements to accommodate new development in the park.

Project costs include \$2,000,000 in infrastructure improvements, #500,000 contributed to the Radio Road interchange project, and \$300,000 in capital costs due from the land purchase.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Tax Increment Revenue	\$ -	\$ -	\$ -	\$ -
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ 3,000,000
Total Revenues	\$ -	\$ -	\$ -	\$ 3,000,000
Professional Services	\$ -	\$ -	\$ -	\$ 10,000
Supplies and Other Expenditures	\$ -	\$ -	\$ -	\$ 2,000
Debt Service	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 2,000,000
Other Financing Uses	\$ -	\$ -	\$ -	\$ 988,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 3,000,000

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 local banks.

At December 31, 2012, the City had \$17,843,770 of general obligation bonds and promissory notes outstanding. Of this amount, \$5,657,491, or 31.7% will be paid from business-type activity revenues. The City maintains an Aa2 rating from Moody's Investor Service on general obligation issues. Under current state statutes, the City's general obligation indebtedness may not exceed five percent (5%) of the equalized value of taxable property in the City. As of December 31, 2012, the City's total amount applicable to debt margin (outstanding notes less debt service fund balance) was \$17,837,117 or 44.1% of the legal limit of \$40,428,920. The net debt per capita equaled \$1,186 at year-end.

Revenue and general obligation debt paid with alternate revenue sources are not included below, but in the applicable fund.

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
General Property Taxes	\$ 926,444	\$ 901,137	\$ 901,137	\$ 873,881
Investment Income	\$ 835	\$ -	\$ 310	\$ -
Transfers from Other Funds	\$ 260,874	\$ 62,045	\$ 62,045	\$ 27,011
Total Revenues	\$ 1,188,153	\$ 963,182	\$ 963,492	\$ 900,892
Principal	\$ 1,471,111	\$ 646,491	\$ 451,491	\$ 410,322
Interest	\$ 303,166	\$ 306,300	\$ 484,787	\$ 461,601
Paying Agent Fees	\$ 254	\$ 754	\$ 9,279	\$ 5,754
Transfer to General Fund	\$ 10,134	\$ 9,637	\$ 13,826	\$ 23,215
Total Expenditures	\$ 1,784,665	\$ 963,182	\$ 959,383	\$ 900,892

DEBT SERVICE FUNDS

ALL GENERAL OBLIGATION DEBT
-INCLUDING ALTERNATIVE FUNDING SOURCES

Debt Service Source	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Anticipated Balance 12-31-2013	Principal/Interest Due in 2014
State Trust Fund - Water Projects	3/2005	3/2015	4.00%	\$ 301,737	\$ 70,174	\$ 37,206
State Trust Fund - Water Projects	7/2005	3/2015	4.00%	\$ 468,706	\$ 107,558	\$ 57,027
Fire, PW Equip, Maple St. bridge, City Hall design, 1998B refunding	10/2007	10/2017	3.50-3.85%	\$ 3,290,000	\$ 1,160,000	\$ 358,705
Whitetail Ridge Corp. Park	9/2008	3/2018	4.25%	\$ 300,000	\$ 184,202	\$ 41,671
City Hall Construction	2/2009	9/2029	3.00-4.60%	\$ 5,070,000	\$ 4,930,000	\$ 308,295
2010 Public Works Eq.	12/2010	1/2015	3.24%	\$ 260,000	\$ 105,626	\$ 55,617
Refunding Bonds-Sewer	7/2011	5/2019	2.00-2.50%	\$ 1,740,000	\$ 1,500,000	\$ 168,025
Biosolids Facility Loan	5/2010	5/2015	3.49%	\$ 250,000	\$ 105,049	\$ 55,355
Stormwater, PW Equip.	12/2011	11/2016	2.77%	\$ 220,000	\$ 132,000	\$ 47,396
Taxable Refunding-TID/Public Safety Bldg.	3/2012	3/2028	0.45-3.40%	\$ 4,560,000	\$ 4,220,000	\$ 463,695
Refunding-Sewer/Library	9/2012	5/2023	1.00-2.00%	\$ 3,765,000	\$ 3,325,000	\$ 520,238
PW Roof/Cascade Ave. Stormwater	12/2012	12/2017	1.917%	\$ 478,000	\$ 385,996	\$ 101,167
Total Anticipated General Obligation Debt					<u>\$ 16,225,605</u>	<u>\$ 2,214,397</u>
Debt Service Funded with Alternative Revenue Sources						<u>\$ 1,149,415</u>

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.

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, tax increment financing, 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	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Percentage of City Property Tax Levy allocated for Capital Projects	3.16%	1.98%	7.4%	6.2%	Deliver 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 an enterprise fund (Ambulance, Stormwater, Electric, Water, Sewer) 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 in August, 2012. Some of the scheduled projects for the 2014 budget include:

- Radio Road Interchange Project – The project began in 2013 and will be completed in 2014. 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.
- White Pathway Extension – The pathway will reach from University Falls to Family Fresh. Construction will occur in 2014.
- Fire Hall Roof Replacement
- Glen Park Improvements

Fund balance at the end of 2012 was a deficit of \$505,482. Payments from the WI Department of Transportation to the City in 2013 and 2014 will restore this fund.

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.

CAPITAL PROJECTS

GENERAL CAPITAL PROJECTS FUND

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
City Property Tax Revenues	\$ 43,000	\$ 137,209	\$ 137,209	\$ 130,926
State Revenues	\$ 1,092,300	\$ 950,621	\$ 950,621	\$ 995,764
Special Assessments	\$ 28,393	\$ 13,171	\$ 13,171	\$ 4,569
Debt Financing	\$ 1,008,000	\$ 3,495,293	\$ -	\$ -
Fund Balance	\$ -	\$ 472,500	\$ -	\$ 1,131,625
Transfer from Other Funds	\$ -	\$ 417,147	\$ 237,147	\$ 950,000
Other Revenues	\$ 2,050	\$ 969,500	\$ 502,000	\$ 101,750
Total Revenues	\$ 2,173,743	\$ 6,455,441	\$ 1,840,148	\$ 3,314,634
Architecture and Engineering	\$ 359,705	\$ 440,000	\$ 200,000	\$ 133,000
Capital Expenditures	\$ 1,629,248	\$ 4,995,440	\$ 2,192,619	\$ 2,174,000
Debt Service	\$ 887,263	\$ -	\$ -	\$ -
Reserves	\$ -	\$ 963,792	\$ -	\$ 983,708
Transfers to Other Funds	\$ 80,087	\$ 56,209	\$ 56,209	\$ 23,926
Other Expenditures	\$ 8,178	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,964,481	\$ 6,455,441	\$ 2,448,828	\$ 3,314,634

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.

The 2014 budget includes the following replacement vehicles and equipment:

- Police Patrol Vehicle (SUV) - \$37,000
- SCBA Equipment for Fire Department - \$250,000
- Replacement for Fire Engine #6 – \$500,000
- Public Works Equipment: Air Compressor and Snowblower - \$154,000
- Continued replacement of weather sirens - \$20,000

Fund balance at the end of 2012 was \$22,534.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
City Property Tax Revenues	\$ 133,899	\$ 205,450	\$ -	\$ 387,879
Bonds	\$ -	\$ 310,500	\$ -	\$ 500,000
Other Revenues	\$ 168	\$ 24,400	\$ -	\$ -
Transfer from Other Funds	\$ -	\$ 53,000	\$ -	\$ 80,000
Total Revenues	\$ 134,067	\$ 593,350	\$ -	\$ 967,879
Capital Expenditures	\$ 204,771	\$ 589,295	\$ 90,000	\$ 961,000
Transfer to Other Funds	\$ 10,399	\$ 4,055	\$ -	\$ 6,879
Total Expenditures	\$ 215,170	\$ 593,350	\$ 90,000	\$ 967,879

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 Director of Public Works/City Engineer position, 90 percent of the Civil Engineer/Water Resources position and a full time public works position are allocated to this fund. The 2014 budget proposes a 3% increase in stormwater fees to fund operations and future projects.

Total net position at the end of 2012 was \$5,835,594. Total unrestricted net assets at end of 2012 were \$382,509.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Stormwater Fees/ Stormwater Management Fee	\$ 514,485	\$ 555,000	\$ 514,649	\$ 535,000
Investment & Miscellaneous Income	\$ 98	\$ 2,050	\$ 2,050	\$ 2,050
Transfer from Other Funds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Revenues	\$ 519,583	\$ 562,050	\$ 521,699	\$ 542,050
Personnel Services	\$ 155,878	\$ 158,916	\$ 157,277	\$ 158,668
Professional Services	\$ 25,451	\$ 83,650	\$ 83,650	\$ 81,650
Supplies and Other Expenditures	\$ 31,985	\$ 96,488	\$ 53,688	\$ 96,055
Debt Service	\$ 6,684	\$ 16,134	\$ 12,035	\$ 9,282
Transfer to Other Funds	\$ 51,523	\$ 47,636	\$ 47,636	\$ 51,005
Depreciation	\$ 143,282	\$ 140,000	\$ 140,000	\$ 140,000
Reserves	\$ -	\$ 19,226	\$ -	\$ 5,390
Total Expenses	\$ 414,803	\$ 562,050	\$ 494,286	\$ 542,050
Net Change in Position	\$ 104,780	\$ -	\$ 27,413	\$ -
Beginning Net Position	\$5,730,814	\$5,835,594	\$5,835,594	\$5,863,007
Ending Net Position	\$5,835,594	\$5,835,594	\$5,863,007	\$5,863,007
Rate Increase Included	0%	0%	0%	3%

ENTERPRISE

STORMWATER UTILITY

Operating Fund	2013	2014
	Estimated	Proposed
Unrestricted Cash	\$ 225,024	\$ 274,343
Change in Net Position	\$ 27,413	\$ -
Depreciation	\$ 140,000	\$ 140,000
Bond Principal Payments	\$ (118,094)	\$ (120,847)
BUDGETARY YEAR END CASH BALANCE	\$ 274,343	\$ 293,496

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Stormwater Ponds Adopted	25%	25%	24%	24%	Deliver Quality, Cost Effective Municipal Services
City Owned/Maintained Ponds	89	89	90	90	Deliver Quality, Cost Effective Municipal Services
Stormwater Structures Inspected	18%	15%	15%	20%*	Deliver Quality, Cost Effective Municipal Services

**Required by WI DNR Stormwater Permit*

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	1.90	2.00	2.00	2.00

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. Overall, the service employs one full time Ambulance Director, one full time Lead Paramedic/Operations Supervisor, three full time paramedics, 3 part time paramedics/EMTs, and volunteer paramedics/EMTs. The 2014 Budget includes funding for two additional full time paramedic positions.

The 2014 budget proposes a \$9.00 per capita charge to the City and the contracted municipalities. Total net position at the end of 2012 was \$ 1,556,720, of which \$ 851,568 was unrestricted. Uncollectable ambulance charges are netted against Ambulance revenues, and the 2013 Budget has been restated.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Ambulance Charges	\$ 958,067	\$ 1,095,000	\$ 905,757	\$ 1,100,000
Per Capita Town Revenue	\$ 77,400	\$ 78,000	\$ 77,445	\$ 78,000
State Grants	\$ 7,054	\$ 7,000	\$ 7,000	\$ 7,000
Investment Income	\$ 770	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous	\$ 30,696	\$ 20,000	\$ 20,000	\$ 20,000
Transfer from General Fund	\$ 130,293	\$ 135,000	\$ 135,000	\$ 135,360
Total Ambulance Revenues	\$ 1,204,280	\$ 1,336,000	\$ 1,146,202	\$ 1,341,360
Personnel Services	\$ 471,642	\$ 574,764	\$ 599,492	\$ 789,263
Professional Services	\$ 79,456	\$ 71,500	\$ 71,500	\$ 89,000
Capital Outlay	\$ 3,645	\$ 27,000	\$ 27,000	\$ 27,000
Supplies and Other Expenditures	\$ 156,081	\$ 144,050	\$ 162,965	\$ 155,294
Reserves	\$ -	\$ 339,470	\$ -	\$ 97,226
Depreciation	\$ 82,559	\$ 80,000	\$ 85,000	\$ 80,000
Transfers to Other Funds	\$ 80,966	\$ 99,216	\$ 99,216	\$ 103,577
Total Expenses	\$ 874,349	\$ 1,336,000*	\$ 1,045,173	\$ 1,341,360
Net Change in Position	\$ 329,930	\$ -	\$ 101,029	\$ -
Beginning Net Position	\$ 1,226,790	\$ 1,556,720	\$ 1,556,720	\$ 1,657,749
Ending Net Position	\$ 1,556,720	\$ 1,556,720	\$ 1,657,749	\$ 1,657,749
Rate Increase Included	0%	0%	0%	0%

**Adjusted to Net Uncollectible accounts against revenues.*

ENTERPRISE

AMBULANCE FUND

Operating Fund	2013	2014
	Estimated	Proposed
Unrestricted Cash	\$ 794,955	\$ 1,095,757
Change in Net Position	\$ 215,802	\$ 169,080
Depreciation	\$ 85,000	\$ 80,000
BUDGETARY YEAR END CASH BALANCE	\$ 1,095,757	\$ 1,344,837

Performance Measure	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Cost per Capita Assessment	\$9	\$9	\$9	\$9	Deliver Quality, Cost Effective Municipal Services
Annual Calls for Service	1763	1904	2050	2150	Deliver Quality, Cost Effective Municipal Services
Average dispatch en route time (minutes)*	3:06	2:13	1:36	3:00	Deliver Quality, Cost Effective Municipal Services
Average to scene time (minutes)**	6:48	6:59	6:33	7:00	Deliver Quality, Cost Effective Municipal Services
Average back to service time (minutes)***	40:49	36:43	40:31	40:00	Deliver 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	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	4.00	4.00	5.00	7.00

**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.

Total net position at the end of 2012 was \$ 16,692,217, and unrestricted net assets were \$ 5,467,804.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Electric Revenue	\$ 265,813	\$ 253,737	\$ 270,409	\$ 274,457
Other Operating Revenues	\$ 12,997,134	\$ 13,125,911	\$ 12,615,340	\$ 12,949,268
Interest Income	\$ 33,664	\$ 26,810	\$ 24,358	\$ 24,500
Capital Contributions	\$ 30,111	\$ 10,000	\$ 10,000	\$ 30,000
Gain on Early Retirement - Power Plant	\$ 454,842	\$ 222,852	\$ 222,856	\$ 398,694
Total Revenues	\$ 13,781,565	\$ 13,639,310	\$ 13,142,964	\$ 13,676,919
Purchased Power	\$ 9,513,237	\$ 9,785,887	\$ 9,169,944	\$ 9,846,200
Personnel Services	\$ 1,223,798	\$ 1,508,096	\$ 1,287,582	\$ 1,156,366
Other Operating Expenses	\$ 579,577	\$ 581,122	\$ 622,661	\$ 695,040
Depreciation	\$ 767,508	\$ 947,280	\$ 763,597	\$ 787,485
Taxes	\$ 90,828	\$ 98,100	\$ 90,158	\$ 95,641
Payment in Lieu of Taxes	\$ 398,084	\$ 420,000	\$ 402,718	\$ 402,800
Interest Charges	\$ 69,868	\$ 67,658	\$ 58,139	\$ 57,615
Total Expenses	\$ 12,642,900	\$ 13,408,143	\$ 12,394,799	\$ 13,041,147
Net Change in Position	\$ 1,138,665	\$ 231,167	\$ 748,165	\$ 635,772
Beginning Net Position	\$ 15,553,552	\$ 16,692,217	\$ 16,692,217	\$ 17,440,382
Ending Net Position	\$ 16,692,217	\$ 16,923,384	\$ 17,440,382	\$ 18,076,154
Rate Increase Included	0%	0%	0%	0%

ENTERPRISE

ELECTRIC FUND

Operating Fund	2013	2014
	Estimated	Proposed
Unrestricted Cash	\$ 3,282,223	\$ 4,467,954
Change in Net Position	\$ 748,166	\$ 611,733
Depreciation	\$ 763,597	\$ 787,485
Bond Principal Payments	\$ (326,032)	\$ (250,000)
BUDGETARY YEAR END CASH BALANCE	\$ 4,467,954	\$ 5,617,172

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Operating Ratio (Expenses/Revenues)	94%	92%	94%	95%	Deliver Quality, Cost Effective Municipal Services
Net Take-Down (Income/Gross Revenue)	6%	8%	5%	2%	Deliver Quality, Cost Effective Municipal Services
Debt Ratio (Liabilities/Assets)	21%	16%	N/A	N/A	Deliver Quality, Cost Effective Municipal Services
Percentage of reliable service hours	99%	99%	99%	99%	Deliver Quality, Cost Effective Municipal Services
Average Monthly Electric Bill	\$69	\$69	\$69	\$69	Deliver Quality, Cost Effective Municipal Services
Moody's Revenue Bond Rating*	A2	A2	A2	A2	Promote a Positive Image

**According to the Moody's rating schedule, A2 is the sixth highest rating of credit worthiness and judges obligations to be of high quality and are subject to very low credit risk.*

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	18.36	13.25	13.04	13.04

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	2014 Budgeted
CTC - Wholesale Revenue Grant from WPPI	\$ 17,000
CTC-Local	\$ 110,000
CTC-State	\$ 47,000
CTC-Low Income	\$ 47,000
Electric & Water Funds	\$ 44,000
Total Revenues	\$ 265,000
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	\$ -
EDUCATION: BBBB Conference - 2 student, 2 contractor	\$ -
EDUCATION: Youth Education (2nd & 4th grades) RFSD	\$ 15,000
EDUCATION: Chamber - Annual Dinner	\$ 500
EDUCATION: Chamber - Business Expo Sponsorship	\$ -
EDUCATION: Chamber - Business Breakfast	\$ -
EDUCATION: Public Power Week - Energy Expo	\$ 5,000
EDUCATION: LED Holiday Light Exchange	\$ -
EDUCATION: KEEP	\$ -
EDUCATION: National Theatre for Children	\$ 3,000
EDUCATION: Earth Day-Blocks and Bulbs	\$ -
EDUCATION: CTC Marketing	\$ 4,500
EDUCATION: Teacher Supply Grant	\$ 4,000
EDUCATION: Channel 16 PSAs	\$ 1,000
EDUCATION: Home Energy Report	\$ -
EDUCATION: Green Teams	\$ 3,000

ENTERPRISE

PROGRAM: POWERFUL CHOICES

Fiscal Resources	2014 Budgeted
EDUCATION: CFL Bulb Promotions	\$ -
Subtotal Education	\$ 36,000
PROJECTS: New Construction	\$ 12,000
PROJECTS: Municipal Audit Improvements (LED street lights)	\$ 15,000
PROJECTS: CVTC Education/Supplies	\$ -
PROJECTS: Multifamily/LED Pilot	\$ 7,000
PROJECTS: Commercial Improvements	\$ -
PROJECTS: Home Performance ES Audit Bonus	\$ 23,000
PROJECTS: Innovative Incentives	\$ 17,000
PROJECTS: Energy Efficiency Non-Profits	\$ 10,000
PROJECTS: Supplemental Lighting Rebate	\$ 5,000
PROJECTS: Lamp/Ballast Recycling Services	\$ 800
Subtotal Projects	\$ 89,800
INCENTIVES: Appliance Turn in Reward	\$ -
INCENTIVES: Central Air Tune Up	\$ 2,500
INCENTIVES: Programmable Thermostat	\$ 1,700
INCENTIVES: Tree Power!	\$ 500
INCENTIVES: Energy Star Appliances	\$ 15,000
Subtotal Incentives	\$ 19,700
MISCELLANEOUS: Supplies	\$ 1,000
MISCELLANEOUS: Meetings - food, etc.	\$ 2,500
MISCELLANEOUS: Training - food, registration, motel, etc.	\$ 2,000
MISCELLANEOUS: Powerful Choices-Project Labor	\$ 20,000
MISCELLANEOUS: Indirect Labor-Energy Efficiency Coordinator	\$ -
Subtotal Miscellaneous	\$ 25,500
Total Expenses	\$ 265,000

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 position at the end of 2012 was \$ 13,428,861, with unrestricted net position of \$ 728,124.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Sales of Water	\$ 1,442,544	\$ 1,350,080	\$ 1,360,079	\$ 1,406,865
Other Operating Revenues	\$ 132,205	\$ 159,560	\$ 126,180	\$ 128,925
Non-Operating Revenue	\$ 78,091	\$ 5,098	\$ 4,198	\$ 4,474
Capital Contributions	\$ 25,864	\$ 27,547	\$ 20,501	\$ 21,685
Total Revenues	\$ 1,678,704	\$ 1,542,285	\$ 1,510,958	\$ 1,561,949
Personnel Services	\$ 372,230	\$ 453,099	\$ 367,286	\$ 436,603
Other Operating Expenses	\$ 386,803	\$ 387,343	\$ 360,472	\$ 459,402
Depreciation	\$ 313,824	\$ 282,335	\$ 309,250	\$ 321,364
Taxes	\$ 8,758	\$ 10,498	\$ 7,741	\$ 26,896
Payment in Lieu of Taxes	\$ 312,991	\$ 302,400	\$ 329,290	\$ 330,000
Interest Expense/Amort. of premium	\$ 91,765	\$ 84,331	\$ 81,689	\$ 78,081
Total Expenses	\$ 1,486,371	\$ 1,520,006	\$ 1,455,727	\$ 1,652,346
Net Change in Position	\$ 192,333	\$ 22,279	\$ 55,231	\$ (90,397)
Beginning Net Position	\$13,236,528	\$13,428,861	\$13,428,861	\$13,484,092
Ending Net Position	\$13,428,861	\$13,451,140	\$13,484,092	\$13,393,695
Rate Increase Included	3%	0%	0%	0%

ENTERPRISE

WATER FUND

Operating Fund	2013	2014
	Estimated	Proposed
Unrestricted Cash	\$ 983,667	\$ 1,156,192
Change in Net Position	\$ 55,231	\$ (84,094)
Depreciation	\$ 309,250	\$ 321,364
Bond Principal Payments	\$ (191,956)	\$ (172,123)
BUDGETARY YEAR END CASH BALANCE	\$ 1,156,192	\$ 1,221,339

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Operating Ratio (Expenses/Revenues)	72%	89%	96%	105%	Deliver Quality, Cost Effective Municipal Services
Net Take-Down (Income/Gross Revenue)	28%	31%	20%	10%	Deliver Quality, Cost Effective Municipal Services
Debt Ratio (Liabilities/Assets)	21%	19%	N/A	N/A	Deliver Quality, Cost Effective Municipal Services
Percentage of water pumped and sold	92%	87%	89%	91%	Deliver Quality, Cost Effective Municipal Services
Gallons entering distribution system, not sold	31,952	60,291	43,000	37,750	Deliver Quality, Cost Effective Municipal Services
Days of Compliance with Clean Water Act	100%	100%	100%	100%	Deliver Quality, Cost Effective Municipal Services
Average Monthly Water Bill	\$14	\$13	\$13	\$13	Deliver Quality, Cost Effective Municipal Services
Moody's Revenue Bond Rating	A1	A1	A1	A1	Promote a Positive Image

**According to the Moody's rating schedule, A1 is the fifth highest rating of credit worthiness and judges obligations to be of high quality and are subject to very low credit risk.*

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	5.71	5.71	6.50	6.50

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 position at the end of 2012 was \$ 14,663,992. Unrestricted net assets were \$ 1,202,797.

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

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Sewer Revenues	\$ 3,054,565	\$ 3,122,543	\$ 3,031,260	\$ 3,159,977
Other Operating Revenues	\$ 26,149	\$ 39,525	\$ 33,528	\$ 34,923
Non-Operating Revenue	\$ 43,345	\$ 32,900	\$ 45,148	\$ 39,129
Capital Contributions	\$ 55,414	\$ 27,500	\$ 65,417	\$ 95,988
Total Revenues	\$ 3,179,473	\$ 3,222,468	\$ 3,175,353	\$ 3,330,017
Personnel Services	\$ 471,903	\$ 653,421	\$ 485,407	\$ 662,990
Other Operating Expenses	\$ 733,945	\$ 805,950	\$ 733,771	\$ 892,528
Biosolids	\$ 348,544	\$ 367,770	\$ 356,815	\$ 363,200
Depreciation	\$ 504,303	\$ 590,500	\$ 509,992	\$ 518,900
Taxes	\$ 23,306	\$ 28,500	\$ 21,590	\$ 33,965
Interest Expense	\$ 336,438	\$ 295,121	\$ 236,315	\$ 209,032
Total Expenses	\$ 2,418,438	\$ 2,741,262	\$ 2,343,890	\$ 2,680,615
Net Change in Position	\$ 761,035	\$ 481,206	\$ 831,463	\$ 649,402
Beginning Net Position	\$13,902,957	\$14,663,992	\$14,663,992	\$15,495,455
Ending Net Position	\$14,663,992	\$15,145,198	\$15,495,455	\$16,144,857
Rate Increase Included	8.35%	0%	0%	0%

ENTERPRISE

SEWER FUND

Operating Fund	2013	2014
	Estimated	Proposed
Unrestricted Cash	\$ 1,576,425	\$ 2,075,760
Change in Net Position	\$ 831,464	\$ 674,335
Depreciation	\$ 509,992	\$ 518,900
Bond Principal Payments	\$ (842,121)	\$ (858,491)
ESTIMATED BUDGETARY YEAR END CASH BALANCE	\$ 2,075,760	\$ 2,410,504

Performance Measures	2011	2012	2013 Estimated	2014 Proposed	Organizational Goal
Operating Ratio (Expenses/Revenues)	75%	76%	74%	80%	Deliver Quality, Cost Effective Municipal Services
Net Take-Down (Income/Gross Revenue)	25%	32%	34%	27%	Deliver Quality, Cost Effective Municipal Services
Debt Ratio (Liabilities/Assets)	42%	38%	N/A	N/A	Deliver Quality, Cost Effective Municipal Services
Average Monthly Sewer Bill	\$39	\$36	\$36	\$36	Deliver Quality, Cost Effective Municipal Services
Moody's Revenue Bond Rating	A1	A1	A1	A1	Promote a Positive Image

**According to the Moody's rating schedule, A1 is the fifth highest rating of credit worthiness and judges obligations to be of high quality and are subject to very low credit risk.*

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	10.66	10.66	10.66	11.66

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.

The net position at the end of 2012 was \$36,326.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Rent (Cost Reimbursements)	\$ 40,356	\$ 41,227	\$ 41,227	\$ 41,227
Transfers from Other Funds	\$ 217,004	\$ 202,494	\$ 202,494	\$ 201,717
Other Revenues	\$ 1	\$ -	\$ 650	\$ 6,336
Total Revenues	\$ 257,361	\$ 243,721	\$ 244,371	\$ 249,280
Personnel Services	\$ 93,606	\$ 91,573	\$ 87,570	\$ 91,458
Professional Services	\$ 36,496	\$ 30,140	\$ 30,140	\$ 31,140
Supplies and Other Expenses	\$ 105,346	\$ 102,910	\$ 103,892	\$ 108,624
Transfer to Other Funds	\$ 21,533	\$ 19,098	\$ 19,098	\$ 18,058
Total Expenses	\$ 256,981	\$ 243,721	\$ 240,700	\$ 249,280

Personnel	2011	2012	2013	2014 Budgeted
Full Time Equivalent Positions	2.00	2.00	1.00	1.00

INTERNAL SERVICE

MOTOR POOL

Program Description: This fund details the costs related to purchased 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. In 2013 the City lease-purchased Ford motor pool vehicles. Annual costs are allocated to benefitting departments.

Product & Services: Repair of fleet vehicles and equipment.

Fiscal Resources	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Transfers from Other Funds	\$ -	\$ 10,750	\$ 10,750	\$ 25,188
Total Revenues	\$ -	\$ 10,750	\$ 10,750	\$ 25,188
Motor Fuel	\$ -	\$ 4,950	\$ 4,950	\$ 4,950
Supplies and Other Expenses	\$ -	\$ 5,800	\$ 11,279	\$ 20,238
Total Expenses	\$ -	\$ 10,750	\$ 16,229	\$ 25,188

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. All costs for 2014 are allocated to departments based on the number of computers, telephones, and users. 2014 includes purchase of software for community development, business licenses, and cashiering.

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	2012 Actual	2013 Budget	2013 Estimated	2014 Budgeted
Transfers from Other Funds	\$ -	\$ 156,803	\$ 156,803	\$ 301,615
Total Revenues	\$ -	\$ 156,803	\$ 156,803	\$ 301,615
Professional Services	\$ -	\$ 40,000	\$ -	\$ 77,000
Supplies and Other Expenses	\$ -	\$ 116,803	\$ 36,285	\$ 224,615
Total Expenses	\$ -	\$ 156,803	\$ 36,285	\$ 301,615

APPENDIX A: ALL FUNDS BREAKDOWN

Fiscal Resources	2013 Budgeted	2014 Budgeted
Council	\$ 213,383	\$ 298,367
Mayor	\$ 14,681	\$ 14,681
Municipal Court	\$ 126,465	\$ 132,277
Administrator	\$ 260,372	\$ 327,371
City Clerk	\$ 142,998	\$ 92,873
Elections	\$ 20,338	\$ 40,605
Human Resources	\$ 263,897	\$ 267,794
Finance	\$ 431,507	\$ 473,716
General Services	\$ 35,905	\$ -
City Attorney	\$ 60,000	\$ 60,000
Police	\$ 2,726,378	\$ 2,846,257
Police Reserves	\$ 14,760	\$ 14,910
Fire	\$ 674,035	\$ 680,167
Emergency Government	\$ 9,391	\$ 9,014
Garage	\$ 279,460	\$ 283,567
Streets	\$ 1,025,053	\$ 1,030,582
Bridges	\$ 21,000	\$ 21,000
Engineering	\$ 262,995	\$ 203,498
Snow Removal	\$ 199,974	\$ 203,602
Street Lighting / Traffic	\$ 267,100	\$ 267,100
Health Officer	\$ 2,000	\$ 2,000
Animal Control	\$ 9,440	\$ 8,040
Recreation	\$ 141,456	\$ 138,001
Swimming Pool	\$ 97,665	\$ 85,893
Parks	\$ 357,205	\$ 422,651
Forestry	\$ 51,224	\$ 51,574
Community Development	\$ 445,320	\$ 525,797
Cemetery	\$ 7,160	\$ -
Transfers Out	\$ 399,663	\$ 481,764
Subtotal General Fund	\$ 8,560,825	\$ 8,983,101
Taxi	\$ 267,620	\$ 230,000
Parking Meter	\$ 36,626	\$ 7,924
Media Services	\$ 255,762	\$ 258,682
Environmental Utility Fee	\$ 105,000	\$ 105,000
Refuse and Solid Waste	\$ 76,310	\$ 64,304
Library	\$ 1,229,997	\$ 1,336,832
Revolving Loan	\$ 8,000	\$ 8,000

Fiscal Resources	2013 Budgeted	2014 Budgeted
Park Impact Fee	\$ 5,773	\$ 17,318
Library Impact Fee	\$ 3,521	\$ 10,663
Fire Impact Fee	\$ 3,457	\$ 27,339
Library Trust	\$ 5,500	\$ 5,327
Housing Reserve	\$ 90,632	\$ 68,772
Business Development & Tourism	\$ 87,756	\$ 92,000
TID #4 – Industrial Park	\$ 247,239	\$ 245,717
TID #5 – Whitetail Ridge Corporate Park	\$ 491,183	\$ 526,888
TID #6 – Spruce Street	\$ 199,120	\$ 208,368
TID #7 – Clark Street	\$ 52,691	\$ 2,873
TID #8 – (Cascade / Winter Streets)	\$ 51,487	\$ 41,152
TID #9 – Downtown District	\$ 43,518	\$ 110,689
TID #10 – Sterling Ponds	\$ -	\$ 3,000,000
Subtotal Special Revenue Funds	\$ 3,261,192	\$ 6,367,848
Library Debt Service	\$ 219,238	\$ 209,970
2003 G.O. Notes	\$ 56,959	\$ -
2007 G.O. Notes	\$ 242,986	\$ 250,497
2008 G.O. Notes, City Hall / Arch. Fees	\$ 319,428	\$ 319,437
2012 Sterling Ponds (G.O. Portion)	\$ 14,976	\$ 10,696
2012 Public Safety Building	\$ 109,595	\$ 110,292
Subtotal Debt Service Funds	\$ 963,182	\$ 900,892
General Capital Improvements	\$ 6,455,441	\$ 3,314,634
Capital Equipment	\$ 593,350	\$ 967,879
Subtotal Capital Project Funds	\$ 7,048,791	\$ 4,282,513
Stormwater Utility Fund	\$ 562,050	\$ 542,050
Ambulance Fund	\$ 1,336,000	\$ 1,341,360
Electric Fund	\$ 13,639,310	\$ 13,676,919
Water Fund	\$ 1,542,285	\$ 1,561,949
Sewer Fund	\$ 3,222,468	\$ 3,330,017
Subtotal Enterprise Funds	\$ 20,302,113	\$ 20,452,295
City Hall Fund	\$ 243,721	\$ 249,280
Motor Pool Fund	\$ 10,750	\$ 25,188
Technology Fund	\$ 156,803	\$ 301,615
Subtotal Internal Service Funds	\$ 411,274	\$ 576,083
TOTAL ALL FUNDS	\$ 40,547,377	\$ 41,562,732

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
City Bond Rating:	General Obligation Debt – Aa2 Electric System Revenue Debt – A2 Water System Revenue Debt – A1 Sewer System Revenue Debt – A1
Population Statistics:	2014 Estimated Population – 15,085* 2013 Estimated Population – 15,065 2012 Estimated Population – 15,040 2011 Estimated Population – 15,038 2010 Census Population – 15,000
Election Statistics:	<i>2012 Presidential Election</i> Registered Voters – 8,515 Voter Turnout – 7,265 Percentage of Turnout – 85.32% <i>Local 2013 Spring Election</i> Registered Voters – 8,300 Voter Turnout – 1,274 Percentage of Turnout – 15.35%
Educational Statistics:	Public School Enrollment (2013): 3,083 University of Wisconsin- River Falls (2013): 6,455 Chippewa Valley Technical College (2013): 810
Numbers of City Employees (2013)	
	Regular (Full-time & Part-Time) City Employees: 106
	Paid Per Call Volunteers (Firefighters and Ambulance EMTs): 80
	Temporary (Seasonal, Intern, Elected) Employees: 45

*Gathered from 2010 U.S. Census and Wisconsin Department of Administration

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

Streets & Bridges: 9 City operated and maintained traffic signals
70 miles of Streets
9 Road Bridges
1 Pedestrian Underpass

Utility Statistics (2012):

Electric Utility

Total Residential Customers – 5,396
Total Commercial & Industrial Customers – 707
4 Operating City Substations
Average Monthly Energy Usage (kWh) – 9,783,500
Number of Pole Lines (urban and rural) – 141
Number of Underground Lines (urban and rural) – 173
Energy Purchased from Renewable Sources – 14.9%

Water Utility

Total Number of Customers/Meters – 5,023
Total Water Pumped – 469,092,000 Gallons
Gallons Not Sold – 60,291,000 Gallons
Total Production – 1,285,184 gallons per day
Maximum Daily Usage – 2,559,000 gallons
5 Operating City Wells
68 Miles of Water Main
667 Fire Hydrants
3 Water Towers & Reservoirs
Million gallons of total storage capacity – 1,300,000

Sewer Utility

Treatment Plant Capacity – 1.8 million gallons per day
Average Daily Flow – 1.13 Million Gallons
59.7 Miles of Sanitary Sewer Lines
5 Lift Stations

Community Development:

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

Building Activity Type:	2011 Total Number of Permits	2011 Permit Value	2012 Total Number of Permits	2012 Permit Value	2013 Total Number of Permits	2013 Permit Value
Single Family	17	\$ 2,485,000	28	\$ 3,499,000	61	\$ 8,493,402
Duplex	0	\$ -	2	\$ 313,200	1	\$ 160,000
Multi-family	2	\$ 2,175,000	0	\$ -	1	\$ 2,903,000
1-2 Family Additions/Alt's	117	\$ 957,573	94	\$ 598,618	81	\$ 465,024
Total:	136	\$ 5,617,573	124	\$ 4,410,818	144	\$12,021,426

Commercial-Industrial Construction Permits: Non-Residential:

Building Activity Type:	2011 Total Number of Permits	2011 Permit Value	2012 Total Number of Permits	2012 Permit Value	2013 Total Number of Permits	2013 Permit Value
New Commercial/Industrial	3	\$ 1,925,900	1	\$ 38,525	3	\$ 2,940,997
Commercial Additions/Alt's	45	\$ 4,153,224	36	\$ 3,632,850	37	\$ 13,402,623
Total:	48	\$ 6,079,124	37	\$ 3,371,375	40	\$ 16,343,620

Housing Units (2012):

5,878 Total Housing Units
 City Housing Growth Rate – 170 new units
 Percentage of housing owner-occupied – 51.5%
 Percentage of housing renter occupied – 48.5%

Property Values (2012):

Equalized Value – \$808,578,400
 Equalized Value Reduced by Tax Increment Valuation – \$766,213,300
 Assessed Value – \$938,063,400

Equalized Values:

Classification	2011 Equalized Value	Percentage of Total Equalized Value	2012 Total Equalized Value	Percentage of Total Equalized Value
Residential	\$609,121,200	73.830%	\$587,047,900	72.603%
Commercial	173,863,300	21.073%	181,786,900	22.483%
Manufacturing	23,585,500	2.859%	22,052,000	2.728%
Personal Property	18,160,500	2.201%	17,507,400	2.165%
Agricultural	190,000	0.023%	12,700	0.000%
Undeveloped	86,700	0.011%	500	0.000%
Forest	25,400	0.003%	171,000	0.021%
Total	\$825,032,600	100.000%	\$808,578,400	100.000%

Principal Taxpayers (2012):

Taxpayer	Type of Business/Property	2012 Equalized Value	Percentage of City's Total Estimated Equalized Value
Goldridge Group (Comforts of Home)	Senior Housing	\$ 8,765,100	1.08%
Martinsen Investment & Land	Hotel/Restaurant	\$ 7,441,800	0.92%
Best Maid Cookies	Cookie Manufacturing	\$ 4,449,100	0.55%
Wisota LLC (St. Croix County)	Apartments	\$ 3,830,900	0.47%
Shopko	Retail	\$ 3,655,300	0.45%
AIM2B	Manufacturing	\$ 3,440,600	0.43%
Wisota LLC (Pierce County)	Apartments	\$ 3,352,100	0.41%
Quadion Corporation	Plastics Manufacturing	\$ 2,807,600	0.35%
Erickson Diversified	Retail Mall	\$ 2,603,500	0.32%
Allina Corporation	Hospital/Clinic	\$ 2,561,800	0.32%
Total Larger Taxpayers		\$ 42,907,800	5.31%

Employment/Unemployment Statistics:

Year	Annual Employment		Annual Unemployment Rate		
	Pierce County	St. Croix County	Pierce County	St. Croix County	State of Wisconsin
2008	22,988	45,424	4.3%	4.4%	4.8%
2009	21,779	43,672	7.7%	8.2%	8.7%
2010	22,074	43,768	6.8%	7.3%	8.5%
2011	22,150	44,388	5.9%	6.0%	7.5%
2012	22,457	45,002	5.3%	5.3%	6.9%
2013**	23,464	47,021	4.4%	4.3%	6.8%

*Data from the Wisconsin Department of Workforce Development, Local Area Unemployment Statistics.

**Data from July, 2013.

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
Family Fresh Market	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

*Data from Series 2012A Taxable General Obligation Refunding Bond documents, prepared by Ehlers & Associates and Quarles & Brady.

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APPENDIX C: FUND BALANCES

Fund Number / Name	Ending Fund Balance 12/31/2012	Estimated Fund Balance 12/31/2013	Estimated Fund Balance 12/31/2014
101 – General Fund	\$ 6,663,158	\$ 6,803,791	\$ 6,803,791
202 – Taxi	\$ (12,930)	\$ (28,830)	\$ (28,830)
206 – Parking Meter	\$ 156,576	\$ 142,844	\$ 135,020
211 – Media Services	\$ 311,908	\$ 246,876	\$ 200,294
213 – Environmental Fee Utility	\$ 2,685,575	\$ 2,742,642	\$ 2,795,992
218 – TID #4 (RF Industrial Park)	\$ 17,735	\$ 9,099	\$ 1,985
220 – Solid Waste	\$ 313,976	\$ 311,156	\$ 309,012
222 – Library	\$ 196,711	\$ 213,048	\$ 104,067
224 – Revolving Loan	\$ 14,045	\$ 28,823	\$ 35,011
226 – Park Impact Fees	\$ (5,990)	\$ 13,801	\$ 30,598
227 – Library Impact Fees	\$ 39,641	\$ 47,614	\$ 57,953
228 – Fire Impact Fees	\$ 214,395	\$ 169,672	\$ 152,904
230 – Library Trust	\$ 119,909	\$ 124,917	\$ 124,917
232 – Housing Reserve	\$ 127,933	\$ 157,845	\$ 216,656
236 – TID #6 (Spruce Street)	\$ (866,324)	\$ (839,165)	\$ (827,007)
238 – TID #7 (Clark Street)	\$ (448,982)	\$ (461,515)	\$ (461,515)
240 – Business / Tourism	\$ (926,762)	\$(2,496,562)	\$(2,496,562)
242 – TID #8 (University Falls)	\$ (13,629)	\$ (14,479)	\$ (14,479)
246 – TID #5 (Whitetail Ridge Corp. Park)	\$ (565,264)	\$ (518,678)	\$ (518,678)

Fund Number / Name	Ending Fund Balance 12/31/2012	Estimated Fund Balance 12/31/2013	Estimated Fund Balance 12/31/2014
248 – TID #9 (Downtown District)	\$ (212,830)	\$ (255,948)	\$ (296,637)
250 – TID #10 (Sterling Ponds)	\$ -	\$ -	\$ -
322 – Debt Service-Library Bonds	\$ (4,673)	\$ 3,325	\$ 3,325
332 – Debt Service-2002 G.O. Notes	\$ 2,710	\$ -	\$ -
334 – Debt Service – 2003A G.O. Notes	\$ 1,336	\$ (143)	\$ (143)
338 – Debt Service-2007 G.O. Notes	\$ 3,466	\$ 3,616	\$ 3,616
340 – Debt Service- 2009 G.O. Notes	\$ 3,814	\$ 3,539	\$ 3,539
342 – Debt Service- 2012 Sterling Ponds	\$ -	\$ -	\$ -
344 – Debt Service- 2012 Public Safety	\$ -	\$ -	\$ -
426 – General Capital Projects	\$ (505,482)	\$(3,164,162)	\$(3,312,079)
436 – Capital Equipment	\$ 22,534	\$ 26,750	\$ 26,750
605 – Ambulance	\$ 1,556,720	\$ 1,657,749	\$ 1,657,749
607 – Storm Water	\$ 5,835,594	\$ 5,863,007	\$ 5,863,007
610 – Electric	\$16,692,217	\$17,440,382	\$18,076,154
620 – Water	\$13,428,861	\$13,484,092	\$13,393,695
630 – Sewer	\$14,663,992	\$15,495,455	\$16,144,857
700 – Internal Service City Hall/Maint.	\$ 36,326	\$ 39,997	\$ 33,661
701 – Internal Service Motor Pool	\$ -	\$ (5,479)	\$ (5,479)
702 – Internal Service Technology Support	\$ -	\$ (4,132)	\$ (4,132)
Total All Funds	\$59,546,266	\$57,240,947	\$58,209,012

APPENDIX D: BUDGET ORDINANCE



ORDINANCE NO. 2013-08

AN ORDINANCE APPROPRIATING THE NECESSARY FUNDS FOR THE OPERATION OF THE GOVERNMENT AND ADMINISTRATION OF THE CITY OF RIVER FALLS, WISCONSIN, FOR THE YEAR 2014

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 2014, 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 2012	6 MONTHS ACTUAL 2013	ESTIMATED 12 MONTHS 2013	BUDGETED 2014
Taxes:				
a. Property Taxes	\$ 4,497,094	\$ 3,086,625	\$ 4,618,102	\$ 4,910,158
b. Tax Increment Revenue	897,593	629,749	976,345	1,029,595
c. Other Taxes	167,244	48,574	143,089	145,000
Intergovernmental Revenue	4,780,095	2,080,396	4,670,017	4,810,783
Regulation/Compliance	292,113	208,139	339,550	328,000
Public Charges for Services	20,045,894	10,070,644	19,521,034	20,254,827
Special Assessments	36,645	5,130	17,198	7,069
Miscellaneous Revenues	586,213	243,487	995,147	511,339
Investment Income	393,956	173,261	395,266	394,823
Cash Balance Applied				1,368,063
Other Financing Sources	8,238,340	786,956	4,305,492	7,803,075
Total Revenues	\$ 39,935,187	\$ 17,332,961	\$ 35,981,240	\$ 41,562,732

SUMMARY OF BUDGETED EXPENSES/EXPENDITURES:	ACTUAL	6 MONTHS ACTUAL	ESTIMATED	BUDGETED
	2012	2013	12 MONTHS 2013	2014
General Government	\$ 1,947,650	\$ 964,322	\$ 2,196,182	\$ 2,438,448
Public Safety	4,084,985	2,429,420	4,239,799	4,605,323
Public Works	17,562,692	8,311,041	17,799,262	18,996,015
Culture, Recreation & Education	1,590,492	737,985	1,615,107	1,721,131
Conservation and Development	1,768,944	1,855,800	2,209,161	2,645,111
Other Public Service	9,209	4,224	15,455	10,040
Capital Projects	2,208,806	213,135	4,510,619	2,496,779
Debt Service	7,394,320	1,124,092	1,795,110	1,767,475
Other Financing Uses	2,802,327	733,606	3,905,864	4,546,282
Reserves/Retained Earnings				2,336,128
Total Expenditures	\$ 39,369,425	\$ 16,373,625	\$ 38,286,559	\$ 41,562,732

Section 2. There is hereby levied a tax of \$ 4,910,158 upon all taxable property within the City of River Falls, Wisconsin, as returned by the Assessor in the year 2013 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. 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: 11-12-13

Published: 11-21-13

APPENDIX E: GLOSSARY OF TERMS

Assessed Value – The estimated value placed upon real and personal property by the City Assessors for purposes of levying property taxes.

Budget (Operating) – A plan of financial operation embodying proposed expenditures for a given period, typically a fiscal year, and the means of financing them (revenue estimates). The term is also 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 or Capital Expenditure) – 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 future use. These funds could be used for unanticipated expenditures, new programs, or to absorb unexpected revenue losses.

Debt Service – Amount of cash flow payments 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 when expenditures exceed program revenues.

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

Division – The organization of functions within the City. They term may also be used to describe 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 estimate the total value of all taxable property in a municipality and 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 deficit.

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.

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 that implements or amends local law.

Payment in lieu of taxes (PILOT) – Charges to an enterprise fund that the City would receive in property taxes if the enterprise were a private 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 other 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.