

# **SPECIAL REVENUE FUNDS**

**VILLAGE OF WESTON**  
**2013 Operating Budget - 2014 Financial Plan**  
**SPECIAL REVENUE FUNDS - Budget Summary**

Fund Name	2011 Actual	2012 Amended Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
<b><u>Business Economic Development Grant (Fund 25)</u></b>					
Fund Balance (Deficit), Jan. 1st	\$ (47,126)	\$ (60,000)	\$ (60,000)	\$ (60,050)	\$ -
Revenues	57,307	-	-	60,050	-
Expenditures	(70,181)	(50)	(50)	-	-
Fund Balance (Deficit), Dec. 31st	<u>\$ (60,000)</u>	<u>\$ (60,050)</u>	<u>\$ (60,050)</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>TIF District #1 (Fund 21)</u></b>					
Fund Balance (Deficit), Jan. 1st	\$ 731,074	\$ (785,841)	\$ (785,841)	\$ (1,183,204)	\$ (1,808,451)
Revenues	4,267,158	4,333,861	4,290,160	4,131,529	4,375,525
Expenditures	(5,784,073)	(4,610,028)	(4,687,523)	(4,756,776)	(4,884,705)
Fund Balance (Deficit), Dec. 31st	<u>\$ (785,841)</u>	<u>\$ (1,062,008)</u>	<u>\$ (1,183,204)</u>	<u>\$ (1,808,451)</u>	<u>\$ (2,317,631)</u>
<b><u>CDA - TIF District #1 (Fund 27)</u></b>					
Fund Balance, Jan. 1st	\$ 4,209,895	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713
Revenues	3,528,716	10,126,488	4,198,853	4,259,900	4,285,103
Expenditures	(3,529,898)	(10,182,197)	(4,198,853)	(4,259,900)	(4,285,103)
Fund Balance, Dec. 31st	<u>\$ 4,208,713</u>	<u>\$ 4,153,004</u>	<u>\$ 4,208,713</u>	<u>\$ 4,208,713</u>	<u>\$ 4,208,713</u>
<b><u>TIF District #2 (Fund 26)</u></b>					
Fund Balance (Deficit), Jan. 1st	\$ 390,664	\$ (140,590)	\$ (140,590)	\$ (7,581)	\$ 10,021
Revenues	416,403	433,991	428,960	377,557	353,905
Expenditures	(947,657)	(305,149)	(295,951)	(359,955)	(313,452)
Fund Balance (Deficit), Dec. 31st	<u>\$ (140,590)</u>	<u>\$ (11,748)</u>	<u>\$ (7,581)</u>	<u>\$ 10,021</u>	<u>\$ 50,474</u>
<b><u>CDA - TIF District #2 (Fund 28)</u></b>					
Fund Balance, Jan. 1st	\$ 251,323	\$ 251,253	\$ 251,253	\$ 251,253	\$ 251,253
Revenues	241,208	240,775	235,975	241,825	251,218
Expenditures	(241,278)	(240,775)	(235,975)	(241,825)	(251,218)
Fund Balance, Dec. 31st	<u>\$ 251,253</u>	<u>\$ 251,253</u>	<u>\$ 251,253</u>	<u>\$ 251,253</u>	<u>\$ 251,253</u>
<b><u>Civic and Social (Fund 81)</u></b>					
Fund Balance, Jan. 1st	\$ 6,871	\$ 5,573	\$ 5,573	\$ 5,663	\$ 5,503
Revenues	93	94	90	90	90
Expenditures	(1,391)	-	-	(250)	-
Fund Balance, Dec. 31st	<u>\$ 5,573</u>	<u>\$ 5,667</u>	<u>\$ 5,663</u>	<u>\$ 5,503</u>	<u>\$ 5,593</u>
<b><u>Park and Recreation (Fund 82)</u></b>					
Fund Balance, Jan. 1st	\$ 47,107	\$ 33,134	\$ 33,134	\$ 34,486	\$ 34,736
Revenues	1,707	2,275	1,452	1,225	1,225
Expenditures	(15,680)	(3,575)	(100)	(975)	(1,225)
Fund Balance, Dec. 31st	<u>\$ 33,134</u>	<u>\$ 31,834</u>	<u>\$ 34,486</u>	<u>\$ 34,736</u>	<u>\$ 34,736</u>
<b><u>Weston Aquatic Center (Fund 22)</u></b>					
Fund Balance, Jan. 1st	\$ 21,255	\$ 34,398	\$ 34,398	\$ 75,763	\$ 33,613
Revenues	184,398	173,255	198,094	138,375	138,375
Expenditures	(171,255)	(173,255)	(156,729)	(180,525)	(170,655)
Fund Balance, Dec. 31st	<u>\$ 34,398</u>	<u>\$ 34,398</u>	<u>\$ 75,763</u>	<u>\$ 33,613</u>	<u>\$ 1,333</u>

**VILLAGE OF WESTON**  
**2013 Operating Budget - 2014 Financial Plan**  
**SPECIAL REVENUE FUNDS - Budget Summary**

<u>Fund Name</u>	<u>2011 Actual</u>	<u>2012 Amended Budget</u>	<u>2012 Estimate</u>	<u>2013 Proposed Budget</u>	<u>2014 Financial Plan</u>
<b><u>Room Taxes (Fund 29)</u></b>					
Fund Balance, Jan. 1st	\$ 38,893	\$ 59,072	\$ 59,072	\$ 73,548	\$ 174,294
Revenues	234,279	223,050	246,639	277,435	277,435
Expenditures	(214,100)	(240,525)	(232,163)	(176,689)	(176,689)
Fund Balance, Dec. 31st	<u>\$ 59,072</u>	<u>\$ 41,597</u>	<u>\$ 73,548</u>	<u>\$ 174,294</u>	<u>\$ 275,040</u>
<b><u>Transportation Utility (Fund 19)</u></b>					
Fund Balance, Jan. 1st	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	-	-	-	45,400	47,700
Expenditures	-	-	-	(45,400)	(47,700)
Fund Balance, Dec. 31st	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Refuse / Recycling (Fund 18)</u></b>					
Fund Balance (Deficit), Jan. 1st	\$ 68,993	\$ (1,020)	\$ (1,020)	\$ 12,479	\$ 35,612
Revenues	220,764	256,830	261,315	837,298	834,023
Expenditures	(290,777)	(256,875)	(247,816)	(814,165)	(834,780)
Fund Balance (Deficit), Dec. 31st	<u>\$ (1,020)</u>	<u>\$ (1,065)</u>	<u>\$ 12,479</u>	<u>\$ 35,612</u>	<u>\$ 34,855</u>
<b><u>GRAND TOTAL</u></b>					
Fund Balance, Jan. 1st	\$ 5,718,949	\$ 3,604,692	\$ 3,604,692	\$ 3,411,070	\$ 2,945,294
Revenues	9,152,033	15,790,619	9,861,538	10,370,684	10,564,599
Expenditures	(11,266,290)	(16,012,429)	(10,055,160)	(10,836,460)	(10,965,527)
Fund Balance, Dec. 31st	<u>\$ 3,604,692</u>	<u>\$ 3,382,882</u>	<u>\$ 3,411,070</u>	<u>\$ 2,945,294</u>	<u>\$ 2,544,366</u>

VILLAGE OF WESTON  
2013 OPERATING BUDGET REQUEST  
AND 2014 FINANCIAL PLAN  
PROGRAM COMMENTS

<b>Department/Office:</b> Finance	<b>Budget:</b> Business Economic Development Grant Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> John Jacobs

**BUSINESS ECONOMIC DEVELOPMENT GRANT FUND**  
**(Small Business Grant Program)**  
**2013 Operating Budget – 2014 Financial Plan**

The Business Economic Development Grant Fund is used to award economic development grants to qualifying enterprises. The Village Board and Village staff administer the grant program. The Village Board reviews all grant recommendations coming from the Administrator. Award determination is based on the overall additional tax base that would be created by new construction or new equipment. A separate tax levy will be set to repay the grant back to the Village's General Fund. Property taxes collected on the Village's portion of the combined tax rate will be used to reimburse the grant award. This grant program is only intended for properties lying outside any of the Village's existing tax incremental financing (TIF) districts.

The Village awarded a \$60,000 grant to Mount View Estates LLC in 2011 for a WHEDA-funded senior living facility from the Business Economic Development Grant Fund. This 2011 grant will be reimbursed back to the Business Economic Development Grant Fund by the Special Revenue Fund – TIF #2 in 2013, at the point that TIF #2 has a positive fund balance and excess tax increments collected to date in order to reimburse this actual TIF #2 grant, since the development lies within ½-mile of the TIF District #2 boundary area.

In 2011, the Village decided to run all grants through the General Fund. As a result, the General Fund transferred money for Su Casa, WiSH, and Old Castle grants. In 2013, the transfer of funds from TIF #2 for the Mount View Estates LLC grant will be transferred.

	2011 Actual	2012 Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
Fund Balance (Deficit), January 1	\$ (47,126)	\$ (60,000)	\$ (60,000)	\$ (60,050)	\$ -
<b><u>REVENUES</u></b>					
Property Tax Levy	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	47,307	-	-	-	-
Transfer from Special Revenue Fund - TIF #2	-	-	-	60,050	-
Total Revenues	<u>\$ 57,307</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,050</u>	<u>\$ -</u>
<b><u>EXPENDITURES</u></b>					
Grants Issued	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Transfer to General Fund – Interest Expense	131	-	-	-	-
Transfer to General Fund – Administration Costs	50	50	50	-	-
Total Expenditures	<u>\$ 70,181</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>
Excess Revenues Over (Under) Expenditures	<u>\$ (12,874)</u>	<u>\$ (50)</u>	<u>\$ (50)</u>	<u>\$ 60,050</u>	<u>\$ -</u>
Fund Balance (Deficit), December 31	<u><u>\$ (60,000)</u></u>	<u><u>\$ (60,050)</u></u>	<u><u>\$ (60,050)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Grant Balances Outstanding, December 31	\$ 60,000	\$ 60,050	\$ 60,050	\$ -	\$ -
Number of Grants Outstanding, December 31	1	1	1	0 (estimate)	0 (estimate)

**VILLAGE OF WESTON  
EQUALIZED VALUATION COMPARISON**

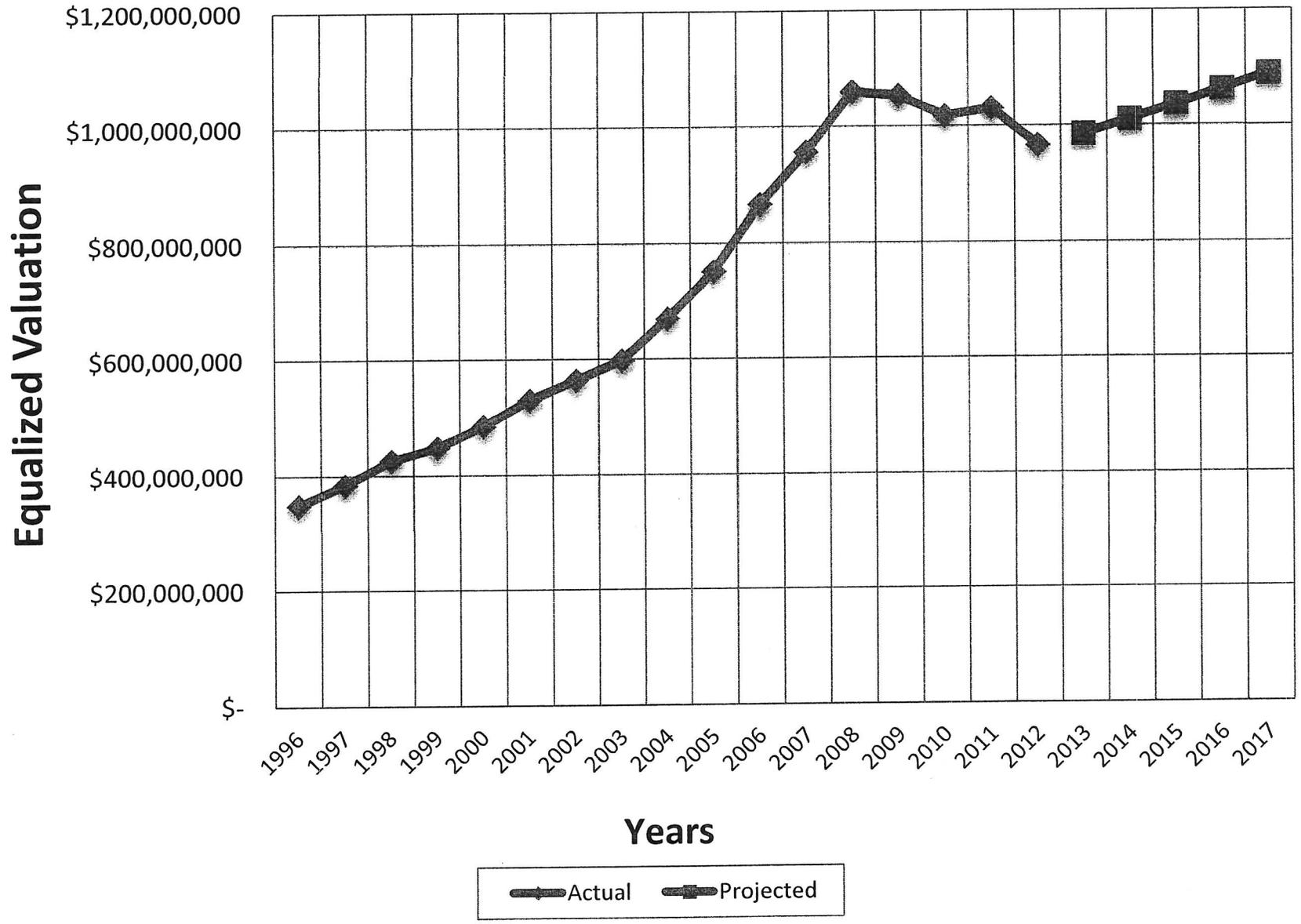
CALENDAR YEAR BEGINNING 1/01	TAX INCREMENTS ON TIF DISTRICTS			ALL OTHER AREAS	TOTAL EQUALIZED VALUE	% CHANGE
	TIF DISTRICT #1	ENV. TIF DISTRICT	TIF DISTRICT #2			
<b>ACTUAL</b>						
1996	-	-	-	\$ 347,695,900	\$ 347,695,900	
1997	-	-	-	383,410,300	383,410,300	10.27%
1998	-	-	-	425,575,100	425,575,100	11.00%
1999	\$ 608,700	-	-	447,799,000	448,407,700	5.37%
2000	3,632,600	-	-	481,672,800	485,305,400	8.23%
2001	9,577,100	-	-	520,555,400	530,132,500	9.24%
2002	16,902,000	-	-	546,836,900	563,738,900	6.34%
2003	21,195,200	\$ 12,700	-	576,425,400	597,633,300	6.01%
2004	40,781,700	458,700	-	628,518,100	669,758,500	12.07%
2005	74,363,900	371,300	\$ 1,016,200	675,866,400	751,617,800	12.22%
2006	115,473,200	434,400	2,798,500	748,656,900	867,363,000	15.40%
2007	154,191,400	500,800	11,941,400	789,413,500	956,047,100	10.22%
2008	187,727,700	2,729,900	25,817,000	843,351,100	1,059,625,700	10.83%
2009	189,627,800	2,602,800	23,060,400	837,660,500	1,052,951,500	-0.63%
2010	177,744,100	N/A	17,788,100	822,122,000	1,017,654,200	-3.35%
2011	176,015,600	N/A	18,110,800	836,246,300	1,030,372,700	1.25%
2012	<b>164,865,600</b>	<b>N/A</b>	<b>14,011,600</b>	<b>787,833,200</b>	<b>966,710,400</b>	<b>-6.18%</b>

% Average Annual Growth (1996-2012) = 6.77%

2012 Change	\$ (11,150,000)	\$ (4,099,200)	\$ (48,413,100)	\$ (63,662,300)
	-6.33%	-22.63%	-5.79%	-6.18%

<b>PROJECTED</b>						
2013	174,865,600	N/A	14,255,923	796,923,085	986,044,608	2.00%
2014	185,816,136	N/A	14,501,468	810,378,119	1,010,695,723	2.50%
2015	191,821,425	N/A	14,748,240	829,393,451	1,035,963,116	2.50%
2016	197,856,740	N/A	14,996,246	849,009,208	1,061,862,194	2.50%
2017	203,922,232	N/A	15,245,492	869,241,025	1,088,408,749	2.50%

# Total Equalized Valuation 1996-2017



**VILLAGE OF WESTON**  
**Calculation of TIF District Taxes**  
**2011-2014 Budget Years**

	<b>2011 BUDGET</b>	<b>2012 BUDGET</b>	<b>2013 BUDGET</b>	<b>2014 BUDGET</b>
	Dec. 2010 Eq. Tax Rate <b>ACTUAL</b>	Dec. 2011 Eq. Tax Rate <b>ACTUAL</b>	Dec. 2012 Eq. Tax Rate <b>ACTUAL</b>	Dec. 2013 Eq. Tax Rate <b>ESTIMATED</b>
County	\$ 5.165117	\$ 5.170009	\$ 5.160738	\$ 5.160738
Village	\$ 5.378338	\$ 5.327734	\$ 5.681085	\$ 5.732485
DCE	\$ 10.073097	\$ 10.453109	\$ 10.951448	\$ 10.951448
NTC	\$ 1.976213	\$ 2.022514	\$ 2.022494	\$ 2.022494
State	N/A	N/A	N/A	N/A
<b>Total</b>	<b>\$ 22.592765</b>	<b>\$ 22.973366</b>	<b>\$ 23.815765</b>	<b>\$ 23.867165</b>

**Tax Increment Valuation**  
**(Equalized Value):**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>
TIF #1	\$ 177,744,100	\$ 176,015,600	\$ 164,865,600	\$ 174,865,600
TIF #2	\$ 17,788,100	\$ 18,110,800	\$ 14,011,600	\$ 14,255,923
ER TIF	\$ -	\$ -	\$ -	\$ -
	<b>\$ 195,532,200</b>	<b>\$ 194,126,400</b>	<b>\$ 178,877,200</b>	<b>\$ 189,121,523</b>

**Annual Property Taxes:**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>
<b>TIF #1</b>	\$ 177,744,100	\$ 176,015,600	\$ 164,865,600	\$ 174,865,600
x Tax Rate	\$ 22.592765	\$ 22.973366	\$ 23.815765	\$ 23.867165
<b>Annual Property Taxes</b>	<b>\$ 4,015,731</b>	<b>\$ 4,043,670</b>	<b>\$ 3,926,401</b>	<b>\$ 4,173,546</b>

<b>TIF #2</b>	\$ 17,788,100	\$ 18,110,800	\$ 14,011,600	\$ 14,255,923
x Tax Rate	\$ 22.592765	\$ 22.973366	\$ 23.815765	\$ 23.867165
<b>Annual Property Taxes</b>	<b>\$ 401,882</b>	<b>\$ 416,066</b>	<b>\$ 333,697</b>	<b>\$ 340,248</b>

<b>ER TIF</b>	\$ -	\$ -	\$ -	\$ -
x Tax Rate	\$ 22.592765	\$ 22.973366	\$ 23.815765	\$ 23.867165
<b>Annual Property Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL TIF TAXES</b>	<b>\$ 4,417,613</b>	<b>\$ 4,459,736</b>	<b>\$ 4,260,098</b>	<b>\$ 4,513,794</b>
------------------------	---------------------	---------------------	---------------------	---------------------

**VILLAGE OF WESTON  
2013 OPERATING BUDGET REQUEST  
AND 2014 FINANCIAL PLAN  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF District #1
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> John Jacobs

**TAX INCREMENTAL FINANCING (TIF) DISTRICT #1**  
**(Includes the Weston Business Technology Park and the Putnam Development Area)**

**2013 Operating Budget – 2014 Financial Plan**

The Weston Tax Incremental Financing (TIF) District #1 was created in 1998. It encompasses the Highway 29 corridor from Highway "X"/Camp Phillips Road to Highway "J". The primary developmental areas in the TIF district are the Weston Business Technology Park and the Putnam Capital Management ("PCM") Development. The Weston Business Technology Park began its construction phase in 2000 with 25 developable lots. In 2005, the Village purchased additional acreage adjacent to the westside of the Weston Business Technology Park due to continual interest from local businesses to locate in the Village of Weston. To date, the Village has only several lots available remaining unsold in Park. The PCM Development (formerly called the Stone Ridge Development) began its construction phase in 1998-1999. In 2002, the construction of the new Weston Medical Complex (St. Clare's Hospital, Marshfield Clinic, Ministry Health Care Group) broke ground and was opened for business in October 2005. Various other development projects have already begun (bank, hotel) or are expected in the near future (restaurants and other commercial amenities), which are all located in the PCM Development.

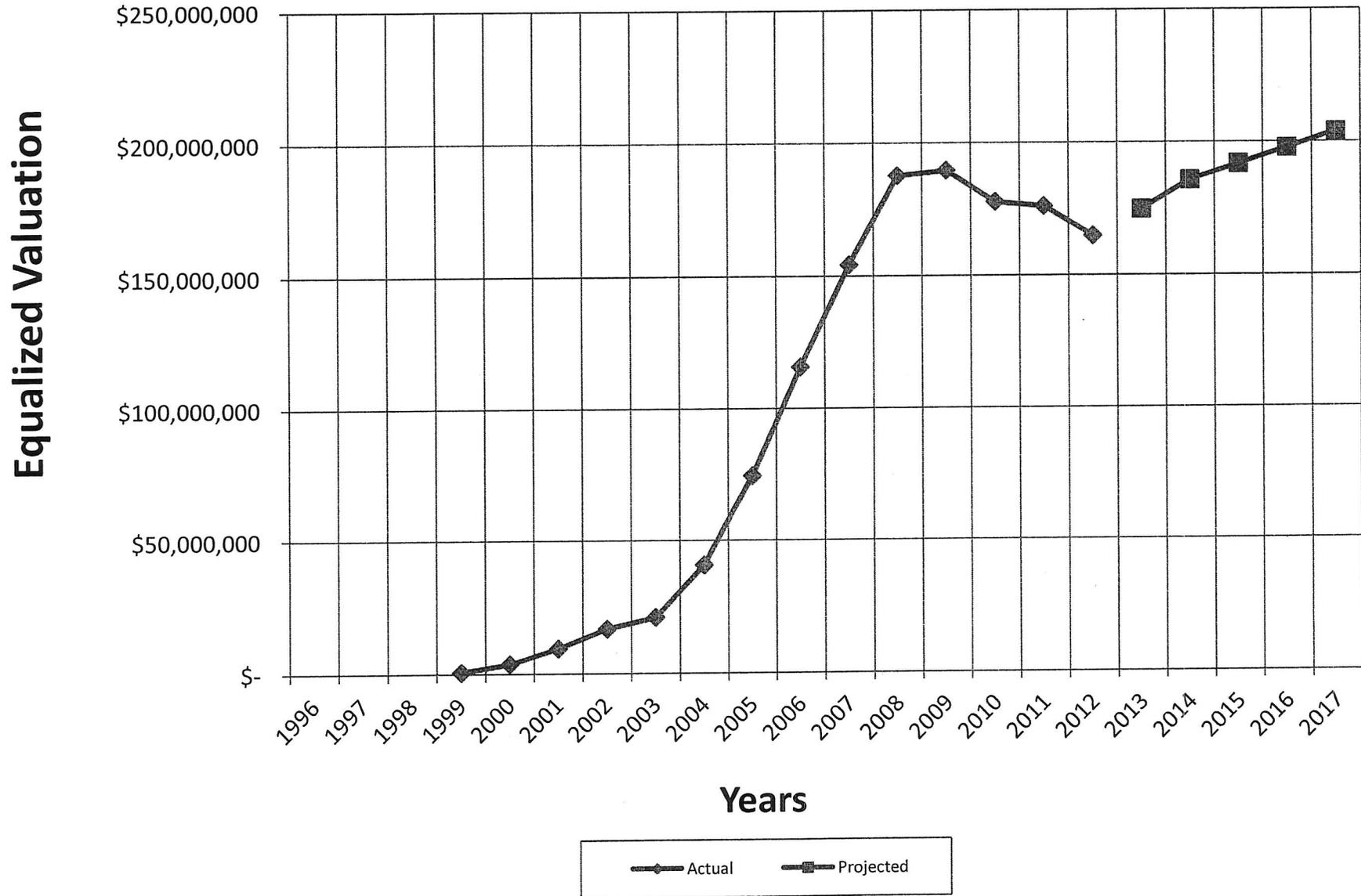
A special revenue fund has been created to accumulate the district "incremental" property tax dollars during the duration of the TIF district. This fund will then make rental payments to the Special Revenue Fund – CDA/TIF District #1 in the amount of the annual debt service payments on previously issued CDA Lease Revenue Bonds, including interest costs, for TIF District #1. The debt service payments for all previously issued general obligation debt will be made directly to the Village's debt service fund. Corresponding program/administrative expenditures will also be paid from this special revenue fund. Capital borrowing funds (both general obligation debt and revenue bonds) are being used to finance the capital improvements. A separate capital projects fund has been established to record all capital expenditures. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget.

If the TIF special revenue fund does not have sufficient funds to meet the debt service payment schedule, the Village's general fund will be required to advance funds to this TIF district fund. The TIF fund will be charged interest expense while the fund balance is in a deficit position. The goal of this TIF District is to closeout the TIF by the end of the TIF District's original project plan life by the completion of Year 23 (in March 2021).

Beginning in 2002 with the Putnam Development Area and with all other subsequent developer projects, a letter of credit (LOC) was obtained from each developer. This LOC allows the Village to access funds from each developer in the event that their annual tax increments are deficient to cover their annual debt service payments. The Village has 8 letters of credit in place with developers in TIF District #1, with 7 retired to date and 1 of them is still active to date.

	2011 Actual	2012 Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
Fund Balance (Deficit), January 1	\$ 731,074	\$ (785,841)	\$ (785,841)	\$ (1,183,204)	\$ (1,808,451)
<b>REVENUES</b>					
Property Tax Increments	\$ 4,015,731	\$ 4,043,670	\$ 4,043,670	\$ 3,926,401	\$ 4,173,546
Intergov't. Revenue – Computer Exemption Aid	64,362	64,000	47,644	38,458	38,458
Intergov't Revenue - Build America Bonds Rebate	48,314	49,678	49,678	48,694	47,691
Developer Tax Increment Deficit Payment	-	-	-	-	-
Special Assessments	66,930	66,000	65,000	36,890	36,890
Transfer from Special Rev. Fund – CDA/TIF #1	52,764	95,134	70,622	70,272	70,272
Interest Income - Special Assessments	16,783	14,400	13,100	10,575	8,475
Interest Income - All Other	2,274	979	446	239	193
<b>Total Revenues</b>	<b>\$ 4,267,158</b>	<b>\$ 4,333,861</b>	<b>\$ 4,290,160</b>	<b>\$ 4,131,529</b>	<b>\$ 4,375,525</b>
<b>EXPENDITURES</b>					
Administration Costs – Wages/Fringes	\$ 38,285	\$ 34,878	\$ 20,140	\$ 27,050	\$ 27,200
Landscaping Intern – Wages/Fringes	4,755	5,475	5,217	5,280	5,290
Transfer to Debt Service Fund - BAN's	1,306,934	-	-	-	-
Transfer to Debt Service Fund - All Other Debt	809,503	380,318	380,318	473,194	624,412
Rental Expenses to CDA Special Revenue Fund	3,472,770	4,123,853	4,123,853	4,184,900	4,210,103
Assessment Fees	8,759	8,745	8,791	9,097	8,156
Audit Fees	775	775	775	775	775
Repayments of LOC Agreements	142,142	55,834	148,279	56,330	8,619
State Inspection Fees	150	150	150	150	150
<b>Total Expenditures</b>	<b>\$ 5,784,073</b>	<b>\$ 4,610,028</b>	<b>\$ 4,687,523</b>	<b>\$ 4,756,776</b>	<b>\$ 4,884,705</b>
Excess Revenues Over (Under) Expenditures	\$ (1,516,915)	\$ (276,167)	\$ (397,363)	\$ (625,247)	\$ (509,180)
Fund Balance (Deficit), December 31	\$ (785,841)	\$ (1,062,008)	\$ (1,183,204)	\$ (1,808,451)	\$ (2,317,631)
Plus: Dec. Tax Collections Received for Next Year	1,404,834	1,364,093	1,364,093	1,449,955	1,540,146
Cash Balance (Deficit) at Year-End	\$ 618,993	\$ 302,085	\$ 180,889	\$ (358,496)	\$ (777,485)

# TIF District #1 Equalized Valuation 1996-2017



VILLAGE OF WESTON  
2013 OPERATING BUDGET REQUEST  
AND 2014 FINANCIAL PLAN  
PROGRAM COMMENTS

<b>Department/Office:</b> Finance	<b>Budget:</b> CDA - TIF District #1
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> John Jacobs

**COMMUNITY DEVELOPMENT AUTHORITY – TIF DISTRICT #1**  
**(Includes the Weston Business Technology Park and the Putnam Development Area)**  
**2013 Operating Budget – 2014 Financial Plan**

The Weston Tax Incremental Financing (TIF) District #1 was created in 1998. It encompasses the Highway 29 corridor from Highway "X"/Camp Phillips Road to Highway "J". The primary developmental areas in the TIF district are the Weston Business Technology Park and the Stone Ridge Business Development. The Stone Ridge Development began its construction phase in 1998-1999. The Weston Business Technology Park began its construction phase in 2000, and all 25 lots have been sold or optioned by the end of 2005. The Village purchased additional acreage in 2005 to the west of the existing Business Park and has sold out those lots in 2007. The Village purchased additional acreage in 2007 to the south of the existing Business Park (south side of STH 29) for 9-10 lots. Three lots were sold during 2007-2008 in Business Park South to date.

A special revenue fund has been created to account for the receipt of Community Development Authority (CDA) Lease Revenue Bond proceeds issued by the CDA on the behalf of the Village of Weston. These proceeds are then transferred out to the Tax Incremental Financing (TIF) District #1 – Capital Projects Fund. Corresponding program expenditures and bond issuance costs are recorded in this fund. This fund also collects rental income payments from the Special Revenue Fund – TIF District #1 and transfers those payments to the Debt Service Fund, to make the annual debt service payments for TIF District #1. This fund will make all debt service payments, including interest costs, directly to the Village's debt service fund.

Capital borrowing funds (revenue bonds) are being used to finance the capital improvements. A separate capital projects fund has been established to record all capital expenditures. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget.

A positive fund balance will always exist in this fund for the following: 1) debt service reserve requirement on all previously issued CDA Lease Revenue Bonds that must remain intact during the life of the bonds, and 2) capitalized interest funds which will be applied towards future annual debt service payments during the first several years of the life of the TIF District.

	2011 Actual	2012 Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
Fund Balance, January 1	\$ 4,209,895	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713
<b><u>REVENUES</u></b>					
Proceeds from Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Refunding Bonds	-	5,902,260	-	-	-
Rental Income – from TIF District #1	3,472,770	4,123,853	4,123,853	4,184,900	4,210,103
Interest Income	55,946	100,375	75,000	75,000	75,000
Total Revenues	\$ 3,528,716	\$ 10,126,488	\$ 4,198,853	\$ 4,259,900	\$ 4,285,103
<b><u>EXPENDITURES</u></b>					
Transfer to Debt Service Fund	\$ 3,472,770	\$ 4,123,853	\$ 4,123,853	\$ 4,184,900	\$ 4,210,103
Transfer to Special Revenue Fund - TIF #1	52,764	95,134	70,622	70,272	70,272
Community Development Authority expenses	86	450	100	450	450
Audit Fees	1,600	1,600	1,600	1,600	1,600
Trustee Fees	2,678	3,191	2,678	2,678	2,678
Debt Service – Interest and fiscal charges	-	-	-	-	-
Debt Service – Bond issuance costs	-	81,965	-	-	-
Payment to Refunding Bond Escrow Agent	-	5,876,004	-	-	-
Total Expenditures	\$ 3,529,898	\$ 10,182,197	\$ 4,198,853	\$ 4,259,900	\$ 4,285,103
Excess Revenues Over (Under) Expenditures	\$ (1,182)	\$ (55,709)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 4,208,713	\$ 4,153,004	\$ 4,208,713	\$ 4,208,713	\$ 4,208,713

VILLAGE OF WESTON  
2013 OPERATING BUDGET REQUEST  
AND 2014 FINANCIAL PLAN  
PROGRAM COMMENTS

<b>Department/Office:</b> Finance	<b>Budget:</b> TIF District #2
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> John Jacobs

**TAX INCREMENTAL FINANCING (TIF) DISTRICT #2**  
**(Schofield Avenue Business Corridor – from Birch Street to Business Highway 51)**  
**2013 Operating Budget – 2014 Financial Plan**

The Weston Tax Incremental Financing (TIF) District #2 was created in June 2004 and amended/expanded in January 2005. It encompasses the Schofield Avenue Business Corridor from Birch Street to Business Highway 51. This TIF District is structured to encourage the redevelopment of blighted properties along Schofield Avenue. The Village's investment in this TIF District will be used for improving the streetscape/infrastructure in this primarily commercial use area of the Village. A portion of funds have also been set aside for business grants that are available for landscaping on those properties where blight has been identified.

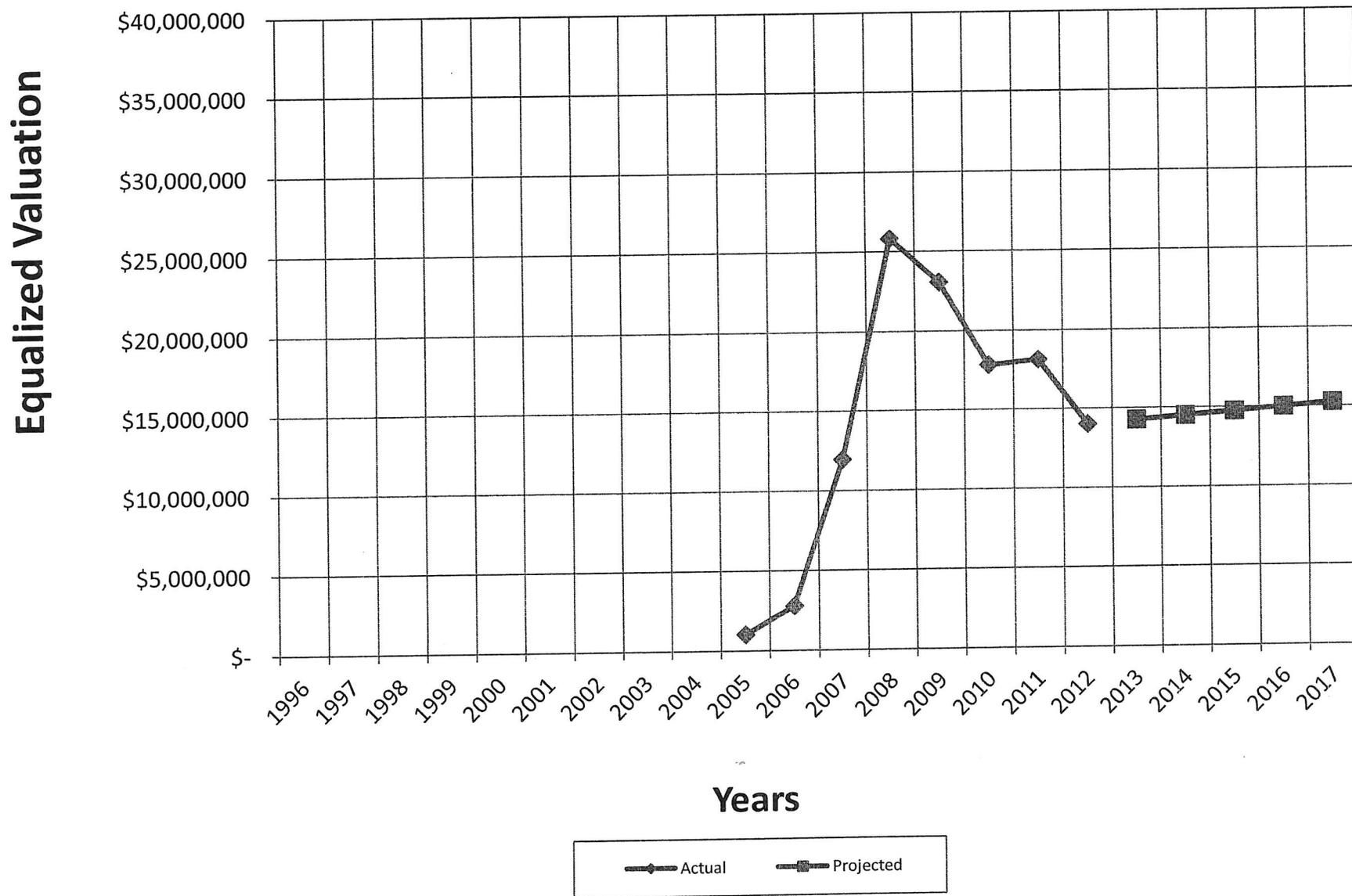
A special revenue fund has been created to accumulate the district "incremental" property tax dollars during the duration of the TIF district. This fund will then make rental payments to the Special Revenue Fund – CDA/TIF District #2 in the amount of the annual debt service payments, including interest costs, for TIF District #2. Corresponding program/administrative expenditures will also be paid from this special revenue fund.

Capital borrowing funds (revenue bonds) are being used to finance the capital improvements. A separate capital projects fund has been established to record all capital expenditures. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget. The streetscape design/engineering costs were expended in 2004, while the major infrastructure expenditures for the Schofield Avenue Business Corridor were completed in 2005.

If the TIF special revenue fund does not have sufficient funds to meet the debt service payment schedule, the Village's general fund will be required to advance funds to this TIF district fund. The TIF fund will be charged interest expense while the fund balance is in a deficit position. With the proposed new development in this Business Corridor area in the years of 2004-2014, it is projected that all of the debt obligations for TIF District #2 could be repaid by 2021, meaning that the TIF District could be closed out in 2021 and the new tax increment valuation would be added to the Village's assessment roll as of 1/1/2021 for the December 2021 tax levy (2022 budget year).

	2011 Actual	2012 Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
Fund Balance (Deficit), January 1	\$ 390,664	\$ (140,590)	\$ (140,590)	\$ (7,581)	\$ 10,021
<b>REVENUES</b>					
Property Tax Increments	\$ 401,882	\$ 416,066	\$ 416,066	\$ 333,697	\$ 340,248
Intergov't. Revenue – Computer Exemption Aid	11,784	11,800	11,167	11,917	11,920
Intergov't. Revenue – Build America Bonds Rebate	627	664	664	503	301
Developer Tax Increment Deficit Payment	-	-	-	30,000	-
Transfer from Special Revenue Fund – CDA/TIF #2	1,586	5,399	949	1,399	1,399
Interest Income	524	62	114	41	37
Total Revenues	\$ 416,403	\$ 433,991	\$ 428,960	\$ 377,557	\$ 353,905
<b>EXPENDITURES</b>					
Administration Costs – Wages/Fringes	\$ 22,922	\$ 22,155	\$ 12,966	\$ 17,365	\$ 17,444
Transfer to Special Revenue Fund - CDA/TIF #2	-	-	-	-	-
Transfer to Capital Projects Fund - TIF #2	23,669	-	-	-	-
Transfer to Business Econ. Dev. Grant Fund	-	-	-	60,050	-
Transfer to Debt Service Fund - BAN's	653,466	-	-	-	-
Transfer to Debt Service Fund - All Other Debt	6,295	46,400	46,400	40,940	45,363
Rental Expenses to CDA Special Revenue Fund	237,955	233,275	233,275	238,325	247,718
Assessment Fees	2,425	2,394	2,385	2,350	2,002
Audit Fees	775	775	775	775	775
State Inspection Fees	150	150	150	150	150
Total Expenditures	\$ 947,657	\$ 305,149	\$ 295,951	\$ 359,955	\$ 313,452
Excess Revenues Over (Under) Expenditures	\$ (531,254)	\$ 128,842	\$ 133,009	\$ 17,602	\$ 40,453
Fund Balance (Deficit), December 31	\$ (140,590)	\$ (11,748)	\$ (7,581)	\$ 10,021	\$ 50,474
Plus: Dec. Tax Collections Received for Next Year	144,855	115,882	115,882	118,156	120,144
Cash Balance (Deficit) at Year-End	\$ 4,265	\$ 104,134	\$ 108,301	\$ 128,177	\$ 170,618

# TIF District #2 Equalized Valuation 1996-2017



VILLAGE OF WESTON  
 2013 OPERATING BUDGET REQUEST  
 AND 2014 FINANCIAL PLAN  
 PROGRAM COMMENTS

<b>Department/Office:</b> Finance	<b>Budget:</b> CDA - TIF District #2
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> John Jacobs

**COMMUNITY DEVELOPMENT AUTHORITY – TIF DISTRICT #2**  
**(Schofield Avenue Business Corridor – from Birch Street to Business Highway 51)**  
**2013 Operating Budget – 2014 Financial Plan**

The Weston Tax Incremental Financing (TIF) District #2 was created in June 2004 and amended/expanded in January 2005. It encompasses the Schofield Avenue Business Corridor from Birch Street to Business Highway 51. This TIF District is structured to encourage the redevelopment of blighted properties along Schofield Avenue. The Village's investment in this TIF District will be used for improving the streetscape/infrastructure in this primarily commercial use area of the Village. A portion of funds have also been set aside for business grants that are available for landscaping on those properties where blight has been identified.

A special revenue fund has been created to account for the receipt of Community Development Authority (CDA) Lease Revenue Bond proceeds issued by the CDA on the behalf of the Village of Weston. These proceeds are then transferred out to the Tax Incremental Financing (TIF) District #2 – Capital Projects Fund. Corresponding program expenditures and bond issuance costs are recorded in this fund. This fund also collects rental income payments from the Special Revenue Fund – TIF District #2 and transfers those payments to the Debt Service Fund, to make the annual debt service payments for TIF District #2. This fund will make all debt service payments, including interest costs, directly to the Village's debt service fund.

Capital borrowing funds (revenue bonds) are being used to finance the capital improvements. A separate capital projects fund has been established to record all capital expenditures. The capital projects fund is a part of the Village's 5-year Capital Improvements Program (CIP) Budget. The streetscape design/engineering costs were expended in 2004, while the major infrastructure expenditures for the Schofield Avenue Business Corridor were completed in 2005.

A positive fund balance will always exist in this fund for the following: 1) debt service reserve requirement on all previously issued CDA Lease Revenue Bonds that must remain intact during the life of the bonds, and 2) capitalized interest funds which will be applied towards future annual debt service payments during the first several years of the life of the TIF District.

	2011 Actual	2012 Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
Fund Balance, January 1	\$ 251,323	\$ 251,253	\$ 251,253	\$ 251,253	\$ 251,253
<b><u>REVENUES</u></b>					
Transfer from Special Revenue Fund - TIF #2	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Income - from TIF District #2	237,955	233,275	233,275	238,325	247,718
Interest Income	3,253	7,500	2,700	3,500	3,500
Total Revenues	\$ 241,208	\$ 240,775	\$ 235,975	\$ 241,825	\$ 251,218
<b><u>EXPENDITURES</u></b>					
Transfer to Debt Service Fund	\$ 237,955	\$ 233,275	\$ 233,275	\$ 238,325	\$ 247,718
Transfer to Special Revenue Fund - TIF #2	1,586	5,399	949	1,399	1,399
Community Development Authority expenses	86	450	100	450	450
Audit Fees	725	725	725	725	725
Trustee Fees	926	926	926	926	926
Total Expenditures	\$ 241,278	\$ 240,775	\$ 235,975	\$ 241,825	\$ 251,218
Excess Revenues Over (Under) Expenditures	\$ (70)	\$ -	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 251,253	\$ 251,253	\$ 251,253	\$ 251,253	\$ 251,253

VILLAGE OF WESTON  
2013 OPERATING BUDGET REQUEST  
AND 2014 FINANCIAL PLAN  
PROGRAM COMMENTS

<b>Department/Office:</b> Finance	<b>Budget:</b> Civic and Social Funds
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> John Jacobs

**WESTON CENTENNIAL HOMECOMING ("Scholarships") FUND**  
**2013 Operating Budget – 2014 Financial Plan**

The Weston Centennial Homecoming Fund was formed after the 1976 National Bi-Centennial celebration. The funds left over from the 1976 celebration were placed into a certificate of deposit to earn interest on the balance and to have a fund established in which to place all future contributions. The special revenue fund is used to award scholarships to graduating Weston high school students that will be entering college. The scholarships are paid directly to D.C. Everest Senior High School. The school will forward the scholarship to the Weston resident student from the school's scholarship fund. The goal is to award a biennial scholarship amount in an amount that is not exceeding the interest income earned on the certificate of deposit, while maintaining a \$5,000 minimum balance in this fund. This special revenue fund is not financed from the Village tax levy or the general fund-operating budget. Instead, the Village encourages private contributions from local residents and businesses, to be added to the principal of the certificate of deposit.

	2011 Actual	2012 Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
Fund Balance, January 1	\$ 5,220	\$ 5,063	\$ 5,063	\$ 5,153	\$ 4,993
<b><u>REVENUES</u></b>					
Interest Income	\$ 93	\$ 94	\$ 90	\$ 90	\$ 90
Total Revenues	\$ 93	\$ 94	\$ 90	\$ 90	\$ 90
<b><u>EXPENDITURES</u></b>					
Scholarship Awards	\$ 250	\$ -	\$ -	\$ 250	\$ -
Total Expenditures	\$ 250	\$ -	\$ -	\$ 250	\$ -
Excess Revenues Over (Under) Expenditures	\$ (157)	\$ 94	\$ 90	\$ (160)	\$ 90
Fund Balance, December 31	\$ 5,063	\$ 5,157	\$ 5,153	\$ 4,993	\$ 5,083

**EVEREST MEN RESPECT FUND**  
**2013 Operating Budget – 2014 Financial Plan**

The Everest Men Respect Fund was formed in 2010 to account for money that was donated for the education and intervention of domestic abuse. The Everest Men Respect campaign is a partnership between the Everest Metro Police Department, the Village of Weston, the Women's Community, the D.C. Everest School District, the Marathon County District Attorney Office, and the Hmong 18-clan council to raise awareness regarding domestic abuse.

	2011 Actual	2012 Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
Fund Balance, January 1	\$ 1,651	\$ 510	\$ 510	\$ 510	\$ 510
<b><u>REVENUES</u></b>					
Contributions - Everest Men Respect	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>EXPENDITURES</u></b>					
Everest Men Respect Program	\$ 1,141	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,141	\$ -	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ (1,141)	\$ -	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510

VILLAGE OF WESTON  
 2013 OPERATING BUDGET REQUEST  
 AND 2014 FINANCIAL PLAN  
 PROGRAM COMMENTS

<b>Department/Office:</b> Finance	<b>Budget:</b> Park and Recreation Funds
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> John Jacobs

**PARKLAND DEDICATION FEES FUND**  
**2013 Operating Budget – 2014 Financial Plan**

The Parkland Dedication Fees Fund was formed to accumulate contributions required from private developers, to finance future parkland acquisitions and specific capital improvements made to the Village of Weston park system. The Village maintains seven parks that offer a variety of activities for residents. People of all ages enjoy the Village park system, which includes everything from play-sets to a fitness course to a disc golf course. The Village's Kennedy Park is home to Weston's ever-popular Weston Aquatic Center. In 2011, \$8,600 was applied from this fund to partially offset the repair costs to the Eau Claire River Trail boardwalk that was damaged by a storm.

	2011 Actual	2012 Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
Fund Balance, January 1	\$ 41,373	\$ 31,450	\$ 31,450	\$ 32,552	\$ 32,552
<b>REVENUES</b>					
Parkland Dedication Fees	\$ 732	\$ 1,000	\$ 732	\$ 500	\$ 500
Contributions	-	500	-	-	-
Interest Income	395	400	370	350	350
Total Revenues	\$ 1,127	\$ 1,900	\$ 1,102	\$ 850	\$ 850
<b>EXPENDITURES</b>					
Capital Equipment	\$ 2,450	\$ -	\$ -	\$ -	\$ -
Equipment Maintenance Expense	8,600	3,000	-	850	850
Contributions to Other Organizations	-	-	-	-	-
Total Expenditures	\$ 11,050	\$ 3,000	\$ -	\$ 850	\$ 850
Excess Revenues Over (Under) Expenditures	\$ (9,923)	\$ (1,100)	\$ 1,102	\$ -	\$ -
Fund Balance, December 31	\$ 31,450	\$ 30,350	\$ 32,552	\$ 32,552	\$ 32,552

**EAU CLAIRE RIVER TRAIL MAINTENANCE FUND**  
**2013 Operating Budget – 2014 Financial Plan**

In 2004, this special revenue fund was opened to accumulate funds received from private donations to offset part of the cost for the trail maintenance upkeep in future years. In 2011, a storm went through the Village, and several sections of the boardwalk were damaged and replaced as needed.

	2011 Actual	2012 Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
Fund Balance, January 1	\$ 5,050	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075
<b>REVENUES</b>					
Contributions	\$ 25	\$ 25	\$ -	\$ 25	\$ 25
Total Revenues	\$ 25	\$ 25	\$ -	\$ 25	\$ 25
<b>EXPENDITURES</b>					
Trail Maintenance Expenses	\$ 4,000	\$ 25	\$ -	\$ 25	\$ 25
Total Expenditures	\$ 4,000	\$ 25	\$ -	\$ 25	\$ 25
Excess Revenues Over (Under) Expenditures	\$ (3,975)	\$ -	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,075

VILLAGE OF WESTON  
 2013 OPERATING BUDGET REQUEST  
 AND 2014 FINANCIAL PLAN  
 PROGRAM COMMENTS

<b>Department/Office:</b> Finance	<b>Budget:</b> Park and Recreation Funds
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> John Jacobs

**DOG PARK FUND**  
**2013 Operating Budget – 2014 Financial Plan**

The Dog Park Fund was formed in 2004 to accumulate contributions received from private donations to offset 100% cost for the creation of a dog park located at the Weston Landfill Site. Fencing, gates, benches, and trash receptacles were installed, and the park was open in 2005. The park allows canines to roam free under owner-supervision on a 40-acre site. The Village relies on contributions to purchase supplies for maintenance of the park. In 2011, funds were donated to purchase and plant trees at the Dog Park. In 2012 Packaging Tap Inc. donated 30,000 plastic bags for the dog park which will help reduce operating costs for the next couple years.

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Proposed Budget</u>	<u>2014 Financial Plan</u>
Fund Balance, January 1	\$ 684	\$ 609	\$ 609	\$ 859	\$ 1,109
<b><u>REVENUES</u></b>					
Contributions	\$ 555	\$ 350	\$ 350	\$ 350	\$ 350
Total Revenues	<u>\$ 555</u>	<u>\$ 350</u>	<u>\$ 350</u>	<u>\$ 350</u>	<u>\$ 350</u>
<b><u>EXPENDITURES</u></b>					
Maintenance Expenses	\$ 630	\$ 550	\$ 100	\$ 100	\$ 350
Total Expenditures	<u>\$ 630</u>	<u>\$ 550</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 350</u>
Excess Revenues Over (Under) Expenditures	<u>\$ (75)</u>	<u>\$ (200)</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ -</u>
Fund Balance, December 31	<u><u>\$ 609</u></u>	<u><u>\$ 409</u></u>	<u><u>\$ 859</u></u>	<u><u>\$ 1,109</u></u>	<u><u>\$ 1,109</u></u>

**VILLAGE OF WESTON  
2013 OPERATING BUDGET REQUEST  
AND 2014 FINANCIAL PLAN  
PROGRAM COMMENTS**

<b>Department/Office:</b> Park & Recreation	<b>Budget:</b> Aquatic Center Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Shawn Osterbrink

**AQUATIC CENTER FUND**  
**2013 Operating Budget – 2014 Financial Plan**

The Pool is open June through August. The pool offers something for everyone. There are waterslides, a sandy area for children and water toys for all ages. Concessions are offered by a third party vendor with lease payments paid to the Aquatic Center monthly. 2011 was a great year with a very long and warm summer, which resulted in a net income of \$13,143. For 2012, the summer season weather far exceeded expectations and resulted in an estimated net income of \$41,365. The 2011 year-end fund balance was used to finance a number of the maintenance repairs that were completed in 2012. In 2013, building maintenance and equipment repairs are budgeted for \$29,000 in total, which also includes a number of small equipment replacement items.

In addition, any annual maintenance costs for the pool will be expended out of this fund. However, if major renovations are needed at some time in the future, the annual Village Capital Improvements Program (CIP) Budget may be used to help assist in financing and borrowing for those more substantial needs of the pool. Beginning in 2007, Room Tax Fund dollars were requested to finance annual repairs/maintenance costs and capital equipment purchases for the aquatic center. The funding transfer request from the Room Tax Fund was \$16,850 in 2007, \$23,000 in 2008, \$30,800 in 2009, and \$40,000 in 2010, 2011, and 2012. The Room Tax Fund transfer request is proposed at \$0 in 2013 and 2014.

Revenues include swimming lessons and daily fees, swimming pool passes, group parties, and concession revenue. Expenses include wages and fringe benefits for the seasonal staff, utilities, repair expenses, chemicals, and capital outlay equipment purchases. The Park & Recreation Committee has the responsibility to recommend all revenue fee schedules and capital outlay/facility improvements for the Weston Aquatic Center.

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Proposed Budget</u>	<u>2014 Financial Plan</u>
Fund Balance, January 1	\$ 21,255	\$ 34,398	\$ 34,398	\$ 75,763	\$ 33,613
<b><u>REVENUES</u></b>					
Swimming Fees – Daily Fees	\$ 89,351	\$ 80,080	\$ 92,307	\$ 84,000	\$ 84,000
Swimming Fees – Season Passes	33,227	30,240	37,213	31,240	31,240
Swimming Fees – Groups/Parties/Passes	6,283	5,500	7,349	5,500	5,500
Swimming Lessons	2,155	1,500	1,635	1,500	1,500
Concessions Revenue	7,211	6,600	7,312	6,600	6,600
Locker Rentals/ATM Fees	125	305	454	505	505
Other Contributions – Vending/Other	-	-	544	-	-
Interest Income	46	30	70	30	30
Rents/Leases – Cell Tower Payments	6,000	9,000	9,000	9,000	9,000
Insurance Recoveries	-	-	2,210	-	-
Transfer from Room Tax Fund	40,000	40,000	40,000	-	-
Total Revenues	<u>\$ 184,398</u>	<u>\$ 173,255</u>	<u>\$ 198,094</u>	<u>\$ 138,375</u>	<u>\$ 138,375</u>
<b><u>EXPENDITURES</u></b>					
Wages & Fringe Benefits	\$ 92,319	\$ 82,790	\$ 90,493	\$ 88,655	\$ 88,765
Utilities	36,735	37,700	21,470	37,400	37,400
Other Contracted Services/Repairs	19,534	28,260	24,968	28,785	18,785
Supplies & Materials	22,036	23,855	19,118	25,005	25,005
Capital Outlay	631	650	680	680	700
Total Expenditures	<u>\$ 171,255</u>	<u>\$ 173,255</u>	<u>\$ 156,729</u>	<u>\$ 180,525</u>	<u>\$ 170,655</u>
Excess Revenues Over (Under) Expenditures	<u>13,143</u>	<u>-</u>	<u>41,365</u>	<u>(42,150)</u>	<u>(32,280)</u>
Fund Balance, December 31	\$ 34,398	\$ 34,398	\$ 75,763	\$ 33,613	\$ 1,333
Less: Reserved for Capital Projects/Target Grant	<u>(997)</u>	<u>(997)</u>	<u>(997)</u>	<u>(997)</u>	<u>(997)</u>
Unreserved-Fund Balance, December 31	<u>\$ 33,401</u>	<u>\$ 33,401</u>	<u>\$ 74,766</u>	<u>\$ 32,616</u>	<u>\$ 336</u>

**VILLAGE OF WESTON  
2013 OPERATING REQUEST  
AND 2014 FINANCIAL PLAN  
SUPPLEMENTARY DETAIL SHEET  
FOR STAFFING AND SALARIES**

<b>Department/Office:</b> Park & Recreation	<b>Budget:</b> Aquatic Center Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Shawn Osterbrink

POSITION TITLE	STAFFING						SALARIES & WAGES			
	2012 Current		2013 Proposed Budget		2014 Financial Plan		Approved Budget For 2012	Current Estimate For 2012	Proposed Budget For 2013	Financial Plan For 2014
	Seasonal Salary/ Hourly Rate	No.	Seasonal Salary/ Hourly Rate	No.	Seasonal Salary/ Hourly Rate	No.				
TEMPORARY										
Pool Manager	\$8,320	-	\$8,320	-	\$8,320	-	\$8,320	\$8,320	\$8,320	\$8,320
Lifeguards/ Front Desk	8.20-10.75/Hr.	-	8.20-10.75/Hr.	-	8.20-10.75/Hr.	-	65,000	72,162	70,000	70,000
OTHER COMPENSATION										
Overtime							300	671	300	300
<b>TOTAL</b>	<b>XXX</b>	<b>N/A</b>	<b>XXX</b>	<b>N/A</b>	<b>XXX</b>	<b>N/A</b>	<b>\$73,620</b>	<b>\$81,153</b>	<b>\$78,620</b>	<b>\$78,620</b>

**VILLAGE OF WESTON  
2013 OPERATING BUDGET REQUEST  
SUPPLEMENTARY DETAIL WORKSHEET FOR  
GENERAL EXPENSE & CAPITAL OUTLAY**

<b>Department/Office:</b> Park & Recreation	<b>Budget:</b> Aquatic Center Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Shawn Osterbrink

Object Code No.	Description and Justification	Detail Items in Object Code	Total of Object Code
247	<u>Repairs &amp; Maintenance/Contracted Services</u>		\$26,800
	Sand Play Boards	\$7,000	
	Caulk Pool/Gutter	6,300	
	Paint Building - Interior	7,000	
	Copyright Licenses – for music played at Aquatic Center	1,000	
	Slide Tower Corrosion Removal & Re-Coat	500	
	Service Pool Motors	5,000	
314	<u>Small Equipment</u>		2,200
	Head Immobilizer (2)	300	
	Body Straps (2)	150	
	Rescue Tubes (20)	1,000	
	Fanny Packs (9)	110	
	Pocket Masks (9 Adult, 1 Infant)	110	
	Air Horns (4)	150	
	Radio Holders (4)	30	
	Radios (4)	175	
	AED Pads (1)	60	
	All Other Equipment	115	
812	<u>Capital Equipment-Furniture/Furnishings</u>		680
	Replacement Chaise Lounges	680	

**VILLAGE OF WESTON**  
**Aquatic Center Fund**  
**2013 OPERATING BUDGET**  
**(and 2014 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2011	2012	2012	2012	2013	2013	2013	2014
		ACTUAL	Y-T-D (at 9/30/12)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
<b>REVENUES</b>									
<b><u>PUBLIC CHARGES FOR SERVICES</u></b>									
<b><u>SWIMMING FEES - RESID./NON-RESID. (46734)</u></b>									
051	Daily Fees - Youth	51,821	52,517	52,517	48,780	50,000	50,000		50,000
052	Daily Fees - Adult	30,929	32,681	32,681	26,300	29,000	29,000		29,000
053	Daily Fees - Senior	964	1,317	1,317	750	750	750		750
054	Daily Fees - After 6pm	5,637	5,792	5,792	4,250	4,250	4,250		4,250
	<b>SWIMMING FEES-RESID./NON-RES.</b>	<b>89,351</b>	<b>92,307</b>	<b>92,307</b>	<b>80,080</b>	<b>84,000</b>	<b>84,000</b>	<b>3,920</b>	<b>84,000</b>
<b><u>SWIMMING FEES - SEASON PASSES (46734)</u></b>									
<b>Residents</b>									
055	Season Pass - Individual	1,440	1,486	1,486	700	700	700		700
056	Season Pass - Family	18,216	21,445	21,445	19,500	19,500	19,500		19,500
057	Season Pass - Senior	142	166	166	140	140	140		140
<b>Non-Residents</b>									
058	Season Pass - Individual	256	256	256	200	200	200		200
059	Season Pass - Family	10,776	12,290	12,290	8,000	9,000	9,000		9,000
060	Season Pass - Senior	142	95	95	200	200	200		200
<b>Other</b>									
074	Mid-Season Passes	2,255	1,475	1,475	1,500	1,500	1,500		1,500
	<b>SWIMMING FEES-SEASON PASSES</b>	<b>33,227</b>	<b>37,213</b>	<b>37,213</b>	<b>30,240</b>	<b>31,240</b>	<b>31,240</b>	<b>1,000</b>	<b>31,240</b>
<b><u>SWIMMING FEES - GROUP/PARTY/SPECIAL (46734)</u></b>									
062	Pool Rentals - Evening	3,703	3,890	3,890	3,500	3,500	3,500		3,500
064	Pool Rentals - Birthday Party Pack	476	749	749	750	750	750		750
063	Group Rate Discount - Daily	2,104	2,710	2,710	1,250	1,250	1,250		1,250
	<b>SWIMMING FEES - GROUP/PARTY</b>	<b>6,283</b>	<b>7,349</b>	<b>7,349</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>
<b><u>SWIMMING LESSONS (46735)</u></b>									
071	Swimming Lessons - Resident	1,215	975	975	760	760	760		760
072	Swimming Lessons - Non-Resident	940	660	660	740	740	740		740
	<b>SWIMMING LESSONS</b>	<b>2,155</b>	<b>1,635</b>	<b>1,635</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>
<b><u>CONCESSIONS &amp; LOCKERS (46734)</u></b>									
066	Concession Revenue - from Vendor	6,207	5,552	5,552	5,100	5,100	5,100		5,100
065	Concession Revenue - B-Day Pack	1,004	1,760	1,760	1,500	1,500	1,500		1,500
061	Locker Rentals	125	203	203	305	305	305		305
076	ATM Fees	0	251	251	0	200	200		200
	<b>CONCESSIONS &amp; LOCKERS</b>	<b>7,336</b>	<b>7,766</b>	<b>7,766</b>	<b>6,905</b>	<b>7,105</b>	<b>7,105</b>	<b>200</b>	<b>7,105</b>
	<b>PUBLIC CHARGES FOR SERVICES</b>	<b>138,352</b>	<b>146,270</b>	<b>146,270</b>	<b>124,225</b>	<b>129,345</b>	<b>129,345</b>	<b>5,120</b>	<b>129,345</b>
<b><u>CONTRIBUTIONS</u></b>									
<b><u>AQUATIC CENTER REVENUE (48502)</u></b>									
070	Donations - Individuals	0	544	544	0	0	0		0
	<b>AQUATIC CENTER REVENUE</b>	<b>0</b>	<b>544</b>	<b>544</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>CONTRIBUTIONS</b>	<b>0</b>	<b>544</b>	<b>544</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**VILLAGE OF WESTON  
Aquatic Center Fund  
2013 OPERATING BUDGET  
(and 2014 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2011 ACTUAL	2012 Y-T-D (at 9/30/12)	2012 ESTIMATE	2012 BUDGET	2013 DEPT. REQUEST	2013 PROPOSED BUDGET	2013 BUDGET CHANGE	2014 FINANCIAL PLAN
<b><u>MISCELLANEOUS REVENUE</u></b>									
<b><u>INTEREST INCOME (48110)</u></b>									
001	Interest on Investments	46	60	70	30	30	30		30
	<b>INTEREST INCOME</b>	<b>46</b>	<b>60</b>	<b>70</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>30</b>
<b><u>MISC OTHER REVENUE (48700)</u></b>									
000	Rents/Leases-Cell Tower Payments	6,000	7,710	9,000	9,000	9,000	9,000		9,000
000	Misc Other Rev - Unbudgeted	0	0	0	0	0	0		0
	<b>MISCELLANEOUS - OTHER</b>	<b>6,000</b>	<b>7,710</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>
<b><u>INSURANCE RECOVERIES (48440)</u></b>									
000	Ins. Recovery-Other Prop./Equip.	0	2,210	2,210	0	0	0		0
	<b>INSURANCE RECOVERIES</b>	<b>0</b>	<b>2,210</b>	<b>2,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>MISCELLANEOUS REVENUE</u></b>									
		<b>6,046</b>	<b>9,980</b>	<b>11,280</b>	<b>9,030</b>	<b>9,030</b>	<b>9,030</b>	<b>0</b>	<b>9,030</b>
<b><u>TRANSFER FROM ROOM TAX FUND (49229)</u></b>									
000	Transfer from Room Tax Fund	40,000	40,000	40,000	40,000	0	0		0
	<b>TRANSFER FROM ROOM TAX FUND</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>(40,000)</b>	<b>0</b>
<b><u>TRANSFERS FROM OTHER FUNDS</u></b>									
		<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>(40,000)</b>	<b>0</b>
<b><u>TOTAL REVENUES</u></b>									
		<b>184,398</b>	<b>196,794</b>	<b>198,094</b>	<b>173,255</b>	<b>138,375</b>	<b>138,375</b>	<b>(34,880)</b>	<b>138,375</b>
						Percent Budget Change		<b>-20.13%</b>	<b>0.00%</b>

**VILLAGE OF WESTON**  
**Aquatic Center Fund**  
**2013 OPERATING BUDGET**  
**(and 2014 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2011	2012	2012	2012	2013	2013	2013	2014
		ACTUAL	Y-T-D (at 9/30/12)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
<b>EXPENDITURES</b>									
<b>AQUATIC CENTER (55420)</b>									
115	Salaries-Temporary Employees	15,808	8,320	8,320	8,320	8,320	8,320		8,320
125	Temporary Wages-Hourly	67,209	72,162	72,162	65,000	70,000	70,000		70,000
126	Temporary Wages-Overtime	0	671	671	300	300	300		300
151	Social Security	6,351	6,208	6,210	5,630	6,015	6,015		6,015
156	Worker's Comp. Ins.	2,582	3,076	3,075	2,790	3,570	3,570		3,680
157	Education/Training	330	55	55	600	300	300		300
165	Personnel Testing	39	0	0	150	150	150		150
	<b>Personal Services</b>	<b>92,319</b>	<b>90,492</b>	<b>90,493</b>	<b>82,790</b>	<b>88,655</b>	<b>88,655</b>	<b>5,865</b>	<b>88,765</b>
221	Water/Sewer/Stormwater	13,341	910	910	11,000	11,000	11,000		11,000
222	Electricity	11,897	11,655	11,885	12,000	12,000	12,000		12,000
224	Natural Gas	11,355	8,302	8,325	14,500	14,000	14,000		14,000
225	Telephone	142	350	350	200	400	400		400
247	Repairs/Maint.-Buildings	18,205	21,667	21,667	26,800	26,800	26,800		16,800
279	State Inspection Fee	1,119	1,712	1,712	1,200	1,725	1,725		1,725
290	Outside Contracted Services	0	1,350	1,350	0	0	0		0
297	Refuse Collection Services	210	239	239	260	260	260		260
	<b>Contractual Services</b>	<b>56,269</b>	<b>46,185</b>	<b>46,438</b>	<b>65,960</b>	<b>66,185</b>	<b>66,185</b>	<b>225</b>	<b>56,185</b>
310	Office Supplies	44	0	0	75	75	75		75
311	Postage	0	115	115	30	30	30		30
312	Outside Printing	1,765	1,178	1,178	2,500	2,000	2,000		2,000
314	Small Equipment	241	0	0	100	2,200	2,200		2,200
325	Conferences/Regis. Fees	0	0	0	0	0	0		0
326	Advertising	805	1,214	1,214	1,500	1,500	1,500		1,500
334	Commercial Travel Expenses	0	0	0	100	0	0		0
335	Meeting Expenses	154	0	0	250	0	0		0
340	Oper. Supplies-Line Operations	0	0	0	100	0	0		0
344	Oper. Supplies-Janitorial	2,398	1,432	1,432	2,500	2,500	2,500		2,500
346	Oper. Supplies-Clothing/Uniforms	1,071	1,287	1,287	1,500	1,500	1,500		1,500
366	Other Supplies-Chemicals	14,439	12,427	12,427	13,000	13,000	13,000		13,000
390	Other Supplies-All Other	1,074	1,435	1,435	2,200	2,200	2,200		2,200
398	Other Supplies-Cash (Over) & Short	45	30	30	0	0	0		0
	<b>Supplies &amp; Materials</b>	<b>22,036</b>	<b>19,118</b>	<b>19,118</b>	<b>23,855</b>	<b>25,005</b>	<b>25,005</b>	<b>1,150</b>	<b>25,005</b>
812	Capital Equip.-Furniture/Furnishings	631	680	680	650	680	680		700
819	Capital Equip.-All Other	0	0	0	0	0	0		0
	<b>Capital Outlay</b>	<b>631</b>	<b>680</b>	<b>680</b>	<b>650</b>	<b>680</b>	<b>680</b>	<b>30</b>	<b>700</b>
	<b>AQUATIC CENTER</b>	<b>171,255</b>	<b>156,475</b>	<b>156,729</b>	<b>173,255</b>	<b>180,525</b>	<b>180,525</b>	<b>7,270</b>	<b>170,655</b>
<b>TARGET GRANT PROGRAM EXPS. (55421)</b>									
819	Capital Equip.-All Other	0	0	0	0	0	0		0
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TARGET GRANT PROGRAM EXPS.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>									
		<b>171,255</b>	<b>156,475</b>	<b>156,729</b>	<b>173,255</b>	<b>180,525</b>	<b>180,525</b>	<b>7,270</b>	<b>170,655</b>
						Percent Budget Change		<b>4.20%</b>	<b>-5.47%</b>
<b>NET INCOME (LOSS)</b>									
		<b>13,143</b>	<b>40,319</b>	<b>41,365</b>	<b>0</b>	<b>(42,150)</b>	<b>(42,150)</b>	<b>(42,150)</b>	<b>(32,280)</b>

**VILLAGE OF WESTON  
2013 OPERATING BUDGET REQUEST  
AND 2014 FINANCIAL PLAN  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> Room Taxes Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Daniel Guild/John Jacobs

**ROOM TAXES FUND**  
**2013 Operating Budget – 2014 Financial Plan**

The Village of Weston had updated its room tax ordinance on August 16, 2004. The room tax rate was set at 7.0% beginning for 2004. Of the 7.0% collected from the Village of Weston hotel/motel establishments, the Village is required to make a 3.0% contribution to the Wausau/Central Wisconsin Visitor's & Convention Bureau. The remaining 4.0% collected will then be applied towards these types of activities/programs: Park & Recreation facilities, equipment, maintenance and upkeep, tourism/promotion activities, billboard advertising, and trail development/preservation. Other activities/programs may be added in the coming years, as the Village continues to evolve into a destination location for area activities/promotions/events. The Weston Inn & Suites opened in October 2004. The AmericInn & Suites opened in April 2005. The Fairfield Inn opened in July 2006. The Holiday Inn Express opened in July 2007.

A special revenue fund has been created to accumulate the room tax dollars collected from the hotel/motel establishments located within the Village of Weston. This fund will then make an expenditure to the Visitor's & Convention Bureau for the required payment. Direct promotional expenses will likely be expended from this fund. The Village will appropriate up to 50% of Room Tax funds received (after Convention Bureau payment) towards promotional programs and events for Weston organizations. Finally, transfers to the Village's Capital Projects Fund – Park Facilities/Capital Equipment or to the Special Revenue Fund – Weston Aquatic Center are budgeted only as needed.

Beginning with 2008, an annual transfer of funds will be made to the Capital Projects Fund – Park Facilities to reimburse the total cost of the new Skateboard Park facility built at Kennedy Park in 2008. No capital borrowing funds were used for financing the project; therefore, no property tax levy impact for debt service will occur due to the building of the park. The total cost of the Skateboard Park was \$278,316. The annual transfer of funds is expected to occur during the period of 2008 – 2016, until full reimbursement has occurred.

Beginning with the 2013 budget, an increase in the Room Tax rate will be proposed from 7.0% to 8.0%.

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Estimate</u>	2013 <u>Proposed Budget</u>	2014 <u>Financial Plan</u>
Fund Balance, January 1	\$ 38,893	\$ 59,072	\$ 59,072	\$ 73,548	\$ 174,294
<b><u>REVENUES</u></b>					
Room Taxes	\$ 193,016	\$ 185,500	\$ 215,574	\$ 246,370	\$ 246,370
Carnival Tickets - Weston Fest	1,543	1,550	2,075	2,075	2,075
Fun Run - Weston Fest	1,420	1,000	1,990	1,990	1,990
Contributions – Weston Fest	38,300	35,000	27,000	27,000	27,000
Total Revenues	<u>\$ 234,279</u>	<u>\$ 223,050</u>	<u>\$ 246,639</u>	<u>\$ 277,435</u>	<u>\$ 277,435</u>
<b><u>EXPENDITURES</u></b>					
Transfer to Cap. Projects Fund – Skateboard Park	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
Transfer to Cap. Projects Fund – Aquatic Center Slides	-	28,725	28,725	-	-
Transfer to Special Revenue Fund – Aquatic Center	40,000	40,000	40,000	-	-
Promotion/Tourism Payment – Convention Bureau	82,621	79,500	92,389	92,389	92,389
Promotion Costs – Bowling Tournaments	-	-	-	-	-
Promotion Costs – WestonFest	50,152	46,000	36,949	38,000	38,000
Promotion Costs – Skateboard Park Event	1,500	-	1,000	-	-
Promotion Costs – Speedskating Event	4,000	-	-	-	-
Promotion Costs – Youth Hockey	1,950	-	-	-	-
Promotion Costs – Soccer Club	2,500	-	-	-	-
Promotion Costs – Other	87	15,000	1,800	15,000	15,000
Membership Dues – Chamber of Commerce/Other	290	300	300	300	300
Total Expenditures	<u>\$214,100</u>	<u>\$240,525</u>	<u>\$232,163</u>	<u>\$176,689</u>	<u>\$ 176,689</u>
Excess Revenues Over (Under) Expenditures	<u>\$ 20,179</u>	<u>\$ (17,475)</u>	<u>\$ 14,476</u>	<u>\$ 100,746</u>	<u>\$ 100,746</u>
Fund Balance, December 31	<u>\$ 59,072</u>	<u>\$ 41,597</u>	<u>\$ 73,548</u>	<u>\$ 174,294</u>	<u>\$ 275,040</u>

VILLAGE OF WESTON  
Room Taxes Revenue Calculations  
2009 - 2014

(Jan. 2009 - Sept. 2012 actuals; Oct. 2012 - Dec. 2014 estimates)

	TOTAL 7% / 8% Room Tax Collections				Distribution of Collections		TOTAL VILLAGE KEEPS	How Funds are distributed:				CUMULATIVE ROOM TAX FUND BALANCE
	Weston Inn & Suites	AmericInn & Suites	Fairfield Inn	Holiday Inn Express	3% Convention Bureau	4% / 5% Village of Weston		Operating Budget	Promotions/ Tourism	CIP Budget	Unappropriated Portion	
<b>2009</b>								<b>(Distribution per NEW Room Tax Policy)</b>				
								<b>0%</b>	<b>50%</b>	<b>50%</b>		
1st Qtr.	\$ 6,776.78	\$ 10,044.69	\$ 16,711.23	\$ 21,983.56	\$ 23,792.68	\$ 31,723.58	\$ 31,723.58		\$ 15,454.63	2009 Dues/ WestonFest Exps.		
2nd Qtr.	\$ 5,499.13	\$ 6,534.88	\$ 12,218.38	\$ 16,298.25	\$ 17,378.84	\$ 23,171.80	\$ 23,171.80		\$ 11,000.00	2009 Weston Lanes/Gymnastics		
3rd Qtr.	\$ 4,737.61	\$ 7,245.54	\$ 14,578.54	\$ 19,103.60	\$ 19,570.84	\$ 26,094.45	\$ 26,094.45			\$ 30,800.00	2009 Weston Aquatic Ctr.-Repairs/Cap. Equip.	
4th Qtr.	\$ 4,030.27	\$ 4,992.63	\$ 12,661.66	\$ 17,756.15	\$ 16,903.16	\$ 22,537.55	\$ 22,537.55		\$ -	\$ 40,000.00	2009 Skateboard Park (partial reimbursement)	
Annual	\$ 21,043.79	\$ 28,817.74	\$ 56,169.81	\$ 75,141.56	\$ 77,645.52	\$ 103,527.38	\$ 103,527.38	\$ -	\$ 26,454.63	\$ 70,800.00	\$ 6,272.75	\$ 33,597.26
<b>2010</b>								<b>0%</b>	<b>50%</b>	<b>50%</b>		
1st Qtr.	\$ 5,068.90	\$ 6,173.79	\$ 15,881.56	\$ 21,544.71	\$ 22,490.84	\$ 29,987.78	\$ 29,987.78		\$ 11,939.67	2010 Dues/ WestonFest Exps.		
2nd Qtr.	\$ 5,821.10	\$ 5,397.61	\$ 13,956.15	\$ 20,006.55	\$ 19,371.95	\$ 25,829.27	\$ 25,829.27		\$ 14,200.00	2010 Contributions		
3rd Qtr.	\$ 3,765.69	\$ 6,018.55	\$ 14,690.40	\$ 21,654.76	\$ 21,289.17	\$ 28,385.56	\$ 28,385.56		\$ -	\$ 40,000.00	2010 Weston Aquatic Ctr.-Repairs/Cap. Equip.	
4th Qtr.	\$ 4,093.18	\$ 6,342.64	\$ 13,483.17	\$ 20,210.21	\$ 19,468.97	\$ 25,958.62	\$ 25,958.62	Interest and penalty \$ 87.00	\$ -	\$ 42,170.16	2010 Skateboard Park/Pool Slide(partial reimbursement)	
Annual	\$ 18,748.87	\$ 23,932.59	\$ 58,011.28	\$ 83,416.23	\$ 70,590.41	\$ 113,518.56	\$ 113,605.56	\$ -	\$ 26,139.67	\$ 82,170.16	\$ 5,295.73	\$ 38,892.99
<b>2011</b>								<b>0%</b>	<b>50%</b>	<b>50%</b>		
1st Qtr.	\$ 4,597.89	\$ 6,592.10	\$ 17,963.20	\$ 23,325.43	\$ 22,490.84	\$ 29,987.78	\$ 29,987.78		\$ 9,032.21	2011 Dues/ WestonFest Exps.		
2nd Qtr.	\$ 4,591.25	\$ 5,518.96	\$ 15,564.02	\$ 19,526.99	\$ 19,371.95	\$ 25,829.27	\$ 25,829.27		\$ 9,950.00	2011 Contributions		
3rd Qtr.	\$ 5,362.65	\$ 5,152.70	\$ 16,814.38	\$ 22,345.00	\$ 21,289.17	\$ 28,385.56	\$ 28,385.56		\$ -	\$ 40,000.00	2011 Weston Aquatic Ctr.-Repairs/Cap. Equip.	
4th Qtr.	\$ 4,707.65	\$ 4,746.61	\$ 15,608.52	\$ 20,364.81	\$ 19,468.97	\$ 25,958.62	\$ 25,958.62		\$ -	\$ 31,000.00	2011 Skateboard Park (partial reimbursement)	
Annual	\$ 19,259.44	\$ 22,010.37	\$ 65,950.12	\$ 85,562.23	\$ 82,620.93	\$ 110,161.23	\$ 110,161.23	\$ -	\$ 18,982.21	\$ 71,000.00	\$ 20,179.02	\$ 59,072.01
<b>2012</b>								<b>0%</b>	<b>50%</b>	<b>50%</b>		
1st Qtr.	\$ 7,264.80	\$ 7,537.75	\$ 18,659.99	\$ 24,229.75	\$ 24,725.27	\$ 32,967.02	\$ 32,967.02		\$ 7,985.00	2012 Dues/ WestonFest Exps.		
2nd Qtr.	\$ 6,137.72	\$ 5,271.79	\$ 19,412.40	\$ 19,800.02	\$ 21,695.11	\$ 28,926.82	\$ 28,926.82		\$ 1,000.00	2012 Contributions		
3rd Qtr.	\$ 5,470.61	\$ 7,516.63	\$ 20,849.16	\$ 23,424.12	\$ 24,540.22	\$ 32,720.30	\$ 32,720.30		\$ -	\$ 68,725.00	2012 Weston Aquatic Ctr.-Repairs/Cap. Equip.	
4th Qtr.	\$ 4,800.00	\$ 6,700.00	\$ 18,500.00	\$ 20,000.00	\$ 21,428.57	\$ 28,571.43	\$ 28,571.43		\$ -	\$ 31,000.00	2012 Skateboard Park (partial reimbursement)	
Annual	\$ 23,673.13	\$ 27,026.17	\$ 77,421.55	\$ 87,453.89	\$ 92,389.17	\$ 123,185.57	\$ 123,185.57	\$ -	\$ 8,985.00	\$ 99,725.00	\$ 14,475.57	\$ 73,547.58
<b>2013</b>	<i>(proposed increasing Room Tax rate to 8% beginning in 2013)</i>							<b>0%</b>	<b>50%</b>	<b>50%</b>		
1st Qtr.									\$ 7,235.00	2013 Dues/ WestonFest Exps.		
2nd Qtr.									\$ 15,000.00	2013 Contributions		
3rd Qtr.									\$ -	\$ -	2013 Weston Aquatic Ctr.-Repairs/Cap. Equip.	
4th Qtr.									\$ -	\$ 31,000.00	2013 Skateboard Park (partial reimbursement)	
Annual	\$ 27,055.00	\$ 30,887.00	\$ 88,482.00	\$ 99,946.00	\$ 92,388.75	\$ 153,981.25	\$ 153,981.25	\$ -	\$ 22,235.00	\$ 31,000.00	\$ 100,746.25	\$ 174,293.83
<b>2014</b>								<b>0%</b>	<b>50%</b>	<b>50%</b>		
1st Qtr.									\$ 7,235.00	2014 Dues/ WestonFest Exps.		
2nd Qtr.									\$ 15,000.00	2014 Contributions		
3rd Qtr.									\$ -	\$ -	2014 Weston Aquatic Ctr.-Repairs/Cap. Equip.	
4th Qtr.									\$ -	\$ 31,000.00	2014 Skateboard Park (partial reimbursement)	
Annual	\$ 27,055.00	\$ 30,887.00	\$ 88,482.00	\$ 99,946.00	\$ 92,388.75	\$ 153,981.25	\$ 153,981.25	\$ -	\$ 22,235.00	\$ 31,000.00	\$ 100,746.25	\$ 275,040.08

- Estimated quarterly revenue amounts

**VILLAGE OF WESTON  
2013 OPERATING BUDGET REQUEST  
AND 2014 FINANCIAL PLAN  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Transportation Utility Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Daniel Guild

**TRANSPORTATION UTILITY FUND**  
**2013 Operating Budget – 2014 Financial Plan**

The Village of Weston began a mass transit/bus service route in January 2006. The Village has partnered with Metro Ride, also formerly known as the Wausau Area Transit System ("WATS"), in order to provide this service to the community. The service was cancelled for the 2012 budget year because of budgetary constraints. Through direct legislation, the bus service was put to a vote on June 5, 2012. The legislation was approved by the voters with a vote total of 60.5% YES to 34.4% NO. Therefore, the Village will be once again offering bus service in 2013 and 2014 with funding coming from the transportation utility fees.

The Village of Weston will be partnering with the City of Wausau, the City of Schofield, and the Village of Rothschild in 2013 to offer busing services to the Weston community. The Weston route will run a Monday-Friday schedule and offer seven daily trips from the Wausau transfer point (North Central Health Care facility) to the Weston Medical Center campus and several stops in between. A transportation utility fee will be placed on the Weston Water Utility quarterly bills beginning in early 2013. The fee structure for this utility fund will be adopted in late 2012 or early 2013 by the Village Board.

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Estimate</u>	<u>2013 Proposed Budget</u>	<u>2014 Financial Plan</u>
Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>REVENUES</u></b>					
Utility Fees	\$ -	\$ -	\$ -	\$ 45,400	\$ 47,700
Other	-	-	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,400</u>	<u>\$ 47,700</u>
<b><u>EXPENDITURES</u></b>					
Mass Transit Payment - to WATS/Metro Ride		\$ -	\$ -	\$ 45,400	\$ 47,700
Membership Dues		-	-	-	-
Sundry Costs/Miscellaneous		-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,400</u>	<u>\$ 47,700</u>
Excess Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, December 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Located in General Fund - Public Works
--

	<u>2013</u>	<u>2014</u>
Budgeted Annual Cost	\$ 45,400	\$ 47,700
Number of Estimated Parcels with Improvements (taxable & tax-exempt)	4,550	4,550
<b>Estimated Utility Fee per parcel</b>	<u><u>\$ 9.98</u></u>	<u><u>\$ 10.48</u></u>

**VILLAGE OF WESTON  
2013 OPERATING BUDGET REQUEST  
AND 2014 FINANCIAL PLAN  
PROGRAM COMMENTS**

<b>Department/Office:</b> Public Works	<b>Budget:</b> Refuse / Recycling Fund
<b>Program:</b> Special Revenue Funds	<b>Submitted by:</b> Keith Donner/John Jacobs

**REFUSE / RECYCLING FUND**  
**2013 Operating Budget – 2014 Financial Plan**

The Village of Weston administers a village-wide program for handling various types of recyclables in a cost effective manner with a view toward conserving resources and reducing volume of landfill materials. According to 1992 guidelines from the Department of Natural Resources and Department of Revenue, the Village is the "responsible unit of government" and is mandated to keep full accounting, reporting and restructured budgetary procedures for village-wide recycling programs. The Village of Weston is also responsible for the recycling program in the Town of Weston.

Some expenditures are partially reimbursed by the State-recycling grant that has been applied for on an annual basis. The majority of funding for this program comes from the State recycling grant and special charges/assessment fees collected from Village and Town residents. However because of limited funding from the State, depressed recycling markets and increasing costs, a minimal tax levy was required to fund the remainder of the recycling program each year.

In budget year 2007, a special revenue fund was created to segregate recycling revenues and expenditures from the General Fund. A minimal amount of the Recycling Program expenditures (costs for brush pickup) was allocated to the Stormwater Utility Fund for 2006-2007. However, beginning with budget year 2008, the allocation cost will no longer be transferred to the Stormwater Utility Fund.

In 2010, the state recycling grant payment received was \$115,130. However, with the enactment of the 2011-2013 State Biennium Budget in June 2011, the 2011 state recycling grant payment was reduced to \$74,388 and was \$78,668 in 2012. For the 2013 budget, the recycling grant is expected to remain at the same level as the 2012 amount.

Beginning with budget year 2011, there is no tax levy planned for this fund. Instead, the state recycling grant payment and the annual recycling assessment fees charged to all Village and Town of Weston residents are expected to fully fund the operations of the Recycling Program. Beginning with the 2013 budget, all Refuse/Spring Clean-up and Landfill program expenditures have been moved from the General Fund budget (Public Works Department) to this Refuse/Recycling Fund budget.

	2011 Actual	2012 Budget	2012 Estimate	2013 Proposed Budget	2014 Financial Plan
Fund Balance (Deficit), January 1	\$ 68,993	\$ (1,020)	\$ (1,020)	\$ 12,479	\$ 35,612
<b><u>REVENUES</u></b>					
Property Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues – Recycling Grant	74,388	74,388	78,668	78,668	78,668
Public Charges for Services – Refuse/Fees	-	-	-	526,820	542,425
Public Charges for Services – Recycling/Fees	139,191	174,727	174,892	171,110	175,850
Public Charges for Services – Recycling Bin Sales	336	300	250	300	300
Intergov't Charges for Services – Town of Weston	6,020	7,415	7,505	35,400	36,780
Property Sales – Recycling Materials	829	-	-	-	-
Transfer from General Fund	-	-	-	25,000	-
Total Revenues	<u>\$ 220,764</u>	<u>\$ 256,830</u>	<u>\$ 261,315</u>	<u>\$ 837,298</u>	<u>\$ 834,023</u>
<b><u>EXPENDITURES</u></b>					
<i>Recycling Program:</i>					
Curbside – Village of Weston	\$ 267,295	\$ 236,765	\$ 224,330	\$ 242,105	\$ 247,525
Curbside – Town of Weston	-	-	-	-	-
Yard Waste Handling	-	-	4,000	8,115	8,145
Program Administration	18,963	18,810	16,525	17,490	17,610
Education Program	4,519	1,300	2,961	1,300	1,300
Total Recycling Program	<u>290,777</u>	<u>256,875</u>	<u>247,816</u>	<u>269,010</u>	<u>274,580</u>
<i>Other Programs:</i>					
Refuse Collection / Spring Clean-up	-	-	-	520,155	535,200
Landfill	-	-	-	25,000	25,000
Total Expenditures	<u>290,777</u>	<u>256,875</u>	<u>247,816</u>	<u>814,165</u>	<u>834,780</u>
Excess Revenues Over (Under) Expenditures	<u>\$ (70,013)</u>	<u>\$ (45)</u>	<u>\$ 13,499</u>	<u>\$ 23,133</u>	<u>\$ (757)</u>
Fund Balance (Deficit), December 31	<u>\$ (1,020)</u>	<u>\$ (1,065)</u>	<u>\$ 12,479</u>	<u>\$ 35,612</u>	<u>\$ 34,855</u>

**VILLAGE OF WESTON  
2013 OPERATING BUDGET  
(and 2014 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2011 ACTUAL	2012 Y-T-D (at 8/31/12)	2012 ESTIMATE	2012 BUDGET	2013 DEPT. REQUEST	2013 PROPOSED BUDGET	2013 BUDGET CHANGE	2014 FINANCIAL PLAN
<b>REVENUES</b>									
<b><u>TAXES</u></b>									
<b><u>PROPERTY TAXES (41110)</u></b>									
000	Property Taxes	0	0	0	0	0	0		0
	<b>PROPERTY TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>									
<b><u>STATE GRANTS (43545)</u></b>									
000	Recycling Grant	74,388	78,668	78,668	74,388	78,668	78,668		78,668
	<b>STATE GRANTS</b>	<b>74,388</b>	<b>78,668</b>	<b>78,668</b>	<b>74,388</b>	<b>78,668</b>	<b>78,668</b>	<b>4,280</b>	<b>78,668</b>
	<b>INTERGOVERNMENTAL REVENUES</b>	<b>74,388</b>	<b>78,668</b>	<b>78,668</b>	<b>74,388</b>	<b>78,668</b>	<b>78,668</b>	<b>4,280</b>	<b>78,668</b>
<b><u>PUBLIC CHARGES FOR SERVICES</u></b>									
<b><u>REFUSE COLLECTION (46420-46422)</u></b>									
000	User Fees	Reported in General Fund in 2011-2012				526,120	526,120		541,725
000	Garbage Sticker Sales	Reported in General Fund in 2011-2012				700	700		700
	<b>REFUSE COLLECTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>526,820</b>	<b>526,820</b>	<b>526,820</b>	<b>542,425</b>
<b><u>RECYCLING COLLECTION (46435-46436)</u></b>									
000	User Fees	139,191	174,892	174,892	174,727	171,110	171,110		175,850
000	Recycling Bin Sales	336	228	250	300	300	300		300
	<b>RECYCLING COLLECTION</b>	<b>139,527</b>	<b>175,120</b>	<b>175,142</b>	<b>175,027</b>	<b>171,410</b>	<b>171,410</b>	<b>(3,617)</b>	<b>176,150</b>
	<b>PUBLIC CHARGES FOR SERVICES</b>	<b>139,527</b>	<b>175,120</b>	<b>175,142</b>	<b>175,027</b>	<b>698,230</b>	<b>698,230</b>	<b>523,203</b>	<b>718,575</b>
<b><u>INTERGOVT CHARGES FOR SERVICES</u></b>									
<b><u>TOWN OF WESTON SERVICES (47342-47345)</u></b>									
000	Refuse Collection	Reported in General Fund in 2011-2012				24,540	24,540		25,600
000	Landfill	Reported in General Fund in 2011-2012				3,000	3,000		3,000
000	Recycling Fees/Bin Sales	6,020	7,505	7,505	7,415	7,860	7,860		8,180
	<b>TOWN OF WESTON SERVICES</b>	<b>6,020</b>	<b>7,505</b>	<b>7,505</b>	<b>7,415</b>	<b>35,400</b>	<b>35,400</b>	<b>27,985</b>	<b>36,780</b>
	<b>INTERGOVT CHARGES FOR SERVICES</b>	<b>6,020</b>	<b>7,505</b>	<b>7,505</b>	<b>7,415</b>	<b>35,400</b>	<b>35,400</b>	<b>27,985</b>	<b>36,780</b>
<b><u>MISCELLANEOUS REVENUE</u></b>									
<b><u>PROPERTY SALES (48306-48308)</u></b>									
000	Sale of Recycling Materials	829	0	0	0	0	0		0
	<b>PROPERTY SALES</b>	<b>829</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>MISCELLANEOUS REVENUE</b>	<b>829</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER FINANCING SOURCES</u></b>									
<b><u>FUND TRANSFERS (49210)</u></b>									
000	Transfer from General Fund	0	0	0	0	25,000	25,000		0
	<b>FUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
	<b>TOTAL REVENUES</b>	<b>220,764</b>	<b>261,293</b>	<b>261,315</b>	<b>256,830</b>	<b>837,298</b>	<b>837,298</b>	<b>580,468</b>	<b>834,023</b>
						Percent Budget Change		226.01%	-0.39%

**VILLAGE OF WESTON  
2013 OPERATING BUDGET  
(and 2014 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2011 ACTUAL	2012 Y-T-D (at 8/31/12)	2012 ESTIMATE	2012 BUDGET	2013 DEPT. REQUEST	2013 PROPOSED BUDGET	2013 BUDGET CHANGE	2014 FINANCIAL PLAN
<b>REFUSE / RECYCLING PROGRAM</b>									
<b>RECYCLING - CURBSIDE (53635)</b>									
120	Hourly Wages	24,785	16,143	20,485	20,000	20,000	20,000		20,000
121	Call Time	64	0	0	0	0	0		0
122	Overtime Wages	87	0	0	500	0	0		0
125	Temporary Wages	360	54	350	0	0	0		0
137	Out-of-Classification Pay	302	188	0	20	0	0		0
151	Social Security	1,856	1,170	1,595	1,570	1,530	1,530		1,530
152	Wisconsin Retirement	2,928	964	1,210	1,210	1,330	1,330		1,330
154	Health/Dental Insurance	8,177	6,092	8,210	8,690	5,190	5,190		5,485
155	Life Insurance	76	48	30	30	25	25		25
156	Worker's Comp. Ins.	843	0	790	785	910	910		935
167	Post Employee Health	269	181	260	260	220	220		220
	<b>Personal Services</b>	<b>39,747</b>	<b>24,840</b>	<b>32,930</b>	<b>33,065</b>	<b>29,205</b>	<b>29,205</b>	<b>(3,860)</b>	<b>29,525</b>
242	Repair/Maint.-Other Machinery	59	0	0	4,000	4,000	4,000		4,000
290	Purchased Services	10,220	0	0	15,000	15,000	15,000		15,000
297	Refuse Collection Services	143,140	110,153	146,900	145,000	147,900	147,900		153,000
	<b>Contractual Services</b>	<b>153,419</b>	<b>110,153</b>	<b>146,900</b>	<b>164,000</b>	<b>166,900</b>	<b>166,900</b>	<b>2,900</b>	<b>172,000</b>
312	Outside Printing/Stationary	0	0	0	200	200	200		200
349	Operating Supplies	1,540	0	0	500	500	500		500
353	Maint. Supplies - Machinery	2,025	6,553	7,000	1,500	1,500	1,500		1,500
	<b>Supplies &amp; Materials</b>	<b>3,565</b>	<b>6,553</b>	<b>7,000</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>
512	Insurance-Vehicles/Equipment	0	0	0	0	0	0		0
530	Hourly Equipment Use Fee	49,106	18,750	37,500	37,500	43,800	43,800		43,800
	<b>Fixed Charges</b>	<b>49,106</b>	<b>18,750</b>	<b>37,500</b>	<b>37,500</b>	<b>43,800</b>	<b>43,800</b>	<b>6,300</b>	<b>43,800</b>
814	Capital Equipment-Heavy Motorized	21,458	0	0	0	0	0		0
	<b>Capital Equipment</b>	<b>21,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>RECYCLING-CURBSIDE</b>	<b>267,295</b>	<b>160,296</b>	<b>224,330</b>	<b>236,765</b>	<b>242,105</b>	<b>242,105</b>	<b>5,340</b>	<b>247,525</b>
<hr/>									
<b>RECYCLING - CURBSIDE/TOWN OF WESTON (53634)</b>									
120	Hourly Wages	0	43	0	0	0	0		0
137	Out-of-Classification Pay	0	0	0	0	0	0		0
151	Social Security	0	3	0	0	0	0		0
152	Wisconsin Retirement	0	2	0	0	0	0		0
154	Health/Dental Insurance	0	18	0	0	0	0		0
155	Life Insurance	0	0	0	0	0	0		0
156	Worker's Comp. Ins.	0	0	0	0	0	0		0
167	Post Employee Health	0	1	0	0	0	0		0
	<b>Personal Services</b>	<b>0</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>RECYCLING-CURBSIDE/TOWN</b>	<b>0</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**VILLAGE OF WESTON  
2013 OPERATING BUDGET  
(and 2014 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2011 ACTUAL	2012 Y-T-D (at 8/31/12)	2012 ESTIMATE	2012 BUDGET	2013 DEPT. REQUEST	2013 PROPOSED BUDGET	2013 BUDGET CHANGE	2014 FINANCIAL PLAN
<b>RECYCLING - YARD WASTE HANDLING (53636)</b>									
120	Hourly Wages	0	2,571	2,460	0	2,000	2,000		2,000
122	Overtime Wages	0	0	0	0	0	0		0
137	Out-of-Classification Pay	0	90	0	0	0	0		0
151	Social Security	0	190	190	0	155	155		155
152	Wisconsin Retirement	0	157	145	0	135	135		135
154	Health/Dental Insurance	0	1,044	1,070	0	510	510		535
155	Life Insurance	0	8	5	0	5	5		5
156	Worker's Comp. Ins.	0	0	95	0	90	90		95
167	Post Employee Health	0	29	35	0	20	20		20
	<b>Personal Services</b>	<b>0</b>	<b>4,089</b>	<b>4,000</b>	<b>0</b>	<b>2,915</b>	<b>2,915</b>	<b>2,915</b>	<b>2,945</b>
512	Insurance-Vehicles/Equipment	0	0	0	0	0	0		0
530	Hourly Equipment Use Fee	0	0	0	0	5,200	5,200		5,200
	<b>Fixed Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>
	<b>RECYCLING-YARD WASTE</b>	<b>0</b>	<b>4,089</b>	<b>4,000</b>	<b>0</b>	<b>8,115</b>	<b>8,115</b>	<b>8,115</b>	<b>8,145</b>
<hr/>									
<b>RECYCLING - PROGRAM ADMIN. (53637)</b>									
110	Salaries	6,992	0	6,618	6,765	6,753	6,753		6,753
120	Hourly Wages	5,980	504	5,032	5,080	4,827	4,827		4,827
151	Social Security	992	35	890	905	885	885		885
152	Wisconsin Retirement	1,335	30	690	700	770	770		770
154	Health/Dental Insurance	3,406	247	3,015	3,105	1,950	1,950		2,065
155	Life Insurance	16	1	15	15	15	15		15
156	Worker's Comp. Ins.	135	0	150	145	175	175		180
157	Education/Training	0	0	0	0	0	0		0
167	Post Employee Health	107	7	115	95	115	115		115
	<b>Personal Services</b>	<b>18,963</b>	<b>824</b>	<b>16,525</b>	<b>16,810</b>	<b>15,490</b>	<b>15,490</b>	<b>(1,320)</b>	<b>15,610</b>
219	Other Professional Services	0	0	0	0	0	0		0
	<b>Contractual Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
310	Office Supplies	0	0	0	75	75	75		75
311	Postage	0	0	0	25	25	25		25
312	Outside Printing	0	0	0	500	500	500		500
322	Subscriptions-News/Periodicals	0	0	0	100	100	100		100
324	Membership Dues	0	0	0	500	500	500		500
325	Conferences/Regis. Fees	0	0	0	150	150	150		150
327	Public Relation Expenses	0	0	0	0	0	0		0
334	Commercial Travel Expenses	0	0	0	150	150	150		150
349	Operating Supplies-All Other	0	0	0	500	500	500		500
	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>
	<b>RECYCLING-PROG. ADMIN.</b>	<b>18,963</b>	<b>824</b>	<b>16,525</b>	<b>18,810</b>	<b>17,490</b>	<b>17,490</b>	<b>(1,320)</b>	<b>17,610</b>
<hr/>									
<b>RECYCLING - EDUCATION PROG. (53638)</b>									
310	Office Supplies	0	0	0	0	0	0		0
312	Outside Printing	311	1,065	1,065	1,000	1,000	1,000		1,000
325	Conferences/Regis. Fees	0	0	0	0	0	0		0
327	Public Relation Expenses	4,208	1,896	1,896	0	0	0		0
349	Operating Supplies-All Other	0	0	0	0	0	0		0
390	Other Supplies-All Other	0	0	0	300	300	300		300
	<b>Supplies &amp; Materials</b>	<b>4,519</b>	<b>2,961</b>	<b>2,961</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>
	<b>RECYCLING-EDUC. PROG.</b>	<b>4,519</b>	<b>2,961</b>	<b>2,961</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>

**VILLAGE OF WESTON  
2013 OPERATING BUDGET  
(and 2014 FINANCIAL PLAN)**

ACCOUNT #	ACCOUNT DESCRIPTION	2011 ACTUAL	2012 Y-T-D (at 8/31/12)	2012 ESTIMATE	2012 BUDGET	2013 DEPT. REQUEST	2013 PROPOSED BUDGET	2013 BUDGET CHANGE	2014 FINANCIAL PLAN
<b>REFUSE - GARBAGE COLLECTION / SPRING CLEAN-UP (53620)</b>									
110	Salaries					0	0		0
120	Hourly Wages					2,500	2,500		2,500
151	Social Security					190	190		190
152	Wisconsin Retirement					165	165		165
154	Health/Dental Insurance					650	650		690
155	Life Insurance					5	5		5
156	Worker's Comp. Ins.					115	115		120
157	Education/Training					0	0		0
167	Post Employee Health					30	30		30
	<b>Personal Services</b>					<b>3,655</b>	<b>3,655</b>	<b>3,655</b>	<b>3,700</b>
295	Spring Clean-up Services					12,000	12,000		12,000
297	Refuse Collection Services					504,500	504,500		519,500
	<b>Contractual Services</b>					<b>516,500</b>	<b>516,500</b>	<b>516,500</b>	<b>531,500</b>
	<b>REFUSE - GARBAGE COLLECT.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520,155</b>	<b>520,155</b>	<b>520,155</b>	<b>535,200</b>
<hr/>									
<b>LANDFILL (53631)</b>									
215	Architect/Engineering Services					22,000	22,000		22,000
219	Operation Monitoring					0	0		0
222	Electricity					1,500	1,500		1,500
225	Telephone					500	500		500
290	Purchased Services					1,000	1,000		1,000
	<b>Contractual Services</b>					<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>LANDFILL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>REFUSE / RECYCLING PROGRAM</b>		<b>290,777</b>	<b>168,237</b>	<b>247,816</b>	<b>256,875</b>	<b>814,165</b>	<b>814,165</b>	<b>557,290</b>	<b>834,780</b>
						Percent Budget Change		<b>216.95%</b>	<b>2.53%</b>

Reported in General Fund  
(Public Works Department Budget)  
in 2011 and 2012

Reported in General Fund  
(Public Works Department Budget)  
in 2011 and 2012