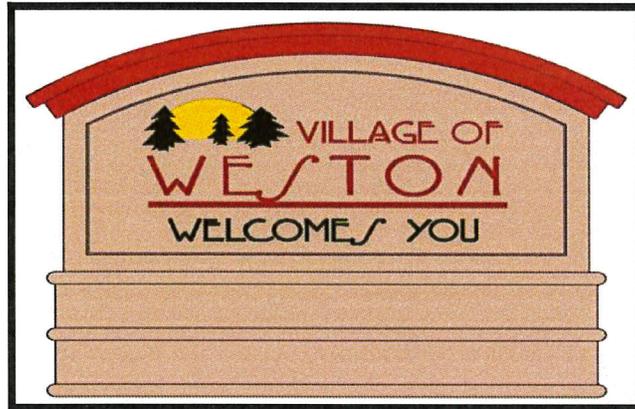


VILLAGE OF WESTON, WISCONSIN



2013 Operating Budget & 2014 Financial Plan

Compiled by the Finance Department:
John Jacobs, CGFO, CPFO
Finance Director

Jessica Trautman, CPA
Deputy Finance Director

Submitted by:
Daniel Guild
Village Administrator

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

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2013 OPERATING BUDGET
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**VILLAGE OF WESTON
DIRECTORY OF OFFICIALS
2012 – 2013
(at December 31, 2012)**

PRESIDENT OF THE VILLAGE BOARD

Fred Schuster

VILLAGE TRUSTEES

Scott Berger
Barbara Ermeling
Sharon Jaeger
Mark Porlier
Loren White
Jon Ziegler

VILLAGE ADMINISTRATOR

Daniel Guild

VILLAGE OFFICIALS

Village Clerk/Human Resource Director	Sherry Weinkauff
Director of Public Works	Keith Donner
Finance Director	John Jacobs
Community Development Director	Jennifer Higgins
Fire Chief	Steve Meilahn
Park Superintendent	Shawn Osterbrink
Director of Maintenance/Building Inspector	Scott Tatro
Director of Technology Services	Nathan Crowe
Village Assessor	Greg Schmidt
Everest Metro Police Chief	Wally Sparks

**INTRODUCTION
AND
SUMMARY**

VILLAGE OF WESTON
2012-2013 Budget Summary - ALL FUNDS

	<u>2012 BUDGET</u>	<u>2013 BUDGET</u>	<u>AMOUNT INCREASE or (DECREASE)</u>	<u>PERCENT INCREASE or (DECREASE)</u>
<u>GENERAL FUND:</u>				
Expenditures	\$ 7,618,980	\$ 7,309,760	\$ (309,220)	-4.06%
Less: Revenues	4,512,890	3,810,523	(702,367)	-15.56%
Less: Fund Balance Applied (Added)	200,792	573,490	372,698	185.61%
Net Tax Levy Requirement	<u>\$ 2,905,298</u>	<u>\$ 2,925,747</u>	<u>\$ 20,449</u>	<u>0.70%</u>
<u>SPECIAL REVENUE FUNDS</u>				
Expenditures	\$ 16,012,429	\$ 10,836,460	\$ (5,175,969)	-32.32%
Less: Revenues	5,428,623	6,110,586	681,963	12.56%
Less: Tax Increment District Levy	4,459,736	4,260,098	(199,638)	-4.48%
Less: Capital Borrowing Proceeds	5,902,260	-	(5,902,260)	-100.00%
Less: Fund Balance Applied (Added)	221,810	465,776	243,966	109.99%
Net Tax Levy Requirement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>DEBT SERVICE FUND:</u>				
Expenditures	\$ 6,925,121	\$ 7,175,278	\$ 250,157	3.61%
Less: Revenues	5,117,979	5,787,981	670,002	13.09%
Less: Fund Balance Applied (Added)	257,142	(162,703)	(419,845)	-163.27%
Net Tax Levy Requirement	<u>\$ 1,550,000</u>	<u>\$ 1,550,000</u>	<u>\$ -</u>	<u>0.00%</u>
<u>CAPITAL PROJECT FUNDS:</u>				
Expenditures	\$ 4,064,401	\$ 978,700	\$ (3,085,701)	-75.92%
Less: Revenues	1,675,570	869,140	(806,430)	-48.13%
Less: Capital Borrowing Proceeds	1,717,818	-	(1,717,818)	-100.00%
Less: Fund Balance Applied (Added)	671,013	109,560	(561,453)	-83.67%
Net Tax Levy Requirement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>ENTERPRISE FUNDS:</u>				
Expenditures	\$ 4,838,111	\$ 4,684,478	\$ (153,633)	-3.18%
Less: Revenues	4,613,504	4,663,349	49,845	1.08%
Less: Fund Balance Applied (Added)	224,607	21,129	(203,478)	-90.59%
Net Tax Levy Requirement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>INTERNAL SERVICE FUND:</u>				
Expenditures	\$ 1,048,050	\$ 828,105	\$ (219,945)	-20.99%
Less: Revenues	1,022,342	804,905	(217,437)	-21.27%
Less: Fund Balance Applied (Added)	25,708	23,200	(2,508)	-9.76%
Net Tax Levy Requirement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<u>GRAND TOTAL - ALL FUNDS:</u>				
Expenditures	\$ 40,507,092	\$ 31,812,781	\$ (8,694,311)	-21.46%
Less: Revenues	22,370,908	22,046,484	(324,424)	-1.45%
Less: Tax Increment District Levy	4,459,736	4,260,098	(199,638)	-4.48%
Less: Capital Borrowing Proceeds	7,620,078	-	(7,620,078)	-100.00%
Less: Fund Balance Applied (Added)	1,601,072	1,030,452	(570,620)	-35.64%
Total Tax Levy before TIF Increment	\$ 4,455,298	\$ 4,475,747	\$ 20,449	0.46%
Village's Share of TIF Increment	\$ 1,034,254	\$ 1,016,217	\$ (18,037)	-1.74%
TOTAL TAX LEVY	\$ 5,489,552	\$ 5,491,964	\$ 2,412	0.04%
Village Assessed Valuation	\$ 1,076,850,600	\$ 1,064,908,100	\$ (11,942,500)	-1.11%
Tax Rate per \$1,000 of Assessed Value	\$ 5.097784	\$ 5.157219	\$ 0.059435	1.17%
Village Equalized Valuation	\$ 1,030,372,700	\$ 966,710,400	\$ (63,662,300)	-6.18%
Tax Rate per \$1,000 of Equalized Value	\$ 5.327734	\$ 5.681085	\$ 0.353351	6.63%

VILLAGE OF WESTON
NOTICE OF 2013 BUDGET PUBLIC HEARING
Weston Municipal Center, 5500 Schofield Avenue, Weston, WI 54476

Notice is hereby given pursuant to Wisconsin Statutes that a Public Hearing is scheduled for **Monday, December 10, 2012, at 6:00 P.M.** on the **VILLAGE OF WESTON PROPOSED 2013 OPERATING BUDGET**. Village of Weston citizens and taxpayers shall have the opportunity to be heard on the proposed budget.

2013 OPERATING BUDGET SUMMARY – General Fund

	2011	2012	2012	2013	%
REVENUES	ACTUAL	BUDGET	ESTIMATED	PROPOSED	BUDGET CHANGE
Property Taxes	\$2,861,649	\$2,905,298	\$2,905,298	\$2,925,747	0.70%
Other Taxes	720,229	630,920	810,770	645,628	2.33%
Special Assessments	5,020	4,500	4,200	4,200	-6.67%
Intergovernmental Revenues	2,563,309	2,310,790	2,350,660	2,164,335	-6.34%
Licenses & Permits	140,233	142,285	159,540	170,180	19.61%
Fines, Forfeitures & Penalties	117,373	106,900	119,600	119,600	11.88%
Public Charges for Services	907,599	910,230	938,330	401,730	-55.87%
Intergovernmental Charges for Services	214,418	192,505	230,065	166,200	-13.66%
Miscellaneous Revenue	211,534	212,710	131,320	132,650	-37.64%
Other Financing Sources	5,729	2,050	6,925	6,000	192.68%
Applied Fund Balances	155,000	200,792	200,792	573,490	185.61%
Total Revenues	\$7,902,093	\$7,618,980	\$7,857,500	\$7,309,760	-4.06%
EXPENDITURES					
General Government	\$878,917	\$859,610	\$839,210	\$957,930	11.44%
Public Safety	3,854,183	3,857,623	3,904,033	3,507,583	-9.07%
Public Works	2,468,012	2,348,157	2,383,290	1,746,707	-25.61%
Health & Human Services	55	1,300	500	33,240	2,456.92%
Culture & Recreation	307,057	304,650	278,960	285,170	-6.39%
Conservation & Development	207,205	197,640	201,200	231,550	17.16%
Miscellaneous	841	0	0	0	0.00%
Other Financing Uses	47,307	0	0	497,580	N/A
Contingency Reserve	0	50,000	0	50,000	0.00%
Total Expenditures	\$7,763,577	\$7,618,980	\$7,607,193	\$7,309,760	-4.06%

TOTAL PROPERTY TAX LEVY REQUIRED

	2012	2013	PERCENT
	BUDGET	PROPOSED	CHANGE
Expenditures	\$7,618,980	\$7,309,760	-4.06%
Less: Revenues	4,713,682	4,384,013	-6.99%
Operating Levy (TID Out)	2,905,298	2,925,747	0.70%
Debt Service Fund Levy	1,550,000	1,550,000	0.00%
Village Share Tax Increment			
District Levy	1,034,254	1,016,217	-1.74%
Total Levy (TID In)	\$5,489,552	\$5,491,964	0.04%
Assessed Value (TID Out)	\$ 873,967,575	\$ 867,860,691	-0.70%
TID Assessed Value	202,883,025	197,047,409	-2.88%
Assessed Value (TID In)	\$1,076,850,600	\$1,064,908,100	-1.11%
Assessed Tax Rate (Village portion of Tax Rate)	\$5.0978	\$5.1572	1.17%

VILLAGE OF WESTON TAX RATE

Budget Year	Assessed Rate	Equalized Rate
2013 Proposed	\$5.16	\$5.68
2012	5.10	5.33
2011	5.08	5.38
2010	5.08	5.13
2009	5.08	4.97
2008	4.91	5.09
2007	6.07	5.19
2006	5.70	5.24
2005	5.45	5.14
2004	5.21	5.07
2003	5.21	5.05
2002	5.02	4.84



2013 BUDGET SUMMARY OF ALL GOVERNMENTAL AND PROPRIETARY FUNDS

	GENERAL	DEBT SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE/ UTILITIES	SUMMARY TOTAL
Est. Fund Balance, January 1	\$2,965,094	\$ 324,534	\$3,411,070	\$ 539,867	\$ 34,553	\$10,171,311	\$17,446,429
Operating Levy	2,925,747	1,550,000	0	0	0	0	4,475,747
Tax Increment District Levy	0	0	4,260,098	0	0	0	4,260,098
Other Revenue	3,810,523	5,787,981	6,110,586	869,140	804,905	4,663,349	22,046,484
Total Revenue	6,736,270	7,337,981	10,370,684	869,140	804,905	4,663,349	30,782,329
Less: Expenditures	7,309,760	7,175,278	10,836,460	978,700	828,105	4,684,478	31,812,781
Revenue Over/(Under) Expenditures	(573,490)	162,703	(465,776)	(109,560)	(23,200)	(21,129)	(1,030,452)
Est. Fund Balance, December 31	\$2,391,604	\$ 487,237	\$2,945,294	\$ 430,307	\$ 11,353	\$10,150,182	\$16,415,977

Proposed Budgets are available for inspection at the Village of Weston Municipal Center 7:30 A.M. – 5:00 P.M. Monday through Friday or on the Village of Weston website located at www.westonwisconsin.org.

John D. Jacobs, CGFO/CPFO
Finance Director/Treasurer

RESOLUTION NO. VW-12-21
WESTON, WISCONSIN

BY THE VILLAGE PRESIDENT AND VILLAGE BOARD OF THE VILLAGE OF WESTON, WISCONSIN, RESOLVED:

That it does hereby adopt the following as the Operating Budget of the Village of Weston for the year 2013, to-wit:

Village General Purpose Expenditures – General Fund	<u>\$7,309,760</u>
Village Non-Property Tax Revenues	\$4,384,013
Tax Levy for Village General Purpose	<u>2,925,747</u>
Total Operating Revenue – General Fund	<u>\$7,309,760</u>

and that Village General Purpose Expenditures are further appropriated to the following Village programs:

General Government	\$957,930
Public Safety	3,507,583
Public Works	1,746,707
Health and Human Services	33,240
Culture and Recreation	285,170
Conservation and Development	231,550
Miscellaneous	50,000
Other Financing Uses	<u>497,580</u>
Total Appropriations	<u>\$7,309,760</u>

Be it further resolved that the sum of \$2,925,747 is hereby levied for paying general operating expenditures for the year ending December 31, 2013.

Be it further resolved that the sum of \$1,550,000 is hereby levied for the Debt Service Fund for year 2013, resulting in a **grand total tax levy of \$4,475,747** for all taxable property in the Village for calendar year 2013, excluding Tax Incremental Financing District allocations.

Be it further resolved that the Village Finance Director/Treasurer is authorized and directed to make any minor changes in the tax levy that might come about through computation of Tax Incremental District allocations.

Be it further resolved that the Village Finance Director/Treasurer shall place the Village levy plus properly certified levies in the amount of \$18,711,257.39 received from the State, County, School District, and Vocational, Technical and Adult Education District on the tax roll for collection pursuant to law, including Tax Incremental Financing District allocations.

Adopted December 10, 2012

Approved December 10, 2012

ATTEST:

Sherry Weinkauff, Village Clerk

Fred Schuster, Village President

RESOLUTION NO. VW-12-22
WESTON, WISCONSIN

**A RESOLUTION OF THE VILLAGE OF WESTON ADOPTING ITS DEBT SERVICE,
SPECIAL REVENUE, CAPITAL PROJECTS, AND PROPRIETARY FUNDS
2013 BUDGETS**

BE IT RESOLVED by the Village President and Village Board of the Village of Weston, Wisconsin, that the various fund budgets for the year 2013 as prepared, reviewed and modified are hereby adopted as follows:

<u>DEBT SERVICE FUND</u>	\$7,175,278
<u>SPECIAL REVENUE FUNDS</u>	
Weston Aquatic Center Fund	180,525
Room Taxes Fund	176,689
Weston Centennial Homecoming (Scholarships) Fund	250
Parkland Dedication Fees Fund	850
Eau Claire River Trail Maintenance Fund	25
Dog Park Fund	100
TIF District #1 Fund	4,756,776
Community Development Authority Fund – TIF District #1	4,259,900
TIF District #2 Fund	359,955
Community Development Authority Fund – TIF District #2	241,825
Transportation Utility Fund	45,400
Refuse/Recycling Fund	814,165
<u>CAPITAL PROJECTS FUNDS</u>	
TIF District #1 Fund	250,000
Street Projects Fund	728,700
<u>PROPRIETARY FUNDS</u>	
Water Utility Enterprise Fund	2,271,861
Sewer Utility Enterprise Fund	1,818,538
Stormwater Utility Enterprise Fund	594,079
Fringe Benefits (Employee Insurance) Internal Service Fund	<u>828,105</u>
 Total Funds Budgets for 2013	 <u><u>\$24,503,021</u></u>

BE IT FURTHER RESOLVED that there is hereby appropriated for the various purposes set up in said budgets the sums all as set forth for each fund.

BE IT FURTHER RESOLVED that this resolution shall be in force from and after its passage and publication as provided by law.

Adopted December 10, 2012

Approved December 10, 2012

ATTEST:

Sherry Weinkauf, Village Clerk

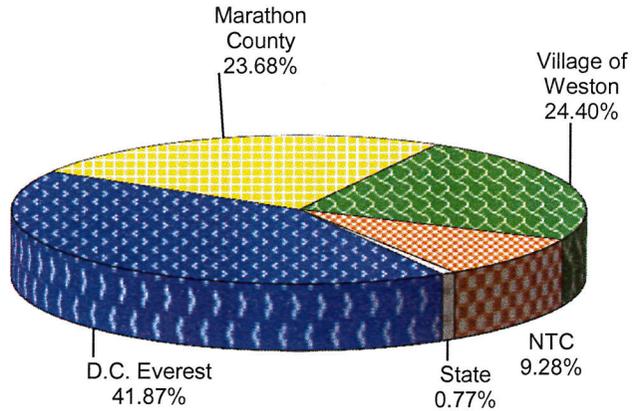
Fred Schuster, Village President

GENERAL FUND SUMMARY

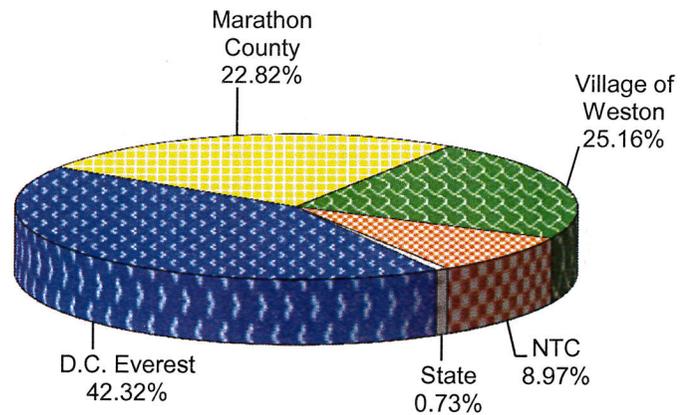
**VILLAGE OF WESTON - ASSESSED TAX RATES
(FINAL)**

	ASSESSED TAX RATES			
	2011	2012	Tax Rate Change	% Change
"Net" D.C. Everest Schools	\$ 8.75	\$ 8.68	\$ (0.07)	-0.80%
Village of Weston	5.10	5.16	0.06	1.18%
Marathon County	4.95	4.68	(0.27)	-5.45%
Northcentral Tech. College	1.94	1.84	(0.10)	-5.15%
State of Wisconsin	0.16	0.15	(0.01)	-6.25%
TOTALS	\$ 20.90	\$ 20.51	\$ (0.39)	-1.87%

2011 Assessed Tax Rate % by Taxing District



2012 Assessed Tax Rate % by Taxing District



VILLAGE OF WESTON, WISCONSIN
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

Tax Levy Years: 1998-2011 ACTUAL and 2012 PROJECTED

Estimated
as of
12/07/12

Per \$1,000 of Equalized Value

Levy Year	Collection Year	Village of Weston			Rib Mt. Sewerage District	D.C. Everest School District	North Central Technical College	Marathon County	State of Wisconsin	Total Gross	State Credit	Total Net		
		General & Other Funds	Debt Service Fund	Village Total										
1998	1999	\$ 3.15	\$ 1.73	\$ 4.88	\$ 0.28	\$ 8.93	\$ 1.81	\$ 6.20	\$ 0.20	\$ 22.30	\$ 1.56	\$ 20.74		
1999	2000	(A) 3.08	1.92	5.00	0.23	8.60	1.87	6.21	0.20	22.11	1.45	20.66		
2000	2001	3.02	1.87	4.89	0.17	9.52	1.91	6.21	0.20	22.90	1.34	21.56		
2001	2002	3.07	1.77	4.84	-	9.20	1.88	6.10	0.20	22.22	1.27	20.95		
2002	2003	3.27	1.78	5.05	-	9.63	1.94	6.08	0.20	22.90	1.25	21.65		
2003	2004	3.46	1.61	5.07	-	9.07	1.90	5.89	0.20	22.13	1.25	20.88		
2004	2005	3.67	1.47	5.14	-	8.80	1.94	5.79	0.20	21.87	1.11	20.76		
2005	2006	3.65	1.59	5.24	-	8.91	1.93	5.68	0.19	21.95	0.98	20.97		
2006	2007	(B) 3.65	1.54	5.19	-	8.49	1.89	5.44	0.18	21.19	1.08	20.11		
2007	2008	(A) 3.51	1.58	5.09	-	9.27	1.86	5.37	0.17	21.76	1.14	20.62		
2008	2009	3.31	1.66	4.97	-	9.52	1.85	5.15	0.17	21.66	1.21	20.45		
2009	2010	3.28	1.85	5.13	-	9.52	1.91	5.15	0.17	21.88	1.26	20.62		
2010	2011	3.49	1.89	5.38	-	10.07	1.98	5.16	0.17	22.76	1.33	21.43		
2011	2012	3.48	1.85	5.33	-	10.45	2.02	5.17	0.17	23.14	1.30	21.84		
Estimate	2012	2013	3.71	1.97	5.68	-	10.95	2.03	5.16	0.17	23.99	1.39	22.60	← \$ 0.76 Increase

Per \$1,000 of Assessed Value

Levy Year	Collection Year	Village of Weston			Rib Mt. Sewerage District	D.C. Everest School District	North Central Technical College	Marathon County	State of Wisconsin	Total Gross	State Credit	Total Net		
		General & Other Funds	Debt Service Fund	Village Total										
1998	1999	\$ 4.48	\$ 2.47	\$ 6.95	\$ 0.41	\$ 12.71	\$ 2.57	\$ 8.82	\$ 0.28	\$ 31.74	\$ 2.22	\$ 29.52		
1999	2000	(A) 3.02	1.89	4.91	0.23	8.44	1.84	6.09	0.20	21.71	1.42	20.29		
2000	2001	3.03	1.88	4.91	0.18	9.56	1.92	6.24	0.20	23.01	1.35	21.66		
2001	2002	3.18	1.84	5.02	-	9.53	1.95	6.32	0.21	23.03	1.32	21.71		
2002	2003	3.37	1.84	5.21	-	9.94	2.00	6.28	0.20	23.63	1.29	22.34		
2003	2004	3.56	1.65	5.21	-	9.34	1.96	6.06	0.21	22.78	1.28	21.50		
2004	2005	3.89	1.56	5.45	-	9.34	2.06	6.14	0.21	23.20	1.18	22.02		
2005	2006	3.97	1.73	5.70	-	9.69	2.10	6.17	0.21	23.87	1.07	22.80		
2006	2007	(B) 4.27	1.80	6.07	-	9.92	2.20	6.36	0.21	24.76	1.26	23.50		
2007	2008	(A) 3.39	1.52	4.91	-	8.93	1.80	5.17	0.16	20.97	1.10	19.87		
2008	2009	3.39	1.69	5.08	-	9.73	1.89	5.26	0.17	22.13	1.24	20.89		
2009	2010	3.25	1.83	5.08	-	9.43	1.89	5.10	0.17	21.67	1.25	20.42		
2010	2011	3.30	1.78	5.08	-	9.52	1.87	4.88	0.16	21.51	1.25	20.26		
2011	2012	3.33	1.77	5.10	-	10.00	1.94	4.95	0.16	22.15	1.25	20.90		
Estimate	2012	2013	3.37	1.79	5.16	-	9.94	1.84	4.68	0.15	21.77	1.26	20.51	← \$ (0.39) Decrease
			% Change in Tax Rate		1.18%		-0.60%	-5.15%	-5.45%	-6.25%	-1.72%	0.80%	-1.87%	

(A) Village of Weston property was revaluated in 1999 & 2007.

(B) Includes Nov. 2006 EMS voter referendum.

Actual 2012 Assessment Ratio = 1.102108

VILLAGE OF WESTON
Comparison of Dec. 2011 Village Tax Rate & Dec. 2012 Village Tax Rate

2012 Budget Year computation	<u>Village Tax Rate</u>	<u>Village Tax Levy</u>	<u>NON-TIF Assessed Valuation</u>
Dec. 2011 Village Tax Rate - using 2011 Assessed Valuation	\$ 5.0978	\$ 4,455,298	\$ 873,967,575

2013 Budget Year computation	<u>Village Tax Rate</u>	<u>Village Tax Levy</u>	<u>NON-TIF Assessed Valuation</u>
Dec. 2012 Village Tax Rate - using 2012 Assessed Valuation	\$ 5.1336	\$ 4,455,298	\$ 867,860,691

<u>Additions:</u>			
Use 0.459% maximum levy increase allowed	\$ 0.0236	\$ 20,449	

Subtotal ("MAXIMUM" allowed by State, before using Debt Service exemption)	\$ 5.1572	\$ 4,475,747	
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<u>Additions:</u>			
Mass Transit Service - for Weston only (NONE - referendum voted down)	\$ -	\$ -	

Subtotal	\$ 5.1572	\$ 4,475,747	
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<u>Additions:</u>			
Other Operating Costs - to maintain existing service levels (NONE - referendum voted down)	\$ -	\$ -	

Dec. 2012 Village Tax Rate PROPOSED - as of 11/18/2012	\$ 5.1572	\$ 4,475,747	
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Change from Dec. 2011 to Dec. 2012 tax bills:

INCREASE in Village's assessed tax rate for Dec. 2012	\$ 0.0594	
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INCREASE in Property Tax Bill if home is assessed at:		Increase in tax bill
Assessed Value of Home	\$ 100,000	\$ 5.94
Assessed Value of Home	\$ 150,000	\$ 8.91
Assessed Value of Home	\$ 200,000	\$ 11.88
Assessed Value of Home	\$ 250,000	\$ 14.85
Assessed Value of Home	\$ 300,000	\$ 17.83

INCREASE in Village's tax levy for Dec. 2012	\$ 20,449
--	-----------

<u>Distribution of Tax Levy to Various Funds:</u>	<u>Dec. 2011 Tax Levy</u>	<u>Dec. 2012 Tax Levy</u>
General Fund	\$ 2,905,298	\$ 2,925,747
Debt Service Fund	\$ 1,550,000	\$ 1,550,000
	<u>\$ 4,455,298</u>	<u>\$ 4,475,747</u>

VILLAGE OF WESTON
Comparison of Property Tax Bill vs. Utility Bill
(based on outcome of Nov. 6th Referendum Questions)

PROPERTY TAX BILL

December 2011 Assessed Property Tax Rate \$ 5.0978

UTILITY BILL

Average Quarterly 2012 Residential Utility Bill (18,750 gallons) \$ 150.87
x \$ 4.00
ANNUAL Average Quarterly 2012 Residential Utility Bill \$ 603.48

IF NEITHER REFERENDUM is APPROVED:

2012 Property Tax Rate before referendums: \$ 5.1572

Additions:

Mass Transit Service \$ -

Other Operating Costs - to maintain EXISTING services \$ -

Dec. 2012 Assessed Property Tax Rate - after referendum \$ 5.1572

Increase in December 2012 Tax Rate \$ 0.0594 ←

IF NEITHER REFERENDUM is APPROVED:

	<u>Quarterly</u>	<u>Annual</u>
Average Utility Bill - "before"	\$ 150.87	\$ 603.48
Additions:		
Transportation Utility Fee (\$45,400 total)	\$ 2.495	\$ 9.98
Public Fire Protection Fee (\$375,000 total)	\$ 17.490	\$ 69.96

Average Utility Bill - "after" \$ 170.855 \$ 683.42

Increase in 2013 Utility Bill \$ 19.985 \$ 79.94 ←

<u>INCREASE in Property Tax Bill if home is assessed at:</u>	<u>Tax Increase (Village share)</u>	<u>Utility Bill Increase</u>	<u>TOTAL COMBINED INCREASE</u>
Assessed Value of Home \$ 100,000	\$ 5.94	\$ 79.94	\$ 85.88
Assessed Value of Home \$ 150,000	\$ 8.91	\$ 79.94	\$ 88.85
Assessed Value of Home \$ 200,000	\$ 11.88	\$ 79.94	\$ 91.82
Assessed Value of Home \$ 250,000	\$ 14.85	\$ 79.94	\$ 94.79
Assessed Value of Home \$ 300,000	\$ 17.83	\$ 79.94	\$ 97.77

If calculate the COMBINED tax bill decrease from all taxing jurisdictions, along with utility bill increase:

Decrease in December 2012 Tax Rate (ALL ENTITIES) \$ (0.3873) ←

Increase in 2013 Utility Bill \$ 19.985 \$ 79.94 ←

<u>DECREASE in Property Tax Bill if home is assessed at:</u>	<u>Tax Decrease (All Entities)</u>	<u>Utility Bill Increase</u>	<u>TOTAL COMBINED CHANGE</u>
Assessed Value of Home \$ 100,000	\$ (38.73)	\$ 79.94	\$ 41.21
Assessed Value of Home \$ 150,000	\$ (58.09)	\$ 79.94	\$ 21.85
Assessed Value of Home \$ 200,000	\$ (77.45)	\$ 79.94	\$ 2.49
Assessed Value of Home \$ 250,000	\$ (96.82)	\$ 79.94	\$ (16.88)
Assessed Value of Home \$ 300,000	\$ (116.18)	\$ 79.94	\$ (36.24)

Village of Weston
2013 Budget - Revenue

<u>General Fund</u>	<u>Tax Levy</u>	<u>Other Revenue</u>	<u>Applied Fund Balance</u>	<u>Total</u>
Tax Levy - December 2011	\$ 2,905,297	\$ -	\$ -	\$ 2,905,297
Other Sources - 2012 Budget	-	4,512,891	-	4,512,891
Applied Fund Balance	-	-	200,792	200,792
2012 Budget	2,905,297	4,512,891	200,792	7,618,980
Reverse 2011 Applied Budget Surplus	-	-	(200,792)	(200,792)
Add 2012 Budget Surplus:				
Expenditure Surplus - none		-	11,787	11,787
Revenue Surplus - none	-	-	238,520	238,520
Amount of surplus to not be applied to the 2013 budget			(87)	(87)
<i>NET BUDGET SURPLUS = \$11,787 + \$238,520 - \$87 = \$250,220 Net Amount</i>				
Transfer to Debt Service Fund:				
2009-2011 Rothschild Utility Tax Payments for stabilizing Debt Service Tax Levy for several years			323,270	323,270
<u>2013 Decreases:</u>				
2013 Estimated Decrease in State Highway Aids		(112,340)		(112,340)
2013 Loss of Town of Wausau EMS Payments		(34,500)		(34,500)
2013 Estimated Decrease in Interest Income		(81,690)		(81,690)
2013 Relocation of Garbage/Refuse Fees to new fund		(521,800)		(521,800)
<u>2013 Increases:</u>				
2013 Increase in Tax Levy	20,450			20,450
2013 Increase in All Other Revenues		47,962		47,962
2013 Budget - General Fund	2,925,747	3,810,523	573,490	7,309,760

Debt Service Fund

1,550,000 <--- (this is the same tax levy amount as in 2012; no change for 2013)

December 2012 Tax Levy \$ 4,475,747

2012 Assessed Value - Actual
(Non- TIF) \$ 867,860,691

December 2012 Tax Rate \$ 5.157218

<--- (this is an INCREASE of about 6-cents from the Dec. 2012 rate of \$5.097784)

\$8,679

\$ 867,860,691

= \$.01 Tax Rate

VILLAGE OF WESTON
Comparison of Tax Levies based on 11/06/2012 Referendum Results
For Budget Years 2012-2015

(Actual calculations for 2012-2013 Budget Years; Estimated calculations for 2014-2015 Budget Years)

if NO Referendums approved on 11/06/2012:

Tax Levy Year	Budget Year	% Net New Construction	Base Tax Levy	Bus Referendum	Operational Referendum	TOTAL Tax Levy	Estimated VILLAGE Tax Rate
2011	2012		\$ 4,455,297	\$ -	\$ -	\$ 4,455,297	\$ 5.0978
		0.459%	\$ 20,450	\$ -	\$ -	\$ 20,450	\$ 0.0236
2012	2013		\$ 4,475,747	\$ -	\$ -	\$ 4,475,747	\$ 5.1572
		2.069% *	\$ 92,603 *	\$ -	\$ -	\$ 92,603 *	\$ 0.1061 *
2013	2014		\$ 4,568,350 *	\$ -	\$ -	\$ 4,568,350 *	\$ 5.2329 *
		1.521% *	\$ 69,485 *	\$ -	\$ -	\$ 69,485 *	\$ 0.0793 *
2014	2015		\$ 4,637,835 *	\$ -	\$ -	\$ 4,637,835 *	\$ 5.2943 *

VILLAGE OF WESTON
Calculation of Net New Construction %'s

(Actual calculations for 2012-2013 Budget Years; Estimated calculations for 2014-2015 Budget Years)

Fiscal Year	Equalized Valuation	Net New Constr. Year	\$ Net New Construction	% Net New Construction	NON-TIF Assessed Valuation	Tax Levy Year	Budget Year
					\$ 873,967,575	2011	2012
2011	\$ 1,030,372,700	2012	\$ 4,727,700	0.459%	\$ 867,860,691	2012	2013
2012	\$ 966,710,400	2013	\$ 20,000,000 *	2.069% *	\$ 873,000,000 *	2013	2014
2013	\$ 986,044,608 *	2014	\$ 15,000,000 *	1.521% *	\$ 876,000,000 *	2014	2015

* estimates

VILLAGE OF WESTON
Managing Taxpayer Affordability
Tax Levy Limit & General Fund Expenditure Limit

	Maximum Allowable Per State	Village of Weston Actual
<u>December 2012 Tax Levy Limit:</u>		
Tax Levy	\$ 4,475,747	\$ 4,475,747
Increase in Tax Levy	\$ 20,449	\$ 20,449
Percentage Tax Levy Increase	0.459%	0.459%
December 2012 Tax Rate Limit (without debt service exception)	\$ 5.157218	\$ 5.157218
<u>2013 General Fund Budget:</u>		
General Fund Budget Expenditures	\$ 7,824,692	\$ 7,309,760
Increase (Decrease) in Expenditures	\$ 205,712	\$ (309,220)
Increase (Decrease) in General Fund Expenditures	2.70%	-4.06%

2012 MUNICIPAL LEVY LIMIT WORKSHEET
 YEAR

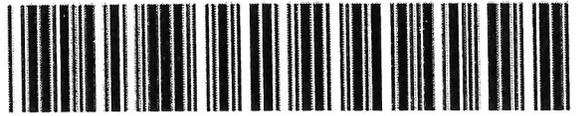
SHERRY WEINKAUF
 VILLAGE OF WESTON
 5500 SCHOFIELD AVE
 WESTON, WI 54476

Determination of Allowable 2012 Payable 2013 Levy for Municipalities

ENTER WHOLE DOLLARS ONLY

1. 2011 payable 2012 actual levy (not including tax increment).....	1.	<u>4,455,297</u>
NOTE: Town village or city taxes do not include county or state special charges for purposes of calculating levy limits.		
2. Exclude prior year levy for unreimbursed expenses related to an emergency declared under sec. 323.10, Wis. Stats.....	2.	<u> </u>
3. Exclude 2011 levy for new general obligation debt authorized after July 1, 2005	3.	<u> </u>
4. 2011 payable 2012 adjusted actual levy (Line 1 minus lines 2 and 3)	4.	<u>4,455,297</u>
5. 0 % growth plus terminated TID% (0) applied to adjusted actual 2011 levy	5.	<u>4,455,297</u>
6. Net new construction % (.459) + terminated TID% (0) applied to adjusted actual 2011 levy.....	6.	<u>4,475,747</u>
7. Larger of line 5 or line 6. This is your 2012 levy limit before adjustments	7.	<u>4,475,747</u>
8. Total adjustments from page 2	8.	<u> </u>
9. 2012 payable 2013 allowable levy. (Sum of Lines 7 and 8)	9.	<u>4,475,747</u>
10. Higher levy approved by Special Resolution at a Special Meeting of Town Electors in a Town under 2,000 population	10.	<u> </u>

WARNING: Exceeding levy limit will result in a reduction of State Aid



Responsible Official John Jacobs, Village Finance Director/Treasurer		Date 12/10/2012
E-mail jjacobs@westonwisconsin.org	Telephone (715) 241-2605	

Wisconsin Department of Revenue
 Notice of Limit To Qualify For A 2014 Expenditure Restraint Payment

October 22, 2012

SHERRY WEINKAUF
 VILLAGE OF WESTON
 5500 SCHOFIELD AVE
 WESTON WI 54476

Municipality WESTON
 County of MARATHON
 County Code 37
 Municipal Code 192

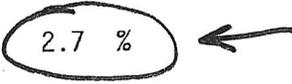
Dear Clerk,

This notice provides the factors you need to consider to qualify for a 2014 Expenditure Restraint Program payment, assuming your 2012 municipal TID out property tax rate will be greater than 5 mills. Your municipality's net general fund budget increase for 2013 compared to 2012 must be less than 2.7 % to qualify for a payment. Net general fund budget means total general fund budgeted expenditures less any long-term debt payments budgeted in the general fund.

The calculations are based on the increase in your municipality's 2011 equalized value due to net new construction during 2011 and the Consumer Price Index increase for the 12 months that just ended on September 30th this year.

GROWTH FACTOR

1. Net new construction during 2011	\$ 4,727,700.00
2. 2011 total equalized value	\$ 1,030,372,700.00
3. Percent increase (line 1 divided by line 2)	0.459%
4. Adjustment factor	60.00 %
5. Adjusted percent increase (line 3 times line 4)	0.275%
6. Maximum allowable increase	2.00 %
7. Your growth factor (lesser of line 5 or line 6)	0.275%
<hr/>	
8. Consumer Price Index (increase from October 1, 2011 through September 30, 2012)	2.4 %
9. Total limit your municipality must be under to qualify for a 2014 ERP payment (sum of lines 7 and 8 rounded to nearest 0.10% per s. 79.05 (2) (c))	2.7 %



Questions? Please contact Sue Nelson, Department of Revenue,
 P.O. Box 8971, Madison, WI 53708. Telephone: (608) 266-8618.

Stan Hook, Acting Director, Bureau Local Government Services

VILLAGE OF WESTON, WISCONSIN

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

For the Fiscal Years Ended December 31, 2002 through 2012

Fiscal Year Ended Dec. 31	Real Property Assessed Value				Personal Property Assessed Value	Total Taxable Assessed Value (A) (B)	Total Direct Assessed Tax Rate	Total Taxable Equalized Value (C)	Ratio of Assessed to Equalized Value
	Residential Property	Commercial Property	Manufacturing Property	Other Property	Combined Commercial, Manuf. & Other				
2002	\$368,848,900	\$139,081,870	\$ 18,689,700	\$4,197,700	\$ 15,594,000	\$ 546,412,170	\$ 5.215	\$ 563,738,900	96.93%
2003	393,394,300	149,830,620	19,477,000	4,102,500	13,713,140	580,517,560	5.215	597,633,300	97.14%
2004	417,377,700	169,232,920	23,604,300	4,134,900	17,122,080	631,471,900	5.447	669,758,500	94.28%
2005	441,479,500	190,957,220	27,992,800	3,839,800	27,137,410	691,406,730	5.698	751,617,800	91.99%
2006	464,746,300	222,449,320	28,712,500	3,451,400	22,777,200	742,136,720	6.066	867,363,000	85.56%
2007	607,329,300	311,578,400	37,762,800	7,466,600	28,173,880	992,310,980	4.907	956,047,100	103.79%
2008	621,193,100	334,280,100	42,299,400	7,247,300	32,200,690	1,037,220,590	5.082	1,059,625,700	97.89%
2009	629,293,700	351,018,000	44,006,900	7,136,100	32,248,060	1,063,702,760	5.082	1,052,951,500	101.02%
2010	631,620,200	361,564,900	45,687,600	6,845,700	31,207,170	1,076,925,570	5.082	1,017,654,200	105.82%
2011	637,035,900	358,042,100	45,120,500	6,792,400	29,859,700	1,076,850,600	5.098	1,030,372,700	104.51%
2012	636,687,600	346,568,200	47,664,900	6,691,200	27,296,200	1,064,908,100	5.157	966,710,400	110.16%

(A) Total taxable assessed value does not include tax exempt properties; tax exempt properties are not assigned values.

(B) Assessed values are established by the Village Assessor on all property except manufacturing property as of January 1 of each year. The Wisconsin Department of Revenue determines manufacturing property assessed values as of January 1 of each year. A revaluation of all property was completed in 2007.

(C) Equalized values are determined by the Wisconsin Department of Revenue.

**FINAL - EQUATED
STATEMENT OF ASSESSMENT FOR 2012**

37 192 1970
CO MUN ACCT NO

Check if this is an Amended Return

FOR VILLAGE OF OF WESTON MARATHON COUNTY
Town - Village - City Municipality Name County Name

**WHEN COMPLETING THIS DOCUMENT
DO NOT WRITE OVER X'S OR IN SHADED AREA**

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT		NO. OF ACRES WHOLE NUMBERS ONLY	VALUE OF LAND	VALUE OF IMPROVEMENTS	TOTAL VALUE OF LAND AND IMPROVEMENTS
		TOTAL LAND <i>Col. A</i>	IMPROVEMENTS <i>Col. B</i>				
1	RESIDENTIAL - Class 1	4,568	4,070	1,960	155,640,200	481,047,400	636,687,600
2	COMMERCIAL - Class 2	565	411	1,173	116,664,400	229,903,800	346,568,200
3	MANUFACTURING - Class 3	34	33	210	5,906,800	41,758,100	47,664,900
4	AGRICULTURAL - Class 4	69		1,353	172,900		172,900
5	UNDEVELOPED - Class 5	84		1,124	802,000		802,000
6	AGRICULTURAL FOREST - Class 5m	34		514	756,900		756,900
7	FOREST LANDS - Class 6	87		1,493	4,272,600		4,272,600
8	OTHER - Class 7	12	10	25	168,100	518,700	686,800
9	TOTAL - ALL COLUMNS	5,453	4,524	7,852	284,383,900	753,228,000	1,037,611,900
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL			393	LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1				700	0	700
12	MACHINERY, TOOLS AND PATTERNS - Code 2				8,671,100	1,955,400	10,626,500
13	FURNITURE, FIXTURES AND EQUIPMENT - Code 3				13,415,490	804,100	14,219,590
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C				1,532,510	916,900	2,449,410
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)				23,619,800	3,676,400	27,296,200
16	AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15D) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. D						1,064,908,100
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT		10/04/2012	Name of Assessor GREGORY D SCHMIDT		Telephone # (715) 687-3445	

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is 1.102107829
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

VILLAGE OF WESTON
HISTORY OF GENERAL FUND BALANCES: 1996-2013
(after 2012 CIP Budget Adjustments)

	At December 31	Total Fund Balance	Reserved for Inventory/Prepaid Items/Advances	Designated/ Restricted	Unreserved/ Undesignated	General Fund Budget for NEXT Year	Fund Balance Percent of Next Year's Operating Budget
	1996	\$2,193,773	\$0	\$631,860	\$1,561,913	\$5,406,289	28.89%
	1997	2,084,984	47,793	603,596	1,433,595	4,671,804	30.69%
	1998	2,511,814	0	912,941	1,598,873	5,419,001	29.50%
	1999	2,668,046	285,965	859,247	1,522,834	5,829,179	26.12%
	2000	2,371,434	109,139	537,597	1,724,698	5,616,270	30.71%
	2001	2,440,249	87,062	470,915	1,882,272	5,687,350	33.10%
	2002	2,269,970	119,252	291,429	1,859,289	5,855,320	31.75%
	2003	2,480,527	142,419	546,880	1,791,228	6,008,720	29.81%
	2004	2,441,691	170,415	284,556	1,986,720	6,261,710	31.73%
	2005	2,466,980	63,193	233,106	2,170,681	6,585,600	32.96%
	2006	2,698,568	35,523	358,334	2,304,711	6,942,876	33.20%
	2007	2,902,954	61,555	490,279	2,351,120	7,238,410	32.48%
	2008	2,725,248	57,161	248,029	2,420,058	7,539,050	32.10%
	2009	2,752,435	80,238	131,764	2,540,433	7,581,150	33.51%
	2010	2,932,063	49,073	168,322	2,714,668	7,735,360	35.09%
Actual	2011	2,915,579	76,922	217,313	2,621,344	7,618,980	34.41%
Estimated	2012	** 2,965,094 **	100,000 **	590,011 **	2,275,083 **	7,309,760	31.12%
Estimated	2013	** 2,391,604 **	100,000 **	75,000 **	2,216,604 **	6,862,280	32.30%

** Updated 12/07/2012

GENERAL FUND EXPENDITURES

**VILLAGE OF WESTON
EXPENDITURES SUMMARY
2013 OPERATING BUDGET - General Fund only
(and 2014 FINANCIAL PLAN)**

<u>Budget Account</u>	<u>2011 Actual</u>	<u>2012 Estimate</u>	<u>2012 Amended Budget</u>	<u>2013 Dept. Request</u>	<u>2013 Proposed Budget</u>	<u>2013 Budget Change</u>	<u>2013 % Budget Change</u>	<u>% of Total</u>	<u>2014 Financial Plan</u>
<u>EXPENDITURES</u>									
General Government	\$ 878,917	\$ 839,210	\$ 859,610	\$ 957,930	\$ 957,930	\$ 98,320	11.44%	13.11%	\$ 847,110
Public Safety	3,854,183	3,904,033	3,857,623	3,507,583	3,507,583	(350,040)	-9.07%	47.98%	3,705,997
Public Works	2,468,012	2,383,290	2,348,157	1,746,707	1,746,707	(601,450)	-25.61%	23.90%	1,743,843
Health & Human Services	55	500	1,300	33,240	33,240	31,940	2456.92%	0.45%	32,740
Culture and Recreation	307,057	278,960	304,650	285,170	285,170	(19,480)	-6.39%	3.90%	289,760
Conservation and Development	207,205	201,200	197,640	231,550	231,550	33,910	17.16%	3.17%	192,830
Miscellaneous / Other	48,148	0	0	497,580	497,580	497,580	0.00%	6.81%	0
Contingency	0	0	50,000	50,000	50,000	0	0.00%	0.68%	50,000
TOTAL EXPENDITURES	<u>7,763,577</u>	<u>7,607,193</u>	<u>7,618,980</u>	<u>7,309,760</u>	<u>7,309,760</u>	<u>(309,220)</u>	<u>-4.06%</u>	<u>100.00%</u>	<u>6,862,280</u>

VILLAGE OF WESTON
EXPENDITURES SUMMARY - Changes from 2012 Budget to 2013 Budget
2013 OPERATING BUDGET - General Fund only

	<u>CHANGE AMOUNT</u>	<u>TOTAL BUDGET</u>	<u>REASON FOR CHANGE</u>
2012 OPERATING BUDGET EXPENDITURES		\$ 7,618,980	
 <u>INCREASES in Expenditures:</u>			
Transfers to Other Funds	\$ 497,580		One-time transfers to these other funds in 2013: Refuse/Recycling Fund, Debt Service Fund, and Capital Equipment Fund.
Central Services	58,470		Upgrade copier/scanner in 2013. Website redesign is planned in 2013. Network server upgrade is needed in 2013.
Community Development	40,000		Zoning code/Comprehensive Plan update is scheduled for 2013.
Municipal Building	33,000		Replace/upgrade aging phone system in 2013.
County Humane Animal Shelter	31,940		Provide funding to County Animal Shelter in 2013 for increased staffing, which funding will be partially generated from an increase in 2013 pet license fees.
Administrator	27,140		Clerical time will now be allocated to Administrator's Office in 2013; also, proposed salary study for all positions in 2013.
DPW - Mowing	21,800		Mowing function will be moved to General Fund in 2013. This was previously allocated to the Stormwater Utility Fund.
Finance	<u>9,860</u>		In 2013, there are less FTE hours allocated elsewhere to other funds (Stormwater Utility Fund) than compared to 2012.
Subtotal		<u>719,790</u>	
 <u>DECREASES in Expenditures:</u>			
Refuse & Garbage Collection	\$ (490,000)		This will be moved to the Refuse/Recycling Fund in 2013.
Public Fire Protection	(344,240)		Eliminate taxpayer subsidy to the Water Utility in 2013 for public fire protection services. This fee will now appear on the water utility bills directly.
Public Works - Street/Winter Operations	(82,500)		Reduction in health insurance costs in 2013; also, less street maintenance planned in 2013, due to no grant available in 2013.
Miscellaneous/Various Departments	(55,845)		Additional health insurance savings realized in 2013, and allocated across various departments which have not been previously identified here.
Landfill	(28,500)		This will be moved to the Refuse/Recycling Fund in 2013.
Park and Recreation	(19,420)		Reduction of 1 summer staff person in 2013, and reduction in health insurance costs for 2013.
Elections	<u>(8,505)</u>		Fewer elections planned for 2013.
Subtotal		<u>(1,029,010)</u>	
TOTAL CHANGE in Expenditures	<u>\$ (309,220)</u>		
2013 OPERATING BUDGET EXPENDITURES		<u>\$ 7,309,760</u>	
 Percent Budget Change		 -4.06%	

VILLAGE OF WESTON
2013 BUDGET SUMMARY - as of 11/18/2012
(and 2014 FINANCIAL PLAN)

<u>Budget Account</u>	2011 Actual	2012 Estimate	2012 Amended Budget	2013 Dept. Request	2013 Proposed Budget	2013 % Budget Change	2014 Financial Plan
GENERAL GOVERNMENT							
<u>Village Board</u>							
Board President	\$ 6,957	\$ 6,730	\$ 8,100	\$ 7,380	\$ 7,380		\$ 7,380
Board Trustees	32,769	31,610	32,050	33,540	33,540		32,050
Municipality Dues	7,056	7,300	7,800	4,300	4,300		4,500
Board Retreat	1,004	480	450	500	500		500
	<u>\$ 47,786</u>	<u>\$ 46,120</u>	<u>\$ 48,400</u>	<u>\$ 45,720</u>	<u>\$ 45,720</u>	-5.54%	<u>\$ 44,430</u>
<u>General Government Committees</u>							
Building & Grounds Committee	\$ -	\$ -	\$ 790	\$ 575	\$ 575		\$ 575
Board of Review	200	190	250	225	225		235
Finance Committee	1,776	2,340	2,660	2,560	2,560		2,580
Personnel Committee	389	1,300	520	520	520		520
	<u>\$ 2,365</u>	<u>\$ 3,830</u>	<u>\$ 4,220</u>	<u>\$ 3,880</u>	<u>\$ 3,880</u>	-8.06%	<u>\$ 3,910</u>
<u>Administrator</u>							
Operations	\$ 102,741	\$ 64,800	\$ 88,860	\$ 115,800	\$ 115,800		\$ 96,360
Village Newsletter	15,113	3,850	3,850	4,050	4,050		4,200
	<u>\$ 117,854</u>	<u>\$ 68,650</u>	<u>\$ 92,710</u>	<u>\$ 119,850</u>	<u>\$ 119,850</u>	29.27%	<u>\$ 100,560</u>
<u>Clerk's Office / Human Resources</u>							
Clerk's Office	\$ 166,919	\$ 146,700	\$ 156,945	\$ 159,570	\$ 159,570		\$ 160,980
Personnel/Human Resources	2,357	1,890	3,500	3,800	3,800		3,800
Elections	7,432	44,000	20,795	12,290	12,290		12,320
	<u>\$ 176,708</u>	<u>\$ 192,590</u>	<u>\$ 181,240</u>	<u>\$ 175,660</u>	<u>\$ 175,660</u>	-3.08%	<u>\$ 177,100</u>
<u>Finance</u>							
Finance Director	\$ 169,153	\$ 159,600	\$ 158,130	\$ 167,990	\$ 167,990		\$ 169,000
Financial Audit/Budget Expenses	10,014	12,850	10,290	10,090	10,090		10,190
Tax Collection	15,878	16,580	15,250	17,010	17,010		17,490
Risk Management/Insurance	55,214	57,050	58,530	62,530	62,530		70,280
	<u>\$ 250,259</u>	<u>\$ 246,080</u>	<u>\$ 242,200</u>	<u>\$ 257,620</u>	<u>\$ 257,620</u>	6.37%	<u>\$ 266,960</u>
<u>Municipal Court</u>							
Schofield/Weston Municipal Court	\$ 85,021	\$ 84,710	\$ 84,900	\$ 79,360	\$ 79,360		\$ 80,980
	<u>\$ 85,021</u>	<u>\$ 84,710</u>	<u>\$ 84,900</u>	<u>\$ 79,360</u>	<u>\$ 79,360</u>	-6.53%	<u>\$ 80,980</u>
<u>Village Attorney</u>							
Operations	\$ 41,817	\$ 26,510	\$ 18,320	\$ 20,320	\$ 20,320		\$ 20,320
	<u>\$ 41,817</u>	<u>\$ 26,510</u>	<u>\$ 18,320</u>	<u>\$ 20,320</u>	<u>\$ 20,320</u>	10.92%	<u>\$ 20,320</u>
<u>Village Assessor</u>							
Operations	\$ 44,727	\$ 46,640	\$ 47,160	\$ 44,600	\$ 44,600		\$ 35,800
	<u>\$ 44,727</u>	<u>\$ 46,640</u>	<u>\$ 47,160</u>	<u>\$ 44,600</u>	<u>\$ 44,600</u>	-5.43%	<u>\$ 35,800</u>
<u>Central Services</u>							
Data Processing/Central Services	\$ 53,193	\$ 55,770	\$ 60,750	\$ 119,220	\$ 119,220		\$ 57,250
	<u>\$ 53,193</u>	<u>\$ 55,770</u>	<u>\$ 60,750</u>	<u>\$ 119,220</u>	<u>\$ 119,220</u>	96.25%	<u>\$ 57,250</u>
<u>Municipal Building</u>							
Operations	\$ 57,278	\$ 65,770	\$ 77,710	\$ 89,200	\$ 89,200		\$ 57,300
	<u>\$ 57,278</u>	<u>\$ 65,770</u>	<u>\$ 77,710</u>	<u>\$ 89,200</u>	<u>\$ 89,200</u>	14.79%	<u>\$ 57,300</u>
<u>Illegal Taxes/Tax Refunds</u>							
Tax Refunds	\$ 1,909	\$ 2,540	\$ 2,000	\$ 2,500	\$ 2,500		\$ 2,500
	<u>\$ 1,909</u>	<u>\$ 2,540</u>	<u>\$ 2,000</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	25.00%	<u>\$ 2,500</u>
Total General Government	<u>\$ 878,917</u>	<u>\$ 839,210</u>	<u>\$ 859,610</u>	<u>\$ 957,930</u>	<u>\$ 957,930</u>	11.44%	<u>\$ 847,110</u>

VILLAGE OF WESTON
2013 BUDGET SUMMARY - as of 11/18/2012
(and 2014 FINANCIAL PLAN)

<u>Budget Account</u>	<u>2011 Actual</u>	<u>2012 Estimate</u>	<u>2012 Amended Budget</u>	<u>2013 Dept. Request</u>	<u>2013 Proposed Budget</u>	<u>2013 % Budget Change</u>	<u>2014 Financial Plan</u>
<u>PUBLIC SAFETY</u>							
<u>Everest Metro Police</u>							
Operations	\$ 2,144,623	\$ 2,152,922	\$ 2,152,922	\$ 2,154,532	\$ 2,154,532		\$ 2,274,746
Debt Service - Building Payment	64,048	64,048	64,048	64,048	64,048		64,048
Debt Service - Capital Equipment	18,723	18,723	18,723	18,723	18,723		18,723
State Grant Awards due to EMPD	0	30,060	0	0	0		0
Funding Transfer Reserve to Metro	0	0	0	0	0		100,000
	\$ 2,227,394	\$ 2,265,753	\$ 2,235,693	\$ 2,237,303	\$ 2,237,303	0.07%	\$ 2,457,517
<u>Fire / Ambulance</u>							
Fire Operations	\$ 211,398	\$ 212,555	\$ 204,560	\$ 208,640	\$ 208,640		\$ 210,910
Ambulance / EMT Operations	899,093	912,440	906,400	898,200	898,200		904,430
Fire Dept. - Donated Wages	525	3,720	500	500	500		500
Fire Dept. - Honor Guard Donations	3,712	3,000	500	500	500		500
Ambul./EMT - Donated Wages	1,227	1,575	1,000	1,000	1,000		1,000
Public Fire Protection Fees	375,489	375,490	375,490	31,250	31,250		-
Fire Dept. - Act 102 Expenses	6,495	2,650	6,100	6,100	6,100		6,100
	\$ 1,497,939	\$ 1,511,430	\$ 1,494,550	\$ 1,146,190	\$ 1,146,190	-23.31%	\$ 1,123,440
<u>Building Inspections</u>							
Building Inspector	\$ 121,617	\$ 119,650	\$ 119,870	\$ 116,760	\$ 116,760		\$ 117,710
Weights & Measures	3,200	3,200	3,400	3,400	3,400		3,400
	\$ 124,817	\$ 122,850	\$ 123,270	\$ 120,160	\$ 120,160	-2.52%	\$ 121,110
<u>Other Public Safety</u>							
Public Safety Committee	\$ 2,596	\$ 2,700	\$ 2,710	\$ 2,530	\$ 2,530		\$ 2,530
Warning Sirens	1,437	1,300	1,400	1,400	1,400		1,400
	\$ 4,033	\$ 4,000	\$ 4,110	\$ 3,930	\$ 3,930	-4.38%	\$ 3,930
Total Public Safety	\$ 3,854,183	\$ 3,904,033	\$ 3,857,623	\$ 3,507,583	\$ 3,507,583	-9.07%	\$ 3,705,997
<u>PUBLIC WORKS</u>							
<u>Operations</u>							
Director of Public Works	\$ 91,508	\$ 97,385	\$ 83,875	\$ 85,860	\$ 85,860		\$ 83,915
Engineering / GIS Technician	62,903	64,615	57,925	42,115	42,115		49,855
Engineer	19,520	21,390	21,795	37,175	37,175		37,845
Corporaal Property	15,366	2,790	2,750	2,750	2,750		2,750
Street Operations	1,087,793	1,113,860	1,054,990	976,760	976,760		965,670
Street Operations-Town of Weston	18,811	11,965	6,050	5,960	5,960		6,005
Winter Maintenance	302,146	249,570	280,055	276,545	276,545		277,470
Winter Maintenance-Town of Weston	4,726	3,455	4,300	3,630	3,630		3,650
Traffic Control	19,260	20,050	21,600	22,300	22,300		22,600
Street Irrigation Maintenance	25,649	33,700	29,560	35,460	35,460		35,560
Street Lighting	214,111	219,710	227,000	219,500	219,500		219,500
Street Sweeping	10,021	19,450	38,440	15,610	15,610		15,730
Mowing	0	0	0	21,800	21,800		22,030
Refuse & Garbage Collection	485,414	503,280	490,000	-	-		-
Landfill	20,674	20,880	28,500	-	-		-
	\$ 2,377,902	\$ 2,382,100	\$ 2,346,840	\$ 1,745,465	\$ 1,745,465	-25.62%	\$ 1,742,580
<u>Other Public Works</u>							
Public Works/Utilities Committee	\$ 1,198	\$ 1,190	\$ 1,317	\$ 1,242	\$ 1,242		\$ 1,263
Mass Transit	88,912	-	-	-	-		-
	\$ 90,110	\$ 1,190	\$ 1,317	\$ 1,242	\$ 1,242	-5.69%	\$ 1,263
Total Public Works	\$ 2,468,012	\$ 2,383,290	\$ 2,348,157	\$ 1,746,707	\$ 1,746,707	-25.61%	\$ 1,743,843
<u>HEALTH & HUMAN SERVICES</u>							
<u>Public Health Services</u>							
County Humane Animal Shelter	\$ 55	\$ 500	\$ 1,300	\$ 33,240	\$ 33,240		\$ 32,740
	\$ 55	\$ 500	\$ 1,300	\$ 33,240	\$ 33,240	2456.92%	\$ 32,740
Total Health & Human Services	\$ 55	\$ 500	\$ 1,300	\$ 33,240	\$ 33,240	2456.92%	\$ 32,740

VILLAGE OF WESTON
2013 BUDGET SUMMARY - as of 11/18/2012
(and 2014 FINANCIAL PLAN)

<u>Budget Account</u>	2011 Actual	2012 Estimate	2012 Amended Budget	2013 Dept. Request	2013 Proposed Budget	2013 % Budget Change	2014 Financial Plan
<u>CULTURE AND RECREATION</u>							
<u>Park & Recreation - Operations</u>							
Administration	\$ 217,038	\$ 206,385	\$ 218,880	\$ 210,210	\$ 210,210		\$ 212,255
Parks Maintenance	56,722	61,430	75,790	64,950	64,950		67,475
Landscaping/Accident Maintenance	11,814	1,700	-	-	-		-
Tree Pruning	4,879	-	-	-	-		-
Tree Planting	923	-	-	-	-		-
Tree Inventory	-	-	-	-	-		-
Tree Other/EAB Plan	3,043	-	-	-	-		-
Ice Rinks	6,414	8,000	8,000	8,090	8,090		8,100
	<u>\$ 300,833</u>	<u>\$ 277,515</u>	<u>\$ 302,670</u>	<u>\$ 283,250</u>	<u>\$ 283,250</u>	-6.42%	<u>\$ 287,830</u>
<u>Other Park & Recreation</u>							
Park & Recreation Committee	\$ 1,224	\$ 1,445	\$ 1,980	\$ 1,920	\$ 1,920		\$ 1,930
Boys & Girls Club	5,000	-	-	-	-		-
	<u>\$ 6,224</u>	<u>\$ 1,445</u>	<u>\$ 1,980</u>	<u>\$ 1,920</u>	<u>\$ 1,920</u>	-3.03%	<u>\$ 1,930</u>
Total Culture and Recreation	<u>\$ 307,057</u>	<u>\$ 278,960</u>	<u>\$ 304,650</u>	<u>\$ 285,170</u>	<u>\$ 285,170</u>	-6.39%	<u>\$ 289,760</u>
<u>CONSERVATION AND DEVELOPMENT</u>							
<u>Community Development</u>							
Administration	\$ 193,355	\$ 189,960	\$ 187,010	\$ 220,700	\$ 220,700		\$ 181,940
	<u>\$ 193,355</u>	<u>\$ 189,960</u>	<u>\$ 187,010</u>	<u>\$ 220,700</u>	<u>\$ 220,700</u>	18.02%	<u>\$ 181,940</u>
<u>Other Community Development</u>							
Planning Commission	\$ 9,173	\$ 5,570	\$ 6,600	\$ 6,475	\$ 6,475		\$ 6,490
Zoning Board of Appeals	1,320	630	1,660	1,640	1,640		1,645
Extraterritorial Limits Committee	1,558	380	590	580	580		580
Smart Growth/Comprehensive Plan	-	-	180	-	-		-
Farmers Market	1,799	4,660	1,600	2,155	2,155		2,175
	<u>\$ 13,850</u>	<u>\$ 11,240</u>	<u>\$ 10,630</u>	<u>\$ 10,850</u>	<u>\$ 10,850</u>	2.07%	<u>\$ 10,890</u>
Total Conservation & Develop.	<u>\$ 207,205</u>	<u>\$ 201,200</u>	<u>\$ 197,640</u>	<u>\$ 231,550</u>	<u>\$ 231,550</u>	17.16%	<u>\$ 192,830</u>
<u>MISCELLANEOUS / OTHER</u>							
<u>Miscellaneous</u>							
Accrued Vacation Pay	\$ 841	\$ -	\$ -	\$ -	\$ -		\$ -
Miscellaneous/All Other	-	-	-	-	-		-
	<u>\$ 841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>
<u>Other Financing Uses</u>							
Transfers to Other Funds	\$ 47,307	\$ -	\$ -	\$ 497,580	\$ 497,580		\$ -
	<u>\$ 47,307</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 497,580</u>	<u>\$ 497,580</u>	N/A	<u>\$ -</u>
Total Miscellaneous / Other	<u>\$ 48,148</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 497,580</u>	<u>\$ 497,580</u>	N/A	<u>\$ -</u>
CONTINGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	0.00%	<u>\$ 50,000</u>
TOTAL GENERAL FUND BUDGET	<u>\$ 7,763,577</u>	<u>\$ 7,607,193</u>	<u>\$ 7,618,980</u>	<u>\$ 7,309,760</u>	<u>\$ 7,309,760</u>	-4.06%	<u>\$ 6,862,280</u>
	2012 Original Budget =		\$ 7,516,970				
	Budget Increase or (Decrease)			<u>\$ (309,220)</u>	<u>\$ (309,220)</u>	<u>\$ (447,480)</u>	

**Village of Weston
2013 Proposed Budget
General Government Expenditures - General Fund only**

	<u>Amount</u>	<u>Percentage</u>
General Government	\$ 957,930	13%
Public Safety	3,507,583	48%
Public Works	1,746,707	24%
Culture and Recreation	285,170	4%
Community Development	231,550	3%
All Other	580,820	8%
TOTAL	<u>\$ 7,309,760</u>	

