

GENERAL FUND REVENUES

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

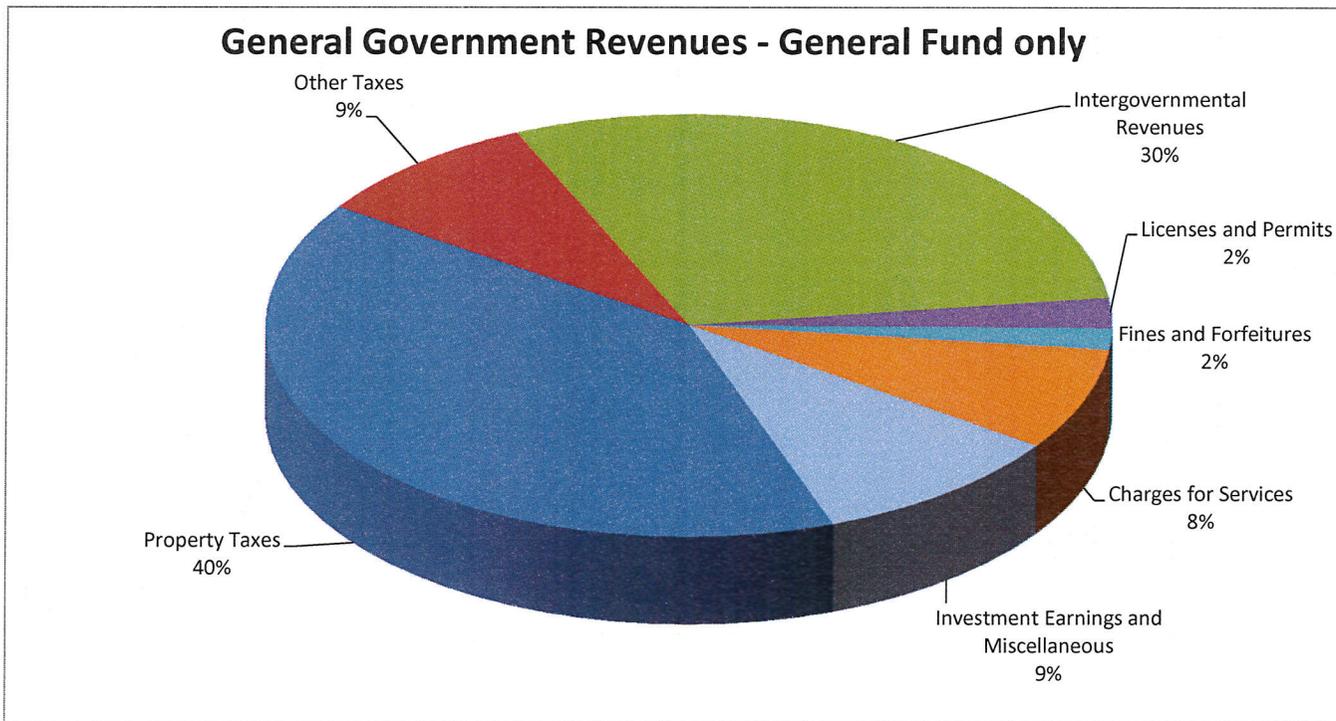
<u>ACCOUNT DESCRIPTION</u>	<u>2011 ACTUAL</u>	<u>2012 Y-T-D (thru 10/31/12)</u>	<u>2012 ESTIMATE</u>	<u>2012 BUDGET</u>	<u>2013 DEPT. REQUEST</u>	<u>2013 PROPOSED BUDGET</u>	<u>2013 BUDGET CHANGE</u>	<u>2014 FINANCIAL PLAN</u>
Property Taxes	2,861,649	2,905,297	2,905,298	2,905,298	2,925,747	2,925,747	20,449	3,018,350
Other Taxes	720,229	475,260	810,770	630,920	645,628	645,628	14,708	650,285
Special Assessments	5,020	3,620	4,200	4,500	4,200	4,200	(300)	4,200
Intergovernmental Revenues	2,563,309	1,404,017	2,350,660	2,310,790	2,164,335	2,164,335	(146,455)	2,002,635
Licenses & Permits	140,233	158,703	159,540	142,285	170,180	170,180	27,895	170,180
Fines and Forfeitures	117,373	90,679	119,600	106,900	119,600	119,600	12,700	119,600
Public Charges for Services	907,599	793,109	938,330	910,230	401,730	401,730	(508,500)	401,740
Intergov't Charges for Services	214,418	141,676	230,065	192,505	166,200	166,200	(26,305)	166,640
Contributions	7,617	9,591	10,055	7,950	8,080	8,080	130	8,080
Miscellaneous Revenue	203,917	71,252	121,265	204,760	124,570	124,570	(80,190)	114,570
Other Financing Sources	5,729	4,876	6,925	2,050	6,000	6,000	3,950	206,000
Applied Fund Balances	155,000	200,792	200,792	200,792	573,490	573,490	372,698	0
<i>TOTAL REVENUES</i>	<u>7,902,093</u>	<u>6,258,872</u>	<u>7,857,500</u>	<u>7,618,980</u>	<u>7,309,760</u>	<u>7,309,760</u>	<u>(309,220)</u>	<u>6,862,280</u>
					Percent Budget Change		-4.06%	-6.12%

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

	CHANGE AMOUNT	TOTAL BUDGET	REASON FOR CHANGE
2012 OPERATING BUDGET REVENUES		\$ 7,618,980	
 <u>INCREASES in Revenues:</u>			
Property Taxes-General Fund only	\$ 20,449		Increase Tax Levy needed for General Fund.
Applied General Fund Balance	430,080		Represents 2009-2012 Rothschild Utility Tax settlement payment that was received in 2012 and was earmarked to the Debt Service Fund, instead of the General Fund.
Licenses & Permits - Various	27,895		A slight increase in various license and permit activity has been forecasted for 2013.
Water Utility Taxes	17,700		Increase in property taxes from Weston Water Utility.
Fines and Forfeitures	12,700		Increase 2013 activity per 2012 estimates.
Property Sales	4,000		Increase 2013 activity per 2012 estimates.
Subtotal	512,824	512,824	
Water Utility Taxes			
 <u>DECREASES in Revenues:</u>			
Refuse/Garbage Collection Fees	\$ (493,800)		This will be moved to the Refuse/Recycling Fund in 2013.
Transportation Aids	(112,340)		10% Decrease in State Transportation Aids for 2013.
Interest Income	(81,690)		Decrease in 2013 Interest Income budget based on estimates of current investment holdings.
Applied Current Budget Balance	(57,382)		Applied \$200,792 of budget surplus to 2012 budget, but only \$143,410 to the 2013 budget. This is a reduction of \$57,382.
Ambulance Fees - Town of Wausau	(34,500)		Decrease in 2013 Ambulance Fees based upon losing the Town of Wausau as a customer.
State Highway Aids	(33,000)		Received a 2012 highway aid grant for some street surface maintenance work on Schofield Avenue, which is not available again in 2013.
Expenditure Restraint Program	(6,785)		Reduction in 2013 State Expenditure Restraint Program payment is expected.
Miscellaneous/All Other	(2,547)		Decrease 2013 activity per 2012 estimates.
Subtotal	(822,044)	(822,044)	
 TOTAL CHANGE in Revenues	 \$ (309,220)		
 2013 OPERATING BUDGET REVENUES		 \$ 7,309,760	
 Percent Budget Change		 -4.06%	

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

	<u>Amount</u>	<u>Percentages</u>
Property Taxes	\$ 2,925,747	40%
Other Taxes	645,628	9%
Intergovernmental Revenues	2,164,335	30%
Licenses and Permits	170,180	2%
Fines and Forfeitures	119,600	2%
Charges for Services	567,930	8%
Investment Earnings and Miscellaneous	716,340	9%
TOTAL	<u>\$ 7,309,760</u>	



**VILLAGE OF WESTON
2013 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: General Fund – Operating Revenues
Program: Revenues	Submitted by: John Jacobs

Property Taxes

Represents the tax levy for only the General Fund. The assessed general fund tax rate for the 2010 and 2011 tax levies was \$3.29 and \$3.33, respectively. A \$3.37 assessed tax rate is proposed for the 2012 tax levy (budget year 2013), which represents a \$20,449 increase (a 0.70% tax levy increase), or a \$0.06 rate increase. The amount of the tax levy is used to finance a portion of the General Fund operations and programs. The long-term goal of the General Fund is to maintain the assessed tax rate of the General Fund and all other funds, except for the Debt Service Fund, at a rate below \$4.00 per \$1,000 of assessed valuation.

Other funds, including the Debt Service Fund, may also require a portion of the tax levy in order to finance their own individual fund budgets. To manage the debt service tax levy over time, the Village has programmed and amortized all future CIP Budget capital borrowing, as forecasted in the 5-year CIP Budget document, in order to maintain a minimal tax levy increase, if any, in the debt service payment schedule to match the estimated assessed valuation growth of the Village. The goal is to maintain the assessed tax rate of the Debt Service Fund levy at a rate below \$2.00 per \$1,000 of assessed valuation. The assessed debt service tax rate for the 2010 and 2011 tax levies was \$1.78 and \$1.77, respectively. A \$1.79 assessed tax rate is proposed for the 2012 tax levy (budget year 2013), which represents no change in the debt service tax levy, or a \$0.02 tax rate increase from last year's rate.

Payments in Lieu of Taxes

Both the Weston Water Utility and the Village of Rothschild make payments to the Village of Weston for payments in lieu of property taxes. The Weston Water Utility payment is calculated based on the formula established by the Public Service Commission, using the Water Utility's depreciated property value and the Village's assessed tax rate. An expenditure item in a like amount is included in the Water Utility's budget in 2013.

The payment from the Village of Rothschild is based on the established formula prescribed at the time of the Weston annexation into the Village of Rothschild during the 1990s. The payment represents 25% of the state shared revenues paid on the former Weston Power Plant, which is now located in the Village of Rothschild after annexation. Both the Village and Town of Weston receive a distribution payment each year. The Village of Weston's estimated payment for 2013 and 2014 budget years is \$235,000 annually and will be distributed to the General Fund (\$128,190) and to the Debt Service Fund (\$106,810). However, beginning in 2015 when the formula drops from 25% to 10% for the Village and Town of Weston, the Village of Weston's distribution payment will decrease significantly by \$141,000 in 2015, when the payment will drop from \$235,000 to \$94,000 annually per the 30-year cost sharing agreement. In 2015, the full payment will be allocated entirely to the General Fund, while no allocation will be distributed to the Debt Service Fund.

Other Taxes

Mobile home taxes are collected from the four mobile home parks located within the Village of Weston. These four mobile home parks are as follows: Alpine, Colonial Gardens, Green Acres, and Weston Manor. The mobile home taxes are reported "net" of the amount required to be paid to the D.C. Everest School District as required by state statute. The remaining other taxes includes the tax levies for forest crop, managed forest, and woodland taxes. The sales tax retained for administration and processing costs is also recorded here.

Special Assessments

In previous years, all street/curb/gutter assessments received were recorded in the Village's general fund, as part of the normal course of operations. However beginning in 2001, all "street" assessments were now recorded in the Debt Service Fund and held in reserve to be used to partially offset the debt service levy required over many years. The first year of each new special assessment enables the property owner to payoff the entire assessment "interest free" within a short 30-day window of opportunity. There are assessment letters that are prepared at the request of taxpayers for a small fee. This fee is distributed between the Water & Sewer Utilities and the Village's General Fund.

Intergovernmental Revenues

State Shared Revenue is a combination of State sales and income taxes returned to the Village based on a complex growth/per capita/tax burden formula. The Village is provided an estimate of this amount in the fall of the year. However, the State had frozen all funding for the last several years without an increase. This was also the case for budget years 2008 and 2009, per the 2007-2009 State Budget that had been adopted. A reduction of \$76,585 was enacted by the State after adoption of the 2009-2011 State Budget in June 2009. Therefore, the 2010 payment was \$1,235,394, and the 2011 payment was \$1,235,335. A reduction of \$177,945 was enacted by the State after adoption of the 2011-2013 State Budget in June 2011. Therefore, the 2012 payment was \$1,057,543, and the 2013 payment is projected to be \$1,057,037.

**VILLAGE OF WESTON
2013 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: General Fund – Operating Revenues
Program: Revenues	Submitted by: John Jacobs

Intergovernmental Revenues (cont.)

Transportation Aids were significantly reduced in the 2011-2013 State Budget (for the 2012 and 2013 budget years). The 2011 actual payment for the Village was \$1,248,220, which had been a \$53,550 increase (or a 4.48% increase) over the 2010 budget amount. However, a large decrease of \$124,820 (or a 10% decrease) was realized for the 2012 budget year, due to the loss in funding in the 2011-2013 State Budget. The 2012 actual payment was \$1,123,400. In 2013, the actual payment will be \$1,011,060, which is another large decrease of \$112,340 (or another 10% decrease). If the State formula does not change in the 2013-2015 State Budget (for the 2014 and 2015 budget years), it is possible that the 2014 payment amount will further decrease to \$909,950 (or another 10% decrease). This continual downward funding trend from the State is expected to continue for several more years, until the Village has reached the minimum funding level, as prescribed by the Wisconsin Department of Transportation.

Computer Exemption Aid is a State program, new in 2000, created to replace “lost” property taxes due to the exemption of business owned computers as of January 1, 1999. An estimated payment of \$16,165 has been applied to reduce the property tax levy for the 2013 budget.

Expenditure Restraint Program is a State program that provides additional incentive funding to municipalities who “hold-the-line” on expenditure increases annually below a State CPI formula. Because the Village’s December 2011 equalized tax rate exceeded the \$5.00 minimum level, the Village will once again qualify for this funding program. The Village will receive \$26,835 in State funding for this program in 2013.

Licenses & Permits

Represents collections from liquor, dog, cigarette, mobile home parks, and various business licenses, as well as building inspection and zoning permits. There are several fee changes proposed in 2013, which will recover the costs of additional enforcement of inspections and ordinance compliance.

Fines and Forfeitures

Collections for Village ordinance violations and other misdemeanors covered by Village Code and State Statute are recorded in this category.

PUBLIC CHARGES FOR SERVICES

General Government Revenue

Derived from a variety of miscellaneous services provided by administrative offices to residents and businesses in the community. Included are liquor license publication fees, document sales, and other general revenues.

Public Safety Revenue

The primary source of revenue here is for ambulance services generated from the 24/7 crews of the Weston Fire Department. The 2013 ambulance fees budget of \$385,500 reflects a closer approximation of actual revenues to be collected, as compared to the 2012 budget amount of \$393,400. The 2013 budget of \$385,500 also includes a reduction of \$17,500 payments that are expected to be lost directly from the Town of Wausau residents, who will be serviced by the City of Wausau in 2013. A minimal \$300 increase in the ambulance fees structure is proposed here for 2013, which would include billings for service, ambulance supplies, and mileage costs.

Public Works Revenue

Prior to 2013, the refuse and garbage assessments on each taxpayer’s annual tax bill accounts for the main source of revenue in the Public Works Department in the General Fund. Both the refuse and recycling operations are provided to the community with an outside contracted provider. However, beginning in 2013, the refuse and garbage assessments will be recorded in the Refuse/Recycling Fund. Other types of revenues that will remain here in the General Fund for 2013 include the growing use of highway signage services to other area communities and businesses, and incidental snow removal services. The recycling grant program provides for the Public Works Department to charge a rental fee on equipment used for recycling purposes based on the Department of Transportation’s fee guidelines.

Rental of Village Property

Park shelter rentals are recorded in this category.

Park & Recreation Revenue

Vending machine revenue collected in the Village park system is reported here. Village Park employees also conduct coaches’ clinics throughout the year for various sports for a fee based on the number of participants. Parkland field maintenance fees are received for labor and supplies provided. Finally, landscaping and other maintenance repairs are provided and billed to park users and insurance companies, as repairs are required where needed.

**VILLAGE OF WESTON
2013 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: General Fund – Operating Revenues
Program: Revenues	Submitted by: John Jacobs

Intergovernmental Charges for Services

The Village of Weston provides various services to the adjacent communities of the Town of Weston, Town of Easton, Town of Ringle, Village of Kronenwetter, Village of Rothschild, and others as requested, including EMS services to the various Towns. The types of services provided include fire and ambulance, streets maintenance, snowplowing, refuse/recycling, and general administration. The Village of Weston began offering building inspection services to other local governments in 2011.

Contributions

Includes private contributions from individuals, businesses, and non-profit groups. The areas of support were primarily focused towards the aquatic center and park/recreational programs and projects, such as maintenance of football, baseball, and soccer fields. There is also a donation of wages from the firefighters' core to provide additional funds for the purchase of equipment not already budgeted for in the capital outlay section of the Fire Department's annual operating budget.

Interest Income

Interest income is generated from idle cash available for investment, special assessments paid on the installment basis, and on the two Tax Incremental Financing District funds which may need an advance of cash from time to time, in order to meet operational and debt service requirements when adequate funds are not presently available.

Insurance Recoveries

Provide for the receipt of insurance reimbursements for damage to Village property.

Other Revenue

Includes the Workers Compensation insurance premium refund and leasing revenue for digital billboard signs that are located on Village-owned property.

Sale of Village Property

This category includes the casual sales of real estate, automobiles, equipment, and other property no longer used by the Village.

Fund Transfers

Interfund transfers are resources available to the Operating Budget from "other funds" for a variety of purposes. There was only a minimal \$50 fund transfer that was budgeted for 2012, and no incoming transfers of funds are planned in 2013.

Applied Fund Balances - Special Financing

Includes application of surplus resulting from resources being greater than expected and expenditures being less than planned permitting reappropriation of unused taxes. \$143,410 from the projected current budget balance has been applied to the 2013 budget. There is also a funding transfer recommended from the General Fund Balance-Undesignated Fund Balance ("Rainy Day Fund") for the 2013 budget in the amount of \$430,080, which represents the 2009-2012 Rothschild Utility Tax settlement payment that was received in 2012 and was earmarked to the Debt Service Fund, instead of the General Fund.

Use of the current budget balance is necessary to minimize the continued levy impact on Village services. The adoption of the 2011-2013 State biennium budget in June 2011 did not fully recognize the growing needs of the Village of Weston, especially in the State Shared Revenue formula.

Should the projected 2012 budget surplus balance of \$143,410 not materialize at year-end, it will be necessary to amend the 2013 budget to transfer funds from the General Fund Equity Account.

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/18/2012
2013 OPERATING BUDGET - General Fund only
(and 2014 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2011 ACTUAL	2012 Y-T-D (at 10/31/12)	2012 ESTIMATE	2012 BUDGET	2013 DEPT. REQUEST	2013 PROPOSED BUDGET	2013 BUDGET CHANGE	2014 FINANCIAL PLAN
<u>PROPERTY TAXES</u>								
Property Taxes-General Fund only	2,861,649	2,905,297	2,905,298	2,905,298	2,925,747	2,925,747		3,018,350
Property Taxes-Bus Referendum	0	0	0	0	0	0		0
Property Taxes-Pub. Safety Referendum	0	0	0	0	0	0		0
PROPERTY TAXES	2,861,649	2,905,297	2,905,298	2,905,298	2,925,747	2,925,747	20,449	3,018,350
<u>OTHER TAXES</u>								
<u>PAYMENTS IN LIEU OF TAXES</u>								
Water Utility	430,403	338,436	462,790	451,250	468,950	468,950		476,600
Utility Tax - Village of Rothschild	235,390	35,249	235,000	128,190	128,190	128,190		128,190
PAYMENTS IN LIEU OF TAXES	665,793	373,685	697,790	579,440	597,140	597,140	17,700	604,790
<u>OTHER TAXES</u>								
Mobile Home Fees	52,350	38,419	49,500	49,500	46,500	46,500		43,500
Forest Crop/Managed Forest Taxes	878	878	880	880	880	880		880
Sales Tax Retained	77	63	100	100	108	108		115
Interest & Penalties on Taxes	1,131	62,215	62,500	1,000	1,000	1,000		1,000
OTHER TAXES	54,436	101,575	112,980	51,480	48,488	48,488	(2,992)	45,495
OTHER TAXES	720,229	475,260	810,770	630,920	645,628	645,628	14,708	650,285
<u>SPECIAL ASSESSMENTS</u>								
Special Assessment Letters-Village	5,020	3,620	4,200	4,500	4,200	4,200		4,200
SPECIAL ASSESSMENTS	5,020	3,620	4,200	4,500	4,200	4,200	(300)	4,200
<u>INTERGOVERNMENTAL REVENUES</u>								
State Shared Revenues	1,211,535	158,609	1,033,590	1,033,590	1,033,235	1,033,235		981,570
State Grants-Med Care Transp.	23,800	0	23,800	23,800	23,800	23,800		23,800
State Grants-Traffic Grants	0	15,910	30,060	0	0	0		0
Expenditure Restraint Program	13,865	33,617	33,620	33,620	26,835	26,835		18,075
Fire Insurance Tax	30,422	34,679	34,680	31,000	34,680	34,680		34,680
Transportation Aids	1,248,222	1,123,400	1,123,400	1,123,400	1,011,060	1,011,060		909,950
State Grants - Other Highway Aids	11	0	33,000	33,000	0	0		0
State Grants - Mass Transit	0	4,894	4,895	0	0	0		0
Act 102 - EMS Grant	6,231	5,669	5,670	5,670	6,450	6,450		6,450
State Grants-Fire Protection	749	0	0	0	0	0		0
Computer Exemption Aid	16,549	14,787	14,790	14,740	16,165	16,165		16,000
Severance/Yield Taxes - Forests	709	0	700	700	700	700		700
Forest Cropland/Mng. Forests	194	457	460	245	300	300		300
State - Pmt. Lieu of Taxes - 70.114	254	240	240	255	240	240		240
Environmental Impact Aids/Powerline	10,768	11,755	11,755	10,770	10,870	10,870		10,870
Forestry Grant	0	0	0	0	0	0		0
INTERGOV'T REVENUES	2,563,309	1,404,017	2,350,660	2,310,790	2,164,335	2,164,335	(146,455)	2,002,635
<u>LICENSES & PERMITS</u>								
Amusement/Coin Machine License	1,132	1,625	1,625	1,110	1,625	1,625		1,625
Bartender/Operator License	12,760	10,910	11,500	12,500	11,500	11,500		11,500
Cabaret License	1,300	1,134	1,135	1,160	1,135	1,135		1,135
Cigarette License	1,300	1,100	1,100	1,300	1,100	1,100		1,100
Electrical Contractor License	1,875	1,500	1,500	2,100	1,500	1,500		1,500
Farmers Market/Vendor License	3,410	3,235	3,235	3,250	3,325	3,325		3,325
Food Wagons/Carnival/Circus License	30	30	30	30	30	30		30
Home Occupation License	0	50	50	0	50	50		50
Hotel/Motel Establishment License	400	450	450	400	450	450		450
Junk Yard/Salvage Yard License	750	750	750	750	750	750		750
Liquor & Malt Beverage License	20,135	21,350	21,350	20,000	21,350	21,350		21,350
Mobile Home Park License	1,150	1,050	1,050	1,150	1,050	1,050		1,050
Pawnbroker License	216	366	365	220	365	365		365
Pet Shop License	300	150	150	300	150	150		150
Residential Business License	25	25	25	25	25	25		25
Secondhand Article/Jewelry Dealers	87	115	115	90	115	115		115
Sign Permits-Businesses	3,114	3,372	4,100	3,000	4,100	4,100		4,100
Telecom. Compliance Review License	0	300	300	2,450	300	300		300
Transient Merchants/Vendors License	75	25	75	50	75	75		75

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/18/2012
2013 OPERATING BUDGET - General Fund only
(and 2014 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2011	2012	2012	2012	2013	2013	2013	2014
	ACTUAL	Y-T-D (at 10/31/12)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
<u>LICENSES & PERMITS (cont.)</u>								
Cat Licenses	1,880	1,665	1,665	1,875	5,250	5,250		5,250
Dog Licenses	7,335	7,656	7,345	6,200	14,250	14,250		14,250
Dog Licenses - Fancier Permit	25	0	0	0	0	0		0
Building Permits-Commercial	26,787	65,570	66,500	30,000	66,500	66,500		66,500
Building Permits-Residential	35,885	26,650	27,000	40,000	27,000	27,000		27,000
Misc. Bldg. Permits-Deck	1,755	2,090	2,090	1,350	2,100	2,100		2,100
Misc. Bldg. Permits-Demolition	200	0	0	200	0	0		0
Misc. Bldg. Permits-Driveway	1,695	1,645	1,650	2,000	1,650	1,650		1,650
Misc. Bldg. Permits-Enclosed Porch	300	450	450	300	450	450		450
Misc. Bldg. Permits-Fence	1,320	760	800	1,300	800	800		800
Misc. Bldg. Permits-Garages	3,100	3,360	3,500	3,300	3,500	3,500		3,500
Misc. Bldg. Permits-Comm Occupancy	(10,000)	(20,000)	(20,000)	(15,000)	(20,000)	(20,000)		(20,000)
Misc. Bldg. Permits-Home Occupancy	(15,000)	(13,000)	(17,000)	(17,000)	(17,000)	(17,000)		(17,000)
Misc. Bldg. Permits-House Remodeling	8,960	7,665	8,000	8,600	8,000	8,000		8,000
Misc. Bldg. Permits-Mobile Home Instal	0	0	0	100	0	0		0
Misc. Bldg. Permits-Moving	100	200	200	100	200	200		200
Misc. Bldg. Permits-Outbuildings	150	150	150	0	150	150		150
Misc. Bldg. Permits-Sprinklers	90	225	225	100	225	225		225
Misc. Bldg. Permits-Swimming Pool	100	100	100	100	100	100		100
Misc. Bldg. Permits-Yard Sheds	775	825	850	475	850	850		850
Bldg./Inspect. Fees-CSM Review	1,200	650	1,000	1,500	1,000	1,000		1,000
Bldg./Inspect. Fees-Site Plan Review	5,150	2,950	3,000	2,300	3,000	3,000		3,000
Bldg./Inspect. Fees-Subdivision Review	0	200	200	300	200	200		200
Plumbing Inspection Permits	4,128	2,613	3,000	4,500	3,000	3,000		3,000
Electric Inspect. Fees-Electric Signs	90	330	360	200	360	360		360
Electric Inspect. Fees-New Apts/Offices	8,794	13,712	14,000	8,100	14,000	14,000		14,000
Electric Inspect. Fees-Service Changes	220	240	240	250	240	240		240
Zoning Permits/Fees-Conditional Use	1,350	1,300	1,550	1,350	1,550	1,550		1,550
Zoning Permits/Fees-Nonconforming	0	0	0	100	0	0		0
Zoning Permits/Fees-Plan Commission	250	0	0	0	0	0		0
Zoning Permits/Fees-Rezoning/Amendment	550	0	0	550	0	0		0
Zoning Permits/Fees-Street Vacation	300	500	500	300	500	500		500
Zoning Permits/Fees-ZBA	900	0	0	600	0	0		0
Zoning Permits/Zoning Compliance	120	60	60	0	60	60		60
Zoning Permits/Fees-Permits	100	50	50	100	50	50		50
Zoning Permits/Fees-Zoning Pub Hearing	2,080	1,800	2,100	2,100	2,100	2,100		2,100
Zoning Permits/Fees-Comp Plan Hearing	700	0	0	350	0	0		0
Other Regul. Permits-Burning	125	150	250	250	250	250		250
Other Regul. Permits-Road Excavation	600	300	450	450	450	450		450
Other Regul. Permits-Special Events	0	300	350	0	400	400		400
Other Regul. Permits-Street Privileges	60	0	0	100	0	0		0
INCREASE in Various Licenses/Permits	0	0	0	5,000	0	0		0
LICENSES & PERMITS	140,233	158,703	159,540	142,285	170,180	170,180	27,895	170,180
<u>FINES AND FORFEITURES</u>								
County Court Penalties & Costs	0	146	150	100	150	150		150
Municipal Court Penalties & Costs	114,409	88,855	116,000	104,000	116,000	116,000		116,000
Late Penalties/All Other	510	442	450	700	450	450		450
Other Law/Ordinance Violations	2,454	1,236	3,000	2,100	3,000	3,000		3,000
FINES AND FORFEITURES	117,373	90,679	119,600	106,900	119,600	119,600	12,700	119,600

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/18/2012
2013 OPERATING BUDGET - General Fund only
(and 2014 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2011 ACTUAL	2012 Y-T-D (at 10/31/12)	2012 ESTIMATE	2012 BUDGET	2013 DEPT. REQUEST	2013 PROPOSED BUDGET	2013 BUDGET CHANGE	2014 FINANCIAL PLAN
<u>PUBLIC CHARGES FOR SERVICES</u>								
<u>GENERAL GOV'T REVENUE</u>								
Assessor File Lookup Fees	120	60	100	100	100	100		100
Garnishment Fees	0	15	15	0	0	0		0
Liquor & Malt Beverage Public. Fees	1,960	2,058	2,060	1,960	2,060	2,060		2,060
Miscellaneous Fees	0	0	0	50	50	50		50
NSF Check Fees	224	140	200	200	200	200		200
Credit Card Rebate Program	0	0	0	0	0	0		0
Sale of Copies - Materials/Books	203	44	50	140	50	50		50
Sale of Copies - OCE Copier	0	45	50	150	150	150		150
Sale of Copies - Voter Regis. Lists	0	0	0	200	200	200		200
Gen Govt-Tax Bill Info/Escrow Companies	65	99	150	100	150	150		150
GENERAL GOV'T REVENUE	2,572	2,461	2,625	2,900	2,960	2,960	60	2,960
<u>PUBLIC SAFETY REVENUE</u>								
Fire Report Fees	0	5	5	0	0	0		0
Ambulance Fees	376,908	296,425	403,000	393,400	403,000	403,000		403,000
Ambulance Fees - Town of Wausau	0	0	0	0	(17,500)	(17,500)		(17,500)
<i>(if City of Wausau provides service to the Town of Wausau beginning in 2013)</i>								
INCREASE in Ambulance Fees	0	0	0	3,710	300	300		300
Sales of EMS/Safety Supplies	0	0	0	50	0	0		0
PUBLIC SAFETY REVENUE	376,908	296,430	403,005	397,160	385,800	385,800	(11,360)	385,800
<u>PUBLIC WORKS REVENUE</u>								
DPW Equip. Rental Fees-Recycling	49,106	18,892	49,000	28,000	Moved to Capital Equipment Fund			
Highway Signage Service	659	389	400	200	400	400		400
Other Street Maint. Service	248	2,827	2,830	300	500	500		500
Materials Sold - to Individuals	413	546	550	50	550	550		550
Snow Removal Service	600	225	500	600	500	500		500
Refuse/Garbage - Assessments	464,958	462,444	468,000	468,000	Moved to Refuse/Recycling/Landfill Fund			
Refuse/Garbage - New Admin. Cost	0	0	0	0	Moved to Refuse/Recycling/Landfill Fund			
Refuse/Garbage - Garbage Bin Sales	0	0	0	0	Moved to Refuse/Recycling/Landfill Fund			
Refuse/Garbage - Sticker Sales	668	26	700	800	Moved to Refuse/Recycling/Landfill Fund			
Refuse/Garbage - Drop Off	10	0	0	0	Moved to Refuse/Recycling/Landfill Fund			
Grass & Weed Cutting	(263)	165	300	100	300	300		300
Lot Clean-up Services	0	0	0	250	250	250		250
PUBLIC WORKS REVENUE	516,399	485,514	522,280	498,300	2,500	2,500	(495,800)	2,500
<u>HEALTH REVENUE</u>								
Animal Control/Humane Society	55	174	200	300	200	200		200
HEALTH REVENUE	55	174	200	300	200	200	(100)	200
<u>RENTAL OF VILLAGE PROPERTY</u>								
Park/Shelter Rentals-Kellyland	700	720	720	750	720	720		720
Park/Shelter Rentals-Kennedy Bldg.	225	800	650	150	650	650		650
Park/Shelter Rentals-Kennedy Shelter	750	1,295	1,300	750	1,300	1,300		1,300
Park/Shelter Rentals-Machmueller	600	805	805	600	805	805		805
Park/Shelter Rentals-Robinwood	375	300	300	375	300	300		300
Park/Shelter Rentals-Sandhill	225	685	685	275	685	685		685
Park/Shelter Rentals-Yellow Banks	300	760	760	300	760	760		760
RENTAL OF VILLAGE PROPERTY	3,175	5,365	5,220	3,200	5,220	5,220	2,020	5,220
<u>PARK & REC. REVENUE</u>								
Vending Machines - Parks	69	56	70	70	70	70		80
Coaches Clinic Fees	800	780	800	800	800	800		800
Parkland Field Maint. Fees	952	250	2,000	2,000	2,000	2,000		2,000
Landscaping Repair Services	639	580	580	500	580	580		580
Irrigation Repair Services	0	0	0	0	0	0		0
Reimb Damages/Labor-Materials	6,030	775	800	5,000	800	800		800
PARK & REC. REVENUE	8,490	2,441	4,250	8,370	4,250	4,250	(4,120)	4,260
<u>ECONOMIC DEVELOPMENT REVENUE</u>								
Publication Fees	0	724	750	0	800	800		800
ECONOMIC DEVELOPMENT REVENUE	0	724	750	0	800	800	800	800
PUBLIC CHARGES FOR SERVICES	907,599	793,109	938,330	910,230	401,730	401,730	(508,500)	401,740

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/18/2012
2013 OPERATING BUDGET - General Fund only
(and 2014 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2011 ACTUAL	2012 Y-T-D (at 10/31/12)	2012 ESTIMATE	2012 BUDGET	2013 DEPT. REQUEST	2013 PROPOSED BUDGET	2013 BUDGET CHANGE	2014 FINANCIAL PLAN
<u>INTERGOVT CHARGES FOR SERVICES</u>								
<u>General Government</u>								
Administration - Town of Weston	4,500	2,250	4,500	4,500	5,000	5,000		5,000
Municipal Court - Town of Weston	2,823	1,728	3,210	3,220	1,950	1,950		1,990
Municipal Court - City of Schofield	22,222	11,844	22,010	22,060	19,450	19,450		19,850
Newsletter - Town of Weston	1,700	(100)	425	425	500	500		500
Village Bldg Rental - Town of Weston	720	900	1,800	1,800	3,000	3,000		3,000
<u>Public Safety</u>								
Police Accounting - Everest Metro	35,000	26,250	35,000	35,000	35,000	35,000		35,000
Halloween Party - Everest Metro	0	0	0	0	0	0		0
Fire - Town of Weston	16,600	8,300	16,600	16,600	16,600	16,600		16,600
Ambulance - Town of Weston	16,600	8,300	16,600	16,600	16,600	16,600		16,600
Ambulance - Town of Easton	17,732	3,000	17,700	6,000	17,700	17,700		17,700
Ambulance - Town of Ringle	14,782	0	14,800	12,000	14,800	14,800		14,800
Ambulance - Town of Wausau	13,352	4,667	13,500	17,000	<i>Moved to City of Wausau beginning in 2013</i>			
Ambulance - EMS Supplies Sold	0	0	0	100	100	100		100
Inspections - Village of Kronenwetter	16,648	9,619	14,400	14,400	14,400	14,400		14,400
Inspections - Town of Weston	0	0	0	0	3,300	3,300		3,300
<u>Public Works</u>								
Streets - Town of Weston/Others	26,301	40,901	44,000	17,500	17,500	17,500		17,500
Traffic Signage - Other Municipalities	621	0	0	300	300	300		300
Refuse - Town of Weston	21,817	22,517	22,520	22,000	<i>Moved to Refuse/Recycling/Landfill Fund</i>			
Refuse/Admin. - Town of Weston	0	0	0	0	<i>Moved to Refuse/Recycling/Landfill Fund</i>			
Landfill - Town of Weston	3,000	1,500	3,000	3,000	<i>Moved to Refuse/Recycling/Landfill Fund</i>			
County - Reimb - All Other Areas	0	0	0	0	0	0		0
INTERGOVT CHARGES FOR SERVICES	214,418	141,676	230,065	192,505	166,200	166,200	(26,305)	166,640
<u>CONTRIBUTIONS</u>								
<u>ALL OTHER</u>								
Firefighters' Donated Wages	2,487	1,536	2,000	2,100	2,000	2,000		2,000
Fire/EMS - All Other	85	2,500	2,500	500	500	500		500
Fire Dept Honor Guard	4,753	4,580	4,580	4,850	4,580	4,580		4,580
Park/Recreation Donations	292	975	975	500	1,000	1,000		1,000
ALL OTHER	7,617	9,591	10,055	7,950	8,080	8,080	130	8,080
CONTRIBUTIONS	7,617	9,591	10,055	7,950	8,080	8,080	130	8,080
<u>MISCELLANEOUS REVENUE</u>								
<u>INTEREST INCOME</u>								
Interest on Investments	181,012	66,275	99,515	185,000	102,550	102,550		92,500
Interest from TIF #1	(2,274)	(1,259)	(446)	(980)	(239)	(239)		(193)
Interest from TIF #2	(524)	(105)	(114)	(60)	(41)	(41)		(37)
Interest from Business Grant Fund	131	0	0	0	0	0		0
INTEREST INCOME	178,345	64,911	98,955	183,960	102,270	102,270	(81,690)	92,270
<u>INSURANCE RECOVERIES</u>								
Ins. Recoveries-Highway Equipment	1,816	3,290	3,290	2,000	3,000	3,000		3,000
Ins. Recoveries-All Other Equipment	1,233	0	0	0	0	0		0
INSURANCE RECOVERIES	3,049	3,290	3,290	2,000	3,000	3,000	1,000	3,000
<u>OTHER REVENUE</u>								
Cafeteria Plan - Unused Claims	76	0	0	0	0	0		0
Insurance Premium Refunds/Adjs.	14,306	(136)	15,000	15,000	15,000	15,000		15,000
Rents/Leases-Billboard Signs	3,700	3,700	3,700	3,700	3,700	3,700		3,700
Rents/Leases-Cell Tower Const.	2,714	0	0	0	0	0		0
Misc. Revenue	0	0	0	100	100	100		100
Misc. Revenue-EBT Reimbursements	0	321	320	0	500	500		500
Misc. Revenue-DPW Equip Reimb.	0	0	0	0	0	0		0
Misc. Revenue-Unbudgeted	1,727	(834)	0	0	0	0		0
OTHER REVENUE	22,523	3,051	19,020	18,800	19,300	19,300	500	19,300
MISCELLANEOUS REVENUE	203,917	71,252	121,265	204,760	124,570	124,570	(80,190)	114,570

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/18/2012
2013 OPERATING BUDGET - General Fund only
(and 2014 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2011 ACTUAL	2012 Y-T-D (at 10/31/12)	2012 ESTIMATE	2012 BUDGET	2013 DEPT. REQUEST	2013 PROPOSED BUDGET	2013 BUDGET CHANGE	2014 FINANCIAL PLAN
<u>OTHER FINANCING SOURCES</u>								
<u>SALE OF VILLAGE PROPERTY</u>								
Property Sales - Fire/EMS Equipment	1,805	0	2,000	0	2,000	2,000		2,000
Property Sales - Highway Equipment	3,005	401	400	2,000	4,000	4,000		4,000
Property Sales - Ryan St. Land Sale	0	0	0	0	0	0		0
Property Sales - All Other	869	4,475	4,475	0	0	0		0
SALE OF VILLAGE PROPERTY	5,679	4,876	6,875	2,000	6,000	6,000	4,000	6,000
<u>FUND TRANSFERS</u>								
Transfer from Bus Grant - Special Rev.	50	0	50	50	0	0		0
Transfer from Streets - CIP Fund	0	0	0	0	0	0		0
Transfer from Sewer Utility Fund	0	0	0	0	0	0		200,000
FUND TRANSFERS	50	0	50	50	0	0	(50)	200,000
OTHER FINANCING SOURCES	5,729	4,876	6,925	2,050	6,000	6,000	3,950	206,000
<u>APPLIED FUND BALANCES</u>								
<u>SPECIAL FINANCING</u>								
Applied Current Budget Balance:								
For Operations	90,000	200,792	200,792	200,792	75,910	75,910		0
To CIP Funds - Capital Equipment	0	0	0	0	42,500	42,500		0
To Refuse/Recycling Fund - Landfill	0	0	0	0	25,000	25,000		0
Applied General Fund Balance	65,000	0	0	0	430,080	430,080		0
APPLIED FUND BALANCES	155,000	200,792	200,792	200,792	573,490	573,490	372,698	0
TOTAL REVENUES	7,902,093	6,258,872	7,857,500	7,618,980	7,309,760	7,309,760	(309,220)	6,862,280
					Percent Budget Change		-4.06%	-6.12%

- Reflects new 2013 or 2014 fee and revenue increases

VILLAGE OF WESTON
2012 Operating Budget Surplus - General Fund

	2012 Amended Budget	2012 Estimate	Estimated 11/18/2012 Budget Surplus OR (Deficit)	Budget Surplus OR (Deficit)
REVENUES	\$ 7,618,980	\$ 7,857,500	\$ 238,520	\$ 238,520
EXPENDITURES	\$ 7,618,980	\$ 7,607,193	\$ 11,787	\$ 11,787
TOTAL Estimated Surplus or (Deficit) for 2012			\$ 250,307	\$ 250,307
				-
				\$ 250,307

HOW WE PLAN ON USING 2012 Budget Surplus:

2012 Budget Surplus	\$ 250,307
Less: Apply to 2013 Operating Budget to reduce Tax Levy <i>(To be applied towards one-time only equipment/program upgrades in 2013)</i>	\$ (75,910)
Subtotal Balance Remaining	\$ 174,397
Less: Other Transfers Out to Capital Equipment Fund / 2013 CIP <i>(No capital borrowing is planned for 2013 budget year.)</i>	\$ (42,500)
Less: Refuse / Recycling Fund - for 2013 Landfill monitoring costs <i>(This landfill cost will be paid for with the Tax Levy, NOT with a special charge in the Refuse / Recycling Fund.)</i>	\$ (25,000)
Less: Other Transfers Out to Debt Service Fund <i>(2012 Rothschild Utility PILOT Payment)</i>	\$ (106,810)
Excess Budget Surplus Balance Remaining at 12/31/2012	\$ 87