



2013 Annual Budget Book



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**Annual Budget for
January 1, 2013 – December 31, 2013**

Brian McGuire Mayor
Richard Noe Council President, 6th District Alderman
Michel Messer 1st District Alderman
Dennis Nielsen 2nd District Alderman
Dan May 3rd District Alderman
Francis McCoy 4th District Alderman
Paul Huebner 5th District Alderman
Floyd Babcock 7th District Alderman

Presented By:

Nathan Thiel City Administrator

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Mauston
Wisconsin**

For the Fiscal Year Beginning

January 1, 2012

Linda C. Dandson Jeffrey R. Enos

President

Executive Director

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MEMO

To: City of Mauston – Common Council
From: Nathan Thiel, City Administrator
Subject: 2013 Budget Summary
Date: December 31, 2012

Going into 2013, the City of Mauston remains in sound financial standing. The City can maintain its current Tax Levy constant and still conservatively budget for \$66K increase in total revenues at \$3,899,579 compared to last year's budget of \$3,833,397. The largest impact to revenues this year was in Shared Revenue. The increase was not due to an increase in State benevolence, but rather was the result of the City qualifying this year for the Expenditure Restraint Program. If you will recall the City fell short of qualifying last year, and saw an equivalent decrease. Most other changes in revenues are minor.

The City anticipates a total reduction in expenditures at \$31,372 with no reduction in services. The bulk of the decrease is in Non-Operating Expenditures. The \$43K under contributions is largely the reduction in contribution to the equipment fund due to the anticipated carry-over from remaining contingency funds this year. The \$30K decrease in Contributions to Others represents the funding budgeted for GMADC. At this time it does not appear that there will be a future need for that funding. Changes in salaries are reflective of a 2.00% increase wages as outlined in Union Contracts. After discussion of performance with the Personnel Committee, there is an additional increase to the Zoning Administrator's wage to more adequately reflect comparisons within and outside the organization. Any increases in benefit costs were for the most part zeroed out by the increase to 10% employee participation in insurance premiums. The only other significant change was a \$4K adjustment to Summer Recreation Program salary. After looking at actual costs and projecting out the costs of current employees at next year's rates, \$32K more accurately reflected Summer Recreation's need.

Increases in costs to operating expenditures aside from personnel were modest. The change in Professional Service, Contractual Service, and Supplies under the Gen Government totals \$3K. The largest increase was due to increased needs for building maintenance. The \$3K increase under the Police Department is reflective of K-9 unit expenses. Please note that the City anticipates and budgeted an equivalent amount in revenues under donations. That cost should have net impact on the budget. Finally the \$17K increase in PW more accurately reflects supplies and fuel costs.

The net result of revenues to expenditures is a surplus of \$109,363. With this surplus the Council approved two operating budget request items, \$1,500 for modification to Police Department staffing and \$1,248 for Website Video Access. The Council also approved two one-time capital improvements, \$14,000 for Veterans Memorial Softball Dugouts and \$79,964 toward City Hall renovations. The remaining \$12,652 was directed toward a reduction in the Tax Levy.

CITY OF MAUSTON NOTICE OF PUBLIC HEARING
PROPOSED 2013 GENERAL FUND BUDGET

On Tuesday November 27th, at 6:30 pm, a Public Hearing will be conducted before the Common Council. The Hearing will be held in the Council Chambers of City Hall, 303 Mansion Street. The purpose of this hearing is to obtain citizen input on the 2013 City Budget. A copy of the complete budget is available at City Hall during regular business hours. Questions can be directed to the City Administrator at (608) 847-6676.31/2013

	2011 Actual	2012 Budget	2012 Projected	Proposed Change	2013 Budget	% Change Budget
REVENUE						
Taxes	\$ 1,773,928	\$ 1,776,168	\$ 1,776,168	\$ (8,937)	\$ 1,767,231	-0.50%
Special Assessments	140,410	61,084	61,084	27,672	88,756	31.18%
Intergovernmental	1,686,365	1,534,594	1,534,594	39,813	1,574,407	2.53%
Licenses & Permits	51,398	70,973	70,973	(9,523)	61,450	-15.50%
Fines & Forfeitures	27,790	50,000	40,000	(250)	49,750	-0.50%
Charges for Services	336,076	288,753	288,753	6,832	295,585	2.31%
Miscellaneous	153,108	51,825	126,825	10,575	62,400	16.95%
TOTAL REVENUE	4,169,075	3,833,397	3,898,397	66,182	3,899,579	1.70%
EXPENDITURES						
<i>Wages & Operational Costs</i>						
General Government	555,884	540,724	540,724	11,357	552,081	2.06%
Public Safety - Fire	127,662	139,930	139,930	-	139,930	0.00%
Public Safety - Police	873,467	822,028	822,028	13,877	835,905	1.66%
Public Works	969,820	896,716	896,716	20,578	917,294	2.24%
Summer Recreation	47,058	56,654	47,900	(4,330)	52,324	-8.28%
Planning & Zoning	75,895	77,591	77,591	2,047	79,638	2.57%
Total Wages & Operational Costs	2,649,786	2,533,643	2,524,889	43,529	2,577,172	1.69%
<i>Non-Operational Costs</i>						
Fixed Costs	325,140	320,501	320,501	3,910	324,411	1.21%
Debt Service	292,624	274,836	274,836	(7,573)	267,263	-2.83%
Transfers to other Funds	430,050	534,314	534,314	53,409	587,723	9.09%
Contributions	76,530	95,010	95,010	(30,000)	65,010	-46.15%
Contingency	20,438	75,936	35,000	2,064	78,000	2.65%
Total Non-Operational Costs	1,144,782	1,300,597	1,259,661	21,810	1,322,407	1.65%
TOTAL EXPENDITURES	\$ 3,794,569	\$ 3,834,240	\$ 3,784,550	\$ 65,339	\$ 3,899,579	1.68%

**CITY OF MAUSTON
SUMMARY OF ALL FUNDS
REVENUES & EXPENDITURES**

DESCRIPTION	FY10 Actual	FY11 Actual	FY12 Projected	FY13 Budget
REVENUES				
Property Tax	2,553,563	2,869,699	2,838,757	2,826,105
Other Tax	534,949	473,239	288,084	319,471
Intergovernmental	2,025,424	2,011,826	1,834,665	1,904,373
Licenses & Permits	62,753	51,398	70,973	61,450
Fines & Forfeitures	51,173	60,803	61,000	70,750
Charges for Service	2,279,085	2,362,287	2,303,253	2,353,409
Miscellaneous	316,673	339,517	256,348	190,130
Grant	202,285	208,010	1,246,500	983,500
Bond Proceeds	-	-	3,200,000	-
Contributions from General	318,701	325,150	327,017	328,369
Total Revenue	8,344,605	8,701,929	12,426,597	9,037,557
EXPENDITURES				
<i>Operating</i>				
General Government	577,537	559,864	552,724	564,081
Fire Department	125,432	127,662	139,930	139,930
Police Department	853,714	873,467	822,028	835,905
Public Works	831,347	969,820	896,716	917,294
Summer Recreation	48,766	47,058	47,900	52,324
Planning & Zoning	89,908	75,895	77,591	79,638
Library Services	754,169	784,294	772,819	771,480
Utility Services	1,016,344	878,481	833,838	860,405
Other Services	292,996	259,228	277,791	276,154
Capital Outlay	(26,445)	43,924	188,418	293,313
Construction	327,295	1,580,803	2,103,599	2,956,711
<i>Non-Operating</i>				
Fixed Costs (Insurance)	413,695	431,739	429,765	434,886
Debt Service	1,787,057	2,085,206	1,572,687	1,659,753
Contributions to Others	294,216	408,283	154,110	104,110
Contingency	209,029	51,263	35,000	78,000
Total Expenditures	7,595,061	9,176,987	8,904,916	10,023,984
Beginning Unassigned Fund Balance	6,311,094	7,733,085	6,643,415	10,165,097
Auditor Adjustment	672,446	(614,791)	-	-
Ending Unassigned Fund Balance	\$ 7,733,085	\$ 6,643,236	\$ 10,165,097	\$ 9,178,670

City Overview

Location and Background

The City of Mauston is the County seat of Juneau County, and located 73 miles north of Madison, WI. It is also next door to Wisconsin's second and fourth largest lakes, Petenwell and Castle Rock Lake. The city was founded by Milton M. Maugh and had the original name of Maughs Town after the founder. The city's beginning was based on the lumber industry of early Wisconsin.



Incorporated in 1887 with a population of 1,857 the city today has a population of approximately 4,500. Mauston is a full service municipality providing police and fire protection, water/wastewater utilities, solid waste collection, curbside recycling, a small airport, parks and recreation, public works, planning/zoning and other services.

City Management

Mauston operates under a Mayor - Common Council - Administrator form of government, which has become the traditional and dominant type of organization in the State of Wisconsin. By Statute, the Mayor is the Chief Executive Officer, presides at meetings, votes in case of a tie, and has veto authority. The Common Council is the legislative body, establishes policy, and approves the budget. Elected officials serve a two year term.

The City Administrator is an appointed official and serves as the Chief Administrative Officer of the City for an unspecified term. The Administrator is responsible for the management, the direction and the coordination of the day

to day administration of the City government and all its departments.

Local Economy

Mauston benefits from its position along the 90-94 Interstate and a central location between several economic centers.

- Minneapolis, MN 220 mi.
- Chicago, IL 210 mi.
- Milwaukee, WI 140 mi.
- Madison, WI 73 mi.
- La Crosse, WI 70 mi.

The Following list outlines the top ten private employers within the city and its immediate borders.

<i>Employer</i>	<i>Type of Business</i>
Hess Memorial Hospital	Medical
Mile Bluff Clinic	Medical
Parker Hannifan	Manufacturing
Master Mold	Manufacturing
Brenner Tank	Manufacturing
Festival Foods	Grocery
Brunner Manufacturing	Manufacturing
Kwik Trip	Trucking
Stroh Precision Die Casting	Manufacturing
Dumore Corporation	Manufacturing

Educational & Healthcare Facilities

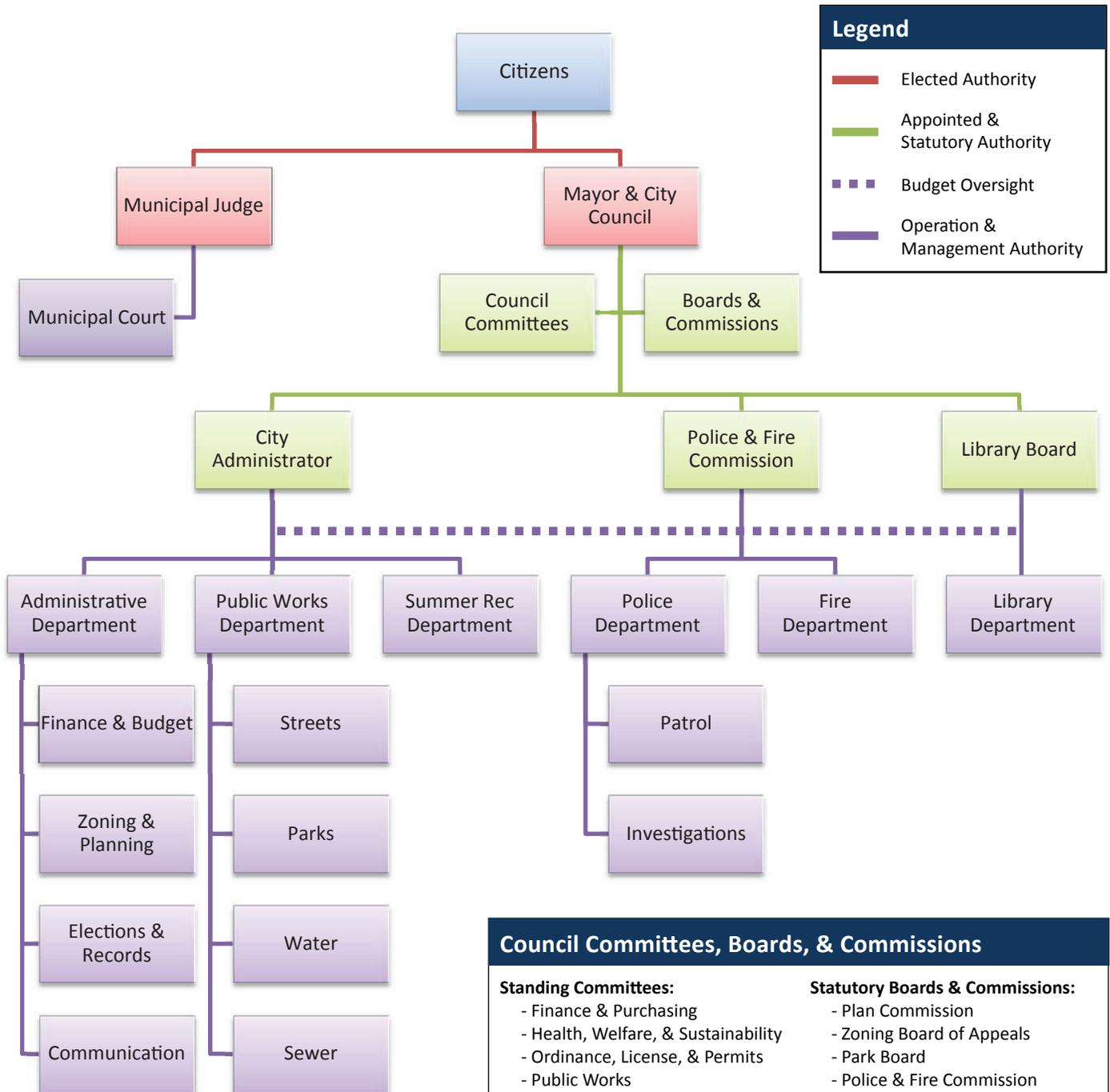
The Mauston Area School District serves the City and surrounding area, and provides education for 4 year-old pre-K through senior high education. District schools include West Side Elementary (grades 4K-2), Grayside Elementary (grades 3-5), Olson Middle School (grades 6, 7, and 8), and Mauston High School, which opened its doors in 2001. In 2011, the district initiated an iLead Charter school, with a curriculum focused on innovation and entrepreneurial development. Other important educational community assets include the Western Technical College-Extended Campus and St Patrick's Private School (grades 4K - 8).

Juneau County's only hospital is also located in Mauston and includes the Hess Memorial Hospital, and the Mile Bluff Medical Center.

City Profile & Statistics

CITY STATISTICS	FY07	FY08	FY09	FY10	FY11	FY12
Population	4,316	4,293	4,411	4,312	4,447	4,517
Equalized Value (TID out)	185,585,700	191,485,000	183,763,600	177,094,900	175,288,100	165,962,400
Mil Rate per \$1,000	8.16	8.37	8.71	9.57	9.47	9.47
General Fund Budget	3,634,578	3,819,859	3,616,545	3,727,396	3,885,375	3,885,375
City FTE Equivalents	28.8	28.8	28.8	28.8	28.8	28.8
<i>Per 1,000 Population</i>	6.67	6.71	6.53	6.68	6.48	6.38
Square Miles	4.67	4.67	4.67	4.90	4.90	4.90
Lane Miles of Streets	27.7	27.7	27.7	27.7	27.7	28.6
Number of Parks	8	8	8	8	8	8
Park Acreage	44.6	44.6	44.6	44.6	44.6	44.6
Summer Rec Programs	9	9	9	8	8	8
Police - Calls for Service	3,849	3,567	3,026	3,003	2,794	2,999
Fire - Calls for Service	52	45	54	47	57	44
Residential Permits	119	145	131	170	178	174
<i>Value of Construction</i>	798,452	1,630,646	1,114,904	1,292,480	1,222,091	987,481
Commercial Permits	32	35	31	45	42	55
<i>Value of Construction</i>	488,209	1,119,249	6,646,932	4,002,241	1,842,598	7,018,766
Total Permits	151	180	162	215	220	229
<i>Value of Construction</i>	1,286,661	2,749,895	7,761,836	5,294,721	3,064,689	8,006,247
Water Pumped (1,000 gal)	183,870	197,695	187,699	175,390	160,984	180,511
Wastewater Treated (1,000 gal)	185,709	279,726	205,551	225,474	211,478	157,802
Unemployment Rate (County)	5.9%	6.0%	10.2%	9.9%	9.3%	N/A
Per Capita Income (County)	26,038	27,301	27,016	28,314	29,559	N/A

City of Mauston Organizational Chart



Legend

- Elected Authority
- Appointed & Statutory Authority
- - - Budget Oversight
- Operation & Management Authority

Council Committees, Boards, & Commissions

<p>Standing Committees:</p> <ul style="list-style-type: none"> - Finance & Purchasing - Health, Welfare, & Sustainability - Ordinance, License, & Permits - Public Works - Personnel 	<p>Statutory Boards & Commissions:</p> <ul style="list-style-type: none"> - Plan Commission - Zoning Board of Appeals - Park Board - Police & Fire Commission - Library Board - Mauston Housing Authority - Redevelopment Authority
<p>Special Committees:</p> <ul style="list-style-type: none"> - Revolving Loan Fund - Room Tax - Site Review 	<p>Multi-Jurisdictional Commissions:</p> <ul style="list-style-type: none"> - Airport Commission - Ambulance Association - Extraterritorial Committee

Strategic Goals

In 2012, the City conducted a Strategic Planning Session in which it identified several long-term city-wide initiatives and areas of emphasis. The 2013 budget is predicated on the areas identified, which include:

Quality of Life

Promote greater cross-training throughout City government, leadership development, financial informational training, and teamwork.

- Better Management of Veterans Memorial Park – JC AIRS (Priority #1)
- Decrease Blighted Property (Priority #3)
- Beautification Intra-City Trail System
- Continue to Develop Parks
- Improve Decorah Lake
- Improve Housing Stock
- Community Building

Civic Infrastructure

Promote greater cross-training throughout City government, leadership development, financial informational training, and teamwork.

- Physical Space Needs Study
- Complete Street and Utility Improvement Projects
- Public Safety Building (Priority # 2)

Economic Development

Prepare redevelopment/development plans, including implementation strategies to promote quality development and redevelopment of key commercial areas including the downtown, to improve the City's tax base and promote the growth of Mauston.

- TIF Plan and Financing
- Industry and Job Recruitment
- Downtown Redevelopment (Field of Dreams/Kastner)
- Multi-use Development (F.O.D.)
- Business Additions and Competition

Responsible Government

Maintain the City's strong fiscal condition, continue working on long-range financial planning, evaluate alternative revenue sources, promote organizational operating efficiencies, and maintain current operating/service levels.

- Implement policy to enforce State Fire Codes
- Better Communication - Alleviate Citizen Apathy
- Code Enforcement
- Going Green

Budget Process & Calendar

The budget for the City of Mauston is a comprehensive guide for the financial decision-making and operation management throughout the fiscal year (January 1 to December 31). The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by the Mayor and City Council. The Common Council has adopted several financial policies that guide the financial management of the City including policies that address the annual budget. The City uses modified accrual basis for budgeting, which is the same basis used in accounting and the City's annual financial audit. This section describes the policies and procedures that govern the preparation and implementation of the annual budget.

Annual Budget Policy

The City has established a budget policy to guide the development of the annual budget. The City Administrator on an annual basis will provide the Finance Committee with a proposed work calendar for the adoption of the budget. The City Administrator with input from the Finance Committee will develop general guidelines to be utilized by department heads in establishing respective department budgets.

Following those guidelines, the departments will then provide the City Administrator with their requests, and the City Administrator will then compile and prepare a complete budget recommendation to the Mayor and Finance Committee annually. The City Council will schedule a Public Hearing for public comment on the proposed budget in accordance with state law and conduct the hearing. Per statute the posting will be 15 days in advance of the Public Hearing and include

The Annual Budget will meet the following objectives:

1. The proposed and adopted budget will be balanced. Meaning, all operating expenses will be covered by operating revenue.
2. General Fund will include a contingency of at least two and a half-percent (2.5%) of the total operating expenditures.
3. Programs will be used to provide greater detail in the budget process.

4. The City will attempt to maintain a diversified and stable revenue system.
5. User charges and fees will be set at levels that offset wholly or partially direct and indirect costs of providing the service.
6. Annual budget increases, if necessary, shall be consistent with the tax levy law and other state statutes and shall be consistent with increase growth in the tax base, government aids and credits, and other non-property tax revenue.
7. Enterprise funds will pay for a proportionate share of administrative costs incurred in General Fund Departments.

Following budget adoption, the budget may be amended only by a 2/3 majority vote of the Common Council. Such a majority is required both for additional appropriations and for changes/transfers between appropriations. Appropriations are defined as expenditure categories such as general government, public safety, contingency, etc. Formal budget changes (i.e. appropriations) are required to be published in the official newspaper within 10 days of approval.

Debt Management Policy

Debt can be an effective way to finance capital improvements. Properly managed debt preserves credit ratings, provides flexibility in current and future operating budgets, and provides long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the City has adopted the following (below) debt management policy objectives:

1. Long-term debt will be issued only for objects or purposes having a period of probable usefulness of at least five years.
2. Short-term debt should be limited, but may be issued whenever appropriate for objects or purposes having a period of probable usefulness of at least five years, when deemed financially prudent.
3. Debt maturity will not exceed the lesser of the

Budget Process & Calendar

useful life, or the period of probable usefulness, of the object or purpose so financed.

4. The annual operating budgets of all funds will be maintained so as to ensure the full and timely repayment of debt principal and interest due that year.
5. The total amount of outstanding debt will comply with Wisconsin State Statutes.
6. Good communications will be maintained with bond rating agencies, bond counsel, banks, financial advisors, and other involved in debt issuance and management.
7. Comprehensive annual financial reports and official statements will reflect the City's commitment to full and open disclosure concerning debt.

Fund Balance Policy

A formal fund balance policy is an important component of the City of Mauston's financial management and addresses the standards outlined by the Governmental Accounting Standards Board ("GASB") Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions.

Maintaining appropriate levels of fund balance is a key element of the City's overall financial health.

The City's entire Fund Balance Policy is outlined in the City's Financial & Investment Policy. In brief here are the main objectives:

1. Provide sufficient cash flow for daily financial needs and working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
2. Insulate the City from large, unanticipated one-time expenditures or revenue reductions resulting from external changes or events.
3. Provide funds to respond to unforeseen emergency expenditures. Eliminate the budgeted use of fund balance if its use would reduce the available

balance below policy minimums. Fund balance should be utilized only in extreme cases and as approved by the City Council.

Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

1. **Non-spendable fund balance:** includes amounts that cannot be spent because they are either :
 - a. not in spendable form or
 - b. legally or contractually required to be maintained in-tact.

Non-spendable amounts will be determined before all other classifications. It is the responsibility of the City Clerk/Treasurer to report all Non-spendable Funds appropriately in the City's financial statements. Examples of Non-spendable Fund balance are inventory or prepaid expenditures.

2. **Restricted fund balance:** amounts should be classified as restricted when constraints are placed on the use of resources are either:
 - a. Externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments; or
 - b. Imposed by law through constitutional provisions or enabling legislation.
3. **Committed fund balance:** includes amounts that can be used only for specific purposes determined by a formal action of the City Council.

Authority to Commit-Commitments will only be used for specific purposes pursuant to a formal action of the City Council. A majority vote is required to approve a commitment and must take place within the fiscal reporting period, no later than December 31st; however, the amount can be determined subsequent to the release of the

Budget Process & Calendar

financial statements. A majority vote will be required to remove or change the specific use of a commitment.

An example of committed fund balance includes the City of Mauston's Equipment Replacement Program for the General, Water, and Sewer Fund.

4. **Assigned fund balance:** includes amounts intended to be used the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

The City Council delegates the ability to assign amounts to be used for specific purposes to the City Administrator. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

5. **Unassigned fund balance:** includes the residual classification for the City's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes from which amounts had been restricted, committed, or assigned.

Budget Principles

In addition to the formal policies adopted by the City, there are several principles that the City of Mauston uses as informal policy guidance for the budget, particularly with respect to operating budgets.

The City has adopted a program/service budget format, to convey the policies and purposes of City operations in a user-friendly form. In most instances, individual programs are provided by a distinct department. The City also provides line-item budget information for management control purposes and for those users who are interested in such information.

Per Wisconsin statutes, the budget is adopted on a functional basis for the general fund, which is the legal level of control. Budget control for other funds is monitored at the total fund level. Monies appropriated but not expended in the general fund, special revenue funds, library services fund, debt service fund, capital projects fund, and utility enterprise funds lapse to the fund equity accounts unless encumbered.

The City uses encumbrances with respect to certain unexpended general fund appropriations. An encumbrance is a method of obligating monies for future expenditures through a formal commitment to obtain goods or services intended to be purchased with current year budget authority. Departments may encumber funds via issuance of a purchase order or in accordance with an approved contract.

The annual General Fund budget contains a contingency appropriation established to cover unexpected situations, emergencies, etc. for all departments. Department budgets are generally prohibited from containing planned contingencies. The contingency appropriation is determined annually based on available resources after considering operating budget requests from the various departments/programs. A portion of the contingency appropriation is sometimes utilized for salary adjustments approved by the Common Council after budget adoption. The financial policies recommend a minimum of a 2.5% contingency fund on an annual basis.

Finally, the City of Mauston historically has not established definitive tax rate targets. Rather, the City seeks to provide stable changes in tax bills to its customers. This philosophy means that in developing the tax and fee components of the budget, the City looks to provide annual increases that bear some relationship to the rate of inflation.

Artificially reducing the tax rate in one year, followed by double-digit increases in the next year, has been determined unacceptable by the Mayor, Common Council, and staff. This philosophy recognizes that to provide the services desired by the City's residents, costs do increase annually, and the budget process seeks to continue to provide the same or increased level of service at a reasonable cost.

Budget Process & Calendar

The typical budget calendar and schedule is as follows:

Month	Major Steps in Budget Preparation
June	<ul style="list-style-type: none"> • Finance Committee reviews and approves the budget calendar. • Finance Committee reviews audited revenues and expenditures and sets Budget Guidelines • City Administrator issues Budget Guidelines, Budget Detail Sheets, and Capital and Service Enhancement Request Forms to department heads.
June-July	<ul style="list-style-type: none"> • Department Heads submit Draft Budget and New Requests Forms to Supervising Boards and Committees for review and approval
July	<ul style="list-style-type: none"> • Department Heads submit Draft Budget Detail Sheets and New Request Forms to City Administrator.
August 1 - 15	<ul style="list-style-type: none"> • Department Heads meet with City Administrator to discuss requests approved by the committees. Revisions will be made as necessary.
August 16 – 31	<p>Department Heads submit Committee approved budgets and new requests to the City Administrator to be brought to the Finance Committee for approval.</p>
September 1 – 15	<ul style="list-style-type: none"> • Finance Committee Budget Workshop. • Preliminary General Fund Expenditure Budget, Revenue Forecast, and Equipment Replacement Program update.
September 16 – 30	<ul style="list-style-type: none"> • Finance Committee Budget Workshop. • Introduce Budget Requests
October 1–15	<ul style="list-style-type: none"> • City receives all State revenue estimates and prepares Baseline Budgets • Room Tax, Library, and Cemetery submit approved final budgets to the City Administrator • Finance Committee Budget Workshop. Compare Budget Requests with Baseline Budget
October 16–30	<ul style="list-style-type: none"> • Finance Committee Budget Workshop followed by a Council Budget Workshop for final discussion • City Administrator presents recommended budget to Finance Committee and Draft Budget Book. • Date set for Budget Public Hearing
November	<ul style="list-style-type: none"> • Budget publishes as a class 1 notice 15 days before public hearing. • City Council Public Hearing and formally adopt the final budget.

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City Funds & Accounting Structure

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Certain of the City's funds are classified according to generally accepted accounting principles as major funds (generally defined as having total assets, liabilities, revenues or expenditures/expenses totaling 10% of either governmental or enterprise fund types or 5% of all funds combined). The City's fiscal year is the calendar year. As required by Wisconsin Statutes, budgets are adopted for the City's funds, which are classified and defined as follows:

Governmental Fund Types

These are the funds through which most of the functions of the City are financed. These funds are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization in providing services. The reported fund balance of a governmental fund represents a measure of the available spendable resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long term debt, are recorded when the liability is incurred, if measurable. The following are the City's governmental fund types:

General Fund: The general fund is the operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund is a major fund.

Library Service Fund: The library service fund is used to account for financial resources to be used for the operation of the Hatch Public Library. The fund includes funding from the City and the County.

Cemetery Service Fund: The cemetery service fund is used to account for financial resources to be used for the operation of the Mauston Cemetery. The fund includes funding from the City.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources that are designated or legally restricted to expenditures for specified purposes. Special revenue funds utilized by the City include the following:

- Room Tax Fund
- Taxi Fund
- Tax Incremental District Funds

Proprietary Fund Types

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used in budgeting such funds is accrual accounting. The focus of accrual accounting is primarily upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenues are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place in another accounting period. Budgeted expenses include depreciation. For budgetary control purposes, the City also appropriates the capital expenditures for the proprietary funds. The City prepares budgets for the following proprietary fund types:

Enterprise Funds: These funds are used to account for operations that are financed in a manner similar to private business. The intent is that the costs (expenses, including depreciation) of providing water to the general public on a continuing basis be financed or recovered primarily through user charges, and any net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Budgets for the City's Water and Wastewater/Sewer utility enterprise funds, which are major funds, are included herein. The Water Fund follows the Public Service Commission standards.

**CITY OF MAUSTON
SUMMARY OF ALL FUNDS
FY13 BUDGET**

DESCRIPTION	General Fund	Water Fund	Sewer Fund	Library Fund	Cemetery Fund	Room Tax Fund
REVENUES						
Property Tax	\$ 1,641,516	\$ -	\$ -	\$ -	\$ -	\$ -
Other Tax	214,471	-	-	-	-	105,000
Intergovernmental	1,574,407	-	-	183,548	-	-
Licenses & Permits	61,450	-	-	-	-	-
Fines & Forfeitures	49,750	-	-	21,000	-	-
Charges for Service	295,585	875,324	1,161,000	-	4,500	17,000
Miscellaneous	62,400	28,750	60,900	12,000	6,080	-
Grant	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Contributions from General	-	-	-	291,400	22,000	-
Total Revenue	3,899,579	904,074	1,221,900	507,948	32,580	122,000
EXPENDITURES						
<i>Operating</i>						
General Government	552,081	-	-	-	-	-
Fire Department	139,930	-	-	-	-	-
Police Department	835,905	-	-	-	-	-
Public Works	917,294	-	-	-	-	-
Summer Recreation	52,324	-	-	-	-	-
Planning & Zoning	79,638	-	-	-	-	-
Library Services	291,400	-	-	480,080	-	-
Utility Services	-	382,743	477,662	-	-	-
Other Services	14,969	-	-	-	28,950	102,900
Capital Outlay	184,643	19,519	25,531	22,000	3,280	-
Construction	96,711	-	-	-	-	-
<i>Non-Operating</i>						
Fixed Costs (Insurance)	324,411	85,524	19,066	5,535	350	-
Debt Service	267,263	257,245	585,435	-	-	-
Contributions to Others	65,010	-	-	-	-	19,100
Contingency	78,000	-	-	-	-	-
Total Expenditures	3,899,579	745,030	1,107,694	507,615	32,580	122,000
Beginning Unassigned Fund Balance	1,192,757	1,451,238	3,365,474	385,646	13,232	10,424
Ending Unassigned Fund Balance	1,192,757	1,610,282	3,479,680	385,979	13,232	10,424

**CITY OF MAUSTON
SUMMARY OF ALL FUNDS
FY13 BUDGET**

DESCRIPTION	Taxi Fund	Total City	TID 2	TID 3	Total FY13 Budget
REVENUES					
Property Tax	\$ -	\$ 1,641,516	507,241	677,348	2,826,105
Other Tax	-	319,471	-	-	319,471
Intergovernmental	146,418	1,904,373	-	-	1,904,373
Licenses & Permits	-	61,450	-	-	61,450
Fines & Forfeitures	-	70,750	-	-	70,750
Charges for Service	-	2,353,409	-	-	2,353,409
Miscellaneous	-	170,130	10,000	10,000	190,130
Grant	-	-	-	983,500	983,500
Bond Proceeds	-	-	-	-	-
Contributions from General	14,969	328,369	-	-	328,369
Total Revenue	161,387	6,849,468	517,241	1,670,848	9,037,557
EXPENDITURES					
<i>Operating</i>					
General Government	-	552,081	6,000	6,000	564,081
Fire Department	-	139,930	-	-	139,930
Police Department	-	835,905	-	-	835,905
Public Works	-	917,294	-	-	917,294
Summer Recreation	-	52,324	-	-	52,324
Planning & Zoning	-	79,638	-	-	79,638
Library Services	-	771,480	-	-	771,480
Utility Services	-	860,405	-	-	860,405
Other Services	129,335	276,154	-	-	276,154
Capital Outlay	38,340	293,313	-	-	293,313
Construction	-	96,711	-	2,860,000	2,956,711
<i>Non-Operating</i>					
Fixed Costs (Insurance)	-	434,886	-	-	434,886
Debt Service	-	1,109,942	262,983	286,828	1,659,753
Contributions to Others	-	84,110	20,000	-	104,110
Contingency	-	78,000	-	-	78,000
Total Expenditures	167,675	6,582,173	288,983	3,152,828	10,023,984
Beginning Unassigned Fund Balance	10,550	6,429,321	290,960	3,444,815	10,165,097
Ending Unassigned Fund Balance	4,262	6,696,616	519,218	1,962,835	9,178,670

Revenue Analysis

Property Tax

Property Tax is levied each year January 1 for all real and personal property. The City contracts with Associate Appraisals to appraise all city property on a four-year cycle. Appraisals typically begin in the spring. The State Statute requires a Board of Review to be held within 30 days of the 2nd Monday of May. If the Assessment Roll is not complete by that date, the Board of Review will be adjourned to a later date. Typically the City holds its Board of Review in July to accommodate the appraiser’s schedule.

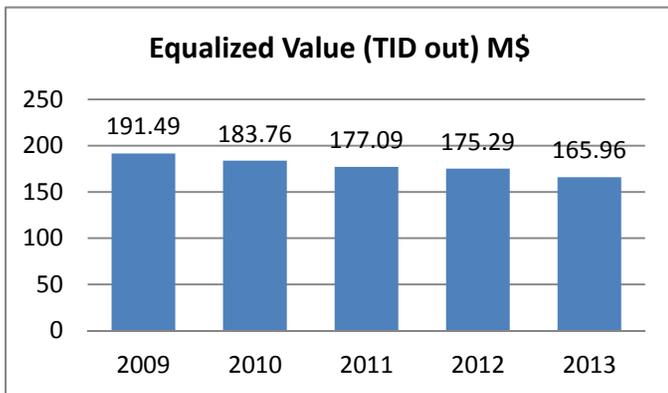
Fiscal Year 2012

Total property Tax collections in 2012 are \$1,654,168 or 99.9% of the tax levy. The city portion of the mill rate per 1,000 was \$9.47.

The City also scheduled to receive \$507,241 in property taxes for Tax Incremental District 2 and \$677,348 in property taxes for Tax Incremental District 3 in 2012.

Fiscal Year 2013

The 2012 equalized valuation (less the Tax Increment Finance District Value), which will be used to levy taxes in 2013, is \$165,962,400. This represents a \$9M dollar or 5.3% decrease from last year at \$175,288,100. The following graph illustrates the historical change in equalized values over the last five years.



There were only two contested property values during the 2012 valuation. Both were adjusted but had minimal impact on overall valuation. Overall the change in equalized value for residential was a 5% decrease while commercial values experienced a 4% increase.

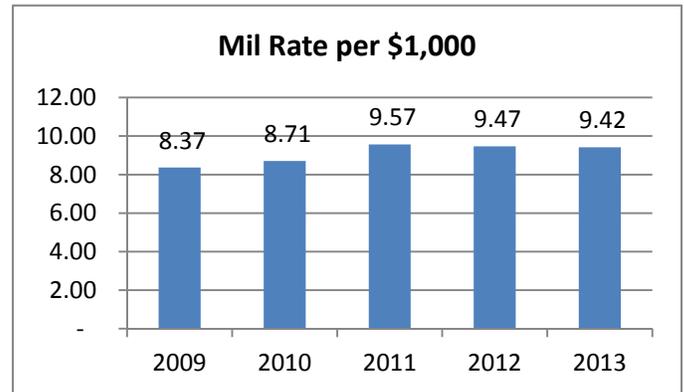
The State continued to maintain a 0% levy limit increase outside of new construction. The City’s Allowable Levy Limit was \$1,660,405, an increase of \$6,237 from the prior year. After reviewing the mill rate of comparison communities, the City Council decided to apply budget savings of \$12,652 in a reduction to the total tax levy of \$1,641,516. This is projected to drop the City mill rate by 5 cents.

The 2013 property taxpayer will receive a Lottery Credit of \$117.31 on their primary residence. In addition, the State will

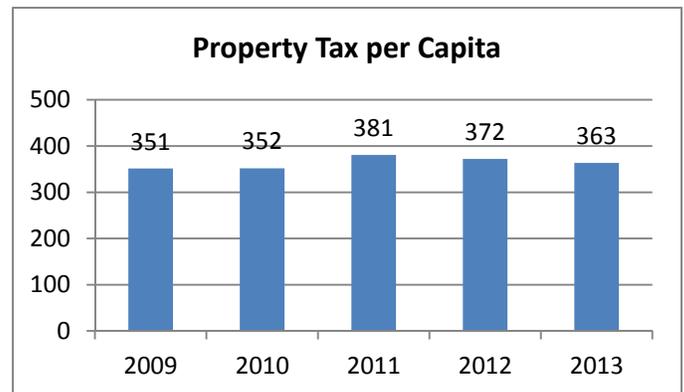
be issuing a “First Dollar Credit” in the amount of \$84.16 for any property with an improvement value.

The City anticipates tax collections for 2013 Tax Incremental Districts to remain flat. The City budgeted again \$507,241 in property taxes for Tax Incremental District 2 and \$677,348 in property taxes for Tax Incremental District 3.

Provided below is historical five year trends and other statistical information pertinent to property taxes relevant to the City of Mauston.



Property tax per capita for 2013 is about \$363. The historical trend of property tax per capita is as follows.



The Top 10 Taxpayers	ASSESSMENT
C/O Goldfarb & Simens FHS Mauston LP	6,039,400
Mile Bluff Clinic Building Partnership LLP	5,946,000
Mauston 112 LLC	4,947,600
Mauston 104 LLC	4,070,100
C/O Burke & Assoc. American Freightways INC	3,264,400
Pilot Travel Center LLC	2,572,600
J&J Navis Properties LLC	2,486,300
Cardinal IG Company #200	2,198,100
Ronald Brunner	2,140,100
Parker-Hannifin Corp	2,070,600

Revenue Analysis

Other Taxes

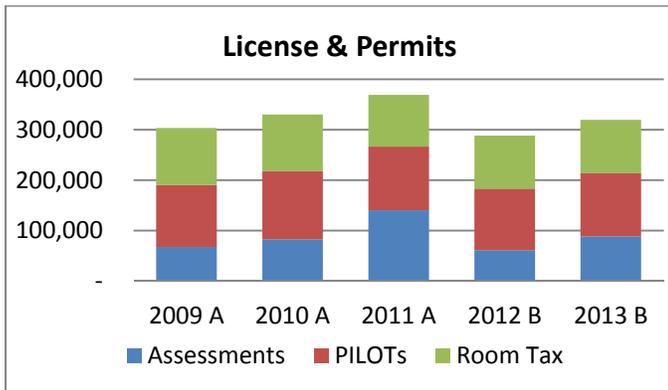
The City participates in several other forms of taxes directed toward specific purposes and expenditures. Per city ordinance, a special assessment for capital improvements is placed on the tax roll. The City also collects Mobile Home Park Permits, which serve as a payment in lieu of tax (PILOTs). Finally, Mauston administers a Room Tax for hotel stays to promote tourism for the area.

Fiscal Year 2012

Other tax revenue in the general fund includes PILOTs and Special Assessments. The City projects ending collections to reflect the 2012 budget at \$183,084. Room Tax collections is anticipated to be \$105,000. Total Other Tax revenue is projected to be \$288,084.

Fiscal Year 2013

In 2013 the City anticipates a \$27,672 increase in Special Assessments due to the completion of additional Street Projects. The budget for Mobile Home Permits was increased by 3,000, and more closely reflect the 2011 actual. Room Tax collections were held constant at \$105,000. The total revenue for this category equals \$319,471. The following graph illustrates the last five year trend.



Intergovernmental Revenue

Aside from property tax the City's next largest general government funding source is Intergovernmental Revenue. The primary source for Intergovernmental Revenue for the City is the State's Shared Revenue program. The State of Wisconsin implemented a revenue-sharing program utilizing a distributional formula, to provide counties and municipalities property-tax relief. The funding for the program is derived from the State income tax, sales tax, and excise tax revenues. The program serves the following primary functions:

- (1) Equalize property tax bases among jurisdictions,
- (2) Provide a standard base of aid for each person in a jurisdiction, and

- (3) Reimburse jurisdictions for property taxes on electric utilities that are collected by the state.

Intergovernmental Revenue is also supplemented with state and county aides for connecting highways, transportation, state facilities, and technology aids, and library services.

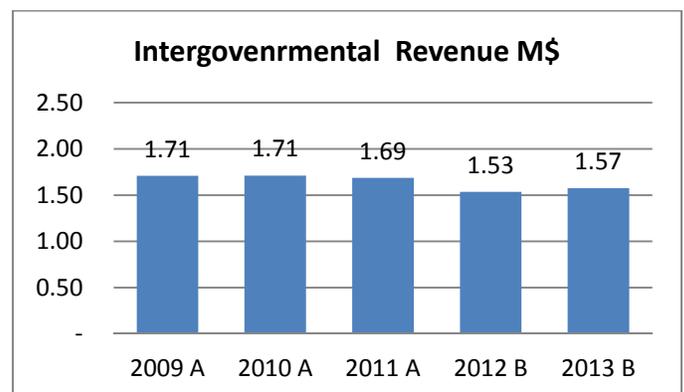
Fiscal Year 2012

Total general fund intergovernmental revenue in 2012 is \$1,534,594 about a \$150,000 reduction from the previous year. Of which about \$75K represented the City's failure to qualify for the States Expenditure Restraint Program. The remainder was adjustments to the shared revenue formula as well as transportation aides so the State could address their budget shortfall in 2011. The Library Fund received \$173,941 from the County. The Taxi Fund was supported by the State and Federal government in the amount of \$126,130.

Fiscal Year 2013

The State has issued their 2013 budget for shared revenue and state aides. Because the State issues a biannual budget these numbers could be determined well in advance of the City budget. Shared Revenue increased by nearly \$75K while transportation aides were reduced \$33K. The increase in Shared Revenue was due to the City qualifying this year for the Expenditure Restraint Program. Most other changes in revenues are minor. General Fund Intergovernmental Revenue is up from last year by almost \$40K at \$1,574,407. The Library Fund received \$183,548 from the County. The Taxi Fund was supported by State and Federal dollars in the amount of \$146,418. Total Intergovernmental Revenue equaled just over \$1.9M

The following graph illustrates Intergovernmental Revenue in the General Fund over the last five years. It is currently trending downward and reflective that the City must not become dependent on other jurisdictions for a funding source.



Revenue Analysis

Licenses & Permits

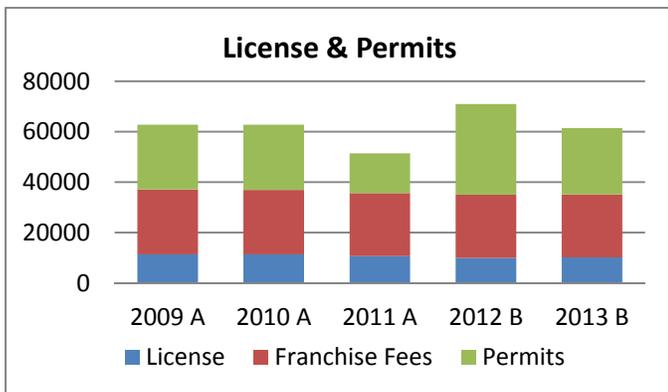
The City of Mauston issues the following licenses and permits: Dog & Cats License, Liquor License, Cigarette & Amusement Operator License, Building Permits, Rental Inspection & Permits, and Franchise Fees. With exception of the Rental Inspection & Permit each is renewable on an annual basis.

Fiscal Year 2012

The total projected license and permit collections in 2012 is reflective of the 2012 budget. The City anticipates \$70,973 in revenue. This is about a \$20K increase from the prior year. The implementation of the Rental Inspection program, which included a one-time registration fee, was the primary cause for the increase. In 2012 building permits also saw a slight uptick compared to the prior year. This increase is shown in the Chart below and captured in building permits. All other revenue sources in this category remained flat.

Fiscal Year 2013

The 2013 budget maintained revenues at the conservative levels seen in prior years before the rental inspection program. Total revenues are budgeted at \$61,450. The following graph illustrates License & Permits over a five year period subdivided into groupings of licenses, permits, and franchise fees.



Fines & Forfeitures

This revenue category comprises fines and forfeitures issued for traffic violations, library fines, as well as ordinance non-compliance. The City also established in 2012 a municipal court jointly with Necedah. Fee associated with this court are also captured in this category.

Fiscal Year 2012

Total General Fund collections in 2012 are projected to be \$40,000. This is slightly less than the budgeted amount. The budgeted amount accounted for a full year of municipal court. Unfortunately fully implementing the new court system did not occur until mid-year. The Library Fund also anticipates \$21,000 in fines.

Fiscal Year 2013

The 2013 the City anticipates General Fund revenues to fully reach the budgeted levels of 2012, just shy of \$50K totaling \$49,750. Library fines maintained a flat budget.

Charges for Service

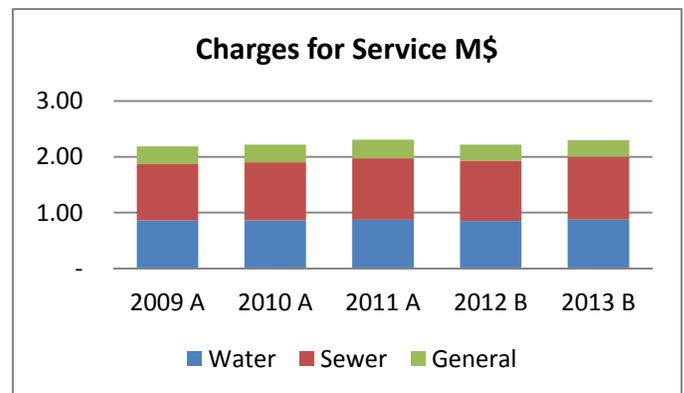
The bulk of the City's general government charges for service are for garbage collection and fire protection to the Town Rural Fire Association. Remaining charges are for summer recreation programming, mowing and snow removal services, as well as miscellaneous police services. The City also charges for water and sewer service, which accounts for the bulk of revenue in the Water and Sewer Fund

Fiscal Year 2012

Total General Fund charges for service in 2012 are projected to be \$288,753, reflective of the 2012 budget. Water service charges total \$849,900 and sewer service charges total \$1,081,000. Total 2012 Charges for Service total \$2.23M.

Fiscal Year 2013

The 2013 budget saw very little modification. Garbage fees were increased by about 3% or \$5,294 to adequately cover the contractual increase. General Fund revenues in this category increased \$6,832 to a total of \$295,585. Water service is projected to increase to \$875,324 and sewer service is projected to increase to \$1,161,000. Total Charges for service in 2013 equals \$2.35 M. The following graph illustrates charges for service over the past five years.



Miscellaneous Revenue

This category is made up of rental income, interest income, and sale of property and other miscellaneous items and services. These revenues are atypical and usually represent one-time injections of cash or an inconsistent revenue stream.

Fiscal Year 2012

Total Miscellaneous revenue for the City in 2012 is projected to be \$216,077. The interest rate on reserves decreased from 2.0% to 0.75% in 2012.

Revenue Analysis

Fiscal Year 2013

Total Miscellaneous revenue for the City in 2013 is budgeted to be \$190,130. The interest rate on reserves decreased from 0.75% to 0.25% in 2013. While this was significant decrease, the rate is aligned with the current market.

The Following pages provide a line item synopsis of all City revenues by category.

Revenues

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Taxes						
100-00-41110-000-000 - General Property Tax	1,508,161	1,551,646	1,647,619	1,654,168	1,641,516	-0.76%
320-00-41120-000-000 - TIF 2 General Property Tax Rev	351,447	442,848	488,343	507,241	507,241	0.00%
330-00-41120-000-000 - TIF 3 General Property Tax Rev	564,017	559,070	733,737	677,348	677,348	0.00%
Taxes Total	2,423,625	2,553,563	2,869,699	2,838,757	2,826,105	-0.45%
Other Taxes						
100-00-41140-000-000 - Mobile Home Park Permits	30,791	31,746	33,650	31,000	33,500	8.06%
100-00-41300-000-000 - Payments in Lieu of Tax	11,039	22,902	11,616	11,000	11,500	4.55%
100-00-41310-000-000 - Taxes from Reg Mun Owned	80,715	80,715	80,715	80,000	80,715	0.89%
100-00-41900-000-000 - Other Tax Collections	-	-	328	-	-	0.00%
100-00-46322-000-000 - Assessments:C&G/Sidewalk	67,511	82,731	140,410	61,084	88,756	45.30%
270-00-41210-000-000 - Rm Tax City Share 20% Revenue	23,501	22,393	20,769	21,000	21,000	0.00%
270-00-41211-000-000 - Room Tax Project Share 80%	89,668	89,571	81,697	84,000	84,000	0.00%
320-00-42100-000-000 - Special Assessments Rev	70,367	204,891	104,054	-	-	0.00%
Other Taxes Total	373,593	534,949	473,239	288,084	319,471	10.90%
Intergovernmental Revenue						
100-00-43410-000-000 - State Shared Revenues	1,071,342	1,124,801	1,127,511	1,020,507	1,095,748	7.37%
100-00-43420-000-000 - Fire Ins Tax from State	7,003	7,053	7,375	7,000	800	-88.57%
100-00-43522-000-000 - State Law Enforcement Training	2,600	2,340	1,260	1,260	1,800	42.86%
100-00-43530-000-000 - State Transportaton Aids	401,096	381,041	361,989	325,790	293,211	-10.00%
100-00-43531-000-000 - State Aid Connecting Streets	63,957	62,462	63,120	63,401	62,711	-1.09%
100-00-43533-000-000 - State Aid Computers	8,031	6,948	5,582	6,000	5,500	-8.33%
100-00-43534-000-000 - State Election Re-imburement	270	261	189	-	-	0.00%
100-00-43549-000-000 - DNR Recycling	19,587	20,608	13,324	13,324	13,000	-2.43%
100-00-43600-000-000 - Other State Payments	54,686	(462)	1,275	-	-	0.00%
100-00-43610-000-000 - Payment for Municipal Services	79,718	72,554	72,166	64,312	69,137	7.50%
100-00-48710-000-000 - School Liason Contribution/Rev	-	32,856	32,576	33,000	32,500	-1.52%
250-00-43791-000-000 - Contributions J.C. to Library	170,768	178,586	175,887	173,941	183,548	5.52%
280-00-43221-000-000 - Federal Taxi Aids	56,864	65,611	94,843	126,130	114,366	-9.33%
280-00-43531-000-000 - State Taxi Aids	50,698	60,325	46,121	-	32,052	0.00%
Intergovernmental Revenue Total	1,986,569	2,014,983	2,003,216	1,834,665	1,904,373	3.80%
Licenses & Permits						
100-00-44110-000-000 - Liquor License/Malt Bevs Fee	6,892	5,714	6,949	6,000	6,000	0.00%
100-00-44121-000-000 - Cable TV Licenses	25,729	25,526	24,965	25,000	25,000	0.00%
100-00-44130-000-000 - Operator, Cig & Amuse Device	4,318	5,500	3,570	4,000	4,000	0.00%
100-00-44200-000-000 - Dog & Cat Licenses	146	153	132	-	150	0.00%
100-00-44300-000-000 - Building,Sign,Excav Improvemen	1,555	1,575	1,457	1,500	1,500	0.00%
100-00-44400-000-000 - Bldg & Permits-Zoning Permit	23,199	23,836	13,504	10,000	23,000	130.00%
100-00-44410-000-000 - Planning/Consulting Fees	-	-	-	23,573	1,000	-95.76%
100-00-44910-000-000 - Other Permits/Fees (Sellers)	941	451	821	900	800	-11.11%
Licenses & Permits Total	62,779	62,753	51,398	70,973	61,450	-13.42%
Fines & Forfeitures						
100-00-45110-000-000 - Muni Court Revenue	18,607	17,669	17,585	19,000	-	-100.00%
100-00-45115-000-000 - Muni Court Fees (City)	-	-	-	21,000	17,250	-17.86%
100-00-45116-000-000 - Muni Court Fines (City)	-	-	-	-	20,500	0.00%
100-00-45120-000-000 - County Court Fines/Forfeitures	-	-	-	-	2,000	0.00%
100-00-45130-000-000 - Parking Violations	9,600	8,690	10,205	10,000	10,000	0.00%
250-00-46710-000-000 - Lib Fines/Forfeiture Revenue	21,740	24,813	33,013	21,000	21,000	0.00%
Fines & Forfeitures Total	49,948	51,173	60,803	71,000	70,750	-0.35%

Revenues

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Charges for Service						
100-00-46210-000-000 - Police A/R,Supoena, Fees, Tows	693	439	2,389	500	500	0.00%
100-00-46220-000-000 - Township Rural Fire Reimbursmt	129,885	116,522	123,112	96,922	98,735	1.87%
100-00-46221-000-000 - Jaws of Life Vehicle Revenue	325	375	563	325	350	7.69%
100-00-46223-000-000 - Emergency Response Fee Revenue	12,526	11,288	16,000	7,500	12,000	60.00%
100-00-46323-000-100 - Service Charge (Mowing)	5,685	9,180	3,075	5,500	5,500	0.00%
100-00-46323-000-200 - Service Charge (Shovel)	-	-	205	5,500	5,500	0.00%
100-00-46420-000-000 - Garbage Collection Revenue	139,292	145,503	160,387	154,706	160,000	3.42%
100-00-46540-000-000 - Grave Digging	3,200	2,300	2,000	2,800	1,000	-64.29%
100-00-46700-000-000 - Summer Rec Revenue	12,258	12,571	11,765	12,000	12,000	0.00%
109-00-46540-200-000 - Internment Revenue	-	-	700	4,600	4,500	-2.17%
270-00-46741-000-000 - P Bash Revenue	7,294	6,378	1,944	6,000	6,000	0.00%
270-00-46741-000-100 - P Bash Commissions Revenue	-	-	78	-	-	0.00%
270-00-46741-000-200 - P Bash Sponsorship Revenue	-	-	2,800	10,000	10,000	0.00%
270-00-46742-000-000 - P DASH Registration Revenue	4,835	4,024	291	-	-	0.00%
270-00-46743-000-000 - Room Tax Reader Board Rev 80%	-	15,000	5,175	-	-	0.00%
270-00-46744-000-000 - Room Tax Kiosk Rev 80%	-	-	28	-	-	0.00%
270-00-46745-000-000 - Digital Sign (IMS) Revenue 80%	-	-	-	1,000	1,000	0.00%
610-00-46411-000-460 - Unmetered Water Sales	1,484	300	951	500	700	40.00%
610-00-46411-000-461 - Metered Sales to Residential	295,828	294,061	290,338	292,000	292,000	0.00%
610-00-46411-000-462 - Fire Protection	24,731	26,419	26,504	17,000	25,000	47.06%
610-00-46411-000-463 - Public Fire Protection	231,924	231,924	231,924	231,000	231,924	0.40%
610-00-46411-000-464 - Metered Sales-Public Authrtry	60,812	64,991	65,483	60,000	70,000	16.67%
610-00-46411-001-461 - Metered Sales to Commercial	202,502	202,705	209,716	210,000	210,000	0.00%
610-00-46411-002-461 - Metered Sales to Industrial	24,001	26,276	31,897	31,000	32,000	3.23%
610-00-46412-000-470 - Forfeited Discounts	1,890	1,727	1,652	1,700	1,700	0.00%
610-00-46412-000-474 - Other Water Revenue	14,381	13,235	15,632	6,700	12,000	79.10%
620-00-45611-000-622 - Residential Sewer Revenues	370,468	380,278	393,050	390,000	410,000	5.13%
620-00-45611-000-623 - Revenue from Public Authoritie	191,460	199,546	213,408	200,000	222,000	11.00%
620-00-45611-001-622 - Commercial Revenues	402,505	410,507	431,026	432,000	430,000	-0.46%
620-00-45611-002-622 - Industrial Revenues	46,964	50,635	61,241	59,000	65,000	10.17%
620-00-45612-000-631 - Customer Forfeited Discounts	4,864	4,243	4,117	4,000	4,000	0.00%
620-00-46414-000-635 - Sewer Miscellaneous Revenue	29,761	30,158	38,956	30,000	30,000	0.00%
Charges for Service Total	2,219,567	2,260,584	2,346,407	2,272,253	2,353,409	3.57%
Miscellaneous						
100-00-41820-000-000 - Intrst-Delinq PP Tax	727	98	96	500	500	0.00%
100-00-48100-000-000 - Interest Temporary Investment	40,382	44,972	43,510	16,000	20,000	25.00%
100-00-48120-000-000 - Interest on Special Assessment	7,451	5,483	5,945	2,000	5,000	150.00%
100-00-48210-000-000 - Rent of City Property	11,548	18,320	25,554	22,000	22,000	0.00%
100-00-48220-000-000 - Rent of Fairgrounds/Parks	1,460	1,585	3,225	3,500	3,500	0.00%
100-00-48230-000-000 - Fees for Car Wash	-	-	406	-	400	0.00%
100-00-48310-000-000 - Sale of City Property	-	1,200	56,673	-	-	0.00%
100-00-48410-000-000 - Insurance Dividends	3,284	-	-	-	-	0.00%
100-00-48500-000-000 - Donations	576	252	10,058	200	500	150.00%
100-00-48500-000-100 - K9 Unit Donations	-	-	-	-	3,000	0.00%
100-00-48700-000-000 - Miscellaneous Revenue	8,081	12,838	7,611	7,500	7,500	0.00%
100-00-48720-000-000 - Peg Channel Revenue	370	-	30	125	-	-100.00%
100-00-48810-000-000 - Parkland Dedication Revenue	-	12,000	-	-	-	0.00%
109-00-46540-100-000 - Lot Sales Revenue	-	-	250	4,165	4,080	-2.04%
109-00-46540-300-000 - Investment Revenue	-	-	100	-	-	0.00%

Revenues

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
109-00-46540-500-000 - Misc Revenue	-	-	-	1,024	500	-51.17%
109-00-48110-000-000 - Interest/Dividend Income	-	-	880	3,974	1,500	-62.25%
250-00-43792-000-000 - Contrib WR/Cntys to Library	6,110	6,100	13,353	6,110	6,100	-0.16%
250-00-48100-000-000 - Library Intrst on Temp Invest	1,958	3,168	18,268	15,191	5,000	-67.09%
250-00-48500-000-000 - Library Special Donations	39,747	7,175	2,476	900	900	0.00%
270-00-48000-000-000 - Room Tax Misc Revenue 80%	90	-	-	-	-	0.00%
280-00-43533-000-000 - Taxi Revenue	-	-	10,550	-	-	0.00%
320-00-48100-000-000 - Interest Temporary Investment	437	23,681	8,091	10,000	10,000	0.00%
320-00-48110-000-000 - Special Assessment Interest	26,583	-	-	-	-	0.00%
330-00-48100-000-000 - Interest Temporary Investmnt	-	-	13,014	10,000	10,000	0.00%
330-00-48110-000-000 - Spec Assessment Intrst Income	5,002	27,234	-	-	-	0.00%
610-00-46412-000-472 - Rent of Water Tower Site	10,350	10,350	10,912	10,350	24,750	139.13%
610-00-48110-000-419 - Interest/Dividend Income	19,718	24,513	22,374	13,000	4,000	-69.23%
620-00-48110-000-636 - Interest & Dividend Income	47,559	72,089	57,782	89,538	40,000	-55.33%
620-00-48111-000-636 - Interest Income State CWF	48,319	44,864	41,272	-	20,400	0.00%
620-00-48112-000-636 - Interest Sewer Spec Assessment	382	751	-	-	500	0.00%
Miscellaneous Total	280,132	316,673	352,431	216,077	190,130	-12.01%
Grand Total	7,396,212	7,794,678	8,157,193	7,591,809	7,725,688	1.76%

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Staffing & Wage Levels

Staffing

The City of Mauston's Full-time employee equivalent is 28.8. The General Fund supports 20 of those positions, while 5.8 are supported by the Utility Enterprise Funds and 3 more by the Library Service Fund. The rate of employees per 1,000 population in FY12 was 6.38. The

FY13 Employees by Service Area

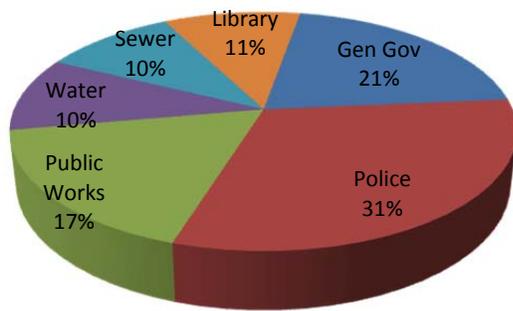


chart to the left illustrates the spread of workforce among the various City departments. Of the 28.8 FTE, 12 are non-represented. All other City employees are represented by one of two bargaining units. AFSCME Local 569-A represents all Public Works employees as well as city clerks and custodian (10.8 FTE). The Mauston Professional Police Association represents full time police officers (6 FTE).

In order to help reduce employee costs the City utilizes other staffing alternatives to provide several key services to the community. The Following list captures the various part-time, seasonal, volunteer positions by department to provide a complete picture of the operational staffing the City manages.

POSITION	NUMBER
<i>Police</i>	
PT Patrol Officers	10
PT Police Clerk	1
Crossing Guards	7
Matron	2
Parking Attendant	1
<i>Fire</i>	
Fire Chief	1
Assistant Fire Chief	1
Secretary	1
Volunteer Fire Fighters	36
<i>Public Works</i>	
Parks Superintendent	1
Seasonal Parks Staff	2
Seasonal Cemetery Staff	2

Summer Recreation

Sum Rec Coordinator	1
Seasonal Sum Rec Staff	10

Utilities

PW Intern	1
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Library

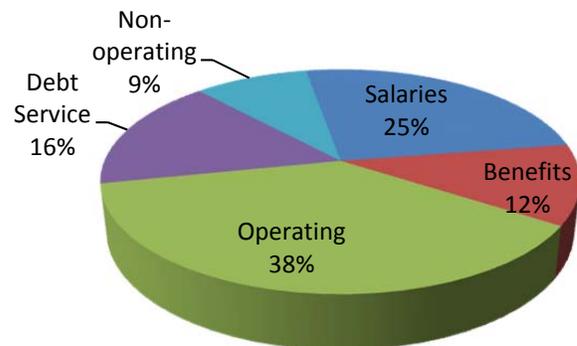
PT Librarians	5
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Municipal Court

Municipal Judge	1
PT Court Clerk	1

The following graph depicts the cost of staffing as a percentage of total City Expenses budgeted in FY13. Salaries represent 25% of total City costs. Benefits represent another 12%, and combine these two costs are almost equivalent to total operational costs.

FY13 Total City Expenditures



Salaries & Benefits

Salaries: In the FY13 budget wages increased by 2.0% as negotiated per the contract. The Council adopted a 2.0% increase for all non-represented city employees with exception of Library Staff and one Administrative Position. The Library Staff exception is due to wages being governed by the Library Board. Also the Personnel Committee from review of Zoning and Building Administrator wage rate again decided increase the position's wage by 5.0% equivalent to \$1,000 in FY13.

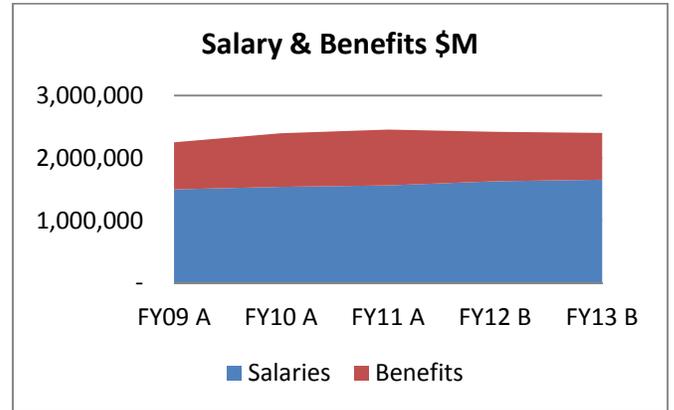
Benefits: The City participates in the State system for both insurance and retirement pension. Because contracts were in place before Governor Walker signed into law Act 10 no adjustments will be made to retirement contributions until 2014.

Staffing & Wage Levels

The City negotiated with Bargaining Units a 5% contribution to Health Care costs in FY12 and a 10% contribution in FY13. For FY13 the employee contribution equates to \$20.5K in savings.

Unity Community rates rose 5.9% for the FY13; but, continued to be the lowest qualified plan provider. To be a qualified plan Unity Community must be an accepted provider within Juneau County. The fact that Unity Community is a qualified plan has a substantial impact on Health Care costs to the City because rates are 38% lower than the next qualified plan and equate to \$157K in savings.

The following graph and chart demonstrates the salary and benefit history of the City over the past five years.

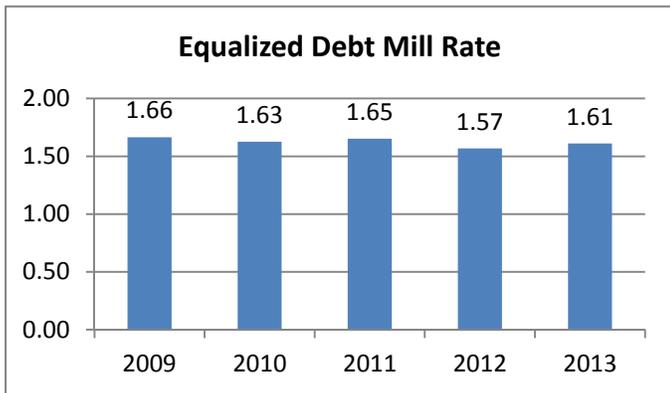


Fiscal Year	Salaries	Benefits	% Benefits to Salaries
2009 Actual	1,495,429	755,892	50.55%
2010 Actual	1,536,765	859,253	55.91%
2011 Actual	1,559,892	893,957	57.31%
2012 Budget	1,625,547	793,748	48.83%
2013 Budget	1,650,957	749,616	45.40%

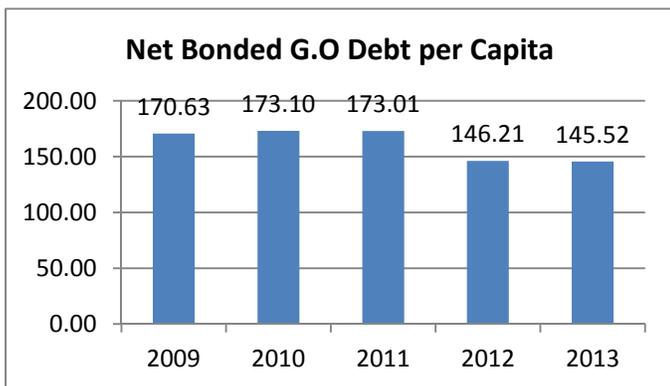
Debt Service

Historically the City has issued debt on a periodic basis to fund applicable projects. Depending on the type of project funded, the desired repayment period, and the market conditions the City issues G.O. bonds, revenue bonds, notes, or a combination thereof. Future debt issues to pay for public improvement projects will add to the City's debt load; however, the City works with its financial advisor to structure the repayment terms for any additional debt to mesh new debt with amortization of debt currently outstanding. The City currently has a tax backed bond rating of A+ with Standard and Poor's.

The 2012 total assessed value is \$204,748,800 and an allowable general obligation debt level is \$10,237,440 per the State Statutory limit of 5%. The City current outstanding G.O. debt totals approximately \$6.32 M leaving a margin of \$3.91 M. The equalized debt mill rate for 2013 is 1.61. This ratio represents the G.O. debt tax burden and corresponds to the portion of tax levy devoted to debt service per \$1,000 of assessed value.

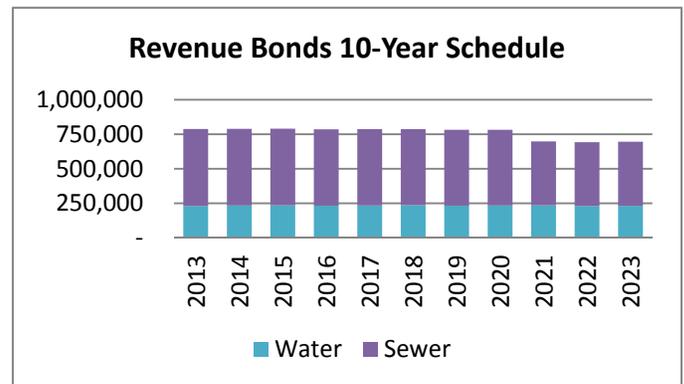
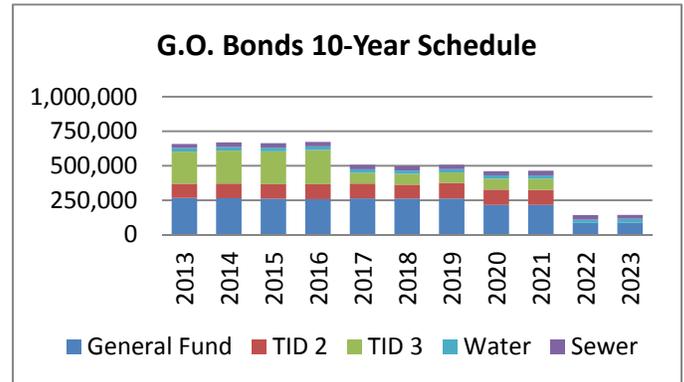


In 2013 the net bonded G.O. debt is \$145.52 per person. The decrease from 2011 to 2012 is due to the refinancing performed in 2011.



As part of the annual budget process the City Administrator prepares a ten-year summary of the

current debt service burden for all funds by type of debt financing.



Fiscal Year 2012

The City had no plans to issue any debt in 2012, rather to finance TID 3 capital project with advances to the TID from the General Fund and/or Enterprise Funds. However, the City's financial advisor recommended another alternative to cover TID 3 project costs in the short term by issuing Note Anticipation Notes (NANs).

The City with the assistance of its financial advisor did issue \$3.2M in NANs. This is a temporary financing vehicle with favorable pre-payment options, and was constructed in such a way that the City would not accrue interest until it made a draw. The interest rate assigned to this note was 1.8%. The City did not make a draw in 2012. Total debt service principal and interest paid in 2012 per fund is as follows:

Fund	Debt Service
General	267,422
Water	243,833
Sewer	532,122
TID 2	261,104
TID 3	226,720
TOTAL	1,531,201

Debt Service

Fiscal Year 2013

The Council in 2013 decided to pay off additional principal for the Water and Sewer 2008 Revenue Bonds in order to retire the debt before the end of life of the infrastructure. Retiring the bonds by 2032 requires an annual payment increase of \$14K for the Water and \$37.5K for Sewer. However, the lengthy term on the 2010 tax-exempt revenue bonds was not shortened because the City receives favorable interest credit.

The City has no plans to issue or refinance debt in 2013. Capital Improvement projects will be paid for using TID

fund balances and the NANs issued in 2012. Total debt service principal and interest paid in 2013 per fund is as follows:

Fund	Debt Service
General	267,263
Water	243,245
Sewer	583,435
TID 2	262,983
TID 3	286,828
TOTAL	1,643,754

Debt Service Issuance

Type	Issue	Description	Funds	Principal	Interest	Total
General Obligation	2009	Refinance	GF, TID	\$ 1,085,000	\$ 103,181	\$ 1,188,181
General Obligation	2011	Refinance	GF, TID, Water, Sewer	4,390,000	744,195	5,134,195
Total General Obligation				5,475,000	847,376	6,322,376
Revenue Bond	2003	Clean Water	Sewer	1,540,091	321,146	1,861,237
Revenue Bond	2008	System Mortgage	Sewer	1,909,437	1,834,004	3,743,441
Revenue Bond	2008	System Mortgage	Water	691,840	659,974	1,351,814
Revenue Bond	2010	Build America Bonds	Sewer	1,995,000	1,321,266	3,316,266
Revenue Bond	2010	Build America Bonds	Water	1,630,000	898,224	2,528,224
Revenue Bond	2010	Build America Bonds	Sewer	2,142,700	1,507,077	3,649,777
Revenue Bond	2010	Build America Bonds	Water	1,104,900	777,255	1,882,155
Total Revenue Bonds				11,013,968	7,318,946	18,332,914
Interfund Advance	2005	Redevelopment Authority	TID	780,000	202,565	982,565
Anticipation Notes	2012	Short-term Financing	TID	3,225,000	286,058	3,511,058
Total Other Financing Notes				\$ 4,005,000	\$ 488,623	\$ 4,493,623

General Obligation Debt

Fiscal Year	Total	Total	Total	Principal	%
Ending	Principal	Interest	P&I	Outstanding	Paid
2013	545,000	112,313	657,313	5,014,845	20.7%
2014	565,000	103,928	668,928	4,345,917	31.3%
2015	570,000	94,035	664,035	3,681,882	41.8%
2016	590,000	82,328	672,328	3,009,554	52.4%
2017	435,000	71,769	506,769	2,502,785	60.4%
2018	435,000	62,281	497,281	2,005,504	68.3%
2019	455,000	52,014	507,014	1,498,490	76.3%
2020	420,000	40,920	460,920	1,037,570	83.6%
2021	435,000	29,580	464,580	572,990	90.9%
2022-25	530,000	42,990	572,990	-	100.0%

Debt Service

General Fund Debt Service

Date	2009 GO \$1.415M	2011 GO \$4.42 M	Total Gen. Fund Levy
2013	49,023	218,240	267,263
2014	48,003	216,490	264,493
2015	46,883	214,390	261,273
2016	45,683	211,765	257,448
2017-19	142,594	645,100	787,694
2020-25		778,166	778,166

Water Fund Debt Service

Date	2008 WSRB \$686K	2010 WSRB (A) \$1.68M	2010 WSRB (C) \$1.12M	2011 GO \$4.42 M	Total Water Fund Levy
2013	51,036	131,388	48,176	26,645	257,245
2014	51,036	133,720	48,303	26,445	259,504
2015	51,036	135,810	48,213	26,205	261,264
2016	51,036	132,658	48,212	25,905	257,811
2017	51,036	134,505	48,196	25,565	259,302
2018-25	408,288	1,064,998	386,134	200,613	2,060,033
2026-30	255,180	661,089	241,238		1,157,507
2031-32	93,714		868,841		962,555
2033-50			96,616		96,616
TOTAL	1,012,362	2,394,168	1,833,929	331,378	5,571,837

Sewer Fund Debt Service

Date	2003 CWSSRB \$2.49M	2008 SSMRB \$1.713M	2010 SSMRB (B) \$1.995M	2010 SSMRB (D) \$2.174M	2011 Gen.Ob. \$4.42 M	Total Sewer Fund Levy
2013	207,272	140,060	116,273	93,570	28,260	585,435
2014	207,130	140,060	115,303	93,550	33,060	589,103
2015	206,982	140,060	114,333	93,606	32,760	587,741
2016	206,826	140,060	113,363	93,529	32,385	586,163
2017	206,665	140,060	112,393	93,525	31,960	584,603
2018-20	618,953	420,180	331,358	280,739	92,650	1,743,880
2021-25		700,300	1,151,868	467,866	158,845	2,478,879
2026-30		700,300	1,164,616	467,857		2,332,773
2031-32		269,186		187,254		456,440
2033-50				1,658,593		1,658,593
TOTAL	1,653,828	2,790,266	3,219,507	3,530,089	409,920	11,603,610

Debt Service

TID Debt Service

Date	TID 2 Fund			TID 3 Fund			
	2005 RDA Bond \$1.295M	2011 GO \$4.42 M	Total TID 2 Fund	2009 GO \$1.415M	2011 GO \$4.42 M	2012 NAN \$3.2 M	Total TID 3 Fund
2013	160,808	102,175	262,983	160,555	72,415	53,858	286,828
2014	75,088	106,325	181,413	161,790	76,815	58,050	296,655
2015	72,838	105,245	178,083	162,518	76,035	58,050	296,603
2016	70,588	108,895	179,483	172,635	75,060	58,050	305,745
2017	73,338	107,280	180,618	-	78,955	3,283,050	78,955
2018-21	295,285	432,495	727,780	-	315,075	-	315,075
2022	73,500	-	73,500	-	-	-	-
TOTAL	821,445	962,415	1,783,860	657,498	694,355	3,511,058	1,579,860

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General Fund

The General Fund is used to account for all transactions not properly includable in other funds. The principal sources of revenue include property taxes, special assessments; state shared revenues, other intergovernmental revenues, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, zoning & building, and other non-operating expenditures. The budgetary fund balance reflects audited fund balance.

Fiscal Year 2012

Total Revenue is projected to be \$3,898,397. The major variance from budget was the receipt of \$75,000 from the sale of property.

Total Expenditure for FY12 are projected to be \$3,784,550 compared to the original budget of \$3,834,240. The projected savings falls short of \$50,000. Only \$35,000 was used of the \$75,936 budgeted for contingency. Summer Recreation salary line saw a savings of \$8,000.

Total Unassigned Fund Balance is projected to be \$1,192,757 as of December 31, 2012. This is after the projected net revenue of \$113,847.

Fiscal Year 2013

Budgeted revenue for 2013 totals \$3,899,579 and represents a 1.7% increase from the FY12 budget.

The City Council reduced collections in property taxes by \$12K. This reduction was offset by some minor projected increases in PILOTs and about \$27K increase in Special Assessments. The total budget increased by \$18,735 for the tax revenue category.

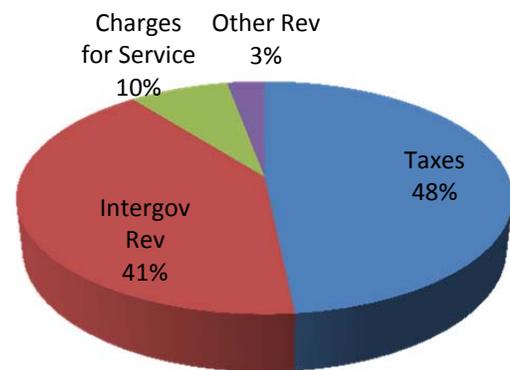
The growth in Intergovernmental Revenue was \$39,813. The City qualified this year for the State's Expenditure restraint program, which equated to a \$75K increase. This increase was than offset by decreases in Transportation and Other State aides.

License & Permit budgeted revenues were reduced by \$9.5K to reflect more historic levels. Charges for Services saw a slight increase of \$6.8K accounting for an increase in garbage rates. Fines and Forfeitures remained relatively flat.

Revenues	2012	2013	Change
	Budget	Budget	
Taxes	1,837,252	1,855,987	18,735
Intergovernmental	1,534,594	1,574,407	39,813
Licenses & Permits	70,973	61,450	(9,523)
Charges for Service	288,753	295,585	6,832
Fines & Forfeitures	50,000	49,750	(250)
Miscellaneous	51,825	62,400.00	10,575
Total Revenues	3,833,397	3,899,579	66,182

The chart below shows the breakdown of General Fund revenues by type.

Allocation of Operating Revenues 2013



Budgeted Expenditure for 2013 is \$3,899,579. The City anticipates a total increase in expenditures of \$65,339 or 1.68%.

The bulk of increases in the various departments are primarily reflective of a 2.00% increase in wages as outlined by contract. Any increases in benefit costs were for the most part zeroed out by the increase to 10% employee participation in insurance premiums. The only other significant wage change was a \$4K negative adjustment to Summer Recreation Program salary. After looking at actual costs and projecting out the costs of current employees at next year's rates, \$32K more accurately reflected Summer Recreation's need.

Expenditures	2012	2013	Change
	Budget	Budget	
General Government	540,724	552,081	11,357
Public Safety - Police	822,028	835,905	13,877
Public Safety - Fire	139,930	139,930	-
Public Works	896,716	917,294	20,578
Summer Recreation	56,654	52,324	(4,330)
Zonning & Building	77,591	79,638	2,047
Non-Operating	1,300,597	1,322,407	21,810
Total Expenditures	3,834,240	3,899,579	65,339

Increases in costs to operating expenditures aside from personnel were modest. The Council approved three new operating budget requests all under \$1,500 for the various departments. General Government received video access for the website; Police saw an adjustment for two working Lieutenant Positions; and Zoning and Building saw an additional wage adjustment.

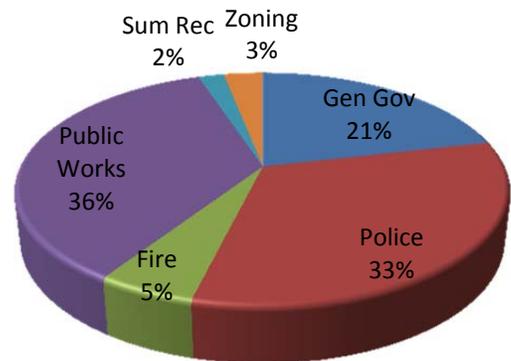
The Council approved two capital improvement budget requests. This year's budget allocated \$14 towards Veteran's Park Dugouts and almost \$80K towards City hall space needs assessment and renovations. Both of these request fall under the Non-Operating Contributions line and will be directed to Capital Project Fund.

These increases to Non-Operating expenditures were off-set by several reductions. The largest was a \$43K reduction in contribution to the equipment fund due to the anticipated carry-over from remaining contingency fund in 2012. The 2013 budget also saw a \$30K decrease in Contributions to Others, which represented the GMADC contribution. Finally, Debt Service was decreased by \$7K.

The following pages include the General Fund Income Statement as well as a breakout of expenditures by department. Note the Administrative Department includes both General Government and Zoning & Building account types.

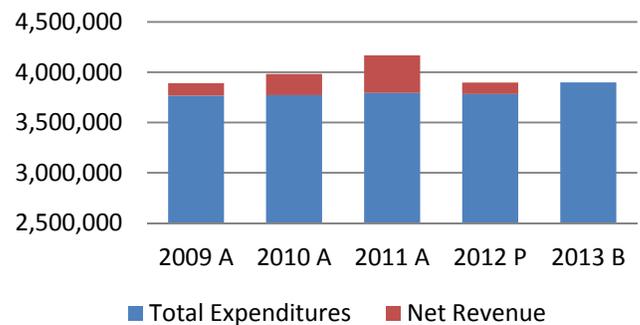
The following chart shows the breakdown of General Fund expenditures by account type.

Allocation of Operating Expenditures 2013



Budgeted unassigned fund balance as of December 31, 2013 totals \$1,192,757, and will experience zero net revenue for the year. The fund balance remains healthy and would be capable of supporting operations without the aid of additional revenue for 31% of a fiscal year.

General Fund Revenue/Expenditure



**CITY OF MAUSTON
GENERAL FUND
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
REVENUES							
<i>Taxes</i>							
Property Taxes	\$ 1,508,161	\$ 1,551,646	\$ 1,647,619	\$ 1,654,168	\$ 1,654,168	\$ (12,652)	\$ 1,641,516
Payment in Lieu of Taxes	122,546	135,363	125,981	122,000	122,000	3,715	125,715
Special Assessments	67,511	82,731	140,410	61,084	61,084	27,672	88,756
Other Taxes	-	-	328	-	-	-	-
Total Taxes	1,698,218	1,769,740	1,914,338	1,837,252	1,837,252	18,735	1,855,987
<i>Intergovernmental Revenue</i>							
Shared Revenue	1,071,342	1,124,801	1,127,511	1,020,507	1,020,507	75,241	1,095,748
Transportation Aid	465,052	443,502	425,109	389,191	389,191	(33,269)	355,922
Other State Aid	92,176	36,748	29,004	27,584	27,584	(6,484)	21,100
Municipal Service Payments	79,668	105,410	104,742	97,312	97,312	4,325	101,637
Total Intergovernmental Revenue	1,708,239	1,710,461	1,686,365	1,534,594	1,534,594	39,813	1,574,407
<i>Licenses & Permits</i>							
License	11,355	11,366	10,651	10,000	10,000	150	10,150
Franchise Fees	25,729	25,526	24,965	25,000	25,000	-	25,000
Building Permits	24,754	25,411	14,962	11,500	11,500	13,000	24,500
Other Permit Fees	941	451	821	24,473	24,473	(22,673)	1,800
Total Licenses & Permits	62,779	62,753	51,398	70,973	70,973	(9,523)	61,450
<i>Charges for Service</i>							
Admin	16,209	18,501	16,580	3,000	3,000	(3,000)	-
Police	693	439	2,389	500	500	-	500
Fire	142,736	128,185	139,675	104,747	104,747	6,338	111,085
Public Works	8,885	11,480	5,280	13,800	13,800	(1,800)	12,000
Garbage	139,292	145,503	160,387	154,706	154,706	5,294	160,000
Summer Rec	12,258	12,571	11,765	12,000	12,000	-	12,000
Total Charges for Service	320,073	316,679	336,076	288,753	288,753	6,832	295,585
<i>Fines & Forfeitures</i>							
Court	18,607	17,669	17,585	40,000	30,000	(250)	39,750
Police	9,600	8,690	10,205	10,000	10,000	-	10,000
Total Fines & Forfeitures	28,207	26,359	27,790	50,000	40,000	(250)	49,750
<i>Miscellaneous</i>							
Interest Income	48,559	50,552	49,552	18,500	18,500	7,000	25,500
Rent	13,008	19,905	28,779	25,500	25,500	-	25,500
Other	12,311	25,090	18,105	7,825	7,825	3,575	11,400
Sale of Property	-	1,200	56,673	-	75,000	-	-
Total Miscellaneous	73,877	96,747	153,108	51,825	126,825	10,575	62,400
TOTAL REVENUES	3,891,394	3,982,740	4,169,075	3,833,397	3,898,397	66,182	3,899,579

**CITY OF MAUSTON
GENERAL FUND
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
EXPENDITURES							
General Government							
Salary	255,192	229,394	237,544	255,142	255,142	6,894	262,036
Benefit	136,059	153,922	156,335	126,082	126,082	1,393	127,475
Professional Service	98,595	88,240	67,601	59,420	59,420	430	59,850
Contractual Service	45,969	60,759	63,171	61,780	61,780	(4,060)	57,720
Supplies	34,514	34,889	31,233	38,300	38,300	6,700	45,000
Total General Government	570,330	567,204	555,884	540,724	540,724	11,357	552,081
Fire							
Salary	80,142	67,748	68,354	76,000	76,000	-	76,000
Benefit	9,933	10,107	10,915	11,900	11,900	-	11,900
Professional Service	425	727	30	380	380	(30)	350
Contractual Service	12,450	12,856	15,030	17,250	17,250	(2,050)	15,200
Supplies	32,413	33,994	33,334	34,400	34,400	2,080	36,480
Total Public Safety - Fire	135,363	125,432	127,662	139,930	139,930	-	139,930
Police							
Salary	461,511	497,024	499,541	503,655	503,655	12,080	515,735
Benefit	243,122	281,344	290,117	240,535	240,535	(1,203)	239,332
Professional Service	10,919	6,723	12,415	11,500	11,500	-	11,500
Contractual Service	16,298	26,392	24,979	25,695	25,695	-	25,695
Supplies	36,851	42,231	46,416	40,643	40,643	3,000	43,643
Total Public Safety - Police	768,701	853,714	873,467	822,028	822,028	13,877	835,905
Public Works							
Salary	231,431	194,389	250,551	248,379	248,379	4,314	252,693
Benefit	109,864	121,261	147,177	119,587	119,587	(1,461)	118,126
Professional Service	4,591	859	1,648	3,000	3,000	-	3,000
Contractual Service	356,815	360,511	378,673	383,200	383,200	5,025	388,225
Supplies	304,240	154,327	191,770	142,550	142,550	12,700	155,250
Total Public Works	1,006,941	831,347	969,820	896,716	896,716	20,578	917,294
Summer Recreation							
Salary	33,317	31,456	30,164	36,000	28,000	(4,000)	32,000
Benefit	2,549	2,238	2,190	2,754	2,000	(330)	2,424
Contractual Service	5,093	4,378	4,263	6,700	6,700	(1,000)	5,700
Supplies	10,734	10,695	10,442	11,200	11,200	1,000	12,200
Total Summer Recreation	51,692	48,766	47,058	56,654	47,900	(4,330)	52,324
Planning & Zoning							
Salary	31,434	30,693	30,721	31,603	31,603	1,570	33,173
Benefit	25,699	27,790	28,478	21,578	21,578	477	22,055
Professional Service	6,828	5,036	3,891	1,700	1,700	-	1,700
Contractual Service	21,299	24,617	12,173	19,550	19,550	-	19,550
Supplies	1,303	1,772	632	3,160	3,160	-	3,160
Total General Government	86,563	89,908	75,895	77,591	77,591	2,047	79,638
Operating Expenditures	2,619,589	2,516,371	2,649,786	2,533,643	2,524,889	43,529	2,577,172

CITY OF MAUSTON
GENERAL FUND
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
<i>Non-Operational</i>							
Fixed Cost	315,569	310,001	325,140	320,501	320,501	3,910	324,411
Debt Service	318,670	298,795	292,624	274,836	274,836	(7,573)	267,263
Contributions	398,907	388,965	430,050	534,314	534,314	53,409	587,723
Contributions to Others	93,931	79,931	76,530	95,010	95,010	(30,000)	65,010
Contingency	21,732	178,276	20,438	75,936	35,000	2,064	78,000
Non-Operating Expenditures	1,148,810	1,255,968	1,144,782	1,300,597	1,259,661	21,810	1,322,407
TOTAL EXPENDITURES	\$ 3,768,399	\$ 3,772,340	\$ 3,794,569	\$ 3,834,240	\$ 3,784,550	\$ 65,339	\$ 3,899,579
			-				
<i>Revenues over Expenditures</i>	<i>122,994</i>	<i>210,401</i>	<i>374,206</i>	<i>(843)</i>	<i>113,847</i>	<i>843</i>	<i>0</i>
Unassigned Fund Balance	494,303	704,704	1,078,910	1,078,067	1,192,757		1,192,757
Ratio - Fund Balance:Expenditures	13%	19%	28%	28%	32%		31%

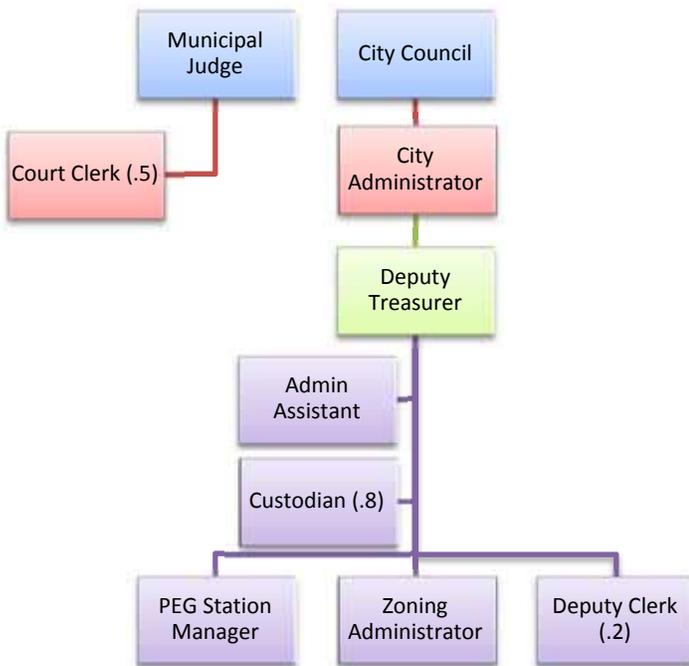
General Government

Mission Statement

To support the governing body, city departments, and the general public by managing day to day operations and providing expertise and communication of City Ordinances & State Statutes, Government Finance, and City programs and processes.

Organizational Chart

As of December 31, 2012



Operations Overview

General Government or the Administrative Department is manages several support services including meeting preparation, elections, human resources, budget preparation, payments & billings, permits & inspections, zoning management, cable broadcasts, website, and other communications. The department contracts with several private sector firms to provide these services.

The department can be broken into five operations:

Council, Boards, & Commissions: this operation prepares agendas & minutes, resolutions & ordinances, elections, and property assessments. Property Assessments are performed through a contract with Associated Appraisals. Legal counsel is contracted with Richards-Bria Law Firm.

Administrative: is responsible for hiring & recruitment, union negotiations, insurance management, personnel records, policy management, budget preparation, payroll, tax collection & special assessments, utility billing, licenses & permits, account management, accounts receivable & payable, and financial reports and auditing. Legal counsel is hired with Albrecht Backer Labor & Employment Law Firm, and audit services are contracted out with Vig & Associates.

Planning & Zoning: this operation manages permits, inspections, certificates of occupancy, site plan review, variances, zoning maps & ordinances, and public health and nuisance code enforcement. General Engineering is hired to provide inspection services. Janitor

Public Education & Communication: provides cable channel 6 programming, taping & editing meetings, as well as website coordination.

Municipal Court: is a lower level court and handles matters of criminal and traffic misdemeanor, municipal ordinance violations, and school truancy.

FY13 Additions

General Government's FY13 operational budget saw a modest increase. Of the \$187K under Professional Services, Contractual Services, and Supplies the increase was only \$3K and could primarily be attributed to additional costs associated with Municipal Court. The largest adjustment was related to needs for building maintenance under Admin. One new budget request was granted for PEG- Communications for streaming meetings online. The total request cost (\$2,495) will be split with the School District and reduced to \$1,248.

The budget for Salaries and Benefits was consistent with the rates proposed for the General Fund, with exception of the Zoning Administrator. After discussion of performance with the Personnel Committee, Council approved an additional increase to the Zoning Administrator's wage to more adequately reflect comparisons within and outside the organization.

General Government

Total FTE Count

FTE Count by Position	FY11 Actual	FY12 Budget	Proposed Change	FY13 Budget
City Administrator	1.00	1.00	-	1.00
Deputy Treasurer	1.00	1.00	-	1.00
Administrative Assistant	1.00	1.00	-	1.00
Custodian	0.80	0.80	-	0.80
Deputy Clerk	0.20	0.20	-	0.20
PEG Station Manager	1.00	1.00	-	1.00
Zoning Administrator	1.00	1.00	-	1.00
Court Clerk	-	0.50	-	0.50
FTE Count Totals	6.00	6.50	-	6.50

Operational Budget

Summary by Operation	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
Council, Boards, & Comm	\$ 78,522	\$ 67,384	\$ 73,788	\$ 73,788	\$ (2,980)	\$ 70,808
Administrative	420,902	420,038	389,543	389,543	5,712	395,255
PEG - Communications	67,780	68,462	61,927	61,927	1,688	63,615
Planning & Zoning	89,908	75,896	77,591	77,591	2,047	79,638
Municipal Court	-	-	15,466	15,466	6,937	22,403
Operation Totals	\$ 657,112	\$ 631,780	\$ 618,315	\$ 618,315	\$ 13,404	\$ 631,719

Summary by Category	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
Salary	\$ 260,087	\$ 268,265	\$ 286,745	\$ 286,745	\$ 8,464	\$ 295,209
Benefits	181,712	184,813	147,660	147,660	1,870	149,530
Professional Services	112,732	71,492	61,120	61,120	430	61,550
Contracted Services	65,795	75,344	81,330	81,330	(4,060)	77,270
Supplies	36,786	31,866	41,460	41,460	6,700	48,160
Category Totals	\$ 657,112	\$ 631,780	\$ 618,315	\$ 618,315	\$ 13,404	\$ 631,719

General Government

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Salary						
100-00-51110-110-000 - M & C Salary/Wages	39,191	18,800	18,800	18,800	19,670	4.63%
100-00-51200-110-000 - PEG Salary/Wages	31,434	37,643	37,054	37,386	38,780	3.73%
100-00-51250-110-000 - Court Judge&Clerk Salary/Wage	-	-	-	10,800	13,162	21.87%
100-00-51400-110-000 - Admin Salary/Wages	184,567	172,951	181,691	188,156	190,424	1.21%
100-00-56400-110-000 - Plan & Zoning-Salary/Wages	31,434	30,693	30,721	31,603	33,173	4.97%
Salary Total	286,626	260,087	268,265	286,745	295,209	2.95%
Benefit						
100-00-51110-130-000 - M & C FICA/Medicare	2,581	1,438	1,515	1,438	1,438	0.00%
100-00-51200-130-000 - PEG FICA/Medicare	6,685	7,004	2,813	2,860	2,967	3.74%
100-00-51200-131-000 - PEG Health Ins	16,932	19,930	20,315	13,351	13,387	0.27%
100-00-51200-132-000 - PEG FSA Contribution	1,000	1,000	1,000	1,000	1,000	0.00%
100-00-51200-133-000 - PEG Dental Ins	-	264	1,042	879	1,008	14.68%
100-00-51200-135-000 - PEG WI Retirement	-	-	4,298	4,337	4,499	3.74%
100-00-51250-130-000 - Muni Court FICA/Medicare	-	-	-	826	321	-61.15%
100-00-51400-130-000 - Admin FICA/Medicare	32,720	31,976	13,533	14,328	14,613	1.99%
100-00-51400-131-000 - Admin Health Ins	97,738	82,465	81,590	56,072	56,224	0.27%
100-00-51400-132-000 - Admin FSA Contribution	(21,596)	4,699	4,046	4,200	4,200	0.00%
100-00-51400-135-000 - Admin WI Retirement	-	-	20,994	21,726	22,158	1.99%
100-00-56400-130-000 - Bldg & Permits FICA/Medicare	7,767	5,660	2,291	2,418	2,538	4.96%
100-00-56400-131-000 - Bldg & Permits Health Ins	16,932	19,930	20,315	13,351	13,387	0.27%
100-00-56400-132-000 - Bldg & Permit FSA Contribution	1,000	1,000	1,000	1,000	1,000	0.00%
100-00-56400-133-000 - Bldg & Permits Dental Ins	-	936	1,042	879	1,008	14.68%
100-00-56400-134-000 - Bldg & Permits Vision Ins	-	264	267	264	274	3.79%
100-00-56400-135-000 - Bldg & Permits WI Retirement	-	-	3,564	3,666	3,848	4.96%
Benefit Total	161,758	181,711	184,813	147,660	149,530	1.27%
Professional Service						
100-00-51110-211-000 - M & C Auditing	13,123	21,816	10,757	13,500	13,500	0.00%
100-00-51110-212-000 - M & C Assessing	25,726	23,161	25,223	23,000	25,000	8.70%
100-00-51110-213-000 - M & C Legal	3,805	585	1,679	3,800	2,000	-47.37%
100-00-51120-213-000 - BBC Legal	88	-	620	500	500	0.00%
100-00-51250-210-000 - Court Administration	-	-	-	-	200	0.00%
100-00-51400-210-000 - Admin Prof Services	-	79	846	1,000	1,000	0.00%
100-00-51400-213-000 - Admin Legal	7,505	4,198	5,117	5,000	5,000	0.00%
100-00-51400-216-000 - Admin Hiring	-	13,786	55	1,000	1,000	0.00%
100-00-51400-520-000 - FSA Total Administration Fee's	-	-	420	1,620	1,650	1.85%
100-00-56400-213-000 - Bldg & Permits Legal/Recording	6,792	769	889	500	500	0.00%
100-00-56400-214-000 - Bldg & Perm Professnl Serv-Map	36	4,267	3,002	1,200	1,200	0.00%
100-00-56700-210-000 - Economic Devel. Prof Services	48,349	24,616	22,884	10,000	10,000	0.00%
Professional Service Total	105,424	93,277	71,492	61,120	61,550	0.70%
Contractual Service						
100-00-51110-312-000 - M & C Code Maintenance	180	24	1,718	300	200	-33.33%
100-00-51110-313-000 - M & C Elections	1,844	6,509	2,752	4,000	1,500	-62.50%
100-00-51250-224-000 - Court Phone/fax	-	-	-	-	1,100	0.00%
100-00-51250-353-000 - Court Info Tech	-	-	-	3,840	5,320	38.54%
100-00-51400-221-000 - Admin Electricity	8,000	10,712	10,974	11,000	11,000	0.00%
100-00-51400-222-000 - Admin Gas/Heat	4,011	2,810	3,313	4,000	3,600	-10.00%
100-00-51400-223-000 - Admin Water/Sewer	6,200	6,586	7,904	7,000	8,000	14.29%
100-00-51400-224-000 - Admin Telephone/Fax	6,574	6,238	6,392	6,500	6,500	0.00%
100-00-51400-240-000 - Admin Building Maint	6,093	5,724	9,444	6,000	3,500	-41.67%

General Government

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
100-00-51400-290-000 - Admin Contract Services	650	259	1,743	500	1,000	100.00%
100-00-51400-353-000 - Admin Info Tech	11,452	11,924	9,214	8,640	6,000	-30.56%
100-00-55310-390-000 - Celebrations/Entertainment	966	9,973	9,717	10,000	10,000	0.00%
100-00-56400-202-000 - Bldg & Perm Contracted Service	-	-	1,712	-	-	0.00%
100-00-56400-202-010 - Bldg & Permits Building Inspec	19,004	20,443	9,114	8,000	8,000	0.00%
100-00-56400-202-020 - Bldg & Permits Health/Welfare	1,788	3,749	213	4,000	4,000	0.00%
100-00-56400-220-000 - Bldg & Permits Rental Inspect	-	-	-	5,400	5,400	0.00%
100-00-56400-224-000 - Bldg & Permits Telephone/Fax	63	125	80	2,000	2,000	0.00%
100-00-56400-353-000 - Bldg & Permits InfoTech	443	300	1,054	150	150	0.00%
Contractual Service Total	67,268	85,376	75,344	81,330	77,270	-4.99%
100-00-51110-160-000 - M & C Employee Recog	257	51	1,938	2,250	2,200	-2.22%
100-00-51110-330-000 - M & C Educ/Trng/Travel	275	1,156	100	1,800	1,500	-16.67%
100-00-51110-390-000 - M & C Miscellaneous	1,207	3,695	1,082	2,000	1,800	-10.00%
100-00-51120-330-000 - BBC Educ/Trng/Travel	-	-	-	1,000	500	-50.00%
100-00-51200-330-000 - PEG Educ/Trng/Travel	788	505	1,257	850	1,200	41.18%
100-00-51200-390-000 - PEG Miscellaneous	862	498	417	1,000	500	-50.00%
100-00-51250-310-000 - Court Supplies	-	-	-	-	200	0.00%
100-00-51250-321-000 - Court Publication	-	-	-	-	100	0.00%
100-00-51250-390-000 - Court Miscellaneous	-	-	-	-	1,000	0.00%
100-00-51400-310-000 - Admin Office Supplies	9,869	9,523	7,103	8,900	7,000	-21.35%
100-00-51400-311-000 - Admin Postage/Shipping	1,922	2,747	3,104	2,000	3,200	60.00%
100-00-51400-313-000 - Admin Custodial Supplies	-	-	-	-	-	0.00%
100-00-51400-320-000 - Admin Memberships/Dues	1,233	2,408	1,750	2,000	1,800	-10.00%
100-00-51400-321-000 - Admin Publications	3,265	3,620	2,509	4,500	4,000	-11.11%
100-00-51400-330-000 - Admin Educ/Trng/Travel	5,391	3,991	2,287	5,000	4,000	-20.00%
100-00-51400-350-000 - Admin Equip Maint (Non-Office)	139	761	1,049	500	1,000	100.00%
100-00-51400-352-000 - Admin Office Equip Maint	1,886	2,014	3,152	2,100	2,000	-4.76%
100-00-51400-390-000 - Admin Miscellaneous	4,831	2,633	3,992	3,000	3,000	0.00%
100-00-51400-821-000 - Admin Building Improvement	-	-	294	-	8,000	0.00%
100-00-56400-310-000 - Bldg & Permits Office Supplies	117	606	134	1,660	1,660	0.00%
100-00-56400-321-000 - Bldg & Permits Publications	1,018	523	346	500	500	0.00%
100-00-56400-330-000 - Bldg&Permits Educ/Trng/Travel	11	69	143	800	800	0.00%
100-00-56400-390-000 - Bldg & Permits Miscellaneous	157	574	9	200	200	0.00%
Supplies Total	35,817	36,661	31,866	41,460	48,160	16.16%
Grand Total	656,893	657,113	631,779	618,315	631,719	2.17%

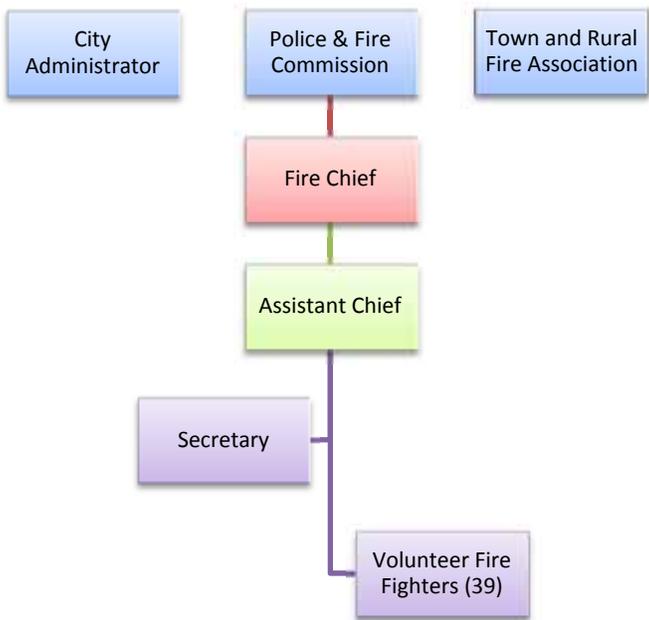
Fire

Mission Statement

To provide well-trained, proficient fire protection and emergency response coverage for the City of Mauston and the surrounding area.

Organizational Chart

As of December 31, 2012



Operations Overview

The City of Mauston has a Volunteer Fire Department which is responsible for providing fire protection, emergency response, fire inspections, and training for volunteer fire fighters. The department is not broken into separate operations, given the organizational simplicity of the department.

FY13 Additions

The department had no specific requests this year and was asked to submit a 0% operational budget increase. The City will maintain the same level of compensation for its Volunteer Fire Fighters.

Total FTE Count

Volunteer Count by Position	FY11 Actual	FY12 Budget	Proposed Change	FY13 Budget
Fire Chief	1.00	1.00	-	1.00
Assistant Chief	1.00	1.00	-	1.00
Secretary	1.00	1.00	-	1.00
Volunteer Fire	39.00	39.00	-	39.00
Count Totals	42.00	42.00	-	42.00

Operational Budget

Summary by Category	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
Salary	\$ 67,748	\$ 68,354	\$ 76,000	\$ 76,000	\$ -	\$ 76,000
Benefits	10,107	10,915	11,900	11,900	-	11,900
Professional Services	727	30	380	380	-	380
Contracted Services	12,856	15,030	17,250	17,250	-	17,250
Supplies	33,994	33,334	34,400	34,400	-	34,400
Category Totals	\$ 125,432	\$ 127,663	\$ 139,930	\$ 139,930	\$ -	\$ 139,930

Fire

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Salary						
100-00-52200-110-000 - FD Salary/Wages	80,142	67,748	13,574	10,660	10,660	0.00%
100-00-52200-120-000 - FD Hourly Wages	-	-	54,780	65,340	65,340	0.00%
Salary Total	80,142	67,748	68,354	76,000	76,000	0.00%
Benefit						
100-00-52200-130-000 - FD FICA/Medicare	6,099	5,107	5,115	5,900	5,900	0.00%
100-00-52200-191-000 - FD Protective Clothing/Gear	3,835	5,000	5,800	6,000	6,000	0.00%
Benefit Total	9,933	10,107	10,915	11,900	11,900	0.00%
Professional Service						
100-00-52200-213-000 - FD Legal	425	727	30	380	350	-7.89%
Professional Service Total	425	727	30	380	350	-7.89%
Contractual Service						
100-00-52200-221-000 - FD Electricity	6,112	6,941	8,663	7,500	8,700	16.00%
100-00-52200-222-000 - FD Heating Gas	3,270	1,618	2,920	4,250	3,000	-29.41%
100-00-52200-223-000 - FD Water/Sewer	-	-	-	1,000	-	-100.00%
100-00-52200-224-000 - FD Telephone/Fax	1,693	2,123	2,111	2,200	2,200	0.00%
100-00-52200-241-000 - FD Extinguisher Maint/Repair	56	286	294	300	300	0.00%
100-00-52200-353-000 - FD Info Tech	1,318	1,889	1,042	2,000	1,000	-50.00%
Contractual Service Total	12,450	12,856	15,030	17,250	15,200	-11.88%
Supplies						
100-00-52200-310-000 - FD Office Supplies	435	138	236	750	750	0.00%
100-00-52200-321-000 - FD Publications	-	150	-	150	150	0.00%
100-00-52200-330-000 - FD Educ/Trng/Travel	15	2,475	458	2,500	2,500	0.00%
100-00-52200-331-000 - FD Motor Fuel	1,442	2,550	1,755	2,000	2,000	0.00%
100-00-52200-331-001 - FD Motor Fuel for TRFA	-	-	1,227	-	-	0.00%
100-00-52200-352-000 - FD Office Equip Maint/Service	529	568	291	500	580	16.00%
100-00-52200-354-000 - FD Equipmnt Maint (Non-Office)	12,920	10,792	6,445	5,500	6,500	18.18%
100-00-52200-355-000 - FD Truck Maintenance	-	-	4,643	5,500	5,500	0.00%
100-00-52200-357-000 - FD Pager Repair	-	-	-	-	1,000	0.00%
100-00-52200-361-000 - FD Building Maintenance	992	963	-	1,500	1,000	-33.33%
100-00-52200-390-000 - FD Miscellaneous	2,466	2,512	2,499	2,500	2,500	0.00%
100-00-52200-811-000 - FD Equipment Purchases	-	1,035	13,521	-	14,000	0.00%
100-00-52200-812-000 - FD Jaws	1,614	446	1,757	-	-	0.00%
100-00-52200-813-000 - FD Small Item Purchases	12,000	12,366	500	13,500	-	-100.00%
100-00-52200-821-000 - FD Building Improvement	-	-	-	-	-	0.00%
Supplies Total	32,413	33,994	33,334	34,400	36,480	6.05%
Grand Total	135,363	125,432	127,662	139,930	139,930	0.00%

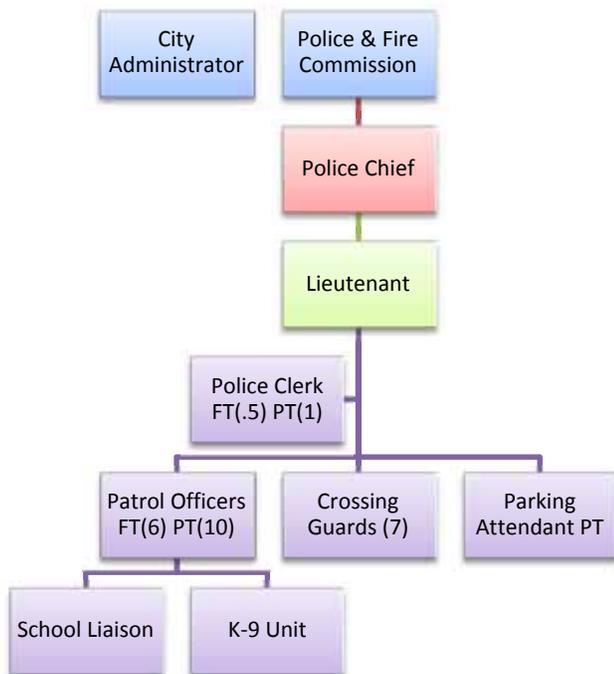
Police

Mission Statement

To provide the best possible policing and protective services to the citizens, businesses, and visitors within the City of Mauston including safe, honest, professional, and ethical treatment when in contact with the Public and fair and consistent enforcement of all Federal, State, and Municipal laws.

Organizational Chart

As of December 31, 2012



Operations Overview

The Police Department is responsible for public safety through patrol, traffic and code enforcement, investigations, rescue calls, disaster planning, and emergency response. It also provide several support services including a school liaison, crossing guards, and parking enforcement. The department can be broken into five operations:

Administration: this operation performs Staff scheduling, budget, purchasing & grant administration, special events coordination, and public relations.

Law Enforcement: operation is responsible for patrol, traffic & code enforcement, court

appearance. The 10 part time officers only provide relief for overtime and workload of regular patrol officers.

Investigations: address domestic disputes, traffic accidents, crime investigations, and evidence & records. While the City of Mauston provides some evidence processing, more complex analysis is outsourced to the States Crime Lab. In 2012 the City did implement a K-9 Unit for more through drug enforcement and investigation.

Emergency Response: this operation involves agency and officer assists, rescue calls, disaster planning, traffic control, and fire response. The City does provide administrative and training support the County's Tactical Team.

Support Services: include dispatch, school liaison, school crossing guards, and traffic enforcement. The School Liaison Officer duties are assigned to a patrol officer, and the School financially supports the position. The city employs school crossing guards at five locations. The city has 7 crossing guards on record, but 2 only serve as relief for the other 5. These are seasonal positions.

FY13 Additions

The Police Department was asked to maintain a 0% increase to its operational budget. The PD fulfilled this request with exception of a \$3K increase to Supplies. However, this is reflective of K-9 unit expenses, and the City anticipates and budgeted for an equivalent amount in revenues under donations, so this increase should have a neutralized impact.

In response to the announced retirement of the Police Lieutenant set at the beginning of FY13, the Council approved a budget request to increase Salaries by \$1,500 to allow the PFC some flexibility in hiring and modifying staffing. Other than this increase the PD Salaries and Benefits budget reflects the rates proposed for the General Fund.

Police

Total FTE Count

FTE Count by Position	FY11 Actual	FY12 Budget	Proposed Change	FY13 Budget
Police Chief	1.00	1.00	-	1.00
Lieutenant	1.00	1.00	-	1.00
Police Clerk	1.00	0.50	-	0.50
Patrol Officers	5.00	5.00	-	5.00
School Liaison	1.00	1.00	-	1.00
FTE Count Totals	9.00	8.50	-	8.50

Additional Part-time Support by Hours	FY12 Budget	Proposed Change	FY13 Budget
Part-time Patrol Officers (\$13.00)	1,500	-	1,500
School Crossing Guards (\$12.00)	1,200	-	1,200
Part-time Police Clerk (\$10.00)	1,200	-	1,200
Part-time Police Matron (\$9.82)	80	-	80
Part-time Parking Attendant (\$7.50)	100	-	100
PTE Hour Totals	4,080	-	4,080

Operational Budget

The Police Department budget and accounts are not broken out by operation.

Summary by Category	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
Salary	\$ 497,024	\$ 499,541	\$ 503,655	\$ 503,655	\$ 12,080	\$ 515,735
Benefits	281,344	290,117	240,535	240,535	(1,203)	239,332
Contracted Services	6,723	12,415	11,500	11,500	-	11,500
Professional Services	26,392	24,979	25,695	25,695	-	25,695
Supplies	42,231	46,416	40,643	40,643	3,000	43,643
Category Totals	\$ 853,714	\$ 873,468	\$ 822,028	\$ 822,028	\$ 13,877	\$ 835,905

Police

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Salary						
100-00-52100-110-000 - PD Salary/Wages	384,238	403,716	435,355	421,570	418,745	-0.67%
100-00-52100-111-000 - PD Clerical PT Wages	-	-	1,936	5,985	13,200	120.55%
100-00-52100-112-000 - PD Officer PT Wages	23,599	31,747	18,749	20,000	28,600	43.00%
100-00-52100-116-000 - PD Officer OT Wages	30,706	38,196	15,708	32,000	33,000	3.13%
100-00-52100-120-000 - PD Parking Enforcement Wages	670	578	547	800	800	0.00%
100-00-52100-121-000 - PD Crossing Guard Wages	21,122	22,076	26,094	22,500	20,590	-8.49%
100-00-52100-122-000 - PD LEA/Matron Expense	1,176	711	1,151	800	800	0.00%
Salary Total	461,511	497,024	499,541	503,655	515,735	2.40%
Benefit						
100-00-52100-130-000 - PD FICA/Medicare	106,658	109,816	37,827	32,164	32,720	1.73%
100-00-52100-131-000 - PD Health Ins	128,410	149,289	155,264	112,163	109,906	-2.01%
100-00-52100-132-000 - PD FSA Contribution	8,000	8,693	8,870	8,500	8,500	0.00%
100-00-52100-133-000 - PD Dental Ins	-	7,907	8,801	7,425	8,517	14.71%
100-00-52100-134-000 - PD Vision Ins	-	2,119	2,281	2,253	2,340	3.86%
100-00-52100-135-000 - PD WI Retirement	-	-	77,074	73,577	74,849	1.73%
100-00-52100-190-000 - PD Clothing Allowance	-	3,520	-	3,835	2,000	-47.85%
100-00-52100-191-000 - PD Protective Cloth/Gear	54	-	-	618	500	-19.09%
Benefit Total	243,122	281,344	290,117	240,535	239,332	-0.50%
Professional Service						
100-00-52100-213-000 - PD Legal	10,919	6,723	12,415	10,000	10,000	0.00%
100-00-52100-216-000 - PD Hiring	-	-	-	1,500	1,500	0.00%
Professional Service Total	10,919	6,723	12,415	11,500	11,500	0.00%
Contractual Service						
100-00-52100-217-000 - PD Investigations	3,368	7,404	5,974	5,000	4,500	-10.00%
100-00-52100-221-000 - PD Electricity	-	-	-	-	-	0.00%
100-00-52100-224-000 - PD Telephone/Fax	5,862	6,179	6,113	6,180	6,180	0.00%
100-00-52100-290-000 - PD Contract Services	52	360	252	500	500	0.00%
100-00-52100-293-000 - PD Animal Control	-	-	-	200	700	250.00%
100-00-52100-353-000 - PD Info Tech	7,015	12,449	12,640	13,815	13,815	0.00%
Contractual Service Total	16,298	26,392	24,979	25,695	25,695	0.00%
Supplies						
100-00-52100-217-100 - PD K9 Unit Expenses	-	-	-	-	3,000	0.00%
100-00-52100-310-000 - PD Office Supplies	2,857	4,638	4,477	4,120	4,120	0.00%
100-00-52100-320-000 - PD Membership/Dues	281	257	265	515	515	0.00%
100-00-52100-321-000 - PD Publications	144	823	296	258	258	0.00%
100-00-52100-330-000 - PD Educ/Trng/Travel	2,886	3,452	3,653	4,120	4,120	0.00%
100-00-52100-331-000 - PD Motor Fuel	12,071	16,718	23,167	18,000	18,000	0.00%
100-00-52100-341-000 - PD Prof Equipt/Supplies	10,099	5,989	5,929	5,390	5,390	0.00%
100-00-52100-352-000 - PD Office Equip Maint/Service	2,289	2,074	2,587	2,650	2,650	0.00%
100-00-52100-354-000 - PD Equipmnt Maint(Non Office)	3,681	5,047	4,277	2,575	2,575	0.00%
100-00-52100-361-000 - PD Building Maintenance	717	521	447	515	515	0.00%
100-00-52100-390-000 - PD Miscellaneous	1,827	2,713	1,318	2,500	2,500	0.00%
Supplies Total	36,851	42,231	46,416	40,643	43,643	7.38%
Grand Total	768,701	853,714	873,467	822,028	835,905	1.69%

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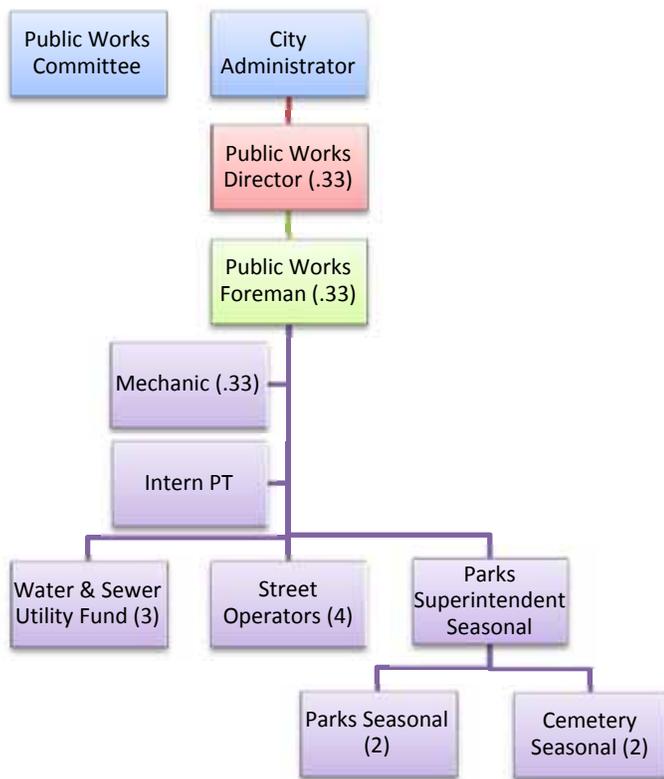
Public Works

Mission Statement

To provide quality public works and utility services to the community as cost effective and efficiently as possible to enhance the quality of life for the citizens of Mauston.

Organizational Chart

As of December 31, 2012



Operations Overview

The Public Works Department is responsible for the repair, operation and maintenance of the City's public streets, traffic control devices, sidewalks, park system, storm water & drainage system, water & sewer utilities, and waste collection. The Department administers a number of contracts with private sector firms for a range of goods and services that play an important role in effectively maintaining the City's infrastructure. Though the department as a whole is broken up into four operations only the following two fall under the General Fund Budget:

Streets Maintenance: this operation performs street repairs, street sweeping, snow & ice removal, garbage & yard waste, sign maintenance, traffic signals & street light maintenance storm water & drainage maintenance. Garbage collection is contracted out through Lenorud Services. Major street maintenance and repair is typically managed by Davy Engineering.

Parks Maintenance: operation is responsible for buildings & grounds, trash collection, and facility maintenance. This is typically provided by hiring 3 seasonal employees during the summer and fall months.

Cemetery Maintenance: the Cemetery Association contracts this service with the City. It is typically preformed by 2 seasonal employees during the summer. The operation is responsible for maintaining and mowing grounds, trash collection, and grave openings.

FY13 Additions

The department had no specific requests, but Council did approve increasing the department's budget by \$20K. Of that increase \$17K is captured in contractual services and supplies and can be attributed to increased park needs, fuel costs, and the garbage contract rates.

The Salaries and Benefits budget reflected the rates proposed for the General Fund.

Public Works

Total FTE Count

FTE Count by Position	FY11 Actual	FY12 Budget	Proposed Change	FY13 Budget
Public Works Director	0.33	0.33	-	0.33
Public Works Foreman	0.33	0.33	-	0.33
Mechanic	0.33	0.33	-	0.33
Street Operators	4.00	4.00	-	4.00
FTE Count Totals	5.00	5.00	-	5.00

Additional Part-time Support by Hours	FY12 Budget	Proposed Change	FY13 Budget
Parks Superintendent (\$11.00)	1,500	-	1,500
Parks Seasonal (\$7.50)	1,500	-	1,500
Cemetery Seasonal (\$10.00)	3,000	-	3,000
PTE Hour Totals	3,000	-	3,000

Operational Budget (General Fund only)

Summary by Operation	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
Streets	\$ 573,285	\$ 702,254	\$ 642,571	\$ 642,571	\$ 6,362	\$ 648,933
Snow & Ice	58,921	33,251	49,500	49,500	(4,500)	45,000
Garbage Contract	135,740	140,840	140,000	140,000	5,750	145,750
Parks	63,401	93,474	64,645	64,645	12,966	77,611
Operation Totals	\$ 831,347	\$ 969,819	\$ 896,716	\$ 896,716	\$ 20,578	\$ 917,294

Summary by Category	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
Salary	\$ 194,389	\$ 250,551	\$ 248,379	\$ 248,379	\$ 4,314	\$ 252,693
Benefits	121,261	147,177	119,587	119,587	(1,461)	118,126
Professional Services	859	1,648	3,000	3,000	-	3,000
Contracted Services	360,511	378,673	383,200	383,200	5,025	388,225
Supplies	154,327	191,770	142,550	142,550	12,700	155,250
Category Totals	\$ 831,347	\$ 969,819	\$ 896,716	\$ 896,716	\$ 20,578	\$ 917,294

Public Works

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Salary						
100-00-53100-110-000 - Streets Wage/Salary	169,260	172,528	221,967	226,379	223,793	-1.14%
100-00-55200-110-000 - Parks Salary/Wages	62,171	21,860	28,584	22,000	28,900	31.36%
Salary Total	231,431	194,389	250,551	248,379	252,693	1.74%
Benefit						
100-00-53100-130-000 - Streets FICA/Medicare	101,524	37,460	17,114	16,098	16,256	0.98%
100-00-53100-131-000 - Streets Health Ins	(0)	72,572	87,262	64,089	59,993	-6.39%
100-00-53100-132-000 - Streets FSA Contribution	1,476	1,329	4,821	4,833	4,833	0.00%
100-00-53100-133-000 - Streets Dental Ins	-	3,610	4,992	4,233	4,856	14.72%
100-00-53100-134-000 - Streets Vision Ins	-	1,068	1,289	1,279	1,328	3.83%
100-00-53100-135-000 - Streets WI Retirement	-	-	25,328	24,410	24,649	0.98%
100-00-53100-191-000 - Streets Protective Clthng/Gear	1,553	2,825	2,548	1,500	2,500	66.67%
100-00-55200-130-000 - Parks FICA/Medicare	5,310	2,397	2,187	1,683	2,211	31.37%
Benefit Total	109,864	121,261	147,177	119,587	118,126	-1.22%
Professional Service						
100-00-53100-213-000 - Streets Legal	4,591	859	1,648	3,000	3,000	0.00%
Professional Service Total	4,591	859	1,648	3,000	3,000	0.00%
Contractual Service						
100-00-53100-219-000 - Streets Internal Work Performd	(105)	(732)	-	-	-	0.00%
100-00-53100-221-000 - Streets Electricity/Gas	7,477	9,805	8,197	9,500	9,150	-3.68%
100-00-53100-223-000 - Streets Water/Sewer	5,369	7,052	7,747	6,500	6,500	0.00%
100-00-53100-224-000 - Streets Telephone/Fax	2,405	5,182	3,847	3,000	3,000	0.00%
100-00-53100-231-000 - Streets Signage	4,175	8,032	5,000	2,500	3,000	20.00%
100-00-53100-232-000 - Streets Tree/Brush Removal	8,562	2,915	1,936	5,000	5,000	0.00%
100-00-53100-240-000 - Streets Maintenance/Repair	100,962	86,501	102,002	108,000	110,000	1.85%
100-00-53100-290-000 - Streets Contract Services	182	2,122	1,966	2,000	2,000	0.00%
100-00-53100-290-100 - Streets Contract Serv-Mowing	3,040	4,390	2,675	2,000	2,000	0.00%
100-00-53100-290-102 - Streets Contract Serv-Shovel	-	-	76	2,000	1,000	-50.00%
100-00-53100-291-000 - Streets Equipment Rental	193	340	1,034	250	250	0.00%
100-00-53100-294-000 - Streets State/Other Fees	-	-	150	-	100	0.00%
100-00-53100-353-000 - Streets Info Tech	846	2,968	4,607	2,500	2,500	0.00%
100-00-53320-215-000 - Ice Hired/Contractual	7,930	6,736	3,172	7,000	7,000	0.00%
100-00-53320-291-000 - Ice Equipment Rental	-	315	-	500	500	0.00%
100-00-53330-221-000 - Signals Electricity	807	585	786	600	600	0.00%
100-00-53420-221-000 - Street Lights Electricity	67,709	73,304	78,324	75,000	75,000	0.00%
100-00-53420-373-000 - Street Lights Installation	-	-	-	2,000	-	-100.00%
100-00-53500-291-000 - Non-City Equipment Rental	600	-	-	1,100	1,100	0.00%
100-00-53620-220-000 - Refuse Collection Contract	134,627	135,740	140,840	140,000	145,000	3.57%
100-00-53621-220-000 - Large Item Garbage Exp	-	-	-	-	750	0.00%
100-00-55200-221-000 - Parks Electricity	5,770	6,316	8,557	7,000	7,000	0.00%
100-00-55200-223-000 - Parks Water/Sewer	5,797	6,866	6,923	5,500	5,500	0.00%
100-00-55200-224-000 - Parks Telephone/Fax	153	432	426	500	500	0.00%
Contractual Service Total	356,815	360,511	378,673	383,200	388,225	1.31%

Public Works

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Supplies						
100-00-53100-310-000 - Streets Office Supplies	346	855	472	500	500	0.00%
100-00-53100-320-000 - Streets Memberships/Dues	133	-	-	100	100	0.00%
100-00-53100-321-000 - Streets Publications	293	113	-	150	100	-33.33%
100-00-53100-330-000 - Streets Educ/Trng/Travel	3,003	315	660	500	500	0.00%
100-00-53100-331-000 - Streets Motor Fuel	8,850	10,982	17,974	12,000	18,000	50.00%
100-00-53100-340-000 - Streets Hand Tls,Matals,Spplys	10,183	13,072	17,980	10,000	15,000	50.00%
100-00-53100-352-000 - Streets Office Equip Maint.	2,007	1,769	1,582	1,300	1,300	0.00%
100-00-53100-354-000 - Streets Equip Maint (Non-Offc)	41,239	28,053	35,145	32,000	32,000	0.00%
100-00-53100-361-000 - Streets Building Maintenance	2,209	2,357	4,053	1,500	1,500	0.00%
100-00-53100-362-000 - Streets Grounds Maintenance	-	-	1,619	1,500	1,500	0.00%
100-00-53100-390-000 - Streets Miscellaneous	143,761	3,612	6,531	2,000	2,000	0.00%
100-00-53100-821-000 - Streets Building Improvement	-	73	2,068	500	500	0.00%
100-00-53320-340-000 - Ice Hand Tool,Mater./Supplies	(30)	-	473	500	500	0.00%
100-00-53320-354-000 - Ice Equipment Maint-Non Office	514	14,074	285	3,500	4,000	14.29%
100-00-53320-371-000 - Ice Salt/Sand	36,963	34,203	24,092	30,000	25,000	-16.67%
100-00-53320-372-000 - Ice Contingency for Snow	1,265	2,948	5,230	8,000	8,000	0.00%
100-00-53330-240-000 - Signals Maint/Repair	1,672	780	806	5,000	2,500	-50.00%
100-00-53330-390-000 - Signals Miscellaneous	1,111	-	1,386	-	-	0.00%
100-00-53340-354-000 - Storm Equip Maint-Non Office	9,382	3,968	6,457	2,500	2,500	0.00%
100-00-53340-390-000 - Storm Miscellaneous	1,308	1,486	2,318	1,000	1,000	0.00%
100-00-53420-354-000 - Strt Lghts Equip Maint-Non Off	7,809	960	5,903	1,000	1,500	50.00%
100-00-53420-390-000 - Street Lights Miscellaneous	70	-	1,306	250	1,000	300.00%
100-00-53500-390-000 - Non-City Miscellaneous	152	50	-	250	250	0.00%
100-00-55200-340-000 - Parks Hand Tools,Material,Supp	3,132	2,894	4,672	2,500	2,500	0.00%
100-00-55200-361-000 - Parks Building Maintenance	9,655	15,867	7,655	10,000	15,000	50.00%
100-00-55200-362-000 - Parks Grounds Maintenance	-	-	10,344	6,000	6,000	0.00%
100-00-55200-390-000 - Parks Miscellaneous	4,951	1,191	8,376	1,500	2,000	33.33%
100-00-55200-821-000 - Parks Building Improvement	895	628	10,748	3,000	3,000	0.00%
Supplies Total	304,240	154,327	191,770	142,550	155,250	8.91%
Grand Total	1,006,941	831,347	969,820	896,716	917,294	2.29%

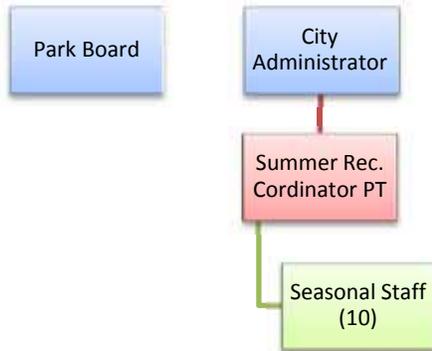
Summer Recreation

Mission Statement

To provide fun and motivating sports and recreational activities for children and teenagers in the community to be involved in during the summer.

Organizational Chart

As of December 31, 2012



Operations Overview

The Summer Recreation department is responsible for providing kids from the ages 5-15 with sports programs and activities throughout the summer.

These activities include the following:

- Basketball Lessons (Grades 4 thru 8)
- Boys and Girls T-ball (Ages 5-6)
- Boys and Girls “Rookies” Underhand Toss League (Ages 7-8)
- Boys Minor League Baseball (Ages 9-10)
- Boys Little League Baseball (Ages 11-12)
- Boys Senior League Baseball (Ages 13-15)
- Girls Minor League Softball (Ages 9-10)
- Girls Little League Softball (Ages 11-12)
- Girls Senior League Softball (Ages 13-15)
- Girls Sand Volleyball (Grades 4 thru 8)
- Golf Lessons (Ages 10-15)
- Tennis (Ages 9-15)

The Summer Recreation department also has an Arts, Crafts, Games & Activities Program for kids ages 5-8, and schedule special events throughout the summer.

FY13 Additions

The department had no specific request for the upcoming year. The only significant change was a \$4K adjustment to Summer Recreation Program salary. After looking at actual costs and projecting out the costs of current employees at next year’s rates, \$32K more accurately reflected Summer Recreation’s need.

Total FTE Count

Additional Part-time Support by Hours	FY12 Budget	Proposed Change	FY13 Budget
Summer Rec. Coordinator (\$18.18)	550	-	550
Seasonal Staff (\$8.00)	3,200	-	3,200
FTE Count Totals	3,750	-	3,750

Operational Budget

Summary by Category	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
Salary	\$ 31,456	\$ 30,164	\$ 36,000	\$ 36,000	\$ (4,000)	\$ 32,000
Benefits	2,238	2,190	2,754	2,754	(330)	2,424
Contracted Services	4,378	4,263	6,700	6,700	(1,000)	5,700
Supplies	10,695	10,442	11,200	11,200	1,000	12,200
Category Totals	\$ 48,767	\$ 47,059	\$ 56,654	\$ 56,654	\$ (4,330)	\$ 52,324

Summer Recreation

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Salary						
100-00-55300-110-000 - Sum Rec Salary/Wages	33,317	31,456	30,164	36,000	32,000	-11.11%
Salary Total	33,317	31,456	30,164	36,000	32,000	-11.11%
Benefit						
100-00-55300-130-000 - Sum Rec FICA/Medicare	2,549	2,238	2,154	2,754	2,424	-11.98%
100-00-55300-135-000 - Sum Rec Retirement	-	-	37	-	-	0.00%
Benefit Total	2,549	2,238	2,190	2,754	2,424	-11.98%
Contractual Service						
100-00-55300-220-000 - Sum Rec Transportation	5,093	4,378	4,263	6,700	5,700	-14.93%
Contractual Service Total	5,093	4,378	4,263	6,700	5,700	-14.93%
Supplies						
100-00-55300-224-000 - Sum Rec Telephone/Fax	184	207	183	200	200	0.00%
100-00-55300-310-000 - Sum Rec Office Supplies	440	518	465	550	550	0.00%
100-00-55300-390-000 - Sum Rec Miscellaneous	2,260	2,091	1,963	2,000	2,000	0.00%
100-00-55300-395-000 - Sum Rec Arts/Crafts	260	260	383	500	500	0.00%
100-00-55300-396-000 - Sum Rec Softball/Baseball	645	1,064	533	750	750	0.00%
100-00-55300-397-000 - Sum Rec Tennis	276	256	166	550	400	-27.27%
100-00-55300-398-000 - Sum Rec Golf	633	756	540	850	850	0.00%
Supplies Total	10,734	10,695	10,442	11,200	12,200	8.93%
Grand Total	51,692	48,766	47,058	56,654	52,324	-7.64%

Non-Operational

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Fixed Cost						
100-00-51110-591-000 - M & C Deliquent Tax Write off	586	1,679	-	1,500	-	-100.00%
100-00-51400-510-000 - Admin Ins (Non-Labor)	9,700	8,831	12,084	87,077	92,487	6.21%
100-00-52100-510-000 - PD Ins (Non-Labor)	28,679	25,974	31,380	-	-	0.00%
100-00-52200-292-000 - FD Hydrant Rental	231,924	231,924	231,924	231,924	231,924	0.00%
100-00-52200-510-000 - FD Ins (non-labor)	20,100	19,740	22,593	-	-	0.00%
100-00-53100-510-000 - Streets Ins (Non-Labor)	23,380	20,779	25,904	-	-	0.00%
100-00-55200-510-000 - Parks Ins (Non-Labor)	1,200	1,074	1,255	-	-	0.00%
Fixed Cost Total	315,569	310,001	325,140	320,501	324,411	1.22%
Debt Service	318,670	298,795	292,624	274,836	267,263	-2.76%
Contributions						
100-00-59201-000-000 - Contribution to Library	306,600	310,000	310,000	291,400	291,400	0.00%
100-00-59202-000-000 - Contribution to Taxi	92,307	78,965	10,500	-	14,969	0.00%
100-00-59230-000-000 - Contribution to Equip Replace	-	-	-	229,297	184,643	-19.47%
100-00-59240-000-000 - Transfer to Capital Projects	-	-	109,550	13,617	96,711	610.22%
Contributions Total	398,907	388,965	430,050	534,314	587,723	10.00%
Contributions to Others						
100-00-52300-215-000 - Ambulance Contract Assessment	26,831	26,831	28,010	28,010	28,010	0.00%
100-00-53510-720-000 - Contribution to Airport	10,000	15,000	15,000	15,000	15,000	0.00%
100-00-54910-720-000 - Contribution to Cemetary	17,100	18,100	22,000	22,000	22,000	0.00%
100-00-56700-720-000 - Economic Devel-GMADC Contribut	40,000	20,000	11,520	30,000	-	-100.00%
Contributions to Others Total	93,931	79,931	76,530	95,010	65,010	-31.58%
Contingency	21,732	178,276	20,438	75,936	78,000	2.72%
Grand Total	1,148,810	1,255,968	1,144,782	1,300,597	1,322,407	1.68%

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Enterprise Funds

The City's water and wastewater utilities are financed and operated in a manner similar to the private business enterprises, where costs of providing the service to the public are financed primarily through user charges. Each utility is broken accounted for in a separate fund. The Water Fund and its operations are regulated by the State Public Service Commission. Both funds operate within the Department of Public Works and with assistance of a Utility Clerk under the Administrative Department.

Fiscal Year 2012

Water Fund: Total Revenues are projected to be \$873,250. Total Expenditures for FY12 are projected to be \$689,962. Total Fund Balance, as of December 31, 2012, is projected to be \$1,451,238. This is after a net revenue of \$183,288.

Sewer Fund: Total Revenues are projected to be \$1,208,000. Total Expenditures for FY12 are projected to be \$1,087,794. Total Fund Balance, as of December 31, 2012, is projected to be \$3,465,474. This is after net revenue of \$120,206.

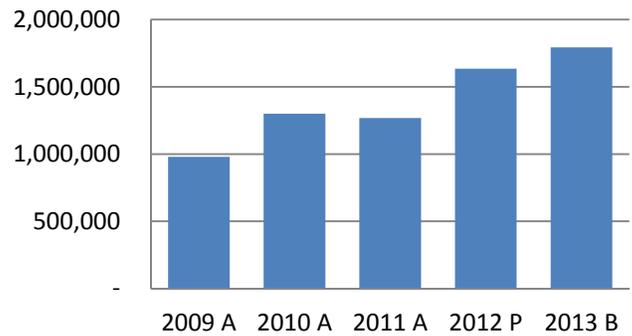
Fiscal Year 2013

Water Fund: For 2013 total revenues are \$904,074. Conservative increase adjustments were made to Public Authority and Private Fire Protection lines items to more accurately reflect history. Water Tower Rent was also increase to account for a new cell tower agreement with AT&T. Interest Income was reduced due to the new rates provided at the bank. All other revenues were budgeted at the projected FY12 outcome

The \$54K increase in the Administrative line is primarily an adjustment of salary and benefit originally accounted for in the various other account types. The Council also approved a \$10K increase for implementing GIS for the City. In addition to the scheduled \$9K increase in debt service, the Council approved and another \$14K to accelerate the term and decrease the total interest paid on 2008 Revenue Bond. Total budgeted expenditures in FY13 equates to 745,030.

As of December 31, 2013, the projected fund balance totals \$1,610,282. The following graph illustrates the historical trend of unassigned fund balance.

Water Unassigned Fund Balance

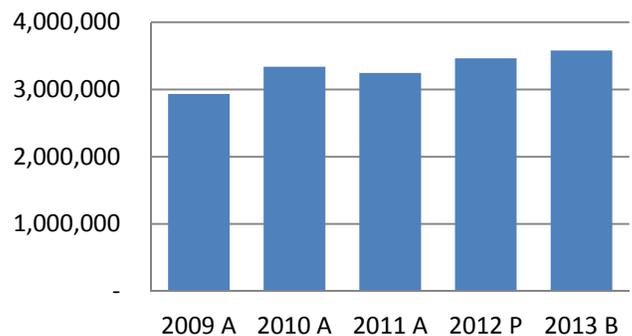


Sewer Fund: For 2013 total revenues are \$1,221,900. Both Residential Meters and Public Authorities were adjusted by \$20K to reflect historic trends. Interest Income was decreased by nearly \$30K.

The total budgeted expenditures for FY13 are 1,107,694. Benefits saw a significant reduction due to savings seen in insurance in FY12 in relation to Act10. The City failed to make that adjustment in the original Sewer Fund budget. Debt service was scheduled to see a \$25K decrease, but this was offset by Council decision to shorten the term on the 2008 Revenue Bond by paying an additional \$37.5K. The City also increased the total contribution to the Equipment Replacement Fund by \$6K. Total expenditures for the FY13 budget remain flat with a slight increase of \$1,236.

December 31, 2013, the projected unassigned fund balance will total \$3,479,680. The following graph illustrates the historical trend of revenue over expenditures.

Sewer Unassigned Fund Balance



**CITY OF MAUSTON
WATER UTILITY FUND
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
REVENUES							
Residential Meters	\$ 295,828	\$ 294,061	\$ 290,338	\$ 292,000	\$ 292,000	\$ -	\$ 292,000
Commercial Meters	202,502	202,705	209,716	210,000	210,000	-	210,000
Industrial Meters	24,001	26,276	31,897	31,000	31,000	1,000	32,000
Public Authority Meters	60,812	64,991	65,483	60,000	60,000	10,000	70,000
Public Fire Protection	231,924	231,924	231,924	231,000	231,000	924	231,924
Private Fire Protection	24,731	26,419	26,504	17,000	17,000	8,000	25,000
Other Operating Revenues	17,754	15,262	18,235	8,900	8,900	5,500	14,400
Water Tower Rent	10,350	10,350	10,912	10,350	10,350	14,400	24,750
Interest Income	19,718	24,513	22,374	13,000	13,000	(9,000)	4,000
TOTAL REVENUES	887,620	896,501	907,383	873,250	873,250	30,824	904,074
EXPENDITURES							
Administrative	216,562	235,453	238,673	169,977	169,977	54,290	224,267
Treatment	46,065	33,779	53,542	57,038	57,038	(4,044)	52,994
Pumping	33,876	46,679	54,750	54,338	54,338	(3,344)	50,994
Transmission & Distribution	82,244	90,951	19,093	45,138	45,138	(9,394)	35,744
Source	3,803	7,660	12,705	19,788	19,788	(6,044)	13,744
Customer Accounts	2,180	1,291	2,320	10,000	10,000	(5,000)	5,000
Operating Expenditures	384,729	415,814	381,084	356,279	356,279	26,464	382,743
Contributions	-	-	-	14,510	14,510	5,009	19,519
Debt Service	278,776	245,355	233,542	233,784	233,784	23,461	257,245
Payment in Lieu of Taxes	87,622	87,696	86,851	85,524	85,389	-	85,524
Non-Cash Adjustment (Auditors)	203,441	(173,952)	238,510	-	-	-	-
Non-Operating Expenditures	569,839	159,099	558,903	333,818	333,683	28,470	362,288
TOTAL EXPENDITURES	\$ 954,568	\$ 574,913	\$ 939,987	\$ 690,097	\$ 689,962	\$ 54,933	\$ 745,030
<i>Net Revenues over Expenditures</i>	<i>(66,948)</i>	<i>321,588</i>	<i>(32,604)</i>	<i>183,153</i>	<i>183,288</i>	<i>(24,109)</i>	<i>159,044</i>
Water Fund Reserve Balanace	978,966	1,300,554	1,267,950	1,451,103	1,451,238		1,610,282
Ratio - Fund Balance:Expenditures	254%	313%	333%	407%	407%		421%

**CITY OF MAUSTON
SEWER UTILITY FUND
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
REVENUES							
Residential Meters	\$ 370,468	\$ 380,278	\$ 393,050	\$ 390,000	\$ 400,000	\$ 20,000	\$ 410,000
Commercial Meters	402,505	410,507	431,026	432,000	432,000	(2,000)	430,000
Industrial Meters	46,964	50,635	61,241	59,000	62,000	6,000	65,000
Public Authorities	191,460	199,546	213,408	200,000	215,000	22,000	222,000
Interest Income	96,260	117,703	99,054	89,538	65,000	(28,638)	60,900
Other Operating	34,625	34,401	43,072	34,000	34,000	-	34,000
TOTAL REVENUES	1,142,281	1,193,069	1,240,851	1,204,538	1,208,000	17,362	1,221,900
EXPENDITURES							
Salary	116,100	158,859	129,636	139,184	139,184	(1,024)	138,160
Benefit	73,985	87,453	84,159	86,664	68,000	(20,162)	66,502
Contractual Service	16,230	7,926	14,373	17,375	17,375	8,625	26,000
Supplies	277,655	346,291	269,229	253,000	253,000	(6,000)	247,000
Operating Expenditures	483,970	600,530	497,397	496,223	477,559	(18,561)	477,662
Contributions	-	-	-	19,320	19,320	6,211	25,531
Debt Service	780,228	610,274	551,464	572,659	572,659	12,776	585,435
Property & Other Insurance	12,481	11,323	14,099	13,208	13,208	810	14,018
Payment in Lieu of Taxes	-	-	-	5,048	5,048	-	5,048
Non-Cash Adjustment (Auditors)	63,522	(432,292)	271,536	-	-	-	-
Non-Operating Expenditures	856,231	189,305	837,099	610,235	610,235	19,797	630,032
TOTAL EXPENDITURES	\$ 1,340,201	\$ 789,835	\$ 1,334,496	\$ 1,106,458	\$ 1,087,794	\$ 1,236	\$ 1,107,694
<i>Net Revenues over Expenditures</i>	<i>(197,919)</i>	<i>403,235</i>	<i>(93,645)</i>	<i>98,080</i>	<i>120,206</i>	<i>16,126</i>	<i>114,206</i>
Sewer Fund Reserve Balanace	2,935,679	3,338,913	3,245,268	3,343,348	3,365,474		3,479,680
Ratio - Fund Balance:Expenditures	607%	556%	652%	674%	705%		728%

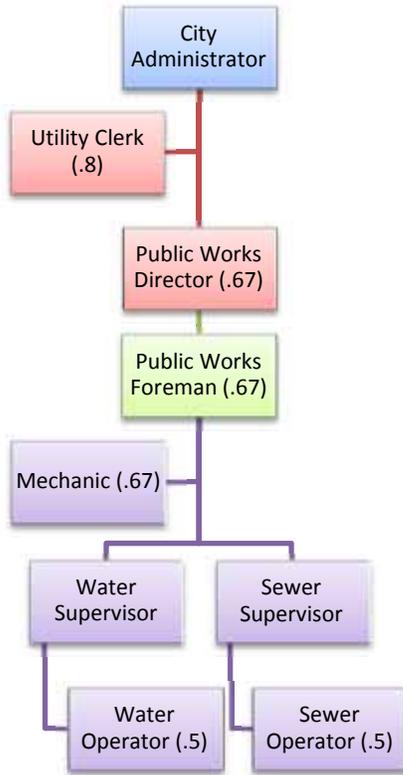
Water & Sewer Utility

Mission Statement

To provide quality public works and utility services to the community as cost effective and efficiently as possible to enhance the quality of life for the citizens of Mauston.

Organizational Chart

As of December 31, 2012



Operations Overview

The Public Works Department is responsible for water distribution and wastewater collection and treatment.

The Department administers a number of contracts with private sector firms for a range of goods and services that play an important role in effectively maintaining the City's infrastructure. These operations are broken up into two separate funds, namely:

Water Utility: performs meter management, system monitoring, utility locates, and pump maintenance. It is supported by its own enterprise fund, and the operational budget will not be included in the detail below. Major infrastructure water utility improvement projects are typically managed by Davy Engineering.

Sewer Utility: this operation performs waste water monitoring, collection system operation & maintenance, lift station repairs, and treatment facility management. It too is supported by its own enterprise fund, and the operational budget will not be included in the detail below. Major infrastructure water utility improvement projects are typically managed by Davy Engineering.

FY13 Additions

This year the utility departments did submit a request to implement a GIS system. \$10K was budgeted under administrative contractual services from both utilities.

Salaries and Benefits budget reflected the rates proposed for the General Fund.

Total FTE Count

FTE Count by Position	FY11 Actual	FY12 Budget	Proposed Change	FY13 Budget
Public Works Director	0.67	0.67	-	0.67
Public Works Foreman	0.67	0.67	-	0.67
Mechanic	0.67	0.67	-	0.67
Utility Clerk	0.80	0.80	-	0.80
Water Supervisor	1.00	1.00	-	1.00
Sewer Supervisor	1.00	1.00	-	1.00
Water/Sewer Operator	1.00	1.00	-	1.00
FTE Count Totals	5.81	5.81	-	5.81

Water

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Administrative						
610-00-57570-000-920 - Admin General Wage/Salary	93,543	115,192	103,793	69,067	101,452	46.89%
610-00-57570-000-921 - Water Office Supplies	9,477	10,201	8,876	10,000	10,000	0.00%
610-00-57570-000-923 - Outside Services Contracted	20,998	7,268	17,518	-	20,000	0.00%
610-00-57570-000-924 - Water Ins-Property	12,481	11,323	14,127	13,208	14,018	6.13%
610-00-57570-000-926 - Water FICA/Medicare	-	-	-	9,857	10,265	4.14%
610-00-57570-000-928 - Regulatory Commission Exp	752	765	1,371	-	500	0.00%
610-00-57570-000-930 - Water Miscellaneous	1,774	2,127	976	500	500	0.00%
610-00-57570-000-931 - Water Telephone/Fax	-	-	26	-	800	0.00%
610-00-57570-000-933 - Water Transportation	8,515	13,525	18,599	10,000	10,000	0.00%
610-00-57570-000-935 - Water Maintenance of Plant	1,103	1,168	489	500	500	0.00%
610-00-57570-001-926 - Health Ins	65,909	64,295	48,461	36,053	34,443	-4.47%
610-00-57570-002-926 - FSA Contribution	-	4,408	2,735	2,733	2,733	0.00%
610-00-57570-003-926 - Dental Insurance	-	1,940	2,803	2,387	2,738	14.70%
610-00-57570-004-926 - Vision Insurance	-	707	725	725	753	3.86%
610-00-57570-005-926 - WIS Retirement	-	-	15,769	14,947	15,565	4.13%
610-00-57570-006-926 - Training, Travel	2,009	2,534	2,404	-	-	0.00%
Administrative Total	216,562	235,453	238,673	169,977	224,267	31.94%
Treatment						
610-00-57530-000-630 - Treatment Salary/Wages	-	-	9,529	16,538	8,994	-45.62%
610-00-57530-000-631 - Treatment Chemicals	46,065	33,779	44,007	40,500	44,000	8.64%
Treatment Total	46,065	33,779	53,536	57,038	52,994	-7.09%
Pumping						
610-00-57520-000-620 - Pumping Wage/Salary	-	-	9,529	16,538	8,994	-45.62%
610-00-57520-000-621 - Pumping-Fuel for Power Prod	-	-	9,338	-	3,500	0.00%
610-00-57520-000-622 - Pumpg-Fuel/Pwr Prchsd for Pump	33,462	43,074	31,486	36,000	35,000	-2.78%
610-00-57520-000-623 - Pumping Operation Supplies/Exp	414	3,605	4,351	1,800	3,000	66.67%
610-00-57520-000-625 - Pumping Maint of Plant	-	-	47	-	500	0.00%
Pumping Total	33,876	46,679	54,750	54,338	50,994	-6.15%
Transmission & Distribution						
610-00-57540-000-640 - T&D Salary/Wages	17,301	19,414	7,059	16,538	8,994	-45.62%
610-00-57540-000-641 - T&D Operation Supplies/Expense	597	515	169	750	750	0.00%
610-00-57540-000-651 - T&D Maintenance Mains	36,176	46,413	5,645	15,000	15,000	0.00%
610-00-57540-000-652 - T&D Maintenance of Services	15,073	10,544	143	6,350	6,000	-5.51%
610-00-57540-000-653 - T&D Meter Purchases/Maint	106	3,522	5,074	1,500	1,500	0.00%
610-00-57540-000-654 - T&D Hydrant Maintenance	8,252	9,480	195	5,000	2,500	-50.00%
610-00-57540-000-655 - T&D Maintenance of Other Plant	4,739	1,064	807	-	1,000	0.00%
Transmission & Distribution Total	82,244	90,951	19,093	45,138	35,744	-20.81%
Source						
610-00-57510-000-600 - Source Salary/Wages	1,412	1,615	8,901	16,538	8,994	-45.62%
610-00-57510-000-602 - Operations Supplies/Expenses	-	-	1,540	-	1,500	0.00%
610-00-57510-000-605 - Source Building Maintenance	2,391	6,045	2,264	3,250	3,250	0.00%
Source Total	3,803	7,660	12,705	19,788	13,744	-30.54%
Customer Accounts						
610-00-57550-000-903 - Supplies/Expenses	2,180	1,291	2,320	10,000	5,000	-50.00%
Customer Accounts Total	2,180	1,291	2,320	10,000	5,000	-50.00%
Grand Total	384,729	415,814	381,078	356,279	382,743	7.43%

Sewer

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Salary	116,100	158,859	129,636	139,184	138,160	-0.74%
Benefit						
620-00-57340-000-854 - Sewer FICA/Medicare	-	-	-	11,864	10,267	-13.46%
620-00-57340-001-854 - Health Ins	60,383	75,350	48,461	48,952	34,443	-29.64%
620-00-57340-002-854 - FSA Contribution	-	4,408	8,035	3,667	2,733	-25.47%
620-00-57340-003-854 - Dental Ins	-	1,940	(2,647)	3,223	2,738	-15.05%
620-00-57340-004-854 - Vision Ins	-	707	725	968	753	-22.21%
620-00-57340-005-854 - WIS Retirement	-	-	14,810	17,990	15,568	-13.46%
620-00-57390-000-408 - Taxes	13,602	5,048	14,775	-	-	0.00%
Benefit Total	73,985	87,453	84,159	86,664	66,502	-23.26%
Contractual Service						
620-00-57330-000-840 - Billing.Collecting,& Acctg	-	-	1,584	-	1,000	0.00%
620-00-57340-000-852 - Hired/Contractual Services	9,627	3,184	9,218	9,875	20,000	102.53%
620-00-57340-000-855 - Sewer Regulatory Commission	6,603	4,742	3,571	7,500	5,000	-33.33%
Contractual Service Total	16,230	7,926	14,373	17,375	26,000	49.64%
Supplies						
620-00-57310-000-821 - Power & Fuel for Pumping	87,747	98,106	107,506	98,500	98,500	0.00%
620-00-57310-000-822 - Power & Fuel for Aeration Equ	-	-	359	-	-	0.00%
620-00-57310-000-827 - Other Operating Supplies/Exp	12,051	7,713	6,511	12,000	12,000	0.00%
620-00-57310-000-828 - Transportation	8,480	13,475	18,800	10,500	10,500	0.00%
620-00-57320-000-831 - Maint Sewage Collection System	104,346	181,261	88,286	85,250	85,000	-0.29%
620-00-57320-000-832 - Maint Collection Pumping Equip	-	-	9,608	-	5,000	0.00%
620-00-57320-000-833 - Maint of T&D Plant Equip	12,756	12,767	3,134	10,650	5,000	-53.05%
620-00-57320-000-834 - Maint Of Plant,Structures,Equi	7,442	7,992	5,216	13,250	7,500	-43.40%
620-00-57340-000-851 - Office Supplies/Expenses	33,504	15,221	14,041	21,350	20,000	-6.32%
620-00-57340-000-856 - Sewer Miscellaneous	10,113	9,113	14,099	1,500	2,000	33.33%
620-00-57340-000-931 - Sewer Telephone/Fax	-	-	43	-	500	0.00%
620-00-57340-006-854 - Training, Travel, Education	1,218	643	1,625	-	1,000	0.00%
Supplies Total	277,655	346,291	269,229	253,000	247,000	-2.37%
Grand Total	483,970	600,530	497,397	496,223	477,662	-3.74%

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Library Service Fund

The Library Fund is a special fiduciary fund setup to account for the revenue and expenses of the Mauston City Library.

Program Overview

Per State Statute 43.58 the library board has exclusive control of the expenditure of all moneys appropriated by the governing body or donated to the library fund. With respect to donated funds Library boards has disbursement authority and are held in trust by the library board under sec. 43.58(7).

To help facilitate a proper accounting of Library Service funds and balances, the City has established a Library Service fund. The fund is operated by the Library Department.

Fiscal Year 2012

Total Revenue is projected to be \$498,351. The major variance from budget is the decrease in interest income due to reduced rates.

Total Expenditure for FY12 is projected to be \$508,691 and mirrors the original budget.

Total Fund Balance is projected to be \$385,646 as of December 31, 2012. While the library projects a net loss of \$10K, historically the library has been very conservative in their projections.

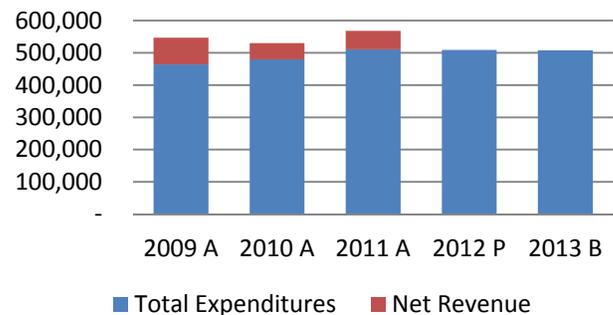
Fiscal Year 2013

Budgeted revenue for 2013 totals \$507,48. The \$10M increase represents a shift in the County Reimbursement that occurs every other year.

Budgeted Expenditure total \$507,615. The Library Board opted to maintain operational expenses flat. The Board did maintain a \$22K line item to reserve for capital outlay. This purpose of this line item is to build up the fund balance for future drawn down on large capital expenditures.

Budgeted fund balance as of December 31, 2013 totals \$385,979, after a net revenue of \$333. The fund balance remains healthy and would be capable of supporting operations without the aid of contributions or additional revenue for almost an entire year.

Library Fund Expenditure/Net Rev



**CITY OF MAUSTON
LIBRARY FUND
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
REVENUES							
County Reimbursement	\$ 170,768	\$ 178,586	\$ 175,887	\$ 173,941	\$ 173,941	\$ 9,607	\$ 183,548
Fines & Forfeitures	21,740	24,813	33,013	21,000	21,000	-	21,000
Donations	39,747	7,175	2,476	900	900	-	900
Winding Rivers Grant	6,110	6,100	13,353	6,110	6,110	(10)	6,100
Interest Income	1,958	3,168	6,585	15,191	5,000	-	5,000
Operating Revenues	240,324	219,843	231,314	217,142	206,951	9,597	216,548
City Contribution	306,600	310,000	310,000	291,400	291,400	-	291,400
TOTAL REVENUES	546,924	529,843	541,314	508,542	498,351	9,597	507,948
EXPENDITURES							
Salary	170,203	168,344	183,746	196,400	196,400	6,600	203,000
Benefit	80,696	87,686	90,428	97,984	97,984	(2,684)	95,300
Professional Service	360	-	20	-	-	100	100
Contractual Service	130,255	124,815	129,413	114,201	114,201	(5,600)	108,601
Supplies	77,380	63,324	70,688	72,834	72,834	245	73,079
Operating Expenditures	458,894	444,169	474,294	481,419	481,419	(1,339)	480,080
Capital Outlay	-	-	-	22,000	22,000	-	22,000
Reserve Funds	11,723	30,753	30,825	-	-	-	-
Fixed Cost	4,916	4,675	5,648	5,272	5,272	263	5,535
Non-Operating Expenditures	4,916	35,428	36,473	27,272	27,272	263	27,535
TOTAL EXPENDITURES	463,810	\$ 479,597	\$ 510,767	\$ 508,691	\$ 508,691	\$ (1,076)	\$ 507,615
<i>Net Revenues over Expenditures</i>	<i>83,113</i>	<i>50,246</i>	<i>29,850</i>	<i>(149)</i>	<i>(10,340)</i>	<i>10,673</i>	<i>333</i>
Library Fund Reserve Balanace	315,890	366,136	395,986	395,837	385,646		385,979
Ratio - Fund Balance:Expenditures	69%	82%	83%	82%	80%		80%

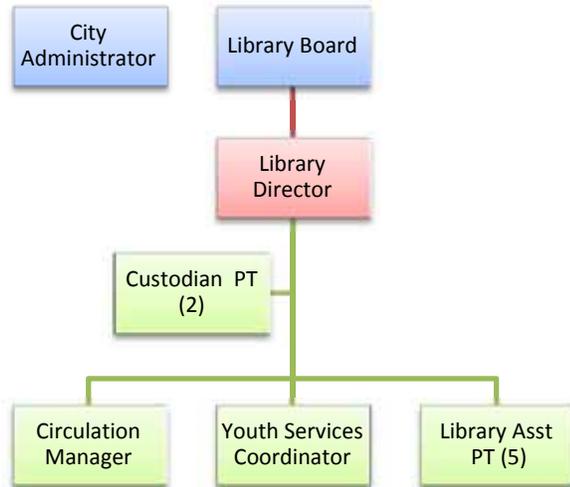
Library

Mission Statement

Provide materials and services to help meet the informational, personal, educational, professional, and recreational needs of area residents.

Organizational Chart

As of December 31, 2012



Operations Overview

Library Department aside from managing a collection of media including books, periodicals, video, and DVD's print media, it also provides several support services including educational classes, community & cultural events, reading programs, copying & laminating services, high speed internet access, internet database access, and meeting rooms.

FY13 Additions

The Library Board has sole discretion over setting its expenditure budget. In FY13 Salaries as a whole for the department increased 3%. Benefits reflected rates set by the general fund. The Board conservatively reduced contractual services by \$6K.

Given historical trends the City did not feel it necessary to increase its contribution at this time.

Total FTE Count

FTE Count by Position	FY11 Actual	FY12 Budget	Proposed Change	FY13 Budget
Library Director	1.00	1.00	-	1.00
Circulation Manager	1.00	1.00	-	1.00
Youth Service Coordinantor	1.00	1.00	-	1.00
FTE Count Totals	3.00	3.00	-	3.00

Additional Part-time Support by Hours	FY12 Budget	Proposed Change	FY13 Budget
Library Assistants (\$9.50)	1,150	-	1,150
Custodian (\$11.00)	1,250	-	1,250
PTE Hour Totals	2,400	-	2,400

Library

Expenditures	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	% Change
Salary						
250-00-55110-110-000 - Library Salary/Wage-City	170,203	168,344	183,746	196,400	203,000	3.36%
Salary Total	170,203	168,344	183,746	196,400	203,000	3.36%
Benefit						
250-00-55110-130-000 - Library FICA/Medicare-City	32,482	30,154	13,652	15,025	15,000	-0.16%
250-00-55110-131-000 - Library Health Ins-City	45,465	51,843	51,565	53,135	49,000	-7.78%
250-00-55110-132-000 - Library FSA Contribution-City	2,750	2,731	2,691	3,250	3,000	-7.69%
250-00-55110-133-000 - Library Dental Ins-City	-	2,289	2,594	2,952	3,300	11.79%
250-00-55110-134-000 - Library Vision Ins-City	-	669	678	822	1,500	82.48%
250-00-55110-135-000 - Library WI Retirement-City	-	-	19,249	22,800	23,500	3.07%
Benefit Total	80,696	87,686	90,428	97,984	95,300	-2.74%
Professional Service						
250-00-55110-213-000 - Library Legal-City	360	-	20	-	100	0.00%
Professional Service Total	360	-	20	-	100	0.00%
Contractual Service						
250-00-55110-221-000 - Library Electricity-City	29,464	29,893	30,606	30,000	25,750	-14.17%
250-00-55110-222-000 - Library Gas/Heat-City	13,218	12,140	14,014	15,000	14,000	-6.67%
250-00-55110-223-000 - Library Water/Sewer-City	3,204	3,508	4,249	4,500	4,500	0.00%
250-00-55110-224-000 - Library Telephone/Fax-City	2,313	2,800	2,559	2,350	2,000	-14.89%
250-00-55110-290-000 - Library Contracted Serv-City	43,321	46,156	22,556	23,175	23,175	0.00%
250-00-55110-353-000 - Library Info Tech- City	5,548	9,529	14,743	12,156	12,156	0.00%
250-00-55110-360-000 - Library Grounds Maint-City	5,963	6,798	9,467	8,500	8,500	0.00%
250-00-55110-361-000 - Library Building Maint-City	27,225	13,991	31,219	18,520	18,520	0.00%
Contractual Service Total	130,255	124,815	129,413	114,201	108,601	-4.90%
Supplies						
250-00-55110-310-000 - Library Office Supplies-City	2,682	3,015	2,436	2,987	2,987	0.00%
250-00-55110-311-000 - Library Postage/Shipping-City	-	-	-	215	215	0.00%
250-00-55110-320-000 - Library Memberships/Dues-City	323	135	200	-	30	0.00%
250-00-55110-321-000 - Library Publications-City	457	638	299	665	665	0.00%
250-00-55110-330-000 - Library Educ/Trng/Travel-City	137	102	-	630	600	-4.76%
250-00-55110-342-001 - Library Adult Programming-City	331	711	201	560	560	0.00%
250-00-55110-342-002 - Library Childrens Progrmn-City	987	400	680	1,100	1,100	0.00%
250-00-55110-343-001 - Library Adult Books-City	19,406	16,486	19,438	16,750	16,750	0.00%
250-00-55110-343-002 - Library Childrens Books-City	13,139	10,264	12,346	11,850	11,850	0.00%
250-00-55110-344-001 - Library Adult Audio-City	2,431	3,215	2,949	3,620	3,620	0.00%
250-00-55110-344-002 - Library Childrens Audio-City	2,406	1,006	949	2,385	2,385	0.00%
250-00-55110-345-001 - Library Adult Visuals-City	3,854	3,578	3,674	4,300	4,300	0.00%
250-00-55110-345-002 - Library Childrens Visuals-City	4,377	2,651	2,702	3,267	3,267	0.00%
250-00-55110-346-001 - Library Adult Periodicals-City	3,391	3,222	3,119	3,500	3,500	0.00%
250-00-55110-346-002 - Library Child Periodicals-City	1,006	1,015	1,091	1,456	1,456	0.00%
250-00-55110-347-000 - Library Book Processing-City	2,169	2,950	3,634	3,289	3,289	0.00%
250-00-55110-348-000 - Library Sumr Reading Prog-City	1,189	948	1,193	1,100	1,100	0.00%
250-00-55110-349-000 - Library Reference-City	3,924	3,155	4,279	4,005	4,005	0.00%
250-00-55110-352-000 - Lib Offc Equip Maint/Serv-City	7,338	7,916	8,093	8,000	8,000	0.00%
250-00-55110-390-000 - Library Miscellaneous-City	4,775	173	44	225	225	0.00%
250-00-55110-391-000 - Library Custodial-City	3,007	1,613	3,360	2,755	3,000	8.89%
250-00-55110-392-000 - Library Misc. Materials-City	52	132	-	175	175	0.00%
Supplies Total	77,380	63,324	70,688	72,834	73,079	0.34%
Grand Total	458,894	444,169	474,294	481,419	480,080	-0.28%

Cemetery Service Fund

The Cemetery Fund is a special fiduciary fund setup to account for the revenue and expenses of the Cemetery Association of the Mauston Cemetery.

Program Overview

The City in 2012 helped re-establish the Cemetery Association. Per Wis. Stat. § 157.062 the Cemetery and costs would fall to the City in the event that the Association go defunct. In order to prevent this occurrence the City offers administrative support to this entity.

Fiscal Year 2012

Total Revenue is projected to be \$35,763. Operating revenues account for just over a third of total revenue, at \$13K. The City provides a contribution of \$22,000.

Total Expenditure equates to \$27,501. The Cemetery Association projects significant savings in salary and benefits. This is primary due to the Association establishing an agreement with the City to manage labor. The severe drought this summer also reduced the

need for labor to mow. Supply costs increased due to the purchase of a mower and other equipment.

Total Fund Balance is projected to be \$13,232 as of December 31, 2012.

Fiscal Year 2013

Total Revenue is projected to be \$32,580. Interest is anticipated to decrease. Prior year's interest represented CD's that had come due. The city will once again contribute \$22,000. Should savings be seen again in Salaries and benefits, the contribution will be reduced in 2014.

Total Expenditure equates to \$32,580. The Cemetery conservatively budgeted for a slight reduction in salary costs. The Cemetery Association also budgeted \$3,280 for capital outlay.

Total Fund Balance is projected to remain the same. The Cemetery Association budgeted to expend all revenues in 2013.

CEMETERY FUND

SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

	FY9 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	FY12-13 Proposed Change	FY13 Budget
REVENUES							
Lot Sales	\$ -	\$ -	\$ -	\$ 3,000	\$ 4,165	\$ 1,080	\$ 4,080
Internment	-	-	-	1,000	4,600	3,500	4,500
Other Revenue	-	-	-	-	1,024	500	500
Interest Income	-	-	-	2,000	3,974	(500)	1,500
Operating Revenues	-	-	-	6,000	13,763	4,580	10,580
City Contribution	-	-	-	22,000	22,000	-	22,000
TOTAL REVENUES	-	-	-	28,000	35,763	4,580	32,580
EXPENDITURES							
Salary	-	-	-	24,000	12,000	(5,000)	19,000
Benefit	-	-	-	2,000	900	(500)	1,500
Contractual Service	-	-	-	-	1,750	1,850	1,850
Professional Service	-	-	-	1,200	40	(1,100)	100
Supplies	-	-	-	4,300	12,464	2,200	6,500
Operating Expenditures	-	-	-	31,500	27,154	(2,550)	28,950
Capital Outlay	-	-	-	-	-	3,280	3,280
Fixed Cost	-	-	-	500	347	(150)	350
Non-Operating Expenditures	-	-	-	500	347	3,130	3,630
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 32,000	\$ 27,501	\$ 580	\$ 32,580
<i>Net Revenues over Expenditures</i>	-	-	-	(4,000)	8,262	4,000	-
Cemetery Fund Reserve Balanace	-	-	4,970	970	13,232		13,232
Ratio - Fund Balance:Expenditures					49%		46%

Room Tax Fund

The Room Tax Fund is a special revenue fund setup to account for the collection of a 5.0% room tax which is legally restricted to expenditures for the promotion of Tourism.

Program Overview

City per ordinance established a room tax in 2007. A Room Tax Committee was also established to manage the fund and tourism efforts within the City. All room tax dollars are split 80/20. The City is to manage 20% of the dollars for administrative and capital costs. The remaining 80% is overseen by the committee for program funding. The program provides several services including advertising & promotion, event funding, and tourism related capital improvements.

Fiscal Year 2012

Total Revenue is projected to be \$122,000. Tax revenue equaled \$105,000 was tax revenue and was broken out to 21,000 City share and 84,000 Committee share. In addition to other program revenue, the Committee received a \$5,000 donation for the construction of a welcome sign.

Total Expenditure equates to \$125,714. Two adjustments were made. First, in 2011 \$21K had been inaccurately attributed to the 80% side. In 2012 the

made an adjustment, deducting capital outlay on the 80% side and charging the capital outlay on the 20% side. In addition Pumpkin Bash expenditures were reduced by \$8K

Total Fund Balance deficit on the 80% side is to be reduced to \$31,300. On the 20% side it will equal \$41,724 as of December 31, 2012

Fiscal Year 2013

Total Revenue is conservatively budgeted to remain flat \$122,000. Tax revenue is projected to remain the same at \$105,000, and again distributed 21,000 City share and 84,000 Committee share. The Committee anticipates a \$5,000 increase in advertising sales.

Total Expenditure was budgeted to reflect revenues at \$122,000. On the 80% side, approximately \$10K was moved from marketing to miscellaneous for the purposes of potentially improving the fund balance reserve.

Total Fund Balance under the current budget will remain the same as 2012. The deficit on the 80% side will be \$31,300 unless the miscellaneous line remains unused. The 20% side it will equal \$41,724.

**CITY OF MAUSTON
ROOM TAX FUND
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
REVENUES							
Taxes	\$23,501	\$22,393	\$20,769	\$ 21,000	\$ 21,000	\$ -	\$ 21,000
Administrative Revenues	23,501	22,393	20,769	21,000	21,000	-	21,000
Taxes	89,668	89,571	81,697	84,000	84,000	-	84,000
Event Revenue	12,129	10,402	5,114	6,000	6,000	-	6,000
Advertisement Revenue	-	15,000	5,203	6,000	6,000	4,000	11,000
Miscellaneous	90	-	-	-	5,000	-	-
Program Revenues	101,887	114,972	92,014	96,000	101,000	4,000	101,000
TOTAL REVENUES	125,388	137,365	112,783	117,000	122,000	4,000	122,000
EXPENDITURES							
Personnel Contribution	10,000	12,000	12,000	20,000	19,100	(900)	19,100
Capital Outlay	-	-	-	-	21,684	-	-
Miscellaneous	15,991	8,755	14,206	6,600	6,600	(4,700)	1,900
Administrative Expenditures	25,991	20,755	26,206	26,600	47,384	(5,600)	21,000
Marketing	107,720	93,077	59,621	60,064	60,064	(7,773)	52,291
Pumpkin Bash	61,297	51,485	21,735	26,627	18,000	(627)	26,000
Event Support	9,742	8,548	4,692	10,000	10,000	2,000	12,000
Capital Outlay	-	-	23,378	11,750	(9,934)	(11,750)	-
Miscellaneous	3,289	135	64	200	200	10,509	10,709
Program Expenditures	182,048	153,245	109,491	108,641	78,330	(7,641)	101,000
TOTAL EXPENDITURES	\$ 208,039	\$ 174,000	\$ 135,697	\$ 135,241	\$ 125,714	\$ (13,241)	\$ 122,000
<i>Net Revenues over Expenditures(80%)</i>	<i>(82,650)</i>	<i>(38,272)</i>	<i>(17,478)</i>	<i>(12,641)</i>	<i>22,670</i>	<i>11,641</i>	<i>-</i>
<i>Net Revenues over Expenditures(20%)</i>		<i>1,637</i>	<i>(5,436)</i>	<i>(5,600)</i>	<i>(26,384)</i>	<i>5,600</i>	<i>-</i>
Room Tax Fund Balanace (80%)	1,780	(36,492)	(53,970)	(66,611)	(31,300)		(31,300)
Room Tax Fund Balanace (20%)	71,908	73,545	68,109	62,509	41,724		41,724
Ratio - Fund Balance:Expenditures	1%	-24%	-49%	-61%	-40%		-31%

Taxi Fund

The Taxi Fund is a special revenue fund setup to account for Federal and State funding in the support of local transit assistance.

Program Overview

City first offered a shared ride taxi program in 2007 to address transit needs of its residents. The program is largely subsidized with the use of Federal and State. While the city owns and operates all capital costs for the program the service is outsourced to a local provider, which provides personnel and dispatching services.

Fiscal Year 2012

Total Revenue is projected to be \$139,747. The Federal and State contribution is \$126,130 and the City contribution is anticipated to be \$13,617.

Total Expenditure equates to \$152,090 and equals the total contribution from the Fed State and City.

Total Fund Balance, as of December 31, 2012, is projected to be \$10,550.

Fiscal Year 2013

Total Revenue is projected to be \$161,387. The federal and State contribution is \$146,418, the City's contribution is \$14,969.

Total Expenditure equates to \$167,675. The fund anticipates a capital purchase of a new van in 2013 at \$38,340.

Total Fund Balance, as of December 31, 2013, is projected to be reduced to \$4,262. This reduction is primarily because the fund balance remaining was due to equipment sales and should be directed toward capital expenses.

**CITY OF MAUSTON
TAXI FUND
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
REVENUES							
Federal & State Aid	\$ 109,306	\$ 125,937	\$ 140,964	\$ 126,130	\$ 126,130	20,288	\$ 146,418
City Contribution	20,492	8,701	15,150	13,617	13,617	1,352	14,969
Equipment Sales	-	-	10,550	-	-	-	-
TOTAL REVENUES	129,798	134,638	166,664	139,747	139,747	21,640	161,387
EXPENDITURES							
Operating Expenditures	129,798	122,295	120,381	152,090	152,090	(22,755)	129,335
Capital	-	-	35,733	-	-	38,340	38,340
TOTAL EXPENDITURES	129,798	122,295	156,114	152,090	152,090	15,585	167,675
<i>Net Revenues over Expenditures</i>	-	12,343	10,550	(12,343)	(12,343)	6,055	(6,288)
Taxi Fund Reserve Balanace	-	12,343	22,893	10,550	10,550		4,262
Ratio - Fund Balance:Expenditures	0%	10%	15%	15%	7%		3%

Tax Incremental Finance District Funds

Tax Incremental Finance Districts (TID) are for the purpose of financing capital improvements and stimulating economic growth and development. The funding source for each district is the aggregate property taxes collected from the state, county, city, school district. Projected revenues are used to finance capital improvement.

Districts Overview

The City currently operates two districts, TID 2 and TID 3. TID 2 is located on the west side of town and encompasses the Industrial Park and a significant portion of the residential area surrounding Mauston schools. TID 3 is the Business Park and Commercial area along the Interstate 90-94. The life cycle of both TIDs will end in 2022, at which time any remaining debt must be paid-off in full. The city has until 2017 to complete any infrastructure improvements.

Fiscal Year 2012

TID 2: Total Revenues are projected to be \$1,763,741. An EDA grant a little over \$1.2M makes up the bulk of the revenue. Total Expenditures for FY12 are projected to be \$1,362,915. Major expenses or changes in expenditure can be attributed to debt service and the completion of the EDA Industrial Park Expansion Project, and an Industrial Park Detention Basin in assisting the Brunner Plant Expansion. Total Fund Balance, as of December 31, 2012, is projected to be \$290,960.

TID 3: Total Revenues are projected to be \$3,887,348. The City issued \$3.2M in Note Anticipation Notes, in order to provide short term financing for the TID3 projects. Total Expenditures for FY12 are projected to be \$1,165,699. Major expenses can be attributed to debt service, HWY 82 Pedestrian Expansion Project, and the local share of DOT Projects. Total Fund Balance, as of December 31, 2012, is projected to be \$3,444,815.

Fiscal Year 2013

TID 2: For 2013 total revenues are \$517,241. The total budgeted expenditure is \$288,983. Major budgeted expense is Debt Service. Currently no more capital projects are planned for TID 2. December 31, 2013, the projected fund balance totals \$519,218.

TID 3: For 2013 total revenues are \$1,670,848. The City is anticipating several DNR and State grants for the Riverside/Mansion St Project totaling nearly \$1M. The total budgeted expenditure for FY13 is \$3,152,828. Debt service and the following capital improvement projects: Mansion St Rehab, Riverside Park Improvements, and River walk Phase II Design. The Five Year Capital Improvements Program will give additional detail on capital improvements scheduled under this fund.

December 31, 2013, the projected fund balance will total \$1,962,835.

**CITY OF MAUSTON
TID 2 FUND
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	Proposed Change	FY13 Budget
REVENUES						
Property Tax	\$ 351,447	\$ 442,848	\$ 488,343	\$ 507,241	\$ -	\$ 507,241
Special Assesments	70,367	204,891	104,054	-	-	-
Interest Income	27,020	23,681	8,091	10,000	-	10,000
Other State Aid	1,308	5,533	2,516	1,246,500	(1,246,500)	-
Transfer in	-	202,285	208,010	-	-	-
TOTAL REVENUES	450,141	879,237	811,014	1,763,741	(1,246,500)	517,241
EXPENDITURES						
Debt Service	159,520	282,865	280,690	264,688	(15,702)	262,983
Infrastructure	92,875	230,586	1,190,649	1,072,227	-	-
Administration	26,635	6,560	2,155	6,000	-	6,000
Incentives	-	-	111,743	20,000	-	20,000
TOTAL EXPENDITURES	\$ 279,030	\$ 520,011	\$ 1,585,237	\$ 1,362,915	\$ (15,702)	\$ 288,983
<i>Net Revenues over Expenditures</i>	<i>171,111</i>	<i>359,226</i>	<i>(774,223)</i>	<i>400,826</i>	<i>(1,230,798)</i>	<i>228,258</i>
<i>Audit Adjustment</i>			<i>106,410</i>			
TID 2 Fund Cash Equivalents	198,721	557,947	(109,866)	290,960		519,218
Ratio - Fund Balance:Expenditures	71%	107%	-7%	21%	0%	180%

**CITY OF MAUSTON
TID 3 FUND
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	Proposed Change	FY13 Budget
REVENUES						
Property Tax	\$ 564,017	\$ 559,070	\$ 733,737	\$ 677,348	\$ -	\$ 677,348
Special Assesments	-	-	-	-	-	-
Interest Income	5,002	27,234	13,014	10,000	-	10,000
Other State Aid	1,895	4,907	6,094	-	983,500	983,500
Bond Proceeds	-	-	-	3,200,000	(3,200,000)	-
TOTAL REVENUES	570,914	591,211	752,845	3,887,348	(2,216,500)	1,670,848
EXPENDITURES						
Debt Service	415,513	349,768	726,886	226,720	60,108	286,828
Infrastructure	-	-	293,445	912,979	1,947,021	2,860,000
Administration	11,326	3,773	1,825	6,000	-	6,000
Incentives	-	-	-	20,000	-	-
Transfer out	-	202,285	208,010	-	-	-
TOTAL EXPENDITURES	\$ 426,839	\$ 555,826	\$ 1,230,166	\$ 1,165,699	\$ 2,007,129	\$ 3,152,828
<i>Net Revenues over Expenditures</i>	<i>144,075</i>	<i>35,385</i>	<i>(477,321)</i>	<i>2,721,649</i>	<i>(4,223,629)</i>	<i>(1,481,980)</i>
<i>Audit Adjustment</i>		<i>66,202</i>	<i>(214,948)</i>			
TID 3 Fund Cash Equivalents	1,313,848	1,415,435	723,166	3,444,815		1,962,835
Ratio - Fund Balance:Expenditures	308%	255%	59%	296%	0%	62%

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3 Year Capital Program

The 3-year Capital Improvement Program (CIP) is a long range plan which identifies capital projects, provides a planning schedule, and identifies options for financing the plan. This program focuses on major infrastructure projects from streets, to parks, to facilities, to sewer and water utility improvements. This program does not include the purchase of equipment and vehicles. These items are budgeted in a separate Equipment Replacement Program. Essentially, the program provides a link between the City's comprehensive plan, various master plans, the annual budget, and five year financial forecast.

Program Overview

The development of a capital improvement program is a continual process and, consequently, should be viewed as a work in progress. Therefore, while this document covers a three-year planning perspective, it is revised every year in order to accommodate new projects, reflect changes in ongoing projects, and extend the program an additional year. To minimize the variation that occurs the further a plan is projected out, the City has opted to adopt a three year plan.

The first year of the plan is incorporated into the annual budget. Improvements identified in subsequent years are approved only on a planning basis and do not receive any appropriation. Cost estimates for years the out years are presented for planning purposes only, and are used in conjunction with the City's long-range financial plan. The CIP development process utilizes a "project-ready" approach whereby the scope and budget for a proposed improvement are clearly defined prior to the appropriation of funds for construction.

Fiscal Year 2013 Project Descriptions

HWY 82 Pedestrian Improvements - This project was a priority identified by the Planning Commission during the Hwy 82 Corridor & TID Study. The project addresses pedestrian access along Hwy 82 and provides access under the interstate. The TID study included preliminary designs for this project. Construction began in 2012, and landscaping will be completed in 2013. TID funding will be utilized to fund this project.

Roundabout & 58 Redesignation - This is the second phase of a two part DOT project that addresses poor

road conditions and route of ST Hwy 58. This phase will re-route St Hwy 58 down Union Street and include the construction of a roundabout at the intersection of Grayside and Union. Design was completed in 2012. Construction is scheduled in June of 2013. The local cost share of DOT projects are estimates at best and tend to be billed over several years. The City typically pays using unassigned fund balance.

Mansion Street and Riverside Park Development - These two projects were brought forward through the TID study and the highest ranked by both the stakeholders and Planning Commission. It was a part of the Downtown Revitalization Plan and also will serve to prepare for rerouting required when State St will be reconstructed in 2015. Design took place in 2012. Several Grants were acquired for the project including:

- DNR Stewardship (\$290K)
- Local Road Improvement Program (\$141K)
- DNR Rec Boating Facility (\$166K)

The remaining balance for the project will be funded through the TID.

Beach Street Homes Demolition - The City, in coordination with the Riverside Park improvements, submitted for a DNR Flood Control Grant for the purchase and removal of 6 homes in poor condition along Beach Street. This project would allow the City to extend Riverside Park further east by connecting it to a parcel owned by the City behind the Beach St properties. The City was awarded a 70/30 matching grant. The Total cost for the project is estimated to be \$515K, the grant portion would cover \$360K. The project is contingent on the property owner's willingness to sell to the City. The remaining portion of the project costs will be financed through TID 3.

Softball Field Dugouts - With the completion of the Concession Stand in 2012, the Council decided to earmark \$14K of this year's General Fund budget towards reconstructing the 4 dugouts.

City Hall Improvements - With the remaining budget surplus the City decided to direct funding toward renovation of the City Hall, approximately \$80K. A portion of the funds would be directed toward facility needs assessment. Staff was also given permission to make upgrades to the front office to accommodate

3 Year Capital Program

staffing needs. To help assist with the front counter, the PEG Manager would work more hours at City Hall.

River Walk & Pedestrian Bridge – This project was also identified by the Planning Commission during the Hwy 82 Corridor & TID Study. The concept is to connect the river walk in Riverside Park to a bank stabilization and river beautification project that took place on the river

east of the dam. The City received \$9,900 of DNR Stewardship funds to preform preliminary design this year, and is applying for additional grant revenue to design and construct the project. Because the Stewardship is a 50/50 split the City will utilize TID 3 funds to support the remainder of the project. Construction is scheduled for 2014.

Capital Improvement Plan

TIF 3 Funding Sources	Funding Type	2013	2014	2015	Total
Tax Revenue	Revenue	677,348	677,348	677,348	2,709,392
TIF 3 Available Fund Balance	Fund Balance	3,444,815	-	-	3,444,815
<i>Grant Funding</i>					
Stewardship Grant	Grant A	316,000	500,000	-	816,000
Recreational Boating Facility Grant	Grant B	166,000	-	-	166,000
Municipal Flood Control Grant	Grant C	360,500	-	-	360,500
Local Road Improvement Program	Grant D	141,000	-	-	141,000
Total Grant Funding		983,500	500,000	-	1,483,500
Total TIF Project Funding Sources		5,105,663	1,177,348	677,348	7,637,707

TIF 3 Eligible Projects	Funding Source	2013	2014	2015	Total
Hwy 82 Pedestrian Improvements	Fund Bal	250,000	-	-	599,059
Mansion St & Riverside Park	Fund Bal, Grant A,B,D	1,900,000	-	-	2,008,920
Beach St Homes	Fund Bal, Grant C	515,000	-	-	515,000
River Walk and Pedestrian Bridge	Revenue, Grant A	195,000	1,105,000	-	1,300,000
Kennedy St Extension	Revenue	-	80,000	650,000	730,000
Total TIF Project Costs		2,860,000	1,185,000	650,000	5,607,979

Other Capital Projects	Funding Source	2013	2014	2015	Total
Ball Field Dugouts	Gen Budget	14,000	-	-	14,000
City Hall Renovations	Gen Budget	79,964	-	-	79,964
DOT - Roundabout & 58 Redes (City Share)	Gen Fund Bal	162,143	500,000	-	662,143
DOT - Roundabout & 58 Redes (City Share)	Wat/Sew Fund Bal	73,412	-	-	73,412
Hwy 12/16 DOT Project (City Share)	Gen Fund Bal	-	57,500	466,250	523,750
Hwy 12/16 DOT Project (City Share)	Wat/Sew Fund Bal	-	40,000	400,000	440,000
Total Other Capital Project Costs		329,519	597,500	866,250	1,793,269
Total Capital Project Costs		3,189,519	1,782,500	1,516,250	7,401,248

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Equipment Replacement Program

The City of Mauston per GASB 54 has committed funds for capital outlay for future purchase of vehicles, equipment and technology. The intent of the equipment replacement program is to establish a pay-as-you go funding mechanism and reduce the issuance of short term debt.

Program Overview

The City maintains a vehicle and equipment list which includes the assigned fund, original purchase price, and expected life cycle. The annualized cost of each item is calculated using the original purchase price and a predetermined useful life. Both the salvage value and/or extending the life of the equipment can be used to cover any shortfalls that may occur due to inflation or significant increased product costs. During the annual budget, each fund commits budget dollars to the program equal to the total annualized cost for each piece of equipment.

The City reduces those committed funds according the replacement schedule. Depending on the year funds expended may exceed or fall short of the committed amount depending on the size of the equipment needing to be replaced in any given year.

Fiscal Year 2012

Contribution: Total contribution to the Equipment replacement fund totaled \$372,518. Of that total \$229K represented the General Fund, \$14K represented Water, and \$20K represented Sewer.

Expenditure: The actual expenditures exceeded the budget by \$10K. Despite this overage the future outlook to the program remains sound.

Fiscal Year 2013

Contribution: The total 2013 contribution is \$264,488. Of that amount the General Fund total contribution is \$219,634 a decrease of \$9,654 from last year. The Water Fund contributed \$19K and the Sewer Fund Contributed \$25K. Both Utility contributions increased by approximately \$5K.

Expenditure: No new equipment was added to the replacement schedule this year. The City anticipates the replacement of equipment to total \$333,798. About \$39,000 in trade in value will offset those costs. The net equipment cost for 2013 is projected to be \$294,798.

Fund Contribution & Expense Distribution

	2012	2012	Vehicle	Technology	2013	Change in
Annual Contribution	Budget	Actual	Contribution	Contribution	Contribution	Contribution
General	229,297	229,297	202,650	16,993	219,643	(9,654)
Water	14,510	14,510	14,793	4,726	19,519	5,009
Sewer	20,681	20,681	21,016	4,515	25,531	4,850
Annual Contribution	264,488	264,448	238,459	26,234	264,693	205
Beginning Fund Balance	914,488	914,488			943,018	
Expenditures	225,705	236,162			294,798	
Ending Fund Balance	688,783	678,326	-	-	648,220	
Future Outlook						
Year	2012	2013	2014	2015	2016	2017
Annual Contribution	264,488	264,693	264,693	264,693	264,693	264,693
Starting Fund Balance	914,488	953,476	923,370	876,829	1,030,788	953,746
Equipment Expense	225,705	294,798	311,234	110,734	341,734	196,234
Ending Fund Balance	688,783	658,678	612,136	766,095	689,054	757,512

2013 Equipment Replacement

Description	Department	Revenue	One-Time Cost	Recurring Cost	Total Start-up Cost
Replacements					
John Deere Tractor	Parks	2,500	23,000	-	20,500
Dump Truck	PW	30,000	125,000	-	95,000
Pick-up Truck	PW	1,500	25,000	-	23,500
Snow Blower	PW	5,000	100,000	-	95,000
Squad Car	Police	-	25,000	-	25,000
Multi-Purpose Room	Police	-	766	-	766
Officer Room Comp1	Police	-	766	-	766
Officer Room Comp2	Police	-	766	-	766
PD Server	Police	-	3,500	-	3,500
Sensus Server #2	PW - Sewer	-	15,000	-	15,000
Sensus Server #1	PW - Water	-	15,000	-	15,000
Total Replacement		39,000	333,798	-	294,798
Total Equipment Cost		39,000	333,798	-	294,798