



**Annual Budget for
January 1, 2012 – December 31, 2012**

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

CITY OF MAUSTON NOTICE OF PUBLIC HEARING
PROPOSED 2012 GENERAL FUND BUDGET

On Tuesday November 22nd, 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 2012 General Fund 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.

	2010 Actual	2011 Budget	2011 Projected	Proposed Change	2012 Budget	% Change Budget
REVENUE						
Taxes	\$ 1,687,107	\$ 1,766,513	\$ 1,765,398	\$ 10,155	\$ 1,776,668	0.57%
Special Assessments	82,731	-	75,779	61,084	61,084	100.00%
Intergovernmental	1,677,605	1,662,385	1,653,912	(162,051)	1,500,334	-10.80%
Licenses & Permits	62,753	49,140	47,550	(1,740)	47,400	-3.67%
Charges for Services	349,535	317,183	335,038	49,143	366,326	13.42%
Fines & Forfeitures	26,359	29,000	29,000	-	29,000	0.00%
Miscellaneous	96,649	64,325	78,217	(13,000)	51,325	-25.33%
TOTAL REVENUE	3,982,739	3,888,546	3,984,894	(56,409)	3,832,137	-1.47%
EXPENDITURES						
<i>Wages & Operational Costs</i>						
General Government	567,204	569,881	552,578	(31,602)	538,278	-5.87%
Public Safety - Police	853,714	888,490	851,370	(66,461)	822,029	-8.09%
Public Safety - Fire	125,432	139,930	139,930	-	139,930	0.00%
Public Works	831,347	941,792	922,737	(45,076)	896,716	-5.03%
Summer Recreation	48,766	56,654	56,654	-	56,654	0.00%
Planning & Zoning	89,908	83,512	70,853	(5,922)	77,590	-7.63%
Total Wages & Operational Costs	2,516,371	2,680,258	2,594,122	(149,061)	2,531,197	-5.89%
<i>Non-Operational Costs</i>						
Transfers to other Funds	388,965	419,550	419,550	114,764	534,314	21.48%
Fixed Costs	310,001	326,638	326,638	(6,138)	320,500	-1.92%
Debt Service	298,795	292,624	292,624	(17,788)	274,836	-6.47%
Contributions	79,931	93,299	76,478	1,711	95,010	1.80%
Contingency	178,276	94,032	29,190	(18,096)	75,936	-23.83%
Total Non-Operational Costs	1,255,968	1,226,143	1,144,480	74,453	1,300,596	5.72%
TOTAL EXPENDITURES	\$ 3,772,339	\$ 3,906,401	\$ 3,738,602	\$ (74,608)	\$ 3,831,793	-1.95%

2012 Proposed Fund Budget Summary	Projected Beginning Balance	Total 2012 Revenues	Total 2012 Expenditures	2012 Net Revenue	Projected Ending Balance	General Fund Contribution
General Fund	2,271,635	3,832,137	3,831,793	344	2,271,979	-
Water Fund	1,421,336	877,274	703,065	174,209	1,595,545	-
Sewer Fund	2,305,688	1,204,538	1,065,920	138,618	2,444,306	-
Library Service Fund	437,639	500,824	506,466	(5,642)	431,997	291,400
Equipment Replacement Fund	650,000	264,488	225,705	38,783	688,783	229,297
Room Tax Fund	23,811	122,000	122,000	-	23,811	-
Taxi Fund	12,343	192,747	205,090	(12,343)	-	13,617
TID 2 Fund	370,010	498,343	661,185	(162,842)	207,168	-
TID 3 Fund	820,837	746,737	1,391,121	(644,384)	176,453	-



MEMO

To: City of Mauston – Common Council
From: Nathan Thiel, City Administrator
Subject: 2012 Budget Summary
Date: November 22, 2011

For 2012, the City of Mauston remains in sound financial standing. Despite a total reduction of \$56,409 in revenue from \$3,984,894 in 2011 to \$3,832,137 in 2012, the City was able to address the shortfall due to flexibility in expenditures. Intergovernmental Revenues made up the majority of the revenue reductions. In addition to the known reductions in Shared Revenue at \$32K and Transportation Aide at \$36K, the state also adjusted their expenditure restraint calculation, which resulted in an additional \$70K reduction. Another notable reduction is interest income. Interest rates were reduced from 2.00% to 0.75%. While this is disappointing, the council should note that even this reduced rate is better than most other vehicles currently available to the city. The \$12K reduction in Administrative Charges for Services is due to the shift from the City to the Chamber in providing administrative services for the Room Tax Committee.

Increases in revenue include a slight bump in Property Tax, Rent, and Garbage Collection Rates. The increase in property tax is the maximum state allowable increase. This increase in combination with the decrease in total equalized value will result in an estimated 1.77% increase for the city portion of property tax, and represents about \$16 increase for a home assessed at \$100K. The City this year initiated two rental agreements of city owned facilities as well as collects park rental fees and anticipates an additional \$13.5K in revenue in 2012. Our Garbage collection contract has a 3.00% increase in 2012. The \$61K increase Special Assessments represents a change in policy rather than an actual increase in revenue. Typically the City did not budget this revenue; however, it is an expected and identifiable revenue and therefore included in this year's budget.

The City anticipates a total reduction in expenditures at \$74,453 with no reduction in services. A \$150K of that decrease can be attributed to a reduction in insurance premiums. The insurance premium reduction was the result of both a lower cost provider entering Juneau County and an employee contribution. Additional salary savings was realized because the City budgeted in 2011 a 3.00% increase in wages, but was able to negotiate a 0.00% increase with the bargaining units. In 2012 the City is contractually obligated to a 1.00% increase, representing a 2.00% reduction from last year's budget.

While departments were not required to reduce their operational budget, departments were able to reduce their operational costs. Public Works reduced by \$4,145, Zoning by \$5,770, and General Government by \$10,845. Other reductions include an \$18,600, or 6.00%, decrease in the Library Service Fund transfer and a \$4,637 decrease in property and liability insurance costs. In conjunction with the City receiving an A+ bond rating and refinancing outstanding debt, the City was able to reduce its debt service by \$17,788 this next year. The Finance Committee also set a contingency line

item and the policy at 3.00% of total operating expenditures, which is \$18K less than the prior year. The net result is a surplus of \$344 for 2012 Budgeted Fund Balance.

The City Council approved five operating budget request items (Drug Enforcement, iPads for Council, Rental Inspection Program, Municipal Court, and an increase to the Equipment Replacement Fund Transfer). The net recurring cost for these items in 2013 and beyond is \$110,218. The total start-up cost for these items is \$99K, of which approximately \$26K represents a one-time capital investment. The City used remaining funds from FY11 to fund these one-time costs.

2012 BUDGET REQUESTS SUMMARY

Department	Description	One-time Capital Cost	2012 Revenue	2012 Operational Costs	Net Start-up Costs
Police	Drug Enforcement and Investigations	9,000		-	-
Admin	Council iPads	-	-	2,040	(2,040)
Zoning	Rental Inspection Program	-	23,573	6,900	16,673
Municipal Court	Municipal Court Program	17,690	21,000	14,640	6,360
General	Equipment Replacement Fund Transfer			119,747	(119,747)
Total General Fund Requests		26,690	44,573	143,327	(98,754)

Department	Description		2013 -> Revenue	2013 -> Expenditures	Net Recurring Cost
Police	Drug Enforcement and Investigations		-	-	-
Admin	Council iPads		-	2,040	(2,040)
Zoning	Rental Inspection Program		7,584	2,375	5,209
Municipal Court	Municipal Court Program		21,000	14,640	6,360
General	Equipment Replacement Fund Transfer			119,747	(119,747)
Total General Fund Requests			28,584	138,802	(110,218)

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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 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.

Strategic Goals

Throughout the budget process, the City Administrator met and talked with the Mayor, Finance Committee, other Council members, and staff regarding important areas of strategic emphasis. The 2012 budget is predicated on the following long-term City-wide initiatives and areas of emphasis, which include:

Fiscally Sound

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.

- Create account structure for the implementation of the Equipment Replacement Program.
- Develop a formal 5-year Capital Improvement Program and create a Capital Fund and Policy.
- Continue to evaluate insurance structures and fees.
- Submit for additional grant funding utilizing the newly adopted Park Plan and 82 Corridor Study & TID Plan.

Communications

Facilitate effective (and multimodal) communication, both internally and externally, to provide citizens, the business community, and other stakeholders with relevant, timely, and necessary information.

- Develop process for an annual strategic planning with the City Council.
- Establish a City-wide annual report.
- Establish a Mauston 101 course for interested residents and volunteers.

Community Re/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.

- Apply budget to establish a Municipal Court.
- Apply budget to establish a Rental Inspection Program.
- Initiate the capital plan outlined in the 82 Corridor Study and TID Improvement Plan.
- Enhance support of drug investigations.
- Re-evaluate expectations for JCAIRS and promote improved relationships

Emergency Management

Ensure that the City is prepared for emergency situations, encourage key emergency management partnerships, and provide public safety with the resources necessary to carry out essential functions.

- Fund the purchase of a new fire engine.

Human Resource Development

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

- Develop Business Plans and create Job descriptions.
- Promote additional training
- Prepare plan to address the close of union contracts and the implementation of Act 10.

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. 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.
2. General Fund will include a contingency of a 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 useful life, or the period of probable usefulness, of the object or purpose so financed.

Budget Process & Calendar

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

The establishment of a formal fund balance policy is an important component of the City's financial management policies. Maintaining appropriate levels of fund balance is a key element of the City's overall financial health. This policy is intended to set targets for the desired level of fund balances, identify the approach to maintain these levels, and to provide guidelines for the use of fund balance. The objectives of the fund balance policy are as follows:

1. To insulate the City from large, unanticipated one-time expenditures or revenue reductions resulting from external changes or events.
2. To provide funds to allow the City to respond to unforeseen emergencies.
3. To help stabilize the City's tax levy due to a temporary reduction in non-property tax revenue.
4. To provide sufficient 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.
5. To strive to maintain at least a general fund balance equal or above 30% of budgeted general fund appropriations.

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

Budget Process & Calendar

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 Calendar

Month	Major Steps in Budget Preparation
May	<ul style="list-style-type: none"> • Finance Committee reviews and approves the budget calendar. • Finance Committee reviews Preliminary Revenue & Expenditure Forecast and Budget Guidelines. • City Administrator issues Budget Guidelines, Budget Detail Sheets, and Capital and Service Enhancement Request Forms to department heads.
June	<ul style="list-style-type: none"> • Department Heads submit Draft Budget Detail Sheets and new or updated Request Forms to City Administrator.
July	<ul style="list-style-type: none"> • City Administrator will review and return Draft Budget Detail Sheets with notes and questions. • Department Heads meet with City Administrator to discuss requests. Revisions will be made as necessary. • Department Heads will return Final Budget Details and Requests.
August	<ul style="list-style-type: none"> • City Administrator will bring updated forecast and requests to Finance Committee and Council for review.
September	<ul style="list-style-type: none"> • Finance Committee Budget Workshop.
October	<ul style="list-style-type: none"> • Finance Committee Budget Workshop. • Council Budget Workshop for final discussion.
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.

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.

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

Library Services Fund: The library services 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.

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 Profile & Statistics

CITY STATISTICS	FY06	FY07	FY08	FY09	FY10	FY11
Population	4,256	4,316	4,293	4,411	4,312	4,447
Equalized Value (TID out)	176,160,000	185,585,700	191,485,000	183,763,600	177,094,900	175,288,100
Mil Rate per \$1,000	8.95	8.16	8.37	8.71	9.57	9.47
General Fund Budget	3,545,396	3,634,578	3,819,859	3,616,545	3,727,396	3,885,375
City FTE Equivalents	28.8	28.8	28.8	28.8	28.8	28.8
<i>Per 1,000 Population</i>	6.77	6.67	6.71	6.53	6.68	6.48
Square Miles	4.81	4.81	4.81	4.81	5.03	5.03
Lane Miles of Streets	27.1	27.7	27.7	27.7	27.7	27.7
Number of Parks	7	8	8	8	8	8
Park Acreage	42.0	44.6	44.6	44.6	44.6	44.6
Summer Rec Programs	8	9	9	9	8	8
Police - Calls for Service	3,761	3,849	3,567	3,026	3,003	2,794
Fire - Calls for Service	67	52	45	54	47	57
Residential Permits	155	119	145	132	172	180
<i>Value of Construction</i>	918,466	1,254,305	3,771,122	5,970,484	1,292,140	1,228,391
Commercial Permits	48	32	35	36	46	43
<i>Value of Construction</i>	581,126	245,837	698,968	1,503,952	4,002,241	1,842,598
Total Permits	203	151	180	168	218	223
<i>Value of Construction</i>	1,499,592	1,500,142	4,470,090	7,474,436	5,294,381	3,070,989
Water Consumption (1,000 gal)	177,294	183,870	197,695	187,699	175,390	N/A
Wastewater Treated (1,000 gal)	156,269	185,709	279,726	205,551	225,474	N/A
Unemployment Rate (County)	5.7%	5.9%	6.0%	10.2%	9.9%	N/A
Per Capita Income (County)	24,686	26,038	27,740	27,930	N/A	N/A

Staffing & Wage Levels

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 FY11 was 6.48. The

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).

FY12 Employees by Service Area

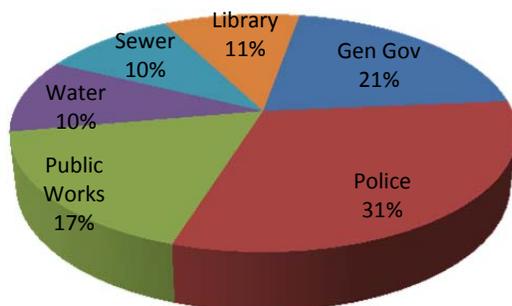


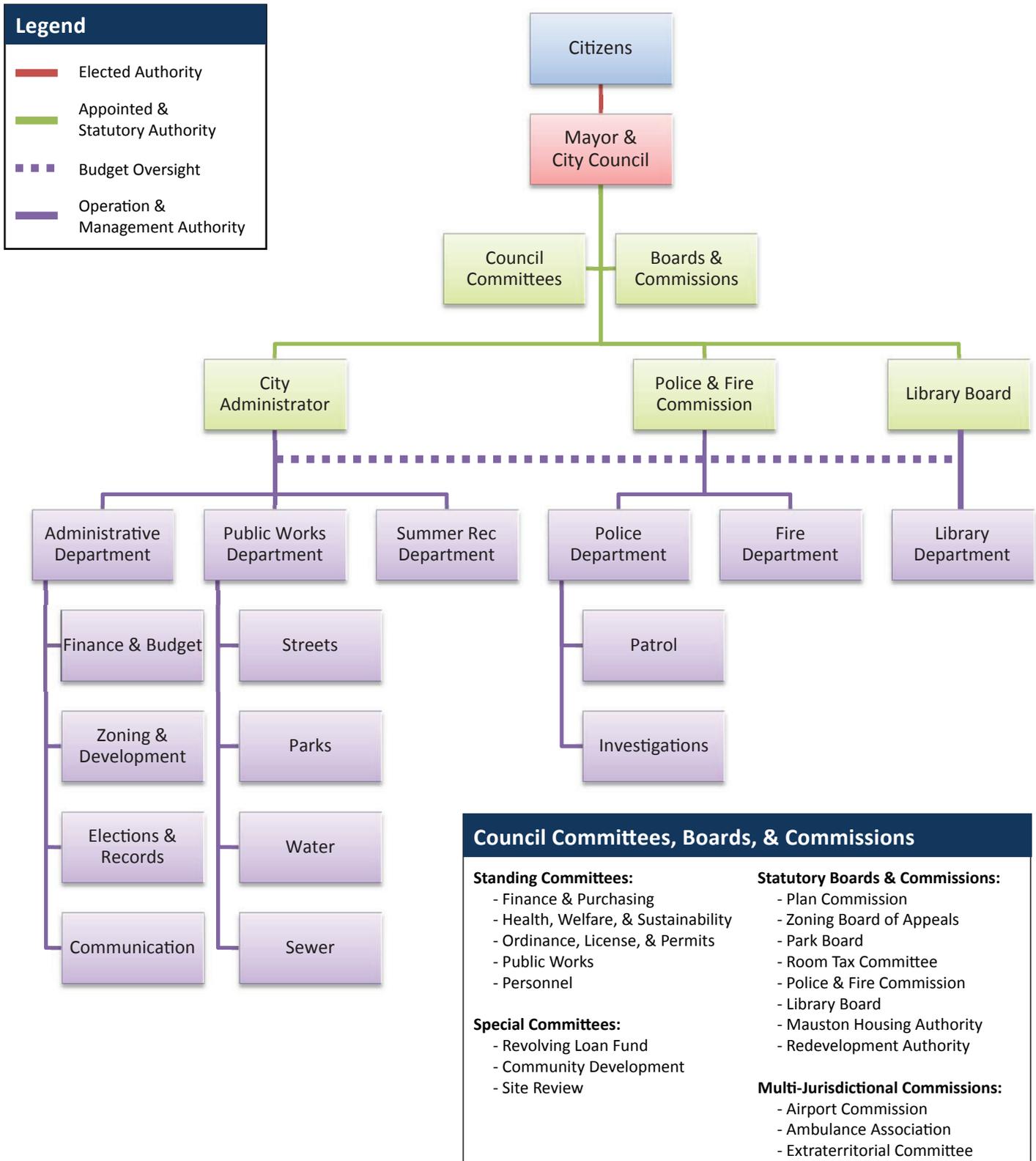
chart to the left illustrates the spread of workforce

Salaries: For FY11 the City budgeted a 3.0% increase for its employees; however, during negotiations early this year the City was able to hold wages constant from 2010 to 2011. This resulted in a total savings of \$40,000. FY12 the City negotiated with the bargaining units a 1.0% wage increase, which is equivalent of a 2% decrease in budget.

Beside Library employees (because Library Board determines wages separately) all non-represented employees will also receive a 1.0% increase with

City of Mauston Organizational Chart

(As of December 31, 2011)



City FTE Counts

FTE Count by Position	FY10 Actuals	FY11 Budget	Proposed Changes	FY12 Budget
<i>General Government</i>				
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/Utility Clerk	1.00	1.00	-	1.00
PEG Station Manager	1.00	1.00	-	1.00
Zoning Administrator	1.00	1.00	-	1.00
<i>Police</i>				
Police Chief	1.00	1.00	-	1.00
Lieutenant	1.00	1.00	-	1.00
Patrol Officers	5.00	5.00	-	5.00
Police Clerk	1.00	1.00	-	1.00
School Liaison	1.00	1.00	-	1.00
<i>Public Works</i>				
Public Works Director	1.00	1.00	-	1.00
Public Works Foreman	1.00	1.00	-	1.00
Mechanic	1.00	1.00	-	1.00
Sewer Supervisor	1.00	1.00	-	1.00
Street Operators	4.00	4.00	-	4.00
Water Supervisor	1.00	1.00	-	1.00
Water/Sewer Operator	1.00	1.00	-	1.00
<i>Library</i>				
Library Director	1.00	1.00	-	1.00
Circulation Manager	1.00	1.00	-	1.00
Youth Service Coordinator	1.00	1.00	-	1.00
FTE Count Totals	28.80	28.80	-	28.80

City Profile & Statistics

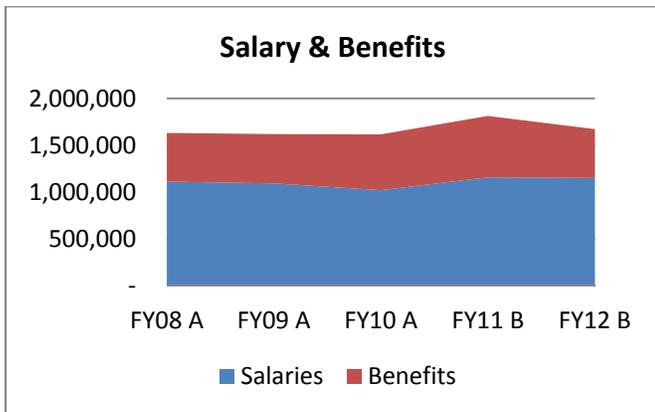
exception of one position. The Personnel Committee after reviewing several salary comparisons recognized the Zoning and Building Administrator wage rate was depressed to comparable rates. In order to bring the position's wage to an adequate rate the City will increase it overtime. In FY12 the Zoning Administrator's wage will increase 3.0%.

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.

The City did negotiate with Bargaining Units a 5% contribution to Health Care costs in FY12 and a 10% contribution in FY13. This adjustment resulted in \$19,000 of savings on the city side in FY12 and projected to be \$39,000 in FY13.

The City saw additional savings due to Unity Community becoming the lowest cost plan provider for the County. Premium costs dropped 29.7% equating to \$156,740 in reduced employee benefit costs.

The likelihood of this savings being sustained into the future, however, is completely contingent on Unity Community continuing to maintain its rate and staying within the County. In the short term, the savings did provide a dramatic reduction to the salary to benefit ratio in FY12 compared to previous years, and brought benefit levels down to a more comfortable range.



Fiscal Year	Salaries	Benefits	% Benefits to Salaries
2008 Actual	1,111,125	520,381	46.83%
2009 Actual	1,093,027	527,225	48.24%
2010 Actual	1,019,247	596,661	58.54%
2011 Budget	1,157,399	656,071	56.68%
2012 Budget	1,150,780	521,609	45.33%

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. In FY12 the City budgeted two part-time Municipal Court positions.

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
<i>Summer Recreation</i>	
Sum Rec Coordinator	1
Seasonal Sum Rec Staff	10
<i>Utilities</i>	
PW Intern	1
<i>Library</i>	
PT Librarians	5
<i>Municipal Court</i>	
Municipal Judge	1
PT Court Clerk	1

Property Taxes

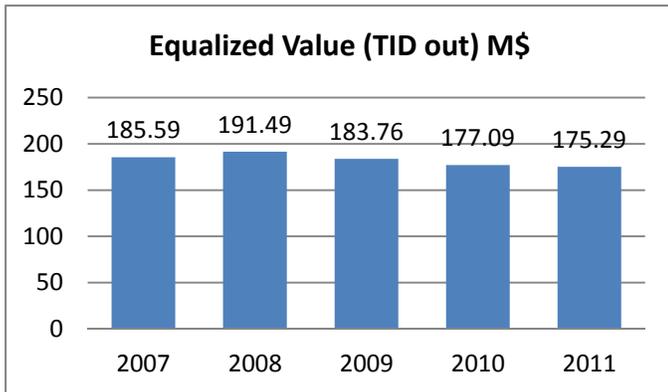
Property Tax is levied each year January 1 for all real and personal Property. The City contracts with Associate Appraisals to appraise all city property on a four-year cycle. Appraisals typically begin in the spring. The State Statute requires a Board of Review to be held within 30 days of the 2nd Monday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

Fiscal Year 2011

Total property Tax collections are projected to be 1,642,168 or 99.9% of the tax levy. The city portion of the mill rate per 1,000 was \$9.57.

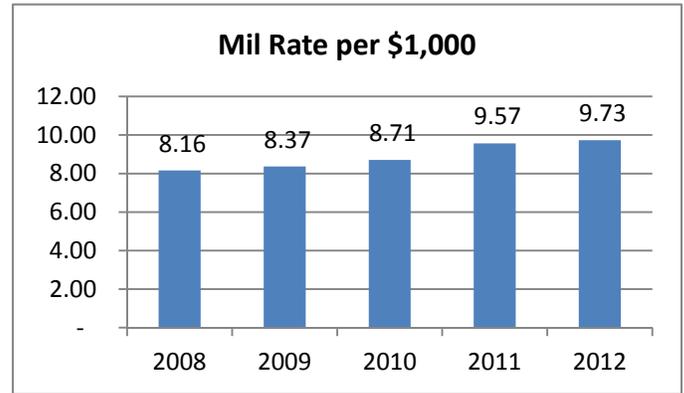
Fiscal Year 2012

The 2011 equalized valuation (less the Tax Increment Finance District Value), which will be used to levy taxes in 2012, is 175,288,100. This represents a \$2M dollar or 1.0% decrease from last year at \$177,094,900. The following graph illustrates the historical change in equalized values over the last five years.

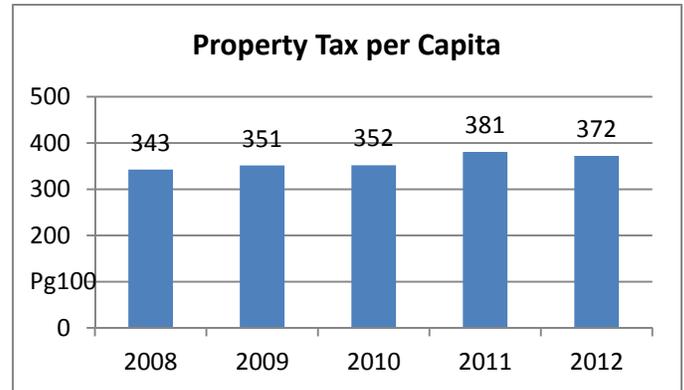


There were no contested property values during the 2011 valuation. Overall the change in equalized value for residential was a 5% decrease while commercial values experienced a 4% increase.

The City levied the allowable tax levy 1,654,168, an increase of \$12,020 or 0.73%. Because the equalized value decreased, the City anticipates the mill rate to increase by 1.77% or 16 cents per \$1,000 valued. Provided below is the historical five year trend for the mill rate per \$1,000.



Property tax per capita for 2012 is about \$372. The historical trend of property tax per capita is as follows.



The 2012 property taxpayer will receive a Lottery Credit of \$110.33 on their primary residence. In addition, the State will be issuing a "First Dollar Credit" in the amount of \$87.50 for any property with an improvement value.

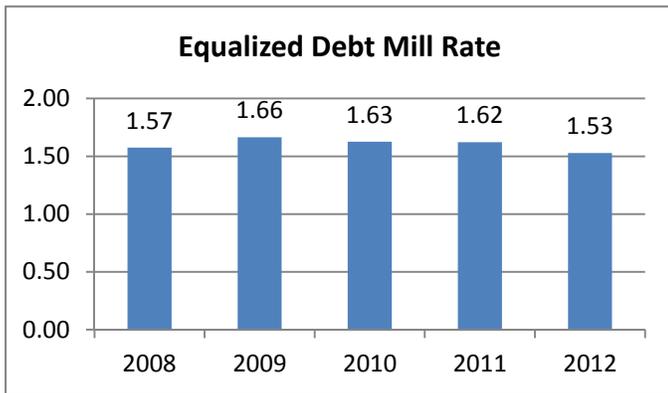
The Top 10 Taxpayers:

TAXPAYER	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	2,552,100
Fry/Lanier Properties LLC	2,013,600
Cardinal IG Company #200	2,009,100
Waltrust Properties INC	1,997,500

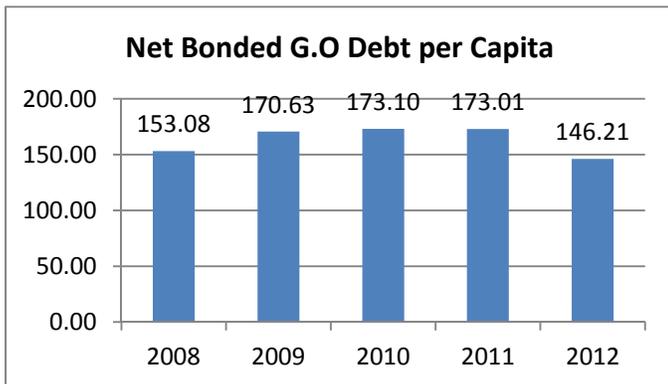
Debt Service

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.

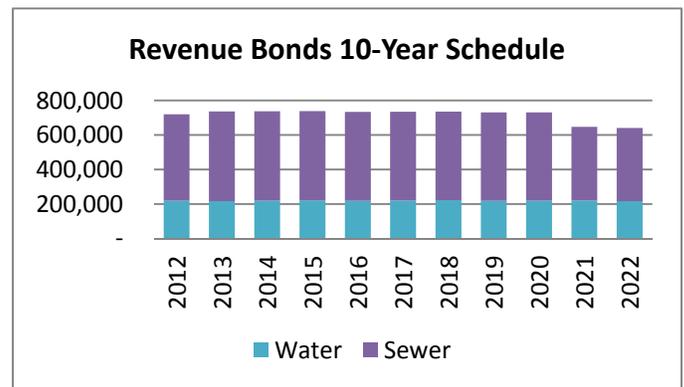
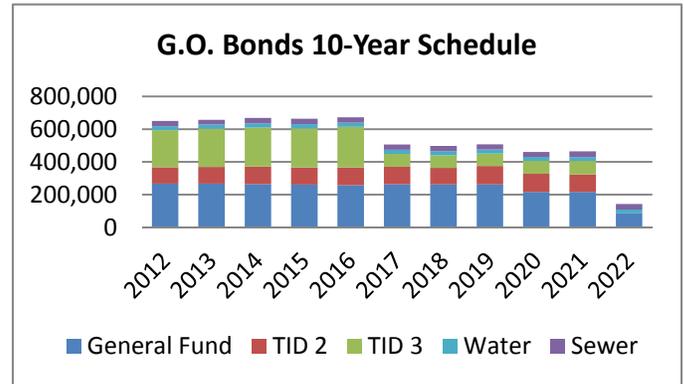
The 2011 total assessed value is \$213,662,800 and an allowable general obligation debt level is \$10,683,140 per the State Statutory limit of 5%. The City current outstanding G.O. debt totals approximately \$6.32 M leaving a margin of \$4.36 M. The equalized debt mill rate for 2012 is 1.58. This ratio 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 2012 the net bonded G.O. debt is \$146.21 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 2011

The city with the assistance of its financial advisor became bond rated, which resulted in extremely favorable rates to refinance its 2005 debt issuance. The city in 2011 refinanced \$4.39M in G.O. debt at an exceptional rate of 2.49% resulting in a net present value savings of \$273,548.

Total debt service principal and interest paid in 2011 per fund is as follows was The City also, The process Total property Tax collections are projected to be 1,642,168 or 99.9% of the tax levy. The city portion of the mill rate per 1,000 was \$9.57.

Fiscal Year 2012:

The City has no plans to issue or refinance debt in 2012. Capital Improvement projects will be paid for using TID fund balances. Should additional financing be necessary for these projects, advances to the TID Funds from the General Fund and/or Enterprise Funds will provide additional financing.

Debt Service

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
Total Interfund Advance				\$ 780,000	\$ 202,565	\$ 982,565

General Obligation Debt

Ending	Principal	Interest	P&I	Outstanding	Paid
2012	\$ 495,000	\$ 155,218	\$ 650,218	\$ 5,672,158	10.3%
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%
	\$ 5,475,000	\$ 847,376	\$ 6,322,376		

General Fund Debt Service

Date	2009 GO \$1.415M	2011 GO \$4.42 M	Total Gen. Fund Levy
2012	49,903	217,519	267,422
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
TOTAL	382,089	2,501,670	2,883,759

Debt Service

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
2012	37,036	134,055	48,233	24,509	243,833
2013	37,036	131,388	48,176	26,645	243,245
2014	37,036	133,720	48,303	26,445	245,504
2015	37,036	135,810	48,213	26,205	247,264
2016	37,036	132,658	48,212	25,905	243,811
2017-25	333,324	1,199,504	434,323	226,178	2,193,329
2026-30	185,180	661,089	241,238		1,087,507
2031-48	648,130		868,841		1,516,971
2049-50			96,616		96,616
TOTAL	1,351,814	2,528,224	1,882,155	355,886	6,118,079

Sewer Fund Debt Service

Date	2003 CWSSRB \$2.49M	2008 SSMRB \$1.713M	2010 SSRB (B) \$1.995M	2010 SSRB (D) \$2.174M	2011 Gen.Ob. \$4.42 M	Total Sewer Fund Levy
2012	207,408	102,560	96,758	93,561	31,835	532,122
2013	207,272	102,560	116,273	93,570	28,260	547,935
2014	207,130	102,560	115,303	93,550	33,060	551,603
2015	206,982	102,560	114,333	93,606	32,760	550,241
2016	206,826	102,560	113,363	93,529	32,385	548,663
2017-20	825,619	410,241	443,752	374,266	124,615	2,178,493
2021-25		512,800	1,151,868	467,866	158,845	2,291,379
2026-30		512,800	1,164,616	467,857		2,145,273
2031-48		1,794,800		1,684,756		3,479,556
2049-50				187,216		187,216
TOTAL	1,861,237	3,743,441	3,316,266	3,649,777	441,760	13,012,481

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	Total TID 3 Fund
2012	161,120	99,984	261,104	148,595	78,125	226,720
2013	160,808	102,175	262,983	160,555	72,415	232,970
2014	75,088	106,325	181,413	161,790	76,815	238,605
2015	72,838	105,245	178,083	162,518	76,035	238,553
2016	70,588	108,895	179,483	172,635	75,060	247,695
2017-21	368,623	539,775	908,398		394,030	394,030
2022	73,500		73,500			-
TOTAL	982,565	1,062,399	2,044,964	806,093	772,480	1,578,572

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 2011

Total Revenue is projected to be \$3,984,894. The major variance from budget is the inclusion of Special Assessments totaling \$75,779. In prior years this line was never budgeted and at the end of the year impacted net revenues. Moving forward the City will budget for this line item. Charge for service also saw approximately an \$18,000 increase, mostly due to an adjustment in garbage rates not properly reflected in the original budget number.

Total Expenditure for FY11 are projected to be \$3,738,602 compared to the original budget of \$3,906,401. The projected savings totals just under \$168,000. Salary and benefit savings made up \$67,000 due to the difference in a budgeted 3% wage increase when the City actually negotiated 0% increase. The majority of the remaining savings was non-operating. Only \$29,000 of the \$94,000 budgeted for contingency was used this year. The City's total contribution to other entities also fell \$17,000 in large part due to the administrative vacancy at GMADC.

Total Fund Balance is projected to be \$2,271,635 as of December 31, 2011. This is after the projected net revenue of \$246,292 and an additional reduction of \$285,000 for the setup of an Equipment Replacement Fund.

Fiscal Year 2012

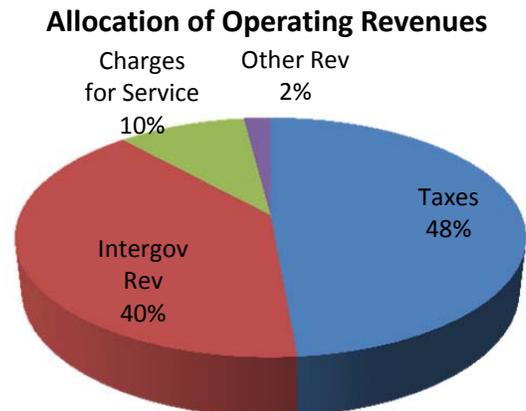
Budgeted revenue for 2012 totals \$3,832,137, and is 1.5% decrease from budgeted revenues in FY11. Intergovernmental Revenues made up the majority of the revenue reductions. In addition to the known reductions in Shared Revenue at \$32K and Transportation Aide at \$36K, the states adjustment to the expenditure restraint calculation resulted in an additional \$70K reduction. Another notable reduction is

interest Income under Miscellaneous. This is the result of rates being reduced from 2.00% to 0.75%. The \$12K reduction in Administrative Charges for Services is due to the shift from the City to the Chamber in providing administrative services for the Room Tax Committee.

Slight increases in Taxes and Charges for Services did supplement the sharp reductions in State Aid. The \$12,020 increase in property tax is the maximum state allowable increase, and represents only a 0.7% increase. Combined with the decrease in total equalized value, this increase will be magnified to a 1.77% increase to the mil rate. The remaining increase in taxes is a reflection this year's budget including Special Assessments. The \$49K increase in Charges for Services, is due to two rental agreements of city owned facilities as well as park rental fees anticipated to total \$13.5K. The city will also increase garbage collection rates to reflect the contractual 3.00% increase on the expenditure side. Finally the City also approved two budget requests that will result in program revenue, Municipal Court and A Rental Inspection Program. Anticipated revenue from these programs equates to \$44,573.

Revenues	2011 Budget	2012 Budget	Change
Taxes	1,766,513	1,837,752	71,239
Intergovernmental	1,662,385	1,500,334	(162,051)
Licenses & Permits	49,140	47,400	(1,740)
Charges for Service	317,183	366,326	49,143
Fines & Forfeitures	29,000	29,000	-
Miscellaneous	64,325	51,325.00	(13,000)
Total Revenues	3,888,546	3,832,137	(56,409)

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



General Fund

Budgeted Expenditure for 2012 is \$3,831,793. The City anticipates a total reduction in expenditures of \$74,608 or 1.9% with no reduction in services. The City was able to absorb the decreases in revenue and reduction of expenditures largely on account of a \$150K reduction in insurance premiums. The insurance premium reduction can be attributed to both a lower cost provider entering Juneau County and an employee contribution.

Expenditures	2011 Budget	2012 Budget	Change
General Government	569,881	538,278	(31,603)
Public Safety - Police	888,490	822,029	(66,461)
Public Safety - Fire	139,930	139,930	-
Public Works	941,792	896,716	(45,076)
Summer Recreation	56,654	56,654	-
Zonning & Building	83,512	77,590.00	(5,922)
Non-Operating	1,226,143	1,300,596	74,453
Total Expenditures	3,906,402	3,831,793	(74,609)

Additionally, salary savings were realized because the city budgeted in 2011 a 3.00% increase in wages, but was able to negotiate a 0.00% increase with the bargaining units. In 2012 the city is contractually obligated to a 1.00% increase, representing a 2.00% reduction from last year's budget.

While departments were not required to reduce their operational budget, departments voluntarily reduced their operational costs. Public Works reduced by \$4,145, Zoning by \$5,770, and General Government by \$10,845. Other reductions include an \$18,600, or 6.00%, decrease in the Library Service Fund transfer and a \$4,637 decrease in property and liability insurance costs.

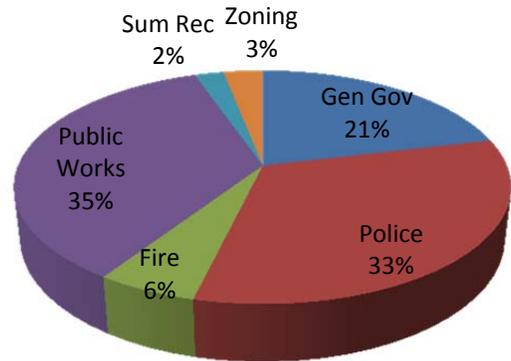
In conjunction with the City receiving an A+ bond rating and refinancing outstanding debt, the City was able to reduce its debt service by \$17,788 this next year. The Finance Committee has also set a contingency line item and policy at 3.00% of total operating expenditures which is \$18K less than the prior year.

The City also approved five additional budget requests Drug Investigations, iPads for Council, Rental Inspection Program, Municipal Court, and supplemental funding for the Equipment Replacement Fund Transfer. One-time Capital Costs were going to be absorbed in the 2011 budget, while operating costs were added to the 2012 budget and totaled \$143,327. The net recurring

cost for these items in 2013 and beyond is \$114,469. The total start-up cost for these items in \$150K of which approximately \$50K represents a one-time capital investment. The finance Committee proposes the use of the projected surplus in 2011 be used to finance those one-time costs.

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

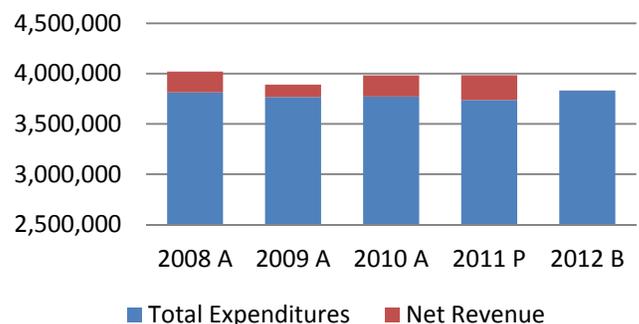
Allocation of Operating Expenditures



Following the General Fund Income Statement on the next page, this document includes a breakout of expenditures by department. Note the Administrative Department includes both General Government and Zoning & Building account types.

Budgeted fund balance as of December 31, 2012 totals \$2,271,979, and will experience a net revenue for the year of \$344. The fund balance remains healthy and would be capable of supporting operations without the aid of additional revenue for 59% of a fiscal year.

General Fund Revenue/Expenditure



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

	FY09 Actual	FY10 Actual	FY11 Budget	FY11 Projected	FY11-12 Proposed Change	FY12 Budget
REVENUES						
<i>Taxes</i>						
Property Taxes	\$ 1,508,161	\$ 1,551,646	\$ 1,642,148	\$ 1,642,148	\$ 12,020	\$ 1,654,168
Payment in Lieu of Taxes	122,546	135,363	123,865	122,750	(1,865)	122,000
Special Assesments	67,511	82,731	-	75,779	61,084	61,084
Other Taxes	727	98	500	500	-	500
Total Taxes	1,698,945	1,769,838	1,766,513	1,841,177	71,239	1,837,752
<i>Intergovernmental Revenue</i>						
Shared Revenue	1,071,342	1,124,801	1,126,574	1,126,574	(106,067)	1,020,507
Transportation Aid	465,052	443,502	425,374	425,374	(36,183)	389,191
Other State Aid	92,176	36,748	38,022	29,549	(11,698)	26,324
Municipal Service Payments	79,668	72,554	72,415	72,415	(8,103)	64,312
Total Intergovernmental Revenue	1,708,239	1,677,605	1,662,385	1,653,912	(162,051)	1,500,334
<i>Licenses & Permits</i>						
Licenses	37,084	36,892	36,740	35,150	(1,740)	35,000
Zoning - Permits	25,695	25,862	12,400	12,400	-	12,400
Total Licenses & Permits	62,779	62,753	49,140	47,550	(1,740)	47,400
<i>Charges for Service</i>						
Admin	16,209	18,501	16,580	16,580	(13,580)	3,000
Court	-	-	-	-	21,000	21,000
Police	693	33,295	33,500	33,500	-	33,500
Fire	142,736	128,185	108,958	108,958	(4,211)	104,747
Public Works	8,885	11,480	13,800	13,800	-	13,800
Garbage	139,292	145,503	132,345	150,200	22,361	154,706
Summer Rec	12,258	12,571	12,000	12,000	-	12,000
Zoning	-	-	-	-	23,573	23,573
Total Charges for Service	320,073	349,535	317,183	335,038	49,143	366,326
<i>Fines & Forfeitures</i>						
Court	18,607	17,669	19,000	19,000	-	19,000
Police - Parking	9,600	8,690	10,000	10,000	-	10,000
Total Fines & Forfeitures	28,207	26,359	29,000	29,000	-	29,000
<i>Miscellaneous</i>						
Interest Income	47,832	50,454	43,000	43,000	(25,000)	18,000
Rent	13,008	19,905	13,500	20,000	12,000	25,500
Other	12,311	25,090	7,825	7,825	-	7,825
Sale of Property	-	1,200	-	7,392	-	-
Total Miscellaneous	73,150	96,649	64,325	78,217	(13,000)	51,325
TOTAL REVENUES	3,891,393	3,982,739	3,888,546	3,984,894	(56,409)	3,832,137

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

	FY09 Actual	FY10 Actual	FY11 Budget	FY11 Projected	FY11-12 Proposed Change	FY12 Budget
EXPENDITURES						
General Government						
Salaries	255,192	229,394	246,397	242,127	8,746	255,142
Benefits	136,059	153,922	160,639	159,876	(35,383)	125,256
Professional Services	98,595	88,240	67,545	58,425	(9,745)	57,800
Contractual Services	45,969	60,759	59,400	60,750	(1,460)	57,940
Supplies	34,514	34,889	35,900	31,400	6,240	42,140
Total General Government	570,330	567,204	569,881	552,578	(31,602)	538,278
Public Safety - Police						
Salaries	461,511	497,024	509,155	494,830	(5,500)	503,655
Benefits	243,122	281,344	301,497	286,442	(60,962)	240,535
Professional Services	10,919	6,723	17,740	10,000	(6,240)	11,500
Contractual Services	16,298	26,392	22,695	22,695	3,000	25,695
Supplies	36,851	42,231	37,403	37,403	3,240	40,643
Total Public Safety - Police	768,701	853,714	888,490	851,370	(66,461)	822,029
Public Safety - Fire						
Salaries	80,142	67,748	76,000	76,000	-	76,000
Benefits	9,933	10,107	11,900	11,900	-	11,900
Professional Services	425	727	380	380	-	380
Contractual Services	12,450	12,856	17,250	17,250	-	17,250
Supplies	32,413	33,994	34,400	34,400	-	34,400
Total Public Safety - Fire	135,363	125,432	139,930	139,930	-	139,930
Public Works						
Salaries	231,431	194,389	258,219	237,375	(9,840)	248,379
Benefits	109,864	121,261	150,677	141,152	(31,090)	119,587
Professional Services	4,591	859	6,350	3,000	(3,350)	3,000
Contractual Services	356,815	360,511	375,445	380,905	7,755	383,200
Supplies	304,240	154,327	151,100	160,305	(8,550)	142,550
Total Public Works	1,006,941	831,347	941,792	922,737	(45,076)	896,716
Summer Recreation						
Salaries	33,317	31,456	36,000	36,000	-	36,000
Benefits	2,549	2,238	2,754	2,754	-	2,754
Contractual Services	5,093	4,378	6,700	6,700	-	6,700
Supplies	10,734	10,695	11,200	11,200	-	11,200
Total Summer Recreation	51,692	48,766	56,654	56,654	-	56,654

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

	FY09 Actual	FY10 Actual	FY11 Budget	FY11 Projected	FY11-12 Proposed Change	FY12 Budget
<i>Planning & Zoning</i>						
Salaries	31,434	30,693	31,628	30,688	(25)	31,603
Benefits	25,699	27,790	28,604	28,365	(7,027)	21,577
Professional Services	21,235	24,492	14,300	5,150	(12,600)	1,700
Contractual Services	6,828	5,036	6,260	1,500	11,290	17,550
Supplies	1,366	1,897	2,720	5,150	2,440	5,160
Total Planning & Zoning	86,563	89,908	83,512	70,853	(5,922)	77,590
Operating Expenditures	2,619,589	2,516,371	2,680,258	2,594,122	(149,061)	2,531,197
<i>Non-Operating Expenditures</i>						
Transfer to other funds	398,907	388,965	419,550	419,550	114,764	534,314
Fixed Costs (Insurance)	315,569	310,001	326,638	326,638	(6,138)	320,500
Debt Service	318,670	298,795	292,624	292,624	(17,788)	274,836
Contributions to other entities	93,931	79,931	93,299	76,478	1,711	95,010
Contingency	21,732	178,276	94,032	29,190	(18,096)	75,936
Non-Operating Expenditures	1,148,809	1,255,968	1,226,143	1,144,480	74,453	1,300,596
TOTAL EXPENDITURES	\$ 3,768,398	\$ 3,772,339	\$ 3,906,401	\$ 3,738,602	\$ (74,608)	\$ 3,831,793
<i>Revenues over Expenditures</i>	122,995	210,400	(17,855)	246,292	18,199	344
<i>Equipment Replacement Fund Setup</i>	-	-	-	(285,000)	-	-
Unassigned Fund Balance	2,099,943	2,310,343	2,292,488	2,271,635		2,271,979
Ratio - Fund Balance:Expenditures	56%	61%	59%	61%		59%

REVENUES	2009	2010 Actual	Current Budget	2011 Projected	2012	% Change
	Actual				Proposed Budget	
Taxes						
100-00-41110-000-000 - General Property Taxes	1,508,161	1,551,646	1,642,148	1,642,148	1,654,168	0.73%
100-00-41140-000-000 - Mobile Home Park Permits	30,791	31,746	31,750	31,750	31,000	-2.42%
100-00-41300-000-000 - Payments in Lieu of Taxes	11,039	22,902	11,400	11,000	11,000	-3.64%
100-00-41310-000-000 - Taxes from Reg Mun Owned	80,715	80,715	80,715	80,000	80,000	-0.89%
100-00-41820-000-000 - Intrst -Delinq PP Taxes	727	98	500	500	500	0.00%
Taxes Total	1,631,434	1,687,107	1,766,513	1,765,398	1,776,668	0.57%
Special Assessments						
100-00-46322-000-000 - Assessments: C & G & Sidewalk	67,511	82,731	-	75,779	61,084	100.00%
Special Assessments Total	67,511	82,731	-	75,779	61,084	100.00%
Intergovernmental Revenue						
100-00-43231-000-000 - DNR Recycling	19,587	20,608	21,797	13,324	13,324	-63.60%
100-00-43410-000-000 - State Shared Revenues	1,071,342	1,124,801	1,126,574	1,126,574	1,020,507	-10.39%
100-00-43420-000-000 - Fire Insuranc Tax from State	7,003	7,053	7,025	7,025	7,000	-0.36%
100-00-43522-000-000 - State Aid Police Training	2,600	2,340	2,000	2,000	-	0.00%
100-00-43530-000-000 - State Transportaton Aids	401,096	381,041	361,989	361,989	325,790	-11.11%
100-00-43531-000-000 - State Aid Connecting Streets	63,957	62,462	63,385	63,385	63,401	0.03%
100-00-43533-000-000 - State Aid Computers	8,031	6,948	6,950	6,950	6,000	-15.83%
100-00-43534-000-000 - State Election Re-imburement	270	261	250	250	-	0.00%
100-00-43600-000-000 - Other State Payments	54,686	(462)	-	-	-	0.00%
100-00-43610-000-000 - Payment for Municipal Services	79,718	72,554	72,415	72,415	64,312	-12.60%
100-00-43615-000-000 - County Pymt for Municipal Serv	(50)	-	-	-	-	0.00%
Intergovernmental Revenue Total	1,708,239	1,677,605	1,662,385	1,653,912	1,500,334	-10.80%
Licenses & Permits						
100-00-44110-000-000 - Liquor License & Malt Bevs Fee	6,892	5,714	6,840	6,000	6,000	-14.00%
100-00-44121-000-000 - Cable TV Licenses	25,729	25,526	25,710	25,000	25,000	-2.84%
100-00-44130-000-000 - Operator, Cig & Amuse Device	4,318	5,500	4,040	4,000	4,000	-1.00%
100-00-44200-000-000 - Dog & Cat Licenses	146	153	150	150	-	0.00%
100-00-44300-000-000 - Building,Sign,Excav Improvemen	23,199	23,836	10,000	10,000	10,000	0.00%
100-00-44910-000-000 - Other Permits & Fees (Sellers)	941	451	900	900	900	0.00%
100-00-44400-000-000 - Plan & Zoning - Zoning Permit	1,555	1,575	1,500	1,500	1,500	0.00%
Licenses & Permits Total	62,779	62,753	49,140	47,550	47,400	-3.67%
Fines & Forfeitures						
100-00-45130-000-000 - Parking Violations	9,600	8,690	10,000	10,000	10,000	0.00%
100-00-45110-000-000 - Fines & Traffic Tickets	18,607	17,669	19,000	19,000	19,000	0.00%
Fines & Forfeitures Total	28,207	26,359	29,000	29,000	29,000	0.00%
Charges for Service						
100-00-46210-000-000 - Police A/R,Supoena, Fees, Tows	693	439	500	500	500	0.00%
100-00-46220-000-000 - Township Rural Fire Reimbursmt	129,885	116,522	101,133	101,133	96,922	-4.34%
100-00-46221-000-000 - Jaws of Life Vehicle Revenue	325	375	325	325	325	0.00%
100-00-46223-000-000 - Emergency Response Fee Revenue	12,526	11,288	7,500	7,500	7,500	0.00%
100-00-46323-000-100 - Service Charge (Mowing)	5,685	9,180	5,500	5,500	5,500	0.00%
100-00-46323-000-200 - Service Charge (Shovel)	-	-	5,500	5,500	5,500	0.00%
100-00-46420-000-000 - Garbage Collection Rev	139,292	145,503	132,345	150,200	154,706	14.45%
100-00-46540-000-000 - Grave Digging	3,200	2,300	2,800	2,800	2,800	0.00%
100-00-46700-000-000 - Summer Rec Revenue	12,258	12,571	12,000	12,000	12,000	0.00%
100-00-48710-000-000 - School Liason Contribution/Rev	-	32,856	33,000	33,000	33,000	0.00%
100-00-46101-000-000 - TIF Admin Service Fee	6,209	6,501	3,000	3,000	3,000	0.00%
100-00-46102-000-000 - Taxi Admin Service Fee	-	-	1,580	1,580	-	0.00%
100-00-46103-000-000 - Rm Tax Admin Service Fee	10,000	12,000	12,000	12,000	-	0.00%

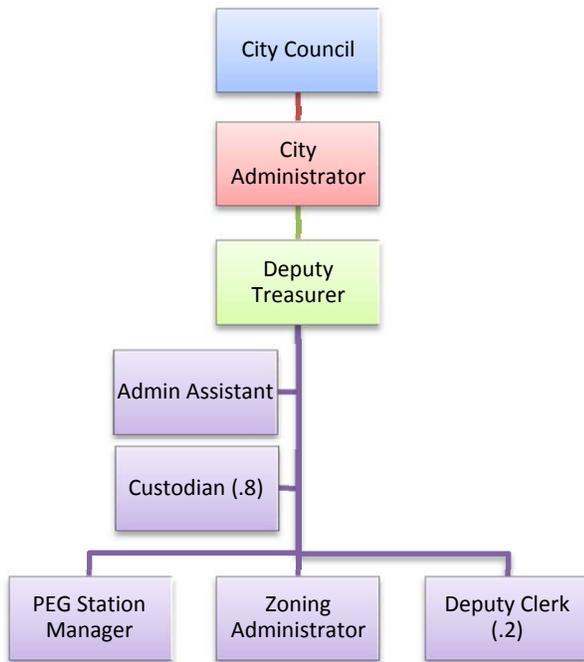
REVENUES	2009	2010 Actual	Current Budget	2011 Projected	2012	% Change
	Actual				Proposed Budget	
100-00-44410-000-000 - Rental Inspection	-	-	-	-	23,573	100.00%
100-00-45115-000-000 - Court Fees					21,000	100.00%
Charges for Service Total	320,073	349,536	317,183	335,038	366,326	13.42%
Micellaneous						
100-00-41810-000-000 - Intrst -Delinq Mobile Home Tax	-	-	-	-	-	0.00%
100-00-48100-000-000 - Interest Temporary Investmnt	40,382	44,972	40,500	40,500	16,000	-153.13%
100-00-48120-000-000 - Interest on Special Assessment	7,451	5,483	2,500	2,500	2,000	-25.00%
100-00-48210-000-000 - Rent of City Property	11,548	18,320	12,000	16,500	22,000	45.45%
100-00-48220-000-000 - Rent of Fairgrounds & Parks	1,460	1,585	1,500	3,500	3,500	57.14%
100-00-48310-000-000 - Sale of City Property	-	1,200	-	7,392	-	0.00%
100-00-48410-000-000 - Insurance Dividends	3,284	-	-	-	-	0.00%
100-00-48500-000-000 - Donations	576	252	200	200	200	0.00%
100-00-48501-000-000 - Parkland Dedication Revenue	-	12,000	-	-	-	0.00%
100-00-48700-000-000 - Miscellaneous Revenue	8,081	12,838	7,500	7,500	7,500	0.00%
100-00-48720-000-000 - Peg Channel Revenue	370	-	125	125	125	0.00%
Micellaneous Total	73,150	96,649	64,325	78,217	51,325	-25.33%
TOTAL REVENUES	3,891,394	3,982,740	3,888,546	3,984,894	3,832,137	-1.47%

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, 2011

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.

FY12 Additions

Of the City's new requests, three fall under general government. In 2012 the City will purchase iPads for its council members. The city anticipates an annual operational cost of \$2,040 after capturing saving from office supplies. The city justified the expense with an increase in time and efficiency. The city budgeted an additional \$6,900 in Building & Zoning for the implementation of a Rental Inspection Program. The City also budgeted \$14,640 for the establishment of a Municipal Court. The city would capture a court fee of \$28 per ticket. Assuming issued ticket remain constant, the city anticipates additional revenue of \$21,000. An ordinance has yet to be established, but Municipal Court would become an operation housed within General Government.

The department was asked to prepare 0% operational budget increase. The department offered a reduced operational budget of \$10,845 from Administrative operations and \$5,770 from Building & Zoning. The budget for Salaries and Benefits was reduced consistent with the rates proposed for the General Fund.

General Government

Total FTE Count

FTE Count by Position	FY10 Actuals	FY11 Budget	Proposed Changes	FY12 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
FTE Count Totals	6.00	6.00	-	6.00

Operational Budget

Summary by Operation	Actuals	Actual	Budget	Projected	Change	Budget
Council, Boards, & Comm	\$ 90,864	\$ 78,522	\$ 72,163	\$ 66,713	\$ 1,625	\$ 73,788
Administrative	421,765	420,902	427,859	417,412	(39,935)	387,924
Public Education & Com	57,701	67,780	69,859	68,453	(7,932)	61,927
Planning & Zoning	86,563	89,908	83,512	70,853	(5,922)	77,590
Municipal Court	-	-	-	-	14,640	14,640
Operation Totals	\$ 656,893	\$ 657,112	\$ 653,393	\$ 623,431	\$ (37,524)	\$ 615,869

Summary by Category	FY09 Actuals	FY10 Actuals	FY11 Budget	FY11 Projected	Proposed Change	FY12 Budget
Salary	\$ 286,626	\$ 260,087	\$ 278,025	\$ 272,815	\$ 8,721	\$ 286,745
Benefits	161,758	181,712	189,243	188,241	(42,410)	146,833
Contracted Services	52,797	65,795	65,660	62,250	9,830	75,490
Professional Services	119,830	112,732	81,845	63,575	(22,345)	59,500
Supplies	35,880	36,786	38,620	36,550	8,680	47,300
Category Totals	\$ 656,891	\$ 657,112	\$ 653,393	\$ 623,431	\$ (37,524)	\$ 615,868

GENERAL GOVERNMENT

EXPENDITURES	2009	2010	Current Budget	2011 End Projection	2012	
	Actual	Actual			Proposed Budget	% Change
Salary						
100-00-51110-110-000 - M & C Salary & Wages	39,191	18,800	18,800	18,800	18,800	0.00%
100-00-51200-110-000 - Peg Salary & Wages	31,434	37,643	38,150	37,019	37,386	-2.04%
100-00-51400-110-000 - Admin Salary & Wges	184,567	172,951	189,447	186,308	188,156	-0.69%
100-00-56400-110-000 - Plan & Zoning Wage & Salary	31,434	30,693	31,628	30,688	31,603	-0.08%
100-00-51250-110-000 - Court Salary & Wages	-	-	-	-	10,800	100.00%
Salary Total	286,626	260,087	278,025	272,815	286,745	3.04%
Benefit						
100-00-51110-130-000 - M & C Fica/Medicare	2,581	1,438	1,438	1,438	1,438	0.00%
100-00-51200-130-000 - Peg Fica/Medicare	6,685	7,004	2,918	2,832	2,860	-2.04%
100-00-51200-131-000 - Peg Health Ins	16,932	19,930	20,315	20,315	13,351	-52.17%
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	936	879	879	-6.51%
100-00-51200-134-000 - Peg Vision Ins	-	936	264	264	264	0.09%
100-00-51200-135-000 - Peg WI Retirement	-	-	4,425	4,294	4,337	-2.04%
100-00-51400-130-000 - Admin Fica/Medicare	32,720	31,976	14,493	14,188	14,328	-1.15%
100-00-51400-131-000 - Admin Health Ins	97,738	82,465	84,153	84,153	56,072	-50.08%
100-00-51400-132-000 - Admin FSA Contribution	(21,596)	4,699	4,200	4,200	4,200	0.00%
100-00-51400-133-000 - Admin Dental Ins	-	3,226	3,413	3,692	3,692	7.55%
100-00-51400-134-000 - Admin Vision Insurance	-	984	1,108	1,109	1,109	0.09%
100-00-51400-520-000 - FSA Total Administration Fee's	-	-	-	-	-	0.00%
100-00-56400-130-000 - Plan & Zoning Fica/Medicare	7,767	5,660	2,420	2,348	2,418	-0.08%
100-00-56400-131-000 - Plan & Zoning Health Ins	16,932	19,930	20,315	20,315	13,351	-52.17%
100-00-56400-132-000 - Plan & Zoning FSA Contribution	1,000	1,000	1,000	1,000	1,000	0.00%
100-00-56400-133-000 - Plan & Zoning Dental Ins	-	936	936	879	879	-6.51%
100-00-56400-134-000 - Plan & Zoning Vision Ins	-	264	264	264	264	0.09%
100-00-56400-135-000 - Plan & Zoning WI Retirement	-	-	3,669	3,560	3,666	-0.08%
Benefit Total	161,758	181,711	189,243	188,241	146,833	-28.88%
Contractual Service						
100-00-51110-312-000 - M & C Code Maintenance	180	24	1,200	1,000	300	-300.00%
100-00-51110-313-000 - M & C Elections	1,844	6,509	4,000	4,000	4,000	0.00%
100-00-51400-221-000 - Admin Electricity	8,000	10,712	11,000	10,000	11,000	0.00%
100-00-51400-222-000 - Admin Gas/Heat	4,011	2,810	5,000	4,000	4,000	-25.00%
100-00-51400-223-000 - Admin Water & Sewer	6,200	6,586	8,200	7,000	7,000	-17.14%
100-00-51400-224-000 - Admin Telephone/Fax	6,574	6,238	7,000	6,000	6,500	-7.69%
100-00-51400-240-000 - Admin Building Maint	6,093	5,724	6,000	8,000	6,000	0.00%
100-00-51400-290-000 - Admin Contract Services	650	259	500	750	500	0.00%
100-00-51400-353-000 - Admin Information Technology	11,452	11,924	6,000	8,000	8,640	30.56%
100-00-55310-390-000 - Admin Celebrations & Entertainment	966	9,973	10,500	12,000	10,000	-5.00%
100-00-56400-202-000 - Plan & Zoning Contracted Service	-	-	-	-	-	0.00%
100-00-56400-202-010 - Plan & Zoning Building Inspectio	19,004	20,443	10,000	5,000	8,000	-25.00%
100-00-56400-202-020 - Plan & Zoning Health & Welfare	1,788	3,749	4,000	-	4,000	0.00%
100-00-56400-220-000 - Plan & Zoning Rental Inspectn	-	-	-	-	5,400	100.00%
100-00-56400-353-000 - Plan & Zoning Inform Techno	443	300	300	150	150	-100.00%
Contractual Service Total	67,205	85,251	73,700	65,900	75,490	2.37%

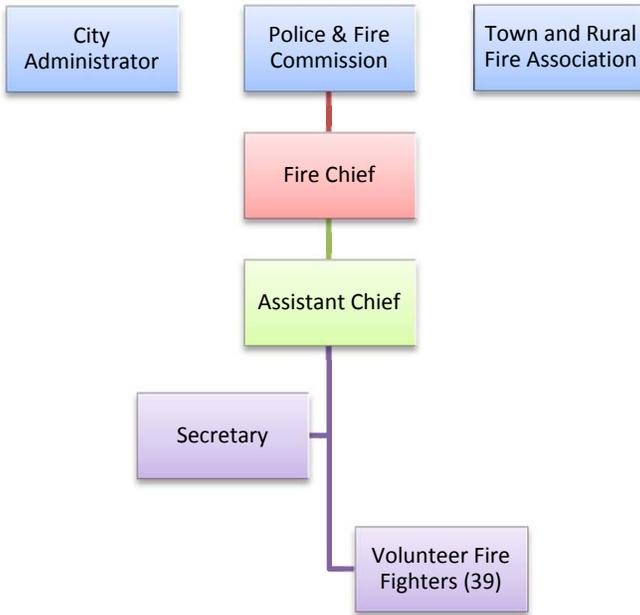
EXPENDITURES	2009	2010	Current	2011 End	2012	
	Actual	Actual	Budget	Projection	Proposed Budget	% Change
Professional Service						
100-00-51110-211-000 - M & C Auditing	13,123	21,816	13,500	13,500	13,500	0.00%
100-00-51110-212-000 - M & C Assessing	25,726	23,161	21,725	21,725	23,000	5.54%
100-00-51110-213-000 - M & C Legal	3,805	585	3,800	1,500	3,800	0.00%
100-00-51120-213-000 - BBC Legal Expense	88	-	250	-	500	50.00%
100-00-51400-210-000 - Admin Professnl Services	-	79	650	200	1,000	35.00%
100-00-51400-213-000 - Admin Legal	7,505	4,198	9,120	6,000	5,000	-82.40%
100-00-51400-216-000 - Admin Hiring	-	13,786	-	500	1,000	100.00%
100-00-56400-213-000 - Plan & ZoningLegal & Recording	6,792	769	4,260	500	500	-752.00%
100-00-56400-214-000 - Plan & ZoningProfessnl Serv-Map	36	4,267	2,000	1,000	1,200	-66.67%
100-00-56700-210-000 - Admin Econ Dev Prof Services	48,349	24,616	18,500	15,000	10,000	-85.00%
Professional Service Total	105,424	93,277	73,805	59,925	59,500	-24.04%
Supplies						
100-00-51110-160-000 - M & C Employee Recog	257	51	2,250	2,250	2,250	0.00%
100-00-51110-330-000 - M & C Educ/Trng/Travel	275	1,156	1,800	500	1,800	0.00%
100-00-51110-390-000 - M & C Miscellaneous	1,207	3,695	2,000	2,000	2,000	0.00%
100-00-51120-330-000 - BBC Educ/Trng/Travel	-	-	-	-	1,000	100.00%
100-00-51120-390-000 - BBC Miscellaneous Expense	2,588	1,288	1,400	-	1,400	0.00%
100-00-51200-330-000 - Peg Educ/Trng/Travel	788	505	850	850	850	0.00%
100-00-51200-390-000 - Peg Miscellaneous	862	498	1,000	1,000	1,000	0.00%
100-00-51400-310-000 - Admin Office Supplies	9,869	9,523	9,500	6,000	8,900	-6.74%
100-00-51400-311-000 - Admin Postage/Shipping	1,922	2,747	-	2,800	2,000	100.00%
100-00-51400-320-000 - Admin Memberships/Dues	1,233	2,408	2,000	2,000	2,000	0.00%
100-00-51400-321-000 - Admin Publications	3,265	3,620	4,500	3,000	4,500	0.00%
100-00-51400-330-000 - Admin Educ/Trng/Travel	5,391	3,991	5,000	5,000	5,000	0.00%
100-00-51400-350-000 - Admin Equip Maint (non-office)	139	761	500	1,000	500	0.00%
100-00-51400-352-000 - Admin Office Equip Maint	1,886	2,014	2,100	2,000	2,100	0.00%
100-00-51400-390-000 - Admin Miscellaneous	4,831	2,633	3,000	3,000	3,000	0.00%
100-00-56400-224-000 - Plan & Zoning Telephone/Fax	63	125	120	3,500	2,000	94.00%
100-00-56400-310-000 - Plan & Zoning Office Supplies	117	606	500	150	1,660	69.88%
100-00-56400-321-000 - Plan & Zoning Publications	1,018	523	1,100	500	500	-120.00%
100-00-56400-330-000 - Plan & ZoningEduc/Trng/Travel	11	69	150	800	800	81.25%
100-00-56400-390-000 - Plan & Zoning Miscellaneous	157	574	850	200	200	-325.00%
100-00-51250-353-000 - Court information Tech	-	-	-	-	3,840	100.00%
Supplies Total	35,880	36,786	38,620	36,550	47,300	18.35%
TOTAL EXPENDITURES	656,893	657,113	653,392	623,431	615,868	-6.09%

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, 2011

Total FTE Count

FTE Count by Position	FY10 Actuals	FY11 Budget	Proposed Changes	FY12 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
FTE Count Totals	42.00	42.00	-	42.00

Operational Budget

Summary by Category	FY09 Actuals	FY10 Actuals	FY11 Budget	FY11 Projected	FY12 Changes	FY12 Budget
Salary	\$ 80,142	\$ 67,748	\$ 76,000	\$ 76,000	\$ -	\$ 76,000
Benefits	9,933	10,107	11,900	11,900	-	11,900
Professional Services	425	727	380	380	-	380
Contracted Services	12,450	12,856	17,250	17,250	-	17,250
Supplies	32,413	33,994	34,400	34,400	-	34,400
Category Totals	\$ 135,363	\$ 125,432	\$ 139,930	\$ 139,930	\$ -	\$ 139,930

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.

FY12 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.

PUBLIC SAFETY - FIRE

EXPENDITURES	2009 Actual	2010 Actual	Current Budget	2011 End Projection	2012	
					Proposed Budget	% Change
Salary						
100-00-52200-110-000 - FD Salary & Wages	80,142	67,748	10,660	10,660	10,660	0.00%
100-00-52200-120-000 - FD Hourly Wages	-	-	65,340	65,340	65,340	0.00%
Salary Total	80,142	67,748	76,000	76,000	76,000	0.00%
Benefit						
100-00-52200-130-000 - FD Fica/Medicare	6,099	5,107	5,900	5,900	5,900	0.00%
100-00-52200-191-000 - FD Protective Clothing/Gear	3,835	5,000	6,000	6,000	6,000	0.00%
Benefit Total	9,933	10,107	11,900	11,900	11,900	0.00%
Contractual Service						
100-00-52200-221-000 - FD Electricity	6,112	6,941	7,500	7,500	7,500	0.00%
100-00-52200-222-000 - FD Heating Gas	3,270	1,618	4,250	4,250	4,250	0.00%
100-00-52200-223-000 - FD Water & Sewer	-	-	1,000	1,000	1,000	0.00%
100-00-52200-224-000 - FD Telephone/Fax	1,693	2,123	2,200	2,200	2,200	0.00%
100-00-52200-241-000 - FD Extinguisher Maint & Repr	56	286	300	300	300	0.00%
100-00-52200-353-000 - FD Information Technology	1,318	1,889	2,000	2,000	2,000	0.00%
Contractual Service Total	12,450	12,856	17,250	17,250	17,250	0.00%
Professional Service						
100-00-52200-213-000 - FD Legal	425	727	380	380	380	0.00%
Professional Service Total	425	727	380	380	380	0.00%
Supplies						
100-00-52200-310-000 - Fd Office Supplies	435	138	750	750	750	0.00%
100-00-52200-321-000 - FD Publications	-	150	150	150	150	0.00%
100-00-52200-330-000 - Fd Educ/Trng/Travel	15	2,475	2,500	2,500	2,500	0.00%
100-00-52200-331-000 - FD Motor Fuel	1,442	2,550	2,000	2,000	2,000	0.00%
100-00-52200-331-001 - Fire Dept Motor Fuel for TRFA	-	-	-	-	-	0.00%
100-00-52200-352-000 - FD Office Equip Maint	529	568	500	500	500	0.00%
100-00-52200-354-000 - FD Equipmnt Maint (non-office)	12,920	10,792	5,500	5,500	5,500	0.00%
100-00-52200-355-000 - FD Truck Maintenance	-	-	5,500	5,500	5,500	0.00%
100-00-52200-361-000 - FD Building Maintenance	992	963	1,500	1,500	1,500	0.00%
100-00-52200-390-000 - FD Miscellaneous	2,466	2,512	2,500	2,500	2,500	0.00%
100-00-52200-811-000 - FD Equipment Purchases	-	1,035	-	-	-	0.00%
100-00-52200-812-000 - FD Jaws Expense	1,614	446	-	-	-	0.00%
100-00-52200-813-000 - FD Small Item Purchases	12,000	12,366	13,500	13,500	13,500	0.00%
Supplies Total	32,413	33,994	34,400	34,400	34,400	0.00%
TOTAL EXPENDITURES	135,363	125,432	139,930	139,930	139,930	0.00%

Police

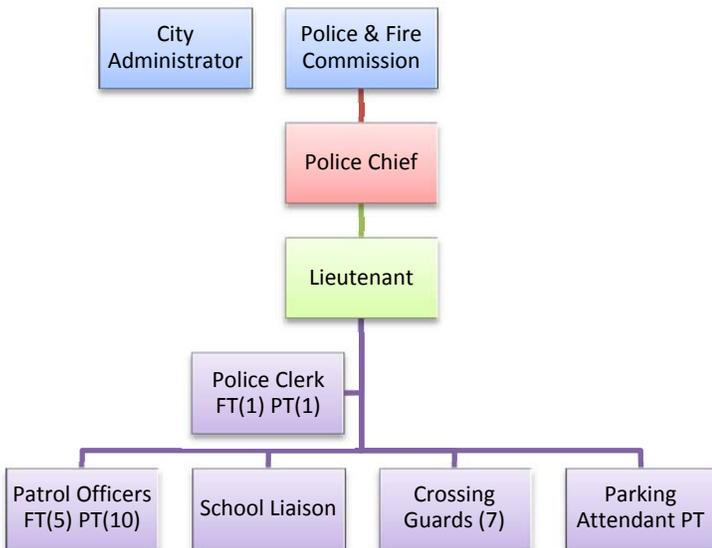
Mission Statement

To provide the best possible policing and protective services to the citizens, businesses, and visitors within the City of Mauston.

The Mauston Police Department will provide safe, honest, and ethical treatment when in contact with the Public and while enforcing the laws.

Department Personnel will uphold the Constitution of the United States of America and enforce the Federal, State, and Municipal laws with professionalism.

Organizational Chart



As of December 31, 2011

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.

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.

FY12 Additions

The department had a request for a one-time capital cost to support drug investigations of \$9,000. This has been budgeted using the projected remaining funds in the General Fund. The Department was asked and provided a 0% operational budget increase. Salaries and Benefits Budget were also reduced consistent with the rates proposed for the General Fund.

Police

Total FTE Count

FTE Count by Position	FY10 Actuals	FY11 Budget	Proposed Changes	FY12 Budget
Police Chief	1.00	1.00	-	1.00
Lieutenant	1.00	1.00	-	1.00
Police Clerk	1.00	1.00	-	1.00
Patrol Officers	5.00	5.00	-	5.00
School Liaison	1.00	1.00	-	1.00
FTE Count Totals	9.00	9.00	-	9.00

Additional Part-time Support by Hours	FY11 Budget	Proposed Changes	FY12 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)	600	-	600
Part-time Police Matron (\$9.82)	80	-	80
Part-time Parking Attendant (\$7.50)	100	-	100
PTE Hour Totals	3,480	-	3,480

Operational Budget

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

Summary by Category	FY10 Actuals	FY11 Current Budget	FY11 Projection	FY12 Base Budget	FY12 Changes	FY12 Budget
Salary	\$ 461,511	\$ 497,024	\$ 509,155	\$ 494,830	\$ (5,500)	\$ 503,655
Benefits	243,122	281,344	301,497	286,442	(60,961)	240,536
Contracted Services	16,298	26,392	22,695	22,695	3,000	25,695
Professional Services	10,919	6,723	17,740	10,000	(6,240)	11,500
Supplies	36,851	42,231	37,403	37,403	3,240	40,643
Category Totals	\$ 768,701	\$ 853,714	\$ 888,490	\$ 851,370	\$ (66,461)	\$ 822,029

PUBLIC SAFETY- POLICE

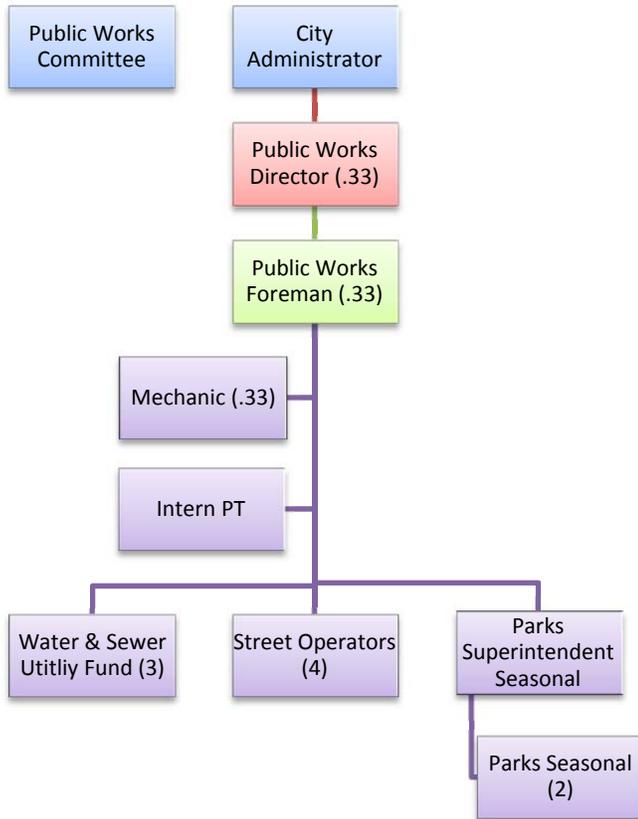
EXPENDITURES	2009	2010	Current	2011 End	2012	
	Actual	Actual	Budget	Projection	Proposed Budget	% Change
Salary						
100-00-52100-110-000 - PD Salary & Wages	384,238	403,716	425,086	417,432	421,570	-0.83%
100-00-52100-111-000 - PD Clerical PT Wage	-	-	5,985	3,000	5,985	0.00%
100-00-52100-112-000 - PD Officer PT Wages	23,599	31,747	16,224	20,000	20,000	18.88%
100-00-52100-116-000 - PD Officer OT Wage	30,706	38,196	31,022	31,022	32,000	3.06%
100-00-52100-120-000 - PD Parking Enforcement Wages	670	578	1,800	500	800	-125.00%
100-00-52100-121-000 - PD Crossing Guard Wage	21,122	22,076	27,270	22,076	22,500	-21.20%
100-00-52100-122-000 - PD LEA & Matron Expense	1,176	711	1,768	800	800	-121.00%
Salary Total	461,511	497,024	509,155	494,830	503,655	-1.09%
Benefit						
100-00-52100-130-000 - PD Fica/Medicare	106,658	109,816	38,951	31,848	32,164	-21.10%
100-00-52100-131-000 - PD Health Insurance	128,410	149,289	159,108	159,108	112,163	-41.85%
100-00-52100-132-000 - PD FSA Contribution	8,000	8,693	8,500	8,500	8,500	0.00%
100-00-52100-133-000 - PD Dental Ins	-	7,907	7,907	7,425	7,425	-6.49%
100-00-52100-134-000 - PD Vision Ins	-	2,119	2,252	2,253	2,253	0.04%
100-00-52100-135-000 - PD WI Retirement	-	-	80,326	72,855	73,577	-9.17%
100-00-52100-190-000 - PD Clothing Allowance	-	3,520	3,835	3,835	3,835	0.00%
100-00-52100-191-000 - PD Protectice Cloth/Gear	54	-	618	618	618	0.00%
Benefit Total	243,122	281,344	301,497	286,442	240,535	-25.34%
Contractual Service						
100-00-52100-217-000 - PD Investigations	3,368	7,404	5,000	5,000	5,000	0.00%
100-00-52100-221-000 - PD Electricity	-	-	-	-	-	0.00%
100-00-52100-224-000 - PD Telephone/Fax	5,862	6,179	6,180	6,180	6,180	0.00%
100-00-52100-290-000 - PD Contract Services	52	360	500	500	500	0.00%
100-00-52100-293-000 - PD Animal Control	-	-	200	200	200	0.00%
100-00-52100-353-000 - PD Information Technology	7,015	12,449	10,815	10,815	13,815	21.72%
Contractual Service Total	16,298	26,392	22,695	22,695	25,695	11.68%
Professional Service						
100-00-52100-213-000 - PD Legal	10,919	6,723	16,240	10,000	10,000	-62.40%
100-00-52100-216-000 - PD Hiring	-	-	1,500	-	1,500	0.00%
Professional Service Total	10,919	6,723	17,740	10,000	11,500	-54.26%
Supplies						
100-00-52100-310-000 - PD Office Supplies	2,857	4,638	4,120	4,120	4,120	0.00%
100-00-52100-320-000 - PD Membership & Dues	281	257	515	515	515	0.00%
100-00-52100-321-000 - PD Publications	144	823	258	258	258	0.00%
100-00-52100-330-000 - PD Educ/Trng/Travel	2,886	3,452	4,120	4,120	4,120	0.00%
100-00-52100-331-000 - PD Motor Fuel	12,071	16,718	16,000	16,000	18,000	11.11%
100-00-52100-341-000 - PD Profsnl Equipt & Supplies	10,099	5,989	5,150	5,150	5,390	4.45%
100-00-52100-352-000 - PD Office Equip Maint & Serv	2,289	2,074	1,650	1,650	2,650	37.74%
100-00-52100-354-000 - PD Equipmnt Maint-nonoffice	3,681	5,047	2,575	2,575	2,575	0.00%
100-00-52100-361-000 - PD Building Maintenance	717	521	515	515	515	0.00%
100-00-52100-390-000 - PD Miscellaneous	1,827	2,713	2,500	2,500	2,500	0.00%
Supplies Total	36,851	42,231	37,403	37,403	40,643	7.97%
TOTAL EXPENDITURES	768,701	853,714	888,490	851,370	822,029	-8.09%

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, 2011

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.

FY12 Additions

The department had no specific requests this year and was asked to submit a 0% operational budget increase. The department offered a reduced operational budget by \$4,145. Salaries and Benefits Budget were also reduced consistent with the rates proposed for the General Fund.

Public Works

Total FTE Count

FTE Count by Position	FY10 Actuals	FY11 Budget	Proposed Changes	FY12 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	FY11 Budget	Proposed Changes	FY12 Budget
Parks Superintendent (\$11.00)	1,500		1,500
Parks Seasonal (\$7.50)	2,000	(500)	1,500
PTE Hour Totals	3,500	(500)	3,000

Operational Budget (General Fund only)

Summary by Operation	FY09 Actuals	FY10 Current Budget	FY11 Budget	FY11 Projected	FY11 Changes	FY12 Budget
Streets Maintenance						
Streets General	\$ 722,776	\$ 573,285	\$ 697,145	\$ 669,185	\$ (54,574)	\$ 642,571
Snow & Ice	47,485	58,921	56,950	62,200	(7,450)	49,500
Garbage Contract	134,627	135,740	132,345	140,000	7,655	140,000
Total Streets Maintenance	904,888	767,946	886,440	871,385	(54,369)	832,071
Parks Maintenance	102,053	63,401	55,352	51,352	9,293	64,645
Operation Totals	\$ 1,006,941	\$ 831,347	\$ 941,792	\$ 922,737	\$ (45,076)	\$ 896,716

Summary by Category	FY09 Actuals	FY10 Current Budget	FY11 Budget	FY11 Projected	FY11 Changes	FY12 Budget
Salary	\$ 231,431	\$ 194,389	\$ 258,220	\$ 237,375	\$ (9,841)	\$ 248,379
Benefits	109,864	121,261	150,677	141,152	(31,090)	119,587
Professional Services	4,591	859	6,350	3,000	(3,350)	3,000
Contracted Services	356,815	360,511	375,445	380,905	7,755	383,200
Supplies	304,240	154,327	151,100	160,305	(8,550)	142,550
Category Totals	\$ 1,006,941	\$ 831,347	\$ 941,792	\$ 922,737	\$ (45,076)	\$ 896,716

PUBLIC WORKS

EXPENDITURES	2009	2010	Current Budget	2011 End Projection	2012	
	Actual	Actual			Proposed Budget	% Change
Salary						
100-00-53100-110-000 - Streets Wage & Salary	169,260	172,528	240,579	219,735	226,379	-6.27%
100-00-55200-110-000 - Parks Salary & Wages	62,171	21,860	17,640	17,640	22,000	19.82%
Salary Total	231,431	194,389	258,219	237,375	248,379	-3.96%
Benefit						
100-00-53100-130-000 - Streets Fica/Medicare	101,524	37,460	18,404	15,607	16,098	-14.33%
100-00-53100-131-000 - Streets Health Ins	(0)	72,572	89,398	87,224	64,089	-39.49%
100-00-53100-132-000 - Streets FSA Contribution	1,476	1,329	4,850	4,833	4,833	-0.34%
100-00-53100-133-000 - Streets Dental Ins	-	3,610	4,523	4,233	4,233	-6.86%
100-00-53100-134-000 - Streets Vision Ins	-	1,068	1,283	1,279	1,279	-0.27%
100-00-53100-135-000 - Streets WI Retirement	-	-	27,907	23,665	24,410	-14.33%
100-00-53100-191-000 - Streets Protective Clthng/Gear	1,553	2,825	1,500	1,500	1,500	0.00%
100-00-55200-130-000 - Parks Fica/Medicare	5,310	2,397	1,350	1,350	1,683	19.79%
100-00-55200-135-000 - Parks WI Retirement	-	-	1,462	1,462	1,462	0.00%
Benefit Total	109,864	121,261	150,677	141,152	119,587	-26.00%
Contractual Service						
100-00-53100-215-000 - Streets Hired Services	318	1,104	500	500	500	0.00%
100-00-53100-218-000 - Streets Drug Testing	-	540	100	250	250	60.00%
100-00-53100-219-000 - Streets Internal Work Performd	(105)	(732)	-	-	-	0.00%
100-00-53100-221-000 - Streets Electricity	3,898	3,936	4,500	8,235	9,500	52.63%
100-00-53100-222-000 - Streets Gas/Heat	3,579	5,870	5,000	-	-	0.00%
100-00-53100-223-000 - Streets Water & Sewer	5,369	7,052	6,500	6,500	6,500	0.00%
100-00-53100-224-000 - Streets Telephone/Fax	2,405	5,182	3,000	2,800	3,000	0.00%
100-00-53100-231-000 - Streets Signage	4,175	8,032	2,500	2,500	2,500	0.00%
100-00-53100-232-000 - Streets Tree/Brush Removal	8,562	2,915	5,000	5,000	5,000	0.00%
100-00-53100-240-000 - Streets Maintenance/Repair	100,962	86,501	110,000	110,000	108,000	-1.85%
100-00-53100-290-000 - Streets Contract Services	182	2,122	2,000	1,000	2,000	0.00%
100-00-53100-291-000 - Streets Equipment Rental	193	340	250	250	250	0.00%
100-00-53100-294-000 - Streets State & Other Fees	-	-	-	70	-	0.00%
100-00-53100-353-000 - Streets Information Technology	846	2,968	700	3,000	2,500	72.00%
100-00-53320-215-000 - Ice Hired/Contractual	7,930	6,736	7,200	7,200	7,000	-2.86%
100-00-53320-291-000 - Ice Equipment Rental	-	315	500	500	500	0.00%
100-00-53330-221-000 - Signals Electricity	807	585	750	570	600	-25.00%
100-00-53420-221-000 - Street Lights Electricity	67,709	73,304	75,000	72,280	75,000	0.00%
100-00-53420-373-000 - Street Lights Installation	-	-	2,000	2,000	2,000	0.00%
100-00-53500-291-000 - Non-City Equipment Rental	600	-	1,100	500	1,100	0.00%
100-00-55200-221-000 - Parks Electricity	5,770	6,316	6,500	9,600	7,000	7.14%
100-00-55200-223-000 - Parks Water & Sewer	5,797	6,866	5,500	3,650	5,500	0.00%
100-00-55200-224-000 - Parks Telephone/Fax	153	432	500	500	500	0.00%
100-00-53100-290-100 - Mowing	3,040	4,390	2,000	2,000	2,000	0.00%
100-00-53100-290-102 - Shoveling	-	-	2,000	2,000	2,000	0.00%
100-00-53620-220-000 - Refuse Collection Contract Exp	134,627	135,740	132,345	140,000	140,000	5.47%
Contractual Service Total	356,815	360,511	375,445	380,905	383,200	2.02%
Professional Service						
100-00-53100-213-000 - Streets Legal	4,591	859	6,350	3,000	3,000	-111.67%
Professional Service Total	4,591	859	6,350	3,000	3,000	-111.67%

EXPENDITURES	2009	2010	Current Budget	2011 End Projection	2012	
	Actual	Actual			Proposed Budget	% Change
Supplies						
100-00-53100-310-000 - Streets Office Supplies	346	855	500	99	500	0.00%
100-00-53100-320-000 - Streets Memberships/Dues	133	-	100	100	100	0.00%
100-00-53100-321-000 - Streets Publications	293	113	150	150	150	0.00%
100-00-53100-330-000 - Streets Educ/Trng/Travel	3,003	315	500	432	500	0.00%
100-00-53100-331-000 - Streets Motor Fuel	8,850	10,982	17,000	17,172	12,000	-41.67%
100-00-53100-340-000 - Streets Hand Tls,Matals,Spplys	10,183	13,072	7,500	18,000	10,000	25.00%
100-00-53100-352-000 - Streets Office Equip Maint.	2,007	1,769	1,300	1,300	1,300	0.00%
100-00-53100-354-000 - Streets Equip Maint (non-offc)	41,239	28,053	32,000	32,000	32,000	0.00%
100-00-53100-361-000 - Streets Building Maintenance	2,209	2,357	1,500	1,500	1,500	0.00%
100-00-53100-362-000 - Streets Grounds Maintenance	-	-	1,500	1,500	1,500	0.00%
100-00-53100-390-000 - Streets Miscellaneous	143,761	3,612	2,000	2,500	2,000	0.00%
100-00-53100-821-000 - Streets Building Improvement	-	73	1,000	-	500	-100.00%
100-00-53320-340-000 - Ice Hand Tool,Mater.&Supplies	(30)	-	500	500	500	0.00%
100-00-53320-354-000 - Ice Equipmnt Maint- non office	514	14,074	3,000	12,000	3,500	14.29%
100-00-53320-371-000 - Ice Salt & Sand	36,963	34,203	37,000	37,000	30,000	-23.33%
100-00-53320-372-000 - Ice Contingency for Snow	1,265	2,948	8,000	5,000	8,000	0.00%
100-00-53320-390-000 - Ice Miscellaneous	843	645	750	-	-	0.00%
100-00-53330-240-000 - Signals Maint & Repair	1,672	780	5,000	3,000	5,000	0.00%
100-00-53330-390-000 - Signals Miscellaneous	1,111	-	-	500	-	0.00%
100-00-53340-354-000 - Storm Equip Maint-nonoffice	9,382	3,968	2,750	1,000	2,500	-10.00%
100-00-53340-390-000 - Storm Miscellaneous	1,308	1,486	1,000	720	1,000	0.00%
100-00-53420-240-000 - Street Lights Maint & Repair	8,304	8,481	4,000	7,000	2,000	-100.00%
100-00-53420-354-000 - Strt Lghts Equip Maint-non-off	7,809	960	1,000	1,000	1,000	0.00%
100-00-53500-390-000 - Non-City Miscellaneous	152	50	400	-	250	-60.00%
100-00-55200-340-000 - Parks Hand tools,Material,Supp	3,132	2,894	2,100	2,400	2,500	16.00%
100-00-55200-354-000 - Parks Equip Maint - nonoffice	4,219	4,950	3,800	2,500	3,500	-8.57%
100-00-55200-361-000 - Parks Building Maintenance	9,655	15,867	6,000	6,000	10,000	40.00%
100-00-55200-362-000 - Parks Grounds Maintenance	-	-	6,000	1,750	6,000	0.00%
100-00-55200-390-000 - Parks Miscellaneous	4,951	1,191	1,500	1,500	1,500	0.00%
100-00-55200-821-000 - Parks Building Improvement	895	628	3,000	3,000	3,000	0.00%
100-00-53420-390-000 - Street Lights Miscellaneous	70	-	250	682	250	0.00%
Supplies Total	304,240	154,327	151,100	160,305	142,550	-6.00%
TOTAL EXPENDITURES	1,006,941	831,347	941,792	922,737	896,716	-5.03%

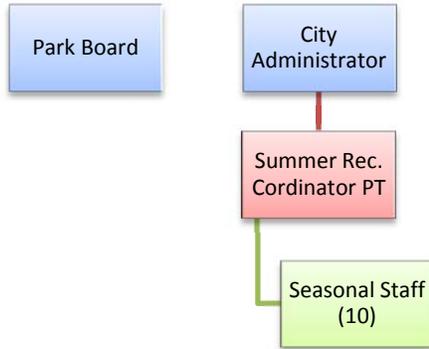
Summer Recreation

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, 2011



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.

FY12 Additions

The department had no specific request for the upcoming year, and the budget will remain the same for the upcoming year.

Total FTE Count

	FY11 Budget	Proposed Changes	FY12 Budget
Additional Part-time Support by Hours			
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	FY09 Actuals	FY10 Current Budget	FY11 Budget	FY11 Projected	FY11 Changes	FY12 Budget
Salary	\$ 33,317	\$ 31,456	\$ 36,000	\$ 36,000	\$ -	\$ 36,000
Benefits	2,549	2,238	2,754	2,754	-	2,754
Contracted Services	5,093	4,378	6,700	6,700	-	6,700
Supplies	10,734	10,695	11,200	11,200	-	11,200
Category Totals	\$ 51,693	\$ 48,767	\$ 56,654	\$ 56,654	\$ -	\$ 56,654

SUMMER RECREATION

EXPENDITURES	2009	2010	Current Budget	2011 End Projection	2012	
	Actual	Actual			Proposed Budget	% Change
Salary						
100-00-55300-110-000 - Sum Rec Salary & Wages	33,317	31,456	36,000	36,000	36,000	0.00%
Salary Total	33,317	31,456	36,000	36,000	36,000	0.00%
Benefit						
100-00-55300-130-000 - Sum Rec Fica & Medicare	2,549	2,238	2,754	2,754	2,754	0.00%
Benefit Total	2,549	2,238	2,754	2,754	2,754	0.00%
Contractual Service						
100-00-55300-220-000 - Sum Rec Transportation	5,093	4,378	6,700	6,700	6,700	0.00%
Contractual Service Total	5,093	4,378	6,700	6,700	6,700	0.00%
Supplies						
100-00-55300-224-000 - Sum Rec Telephone/Fax	184	207	200	200	200	0.00%
100-00-55300-310-000 - Sum Rec Office Supplies	440	518	550	550	550	0.00%
100-00-55300-330-000 - Sum Rec Educ/Trng/Travel	322	580	1,000	1,000	1,000	0.00%
100-00-55300-390-000 - Sum Rec Miscellaneous	2,260	2,091	2,000	2,000	2,000	0.00%
100-00-55300-395-000 - Sum Rec Arts & Crafts	260	260	500	500	500	0.00%
100-00-55300-396-000 - Sum Rec Softball/Baseball	645	1,064	750	750	750	0.00%
100-00-55300-397-000 - Sum Rec Tennis	276	256	550	550	550	0.00%
100-00-55300-398-000 - Sum Rec Golf	633	756	850	850	850	0.00%
100-00-55300-399-000 - Sum Rec Special Events	1,724	963	500	500	500	0.00%
100-00-55300-814-000 - Sum Rec Baseball Equip & Unifo	3,990	4,000	4,300	4,300	4,300	0.00%
Supplies Total	10,734	10,695	11,200	11,200	11,200	0.00%
TOTAL EXPENDITURES	51,692	48,766	56,654	56,654	56,654	0.00%

NON-OPERATIONAL

EXPENDITURES	2009	2010	Current Budget	2011 End Projection	2012	
	Actual	Actual			Proposed Budget	% Change
Transfer						
100-00-59230-000-000 - Equipment Replacement Prog	-	78,965	109,550	109,550	229,297	52.22%
100-00-59201-000-000 - Transfer to Library	306,600	310,000	310,000	310,000	291,400	-6.38%
100-00-59202-000-000 - Transfer to Other Funds	92,307	-	-	-	13,617	100.00%
Transfer Total	398,907	388,965	419,550	419,550	534,314	21.48%
Fixed Cost						
100-00-51110-591-000 - M & C Del Tax Write off	586	1,679	1,500	1,500	1,500	0.00%
100-00-51400-510-000 - Admin Insurance (non-labor)	9,700	8,831	12,084	12,084	87,077	86.12%
100-00-52100-510-000 - PD Insurance (non-labor)	28,679	25,974	31,379	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 Insurance (non-labor)	20,100	19,740	22,593	22,593	-	0.00%
100-00-53100-510-000 - Streets Insurance (non-labor)	23,380	20,779	25,903	25,903	-	0.00%
100-00-55200-510-000 - Parks Insurance (non-labor)	1,200	1,074	1,255	1,255	-	0.00%
Fixed Cost Total	315,569	310,001	326,638	326,639	320,501	-1.91%
Debt Service						
100-00-58100-000-000 - Debt Service Principle Payment	31,290	-	-	-	-	0.00%
100-00-58200-000-000 - Debt Service Interest Expense	3,174	-	-	-	-	0.00%
100-00-58200-390-000 - Debt Service Issue Costs	26,325	-	-	-	-	0.00%
100-00-59220-000-000 - Gen Fund Debt Service	257,880	298,795	292,624	292,624	274,836	-6.47%
Debt Service Total	318,670	298,795	292,624	292,624	274,836	-6.47%
Contribution						
100-00-52300-215-000 - Ambulance Contract Assessment	26,831	26,831	26,831	28,010	28,010	4.21%
100-00-53510-720-000 - Airport Contributions	10,000	15,000	15,000	15,000	15,000	0.00%
100-00-56700-720-000 - Economic Devel-GMADC Contribut	40,000	20,000	30,000	12,000	30,000	0.00%
100-00-54910-720-000 - Cemetary Support Expense	17,100	18,100	21,468	21,468	22,000	2.42%
Contribution Total	93,931	79,931	93,299	76,478	95,010	1.80%
Contingency						
100-00-57100-000-000 - Contingency - General Fund	21,732	178,276	94,032	29,190	75,936	-23.83%
Contingency Total	21,732	178,276	94,032	29,190	75,936	-23.83%
TOTAL EXPENDITURES	1,148,810	1,255,968	1,226,143	1,144,481	1,300,597	5.72%

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 2011

Water Fund: Total Revenues are projected to be \$883,774. Total Expenditures for FY11 are projected to be \$697,993, compared to the original budget of \$705,433. Savings were achieved primarily due to a negotiated wage increase of 0%. Total Fund Balance, as of December 31, 2011, is projected to be \$1,421,336. This is after a net revenue of \$185,781 and a \$65,000 contribution to the start-up of the Equipment Replacement Fund.

Sewer Fund: Total Revenues are projected to be \$1,235,000. Total Expenditures for FY11 are projected to be \$1,084,771, compared to the original budget of \$1,074,493. The change in budget can primarily be attributed to an adjustment in wage allocations for administrative staff. Total Fund Balance, as of December 31, 2011, is projected to be \$2,305,188. This is after a net revenue of \$150,229 and a \$300,000 contribution to the start-up of the Equipment Replacement Fund.

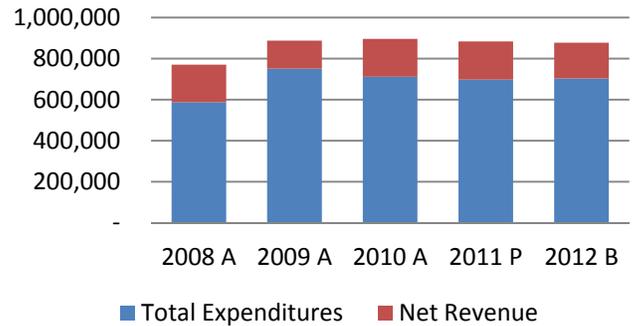
Fiscal Year 2012

Water Fund: For 2012 total revenues are \$877,274. All revenues were budgeted at the projected FY11 outcome, with exception of interest income which saw a rate reduction from 2.00% to 0.75%. The total budgeted expenditures saw a minimal reduction. Most of the reduction in operating costs, due primarily to the decrease in overhead or insurance premiums, was redirected toward a transfer for the equipment replacement Fund. Total budgeted expenditures in FY12 equates to 703,065.

As of December 31, 2012, the projected fund balance totals \$1,595,545. The fund will remain healthy at a project 227% of operating expenses, or in other terms capable of supporting operations without the aid of

additional revenue for over 2 years. The City intends to utilize this significant fund balance for capital financing, and the reduction of debt. The following graph illustrates the historical trend of revenue over expenditures.

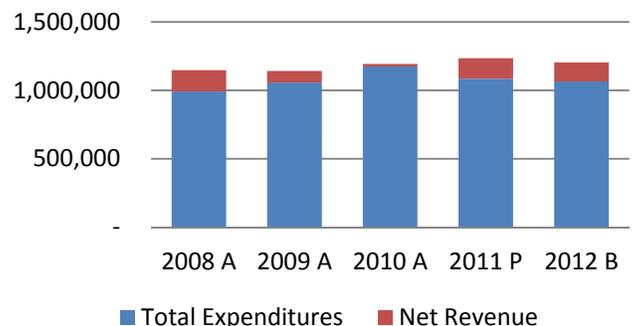
Water Fund Expenditure/Net Revenue



Sewer Fund: For 2012 total revenues are \$1,204,538. All revenues were budgeted at the projected FY11 outcome, with exception of interest income which saw a rate reduction from 2.00% to 0.75%. The total budgeted expenditures for FY12 is 1,065,420. Debt service saw a \$40,538 reduction due to the refinancing in FY11. The City also budgeted a 19,320 contribution to the Equipment Replacement Fund. The fund saw a total reduction in expenditures of \$13,389 from the FY11 Budget.

December 31, 2012, the projected fund balance will total \$2,444,306 or 229% of operating expenses. The fund is healthy and capable of supporting operations without the aid of additional revenue for over 2 years. The City intends to utilize this significant fund balance for capital financing, and the reduction of debt. The following graph illustrates the historical trend of revenue over expenditures.

Sewer Fund Expenditure/Net Revenue

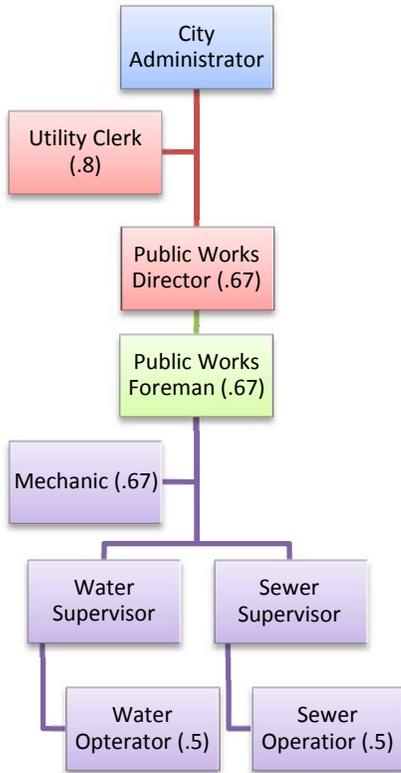


Water & Sewer Utility

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, 2011

Operations Overview

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

Total FTE Count

FTE Count by Position	FY10 Actuals	FY11 Budget	Proposed Changes	FY12 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

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.

FY12 Additions

The Public Works Department had no specific requests this year for the Water and Sewer Utility operations. The Department was asked to submit a 0% operational budget increase. Salaries and Benefits budget were also reduced consistent with the rates proposed for the General Fund.

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

	FY09 Actual	FY10 Actual	FY11 Budget	FY11 Projected	Proposed Change	FY12 Budget
REVENUES						
Residential Meters	\$ 295,828	\$ 294,061	\$ 265,000	\$ 292,000	\$ 27,000	\$ 292,000
Commercial Meters	202,502	202,705	185,000	210,000	25,000	210,000
Industrial Meters	24,001	26,276	22,000	31,000	9,000	31,000
Public Authority Meters	60,812	64,991	55,000	60,000	5,000	60,000
Public Fire Protection	231,924	231,924	231,924	231,924	-	231,924
Private Fire Protection	24,731	26,419	22,500	22,500	-	22,500
Other Operating Revenues	17,754	15,262	7,500	6,000	-	7,500
Water Tower Rent	10,350	10,350	10,350	10,350	-	10,350
Interest Income	19,718	24,513	14,000	20,000	(2,000)	12,000
TOTAL REVENUES	887,620	896,501	813,274	883,774	64,000	877,274
EXPENDITURES						
Administrative	216,562	235,453	161,030	176,254	8,947	169,977
Water Treatment	46,065	33,779	59,352	47,874	(2,314)	57,038
Pumping	33,876	46,679	63,852	59,699	(9,514)	54,338
Transmission & Distribution	82,244	90,951	61,553	55,074	(16,415)	45,138
Source of Supply	3,803	7,660	19,602	18,274	186	19,788
Customer Accounts	2,180	1,291	10,000	11,100	-	10,000
Operating Expenditures	384,730	415,813	375,389	368,275	(19,110)	356,279
Transfer to other Funds	-	-	-	-	16,691	16,691
Debt Service	278,776	208,355	244,329	244,329	242	244,571
Payment in Lieu of Taxes	87,622	87,696	85,715	85,389	(191)	85,524
Non-Operating Expenditures	366,398	296,051	330,044	329,718	16,742	346,786
TOTAL EXPENDITURES	\$ 751,128	\$ 711,864	\$ 705,433	\$ 697,993	\$ (2,368)	\$ 703,065
<i>Net Revenues over Expenditures</i>	<i>136,492</i>	<i>184,637</i>	<i>107,841</i>	<i>185,781</i>	<i>66,368</i>	<i>174,209</i>
<i>Equipment Replacement Fund Setup</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(65,000)</i>	<i>-</i>	<i>-</i>
Water Cash Reserve Fund Balance	1,115,918	1,300,555	1,060,932	1,421,336		1,595,545
Ratio - Fund Balance:Expenditures	149%	183%	150%	204%		227%

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

	FY09 Actual	FY10 Actual	FY11 Budget	FY11 Projected	Proposed Change	FY12 Budget
REVENUES						
Residential Meters	\$ 370,468	\$ 380,278	\$ 333,000	\$ 390,000	\$ 57,000	\$ 390,000
Commercial Meters	402,505	410,507	366,000	432,000	66,000	432,000
Industrial Meters	46,964	50,635	42,000	59,000	17,000	59,000
Public Authorities	191,460	199,564	175,000	200,000	25,000	200,000
Interest Income	96,260	117,704	149,538	120,000	(60,000)	89,538
Other Operating	34,625	34,401	35,400	34,000	(1,400)	34,000
TOTAL REVENUES	1,142,282	1,193,089	1,100,938	1,235,000	103,600	1,204,538
EXPENDITURES						
Salaries	116,100	158,859	131,347	137,309	7,837	139,184
Benefits	73,985	87,453	80,965	85,156	5,699	86,664
Professional Services	6,603	4,742	7,500	7,500	-	7,500
Contractual Services	9,627	3,184	9,875	10,000	-	9,875
Supplies	278,776	350,563	253,000	252,500	-	253,000
Operating Expenditures	485,091	604,801	482,687	492,465	13,536	496,223
Debt Service	559,538	557,971	572,659	572,659	(40,538)	532,121
Transfer to Other Funds	-	-	-	-	19,320	19,320
Property & Other Insurance	12,481	11,323	14,099	14,099	(891)	13,208
Payment in Lieu of Taxes	-	-	5,048	5,048	-	5,048
Non-Operating Expenditures	572,019	569,294	591,806	591,806	(22,109)	569,697
TOTAL EXPENDITURES	\$ 1,057,110	\$ 1,174,095	\$ 1,074,493	\$ 1,084,271	\$ (8,573)	\$ 1,065,920
<i>Net Revenues over Expenditures</i>	<i>85,172</i>	<i>18,994</i>	<i>26,445</i>	<i>150,729</i>	<i>112,173</i>	<i>138,618</i>
<i>Equipment Replacement Fund Setup</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(300,000)</i>	<i>-</i>	<i>-</i>
Sewer Fund Reserve Balance	2,435,965	2,454,959	2,481,404	2,305,688		2,444,306
Ratio - Fund Balance:Expenditures	230%	209%	231%	213%		229%

WATER

EXPENDITURES	2009	2010	Current Budget	2011 End Projection	2012	
	Actual	Actual			Proposed Budget	% Change
Administrative						
610-00-57570-000-920 - Admin& Gen Wage & Salary	93,543	115,192	65,938	68,287	69,067	4.53%
610-00-57570-000-921 - Water Office Supplies	9,477	10,201	-	5,000	10,000	100.00%
610-00-57570-000-923 - Outside Services Contracted	20,998	7,268	-	-	-	0.00%
610-00-57570-000-924 - Water Insurance -Property	12,481	11,323	14,127	14,127	13,208	-6.96%
610-00-57570-000-928 - Regulatory Commission Exp	752	765	-	-	-	0.00%
610-00-57570-000-930 - Water Miscellaneous	1,774	2,127	-	500	500	100.00%
610-00-57570-000-931 - Water Telephone/Fax	-	-	-	-	-	0.00%
610-00-57570-000-933 - Water Transportation	8,515	13,525	-	10,000	10,000	100.00%
610-00-57570-000-935 - Water Maintenance of Plant	1,103	1,168	-	100	500	100.00%
610-00-57570-001-926 - Health Insurance	65,909	64,295	49,699	47,932	36,053	-37.85%
610-00-57570-002-926 - FSA Contribution	-	4,408	2,725	2,733	2,733	0.30%
610-00-57570-003-926 - Dental Insurance	-	1,940	2,534	2,387	2,387	-6.17%
610-00-57570-004-926 - Vision Insurance	-	707	722	725	725	0.37%
610-00-57570-005-926 - Wis Retirement	-	-	15,236	14,741	14,947	-1.94%
610-00-57570-006-926 - Training, Travel	2,009	2,534	-	-	-	0.00%
Administrative Total	216,562	235,453	150,982	166,533	160,120	5.71%
Taxes						
610-00-57570-000-926 - Water Fica/Medicare	-	-	10,048	9,722	9,857	-1.94%
Taxes Total	-	-	10,048	9,722	9,857	-1.94%
Treatment						
610-00-57530-000-630 - Treatment Salary & Wages	-	-	16,352	16,274	16,538	1.12%
610-00-57530-000-631 - Treatment Chemicals	46,065	33,779	43,000	31,500	40,500	-6.17%
610-00-57530-000-632 - Treatment Operation Sup & Exp	-	-	-	100	-	0.00%
Treatment Total	46,065	33,779	59,352	47,874	57,038	-4.06%
Pumping						
610-00-57520-000-620 - Pumping Wage & Salary	-	-	16,352	16,274	16,538	1.13%
610-00-57520-000-621 - Pumping - Fuel for Power Prod	-	-	-	6,000	-	0.00%
610-00-57520-000-622 - Pmpng-Fuel/Pwr Prchsd for Pump	33,462	43,074	44,500	34,325	36,000	-23.61%
610-00-57520-000-623 - Pumpng Operation Supplies &Exp	414	3,605	3,000	3,000	1,800	-66.67%
610-00-57520-000-625 - Pumping Maint of Plant	-	-	-	100	-	0.00%
Pumping Total	33,876	46,679	63,852	59,699	54,338	-17.51%
Transmission & Distribution						
610-00-57540-000-640 - T&D Salary & Wages	17,301	19,414	16,352	16,274	16,538	1.12%
610-00-57540-000-641 - T&D Operation Sup & Exp	597	515	2,500	1,500	750	-233.33%
610-00-57540-000-651 - T&D Maintenance Mains	36,176	46,413	29,201	10,000	15,000	-94.67%
610-00-57540-000-652 - T&D Maintenance of Services	15,073	10,544	8,000	5,000	6,350	-25.98%
610-00-57540-000-653 - T&D Meter Purchases & Maint	106	3,522	1,000	20,000	1,500	33.33%
610-00-57540-000-654 - T&D Hydrant Maintenance	8,252	9,480	4,500	2,000	5,000	10.00%
610-00-57540-000-655 - T&D Maintenance of Other Plant	4,739	1,064	-	300	-	0.00%
Transmission & Distribution Total	82,244	90,951	61,553	55,074	45,138	-36.37%
Source						
610-00-57510-000-600 - Source Salary & WAgas	1,412	1,615	16,352	16,274	16,538	1.12%
610-00-57510-000-602 - Operations Supplies & Expenses	-	-	-	800	-	0.00%
610-00-57510-000-605 - Source Building Maintenance	2,391	6,045	3,250	1,200	3,250	0.00%
Source Total	3,803	7,660	19,602	18,274	19,788	0.94%
Customer Accounts						
610-00-57550-000-903 - Supplies & Expenses	2,180	1,291	10,000	11,100	10,000	0.00%

SEWER

EXPENDITURES	2009	2010	Current Budget	2011 End Projection	2012	
	Actual	Actual			Proposed Budget	% Change
Salary						
620-00-57310-000-820 - Supervision & Labor	116,100	158,859	65,409	85,296	86,655	24.52%
620-00-57340-000-850 - Sewer Salary & Wage	-	-	65,938	52,013	52,529	-25.53%
Salary Total	116,100	158,859	131,347	137,309	139,184	5.63%
Benefit						
620-00-57340-000-854 - Sewer Fica/Medicare	-	-	10,048	11,670	11,864	15.31%
620-00-57340-001-854 - Health Insurance	60,383	75,350	49,699	47,932	48,952	-1.53%
620-00-57340-002-854 - FSA Contribution	-	4,408	2,725	3,667	3,667	25.68%
620-00-57340-003-854 - Dental Insurance	-	1,940	2,534	3,223	3,223	21.38%
620-00-57340-004-854 - Vision Insurance	-	707	722	968	968	25.42%
620-00-57340-005-854 - Wis Retirement	-	-	15,236	17,696	17,990	15.31%
620-00-57390-000-408 - Taxes	13,602	5,048	-	-	-	0.00%
Benefit Total	73,985	87,453	80,965	85,156	86,664	6.58%
Contractual Service						
620-00-57340-000-852 - Hired/Contractual Services	9,627	3,184	9,875	10,000	9,875	0.00%
Contractual Service Total	9,627	3,184	9,875	10,000	9,875	0.00%
Professional Service						
620-00-57340-000-855 - Sewer Regulatory Commission	6,603	4,742	7,500	7,500	7,500	0.00%
Professional Service Total	6,603	4,742	7,500	7,500	7,500	0.00%
Supplies						
620-00-57310-000-821 - Power & Fuel for Pumping	87,747	98,106	98,500	100,000	98,500	0.00%
620-00-57310-000-827 - Other Operating Supplies/Exp	12,051	7,713	12,000	12,000	12,000	0.00%
620-00-57310-000-828 - Transportation	8,480	13,475	10,500	10,500	10,500	0.00%
620-00-57320-000-831 - Maint Sewage Collection Sys	104,346	181,261	85,250	90,000	85,250	0.00%
620-00-57320-000-833 - Maint of T&D Plant Equip	12,756	12,767	10,650	10,000	10,650	0.00%
620-00-57320-000-834 - Maint Of Plant,Structures,Equi	7,442	7,992	13,250	11,000	13,250	0.00%
620-00-57340-000-851 - Office Supplies & Expenses	33,504	15,221	21,350	17,500	21,350	0.00%
620-00-57340-000-856 - Sewer Miscellaneous	11,234	13,385	1,500	1,500	1,500	0.00%
620-00-57340-006-854 - Training, Travel, Education	1,218	643	-	-	-	0.00%
Supplies Total	278,776	350,563	253,000	252,500	253,000	0.00%
TOTAL EXPENDITURES	485,091	604,802	482,687	492,465	496,223	2.73%

Library Service Fund

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 2011

Total Revenue is projected to be \$528,624. The major variance from budget is the inclusion of other revenues Fines & Forfeitures, Donations, Grants, and Interest Income totaling \$35,483. In prior years these lines were never budgeted and at the end of the year impacted net revenues. Moving forward the City will budget for these revenues.

Total Expenditure for FY11 is projected to be \$471,407 compared to the original budget of \$484,965.

Total Fund Balance is projected to be \$437,639 as of December 31, 2011, with projected net revenue of \$57,217.

Fiscal Year 2012

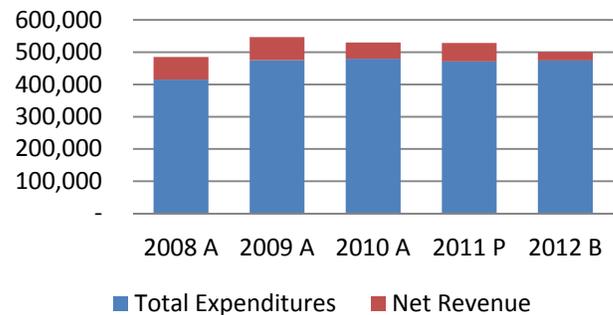
Budgeted revenue for 2012 totals \$500,824, and is 5.35% decrease from budgeted revenues in FY11. The decrease is due to reductions both from the County and the City Contribution. Legislation passed this year under ACT 10 eliminated the City's Maintenance of Effort requirement, which mandated the City contribute at minimum the average of the past three year's contribution. Because the Library had established a healthy fund balance and demonstrated significant net

revenues over the past three years the City reduced its contribution by 6.0% or a nominal amount of \$18,600. The County Reimbursement is based on a complicated calculation and because the Library's cost for service lowered it was reflected in a decrease of \$9,200 or 5.0%

Budgeted Expenditure The department and Library Board were asked to prepare 0% operational budget increase. Only two significant modifications were made. The first was to the benefits line item, which reflects the decrease in insurance premiums. The second is the addition of a Capital Reserve line item in place of pre-budgeted net revenues purposed to build up the fund balance for future drawn down on large capital expenditures.

Budgeted fund balance as of December 31, 2012 totals \$463,989, after a net revenue of \$26,350. 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

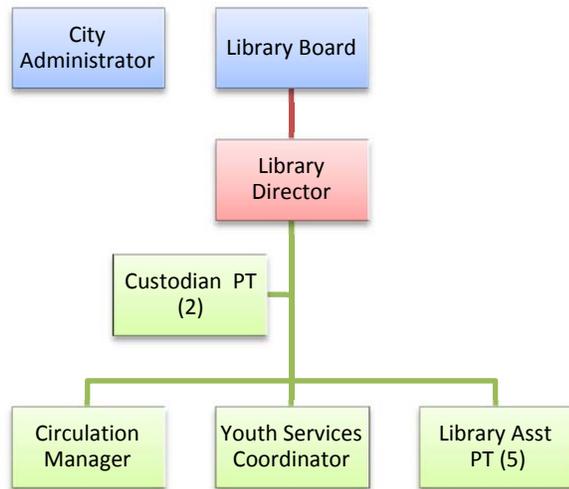


Library

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, 2011

Total FTE Count

FTE Count by Position	FY10 Actuals	FY11 Budget	Proposed Changes	FY12 Budget
Library Director	1.00	1.00	-	1.00
Circulation Manager	1.00	1.00	-	1.00
Youth Service Coordinator	1.00	1.00	-	1.00
FTE Count Totals	3.00	3.00	-	3.00

Additional Part-time Support by Hours	FY11 Budget	Proposed Changes	FY12 Budget
Library Assistants (\$9.50)	1,150	-	1,150
Custodian (\$11.00)	1,250	-	1,250
PTE Hour Totals	2,400	-	2,400

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.

FY12 Additions

Because the Library is responsible for providing its own funding for capital improvements and in order to better net revenues and fund balance, the department this year established an expenditure line item for capital reserves.

The department was asked to submit a 0% operational budget increase. The department had no additional requests for 2012 and was able to provide increases to salaries and benefits within the allotted 2011 budget.

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

	FY09 Actual	FY10 Actual	FY11 Budget	FY11 Projected	FY11-12 Proposed Change	FY12 Budget
REVENUES						
County Reimbursement	\$ 170,768	\$ 178,576	\$ 183,141	\$ 183,141	\$ (9,200)	\$ 173,941
Fines & Forfeitures	21,740	24,813	-	21,000	-	21,000
Other Revenue (Donations)	39,747	7,175	-	7,000	-	7,000
Winding Rivers Grant	6,110	6,110	6,110	6,110	-	6,110
Interest Income	1,958	3,168	-	1,373	-	1,373
Operating Revenues	240,323	219,843	189,251	218,624	(9,200)	209,424
City Contribution	306,600	310,000	310,000	310,000	(18,600)	291,400
TOTAL REVENUES	546,923	529,843	499,251	528,624	(27,800)	500,824
EXPENDITURES						
Salaries	170,203	168,344	196,000	170,000	400	196,400
Benefits	80,696	88,685	95,759	95,759	-	95,759
Contractual Services	130,255	124,815	114,721	120,000	(520)	114,201
Professional Services	360	-	-	-	-	-
Supplies	84,449	94,077	72,837	80,000	(3)	72,834
Operating Expenditures	465,963	475,921	479,317	465,759	(123)	479,194
Capital Reserve	-	-	-	-	22,000	22,000
Property & Other Insurance	4,916	4,675	5,648	5,648	(376)	5,272
Non-Operating Expenditures	4,916	4,675	5,648	5,648	21,624	27,272
TOTAL EXPENDITURES	\$ 470,879	\$ 480,596	\$ 484,965	\$ 471,407	\$ 21,501	\$ 506,466
<i>Net Revenues over Expenditures</i>	<i>76,045</i>	<i>49,247</i>	<i>14,286</i>	<i>57,217</i>	<i>(49,301)</i>	<i>(5,642)</i>
Library Fund Reserve Balance	316,889	366,136	380,422	437,639		431,997
Ratio - Fund Balance:Expenditures	68%	77%	79%	94%		90%

LIBRARY

EXPENDITURES	2009	2010	Current Budget	2011 End Projection	2012	
	Actual	Actual			Proposed Budget	% Change
Salary						
250-00-55110-110-000 - Library Salary & Wage -City	139,703	138,177	148,000	148,000	148,400	0.27%
250-00-55115-110-000 - Library Salary & Wages- County	30,500	30,167	48,000	22,000	48,000	0.00%
Salary Total	170,203	168,344	196,000	170,000	196,400	0.20%
Benefit						
250-00-55110-130-000 - Library Fica/Medicare -City	32,482	30,154	9,419	9,419	9,419	0.00%
250-00-55110-131-000 - Library Health Ins-City	45,465	51,843	55,846	55,846	55,846	0.00%
250-00-55110-132-000 - Library FSA Contribution-City	2,750	2,731	2,750	2,750	2,750	0.00%
250-00-55110-133-000 - Library Dental Ins-City	-	2,289	2,289	2,289	2,289	-0.02%
250-00-55110-134-000 - Library Vision Ins-City	-	669	669	670	670	0.15%
250-00-55110-135-000 - Library WI Retirement-City	-	-	22,800	22,800	22,800	0.00%
250-00-55115-130-000 - Lib Fica/Medicare -County	-	-	1,985	1,985	1,985	-0.01%
250-00-55115-131-000 - Library Health Ins - County	-	1,000	-	-	-	0.00%
Benefit Total	80,696	88,685	95,759	95,759	95,759	0.00%
Contractual Service						
250-00-55110-221-000 - Library Electricity-City	29,464	29,893	30,000	30,000	30,000	0.00%
250-00-55110-222-000 - Library Gas/Heat -City	13,218	12,140	15,000	15,000	15,000	0.00%
250-00-55110-223-000 - Library Water & Sewer -City	3,204	3,508	4,500	4,500	4,500	0.00%
250-00-55110-224-000 - Library Telephone/Fax -City	2,313	2,800	2,350	2,350	2,350	0.00%
250-00-55110-290-000 - Library Contracted Serv-City	717	1,077	1,175	1,175	1,175	0.00%
250-00-55110-353-000 - Library Information Tech- City	144	86	156	156	156	0.00%
250-00-55110-360-000 - Library Grounds Maint - City	416	418	1,020	6,299	500	-104.00%
250-00-55110-361-000 - Library Building Maint -City	514	535	520	520	520	0.00%
250-00-55115-290-000 - Library Contracted Serv-County	42,604	45,080	22,000	22,000	22,000	0.00%
250-00-55115-353-000 - Lib Inform. Technology County	5,404	9,443	12,000	12,000	12,000	0.00%
250-00-55115-360-000 - Library Grounds Maint.- County	5,547	6,381	8,000	8,000	8,000	0.00%
250-00-55115-361-000 - Library Building Maint. County	26,711	13,456	18,000	18,000	18,000	0.00%
Contractual Service Total	130,255	124,815	114,721	120,000	114,201	-0.46%
Professional Service						
250-00-55110-213-000 - Library Legal -City	360	-	-	-	-	0.00%
Professional Service Total	360	-	-	-	-	0.00%
Supplies						
250-00-55110-310-000 - Library Office Supplies -City	645	973	425	425	425	0.00%
250-00-55110-311-000 - Library Postage & shipng-City	-	-	215	215	215	0.00%
250-00-55110-320-000 - Library Memberships & Dues-City	323	135	-	-	-	0.00%
250-00-55110-321-000 - Library Publications-City	154	159	165	165	165	0.00%
250-00-55110-330-000 - Library Educ/Trng/Trvl -City	137	102	630	630	630	0.00%
250-00-55110-342-001 - Library Adult Programming-City	62	170	100	100	100	0.00%
250-00-55110-342-002 - Library Childrens Progrmn-City	91	145	100	100	100	0.00%
250-00-55110-343-001 - Library Adult Books -City	5,793	3,060	2,750	2,750	2,750	0.00%
250-00-55110-343-002 - Library Childrens Books -City	2,412	2,164	1,850	1,850	1,850	0.00%
250-00-55110-344-001 - Lib Adult Audio-City	247	369	320	320	320	0.00%
250-00-55110-344-002 - Library Childrens Audio - City	314	346	285	285	285	0.00%
250-00-55110-345-001 - Library Adult Visuals- City	213	437	300	300	300	0.00%
250-00-55110-345-002 - Library Childrens Visuals-City	256	347	267	267	267	0.00%
250-00-55110-346-001 - Library Adult Periodicals-City	691	420	500	500	500	0.00%
250-00-55110-346-002 - Library Child Periodicals-City	338	5	256	256	256	0.00%
250-00-55110-347-000 - Library Book Processing-City	279	347	425	425	425	0.00%
250-00-55110-348-000 - Library Sumr Reading Prog-City	88	125	100	100	100	0.00%

EXPENDITURES	2009	2010	Current	2011 End	2012	% Change
	Actual	Actual	Budget	Projection	Proposed Budget	
250-00-55110-349-000 - Library Reference - City	934	724	725	725	725	0.00%
250-00-55110-352-000 - Lib Offc Equip Maint & Serv Ci	567	1,401	1,000	1,000	1,000	0.00%
250-00-55110-390-000 - Library Miscellaneous - City	11,723	30,753	100	7,263	100	0.00%
250-00-55110-391-000 - Library Custodial Exp - City	104	99	105	105	105	0.00%
250-00-55110-392-000 - Library Misc. Materials-City	52	48	50	50	50	0.00%
250-00-55115-310-000 - Library Office Supply - County	2,037	2,042	2,565	2,565	2,562	-0.12%
250-00-55115-321-000 - Library Publications - County	303	479	500	500	500	0.00%
250-00-55115-342-001 - Library Adult Programng-County	269	542	460	460	460	0.00%
250-00-55115-342-002 - Library Childrens ProgmgCounty	896	255	1,000	1,000	1,000	0.00%
250-00-55115-343-001 - Library Adult Books - County	13,613	13,425	14,000	14,000	14,000	0.00%
250-00-55115-343-002 - Library Childrens Books-County	10,727	8,100	10,000	10,000	10,000	0.00%
250-00-55115-344-001 - Library Adult Audio - County	2,185	2,846	3,300	3,300	3,300	0.00%
250-00-55115-344-002 - Library Childrens Audio-County	2,092	660	2,100	2,100	2,100	0.00%
250-00-55115-345-001 - Library Adult Visuals- County	3,641	3,141	4,000	4,000	4,000	0.00%
250-00-55115-345-002 - Library Childrens VisualCounty	4,121	2,304	3,000	3,000	3,000	0.00%
250-00-55115-346-001 - Library Adult PeriodicalCounty	2,700	2,802	3,000	3,000	3,000	0.00%
250-00-55115-346-002 - Library Children PeriodiCounty	667	1,011	1,200	1,200	1,200	0.00%
250-00-55115-347-000 - Library Book Processing County	1,891	2,603	2,864	2,864	2,864	0.00%
250-00-55115-348-000 - Lib Sumr Readng Prog- County	1,101	823	1,000	1,000	1,000	0.00%
250-00-55115-349-000 - Library References -County	2,990	2,431	3,280	3,280	3,280	0.00%
250-00-55115-352-000 - Lib Offc Equip Main&Serv-County	6,771	6,515	7,000	7,000	7,000	0.00%
250-00-55115-390-000 - Library Gen Misc - County	120	173	125	125	125	0.00%
250-00-55115-391-000 - Lib Custodial Suplies-County	2,903	1,514	2,650	2,650	2,650	0.00%
250-00-55115-392-000 - Library Misc Materials-County	-	84	125	125	125	0.00%
Supplies Total	84,449	94,077	72,837	80,000	72,834	0.00%
TOTAL EXPENDITURES	465,963	475,922	479,317	465,759	479,194	-0.03%

Room Tax Fund

The Room Tax Fund is a special revenue fund setup to account for the collection of an 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 2011

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 \$135,241, with a draw down fund balance by 13,241, the primary cause of that draw down was for the one-time capital cost of a welcome sign. Total Fund Balance, as of December 31, 2011, is projected to be \$23,811.

Fiscal Year 2012

Total Revenue is projected to be \$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 \$4,000 in advertising sales.

Total Expenditure equates to \$122,000. The City will see a slight reduction in administrative costs. This is attributed to the shift in administrative responsibility. Instead of City Staff providing support services to the Room Tax Committee, the Chamber of Commerce has partnered with the Committee to provide this role. Instead of 20,000 being directed to the General Fund for administrative costs, 19,000 will be directed to the Chamber in support of hiring a full-time Chamber Office Administrator. The Fund Balance, at the end of FY12, is projected to remain level at 23,811.

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

	FY09 Actual	FY10 Actual	FY11 Budget	FY11 Projected	FY11-12 Proposed Change	FY12 Budget
REVENUES						
Taxes - City Share	\$ 23,501	\$ 22,393	\$ 21,000	\$ 21,000	\$ -	\$ 21,000
Administrative Revenues	23,501	22,393	21,000	21,000	-	21,000
Taxes - Committee Share	89,668	89,571	84,000	84,000	-	84,000
Pumpkin Bash Revenue	12,129	10,402	6,000	6,000	-	6,000
Advertising Sales	-	15,000	6,000	6,000	4,000	11,000
Miscellaneous	90	-	-	5,000	-	-
Program Revenues	101,887	114,973	96,000	101,000	4,000	101,000
TOTAL REVENUES	125,388	137,366	117,000	122,000	4,000	122,000
EXPENDITURES						
Personnel Contribution	18,000	20,000	20,000	20,000	(900)	19,100
Capital Contribution	-	-	-	-	-	-
Miscellaneous	7,991	755	6,600	6,600	(4,700)	1,900
Administrative Expenditures	25,991	20,755	26,600	26,600	(5,600)	21,000
Marketing	31,105	69,023	60,064	60,064	(1,400)	58,664
Pumpkin Bash	61,297	51,485	26,627	26,627	(627)	26,000
Event Support	9,742	8,548	10,000	10,000	-	10,000
Capital	76,615	24,053	11,750	11,750	(6,123)	5,627
Miscellaneous	3,199	135	200	200	509	709
Program Expenditures	181,958	153,244	108,641	108,641	(7,641)	101,000
TOTAL EXPENDITURES	\$ 207,949	\$ 174,000	\$ 135,241	\$ 135,241	\$ (13,241)	\$ 122,000
<i>Net Revenues over Expenditures</i>	<i>(82,561)</i>	<i>(36,634)</i>	<i>(18,241)</i>	<i>(13,241)</i>	<i>17,241</i>	<i>-</i>
Room Tax Fund Reserve Balanace	73,686	37,052	18,811	23,811		23,811
Ratio - Fund Balance:Expenditures	40%	24%	17%	22%		24%

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 2011

Total Revenue is projected to be \$151,797. The Federal and State contribution is \$127,268 and the City contribution is anticipated to be \$14,029. There was a sale of a Taxi in 2011 at 10,500. These dollars will go to

committed funds in the fund balance for future equipment replacement.

Total Expenditure equates to \$141,297 and equals the total contribution from the Fed State and City. Total Fund Balance, as of December 31, 2011, is projected to be \$22,843.

Fiscal Year 2012

Total Revenue is projected to be \$139,747, a \$126,130 contribution from the Feds and State and \$13,617 contribution from the City. \$12,343 will be used from unreserved Fund Balanace.

Total Expenditure equates to \$152,090. The Fund Balance, at the end of FY12, is projected to have \$10,500 remaining of committed funds for equipment replacement.

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

	FY09 Actual	FY10 Actual	FY11 Budget	FY11 Projected	FY11-12 Proposed Change	FY12 Budget
REVENUES						
Federal & State Aid	\$ 109,306	\$ 125,937	\$ 127,268	\$ 127,268	\$ (1,138)	\$ 126,130
City Contribution	20,492	8,701	14,029	14,029	(412)	13,617
Equipment Sales	-	-	-	10,500	(10,500)	-
TOTAL REVENUES	129,798	134,638	141,297	151,797	(12,050)	139,747
EXPENDITURES						
Operating Expenditures	129,798	122,295	141,297	141,297	10,793	152,090
Capital	-	-	-	-	-	-
TOTAL EXPENDITURES	129,798	122,295	141,297	141,297	10,793	152,090
<i>Net Revenues over Expenditures</i>	-	12,343	-	10,500	(22,843)	(12,343)
Taxi Fund Reserve Balanace	-	12,343	12,343	22,843		10,500
Ratio - Fund Balance:Expenditures	0%	10%	9%	16%		7%

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 2011

TID 2: Total Revenues are projected to be \$708,343, with a \$200,000 contribution from TID 3. Total Expenditures for FY11 are projected to be \$704,469. Major expenses or changes in expenditure can be attributed to debt service and the EDA Industrial Park Expansion Project. Total Fund Balance, as of December 31, 2011, is projected to be \$370,010.

TID 3: Total Revenues are projected to be \$756,737. Total Expenditures for FY11 are projected to be \$1,351,335. Major expenses can be attributed to debt

service, Treml Dr Extension Project, a TID Improvement Plan and Study, and a transfer from TID 3 to TID 2. The Large increase in Debt Service from FY10 to FY11 is primarily due to the city paying off early one debt issue early during the 2011 debt refinancing. Total Fund Balance, as of December 31, 2011, is projected to be \$820,837.

Fiscal Year 2012

TID 2: For 2012 total revenues are \$498,343. The total budgeted expenditure is \$661,185. Major budgeted expenses are Debt Service and the continued support of the EDA Industrial Park Expansion. The Five Year Capital Improvements Program will give additional detail on capital improvements scheduled under this fund.

December 31, 2012, the projected fund balance totals \$207,168.

TID 3: For 2012 total revenues are \$746,737. The total budgeted expenditure for FY12 is \$1,391,121. Debt service and several capital improvement projects, which include Mansion St rehab design and pedestrian access improvements near the interstate, are the primary expenditures within the fund. The Five Year Capital Improvements Program will give additional detail on capital improvements scheduled under this fund.

December 31, 2012, the projected fund balance will total \$176,453.

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

	FY09 Actual	FY10 Actual	FY11 Projected	FY11-12 Proposed Change	FY12 Budget
REVENUES					
Property Tax	\$ 351,447	\$ 442,848	\$ 488,343	\$ -	\$ 488,343
Special Assesments	70,367	204,891	-	-	-
Interest Income	27,020	23,681	20,000	(10,000)	10,000
Other State Aid	1,308	1,458	-	-	-
Transfer in	-	202,285	200,000	(200,000)	-
TOTAL REVENUES	450,141	875,162	708,343	(210,000)	498,343
EXPENDITURES					
Debt Service	159,520	157,865	280,390	(15,702)	264,688
Infrastructure	92,875	230,586	418,079	-	390,497
Administration	26,635	6,560	6,000	-	6,000
Incentives	-	-	-	-	-
Transfer out	-	-	-	-	-
TOTAL EXPENDITURES	\$ 279,030	\$ 395,011	\$ 704,469	\$ (15,702)	\$ 661,185
<i>Net Revenues over Expenditures</i>	<i>171,111</i>	<i>557,947</i>	<i>3,874</i>	<i>(194,298)</i>	<i>(162,842)</i>
TID 2 Fund Cash Equivalent	(191,811)	366,136	370,010		207,168
Ratio - Fund Balance:Expenditures	-69%	93%	53%	0%	31%

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

	FY09 Actual	FY10 Actual	FY11 Projected	FY11-12 Proposed Change	FY12 Budget
REVENUES					
Property Tax	\$ 564,017	\$ 559,070	\$ 733,737	\$ -	\$ 733,737
Special Assessments	-	-	-	-	-
Interest Income	5,002	27,234	20,000	(10,000)	10,000
Other State Aid	1,895	4,907	3,000	-	3,000
Transfer in	-	-	-	-	-
TOTAL REVENUES	570,914	591,211	756,737	(10,000)	746,737
EXPENDITURES					
Debt Service	415,513	349,768	731,995	(502,788)	229,207
Infrastructure	-	-	379,340	778,574	1,157,914
Administration	11,326	3,773	40,000	(36,000)	4,000
Incentives	-	-	-	-	-
Transfer out	-	202,285	200,000	(200,000)	-
TOTAL EXPENDITURES	\$ 426,839	\$ 555,826	\$ 1,351,335	\$ 39,786	\$ 1,391,121
<i>Net Revenues over Expenditures</i>	<i>144,076</i>	<i>35,386</i>	<i>(594,598)</i>	<i>(49,786)</i>	<i>(644,384)</i>
TID 3 Fund Cash Equivalents	1,380,049	1,415,435	820,837		176,453
Ratio - Fund Balance:Expenditures	323%	255%	61%	0%	13%

5 Year Capital Program

The 5-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 five-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. 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 2012 Project Descriptions

Attewell Detention Pond - This project is fully funded through the Community Development Block Grant under the Emergency Assistance Program. The project was originally scheduled to be completed in 2011; however, the City had some difficulty with land acquisition. The grant has been extended to 2012. The project addresses storm water run-off in watershed E identified in the City's Master Storm Water Plan.

ST Hwy 82 East - This is the first phase of a two part DOT project that addresses poor road conditions and route of ST Hwy 58. This phase will address the approach and

intersection of ST Hwy 82 and 58. The City's cost share of the project will mostly be dedicated to utility improvements, beautification and pedestrian access. The City has already participated in some cost for Design and Engineering.

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 Greyside and Union. Costs in 2012 will be dedicated to design. Construction is not scheduled until 2013.

Mansion Street and Riverside Park Development - These two projects were brought forward though 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 will be scheduled for next year and construction in 2013. Funding will be through the TID. As a reminder we have 5 years to execute projects utilizing the fund reserves the TID will accumulate by 2022. Conservative estimates are approximately 10M in TID Fund Reserves. For details on the Riverside Park Improvements see attached document.

HWY 82 Pedestrian Improvements - This project was a priority identified by the Planning Commission during the 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. It is the intention to coordinate this project the Hwy 82 construction next year. Again TID funding would be utilized to fund this project.

Baseball Field Concession Stand - This project was recommended by the Park Board. Currently the Ball fields have an inadequate food preparation and bathroom facilities. Design is complete for this project. Approximately 75% of funding would come from the park reserve fund.

2012 Capital Project List

Project Name	Funding Sources	Expenditures To Date	Budget 2012	Budget Out years	Total
Attewell Detention Pond					
Design	EAP	20,050	37,615	-	57,665
Land Acquisition	EAP	-	125,000	-	125,000
Construction	EAP	-	400,000	-	400,000
Total Attewell Detention Pond		20,050	562,615	-	582,665
ST Hwy 82 East (State Project City Share)					
Design	TID	126,750	-	-	126,750
Construction	TID	-	126,074	-	126,074
Utilities	Rural Dev	-	420,382	-	420,382
Reimbursable Expenses		10,254	-	-	10,254
Total ST Hwy 82 East (State Project City Share)		137,004	546,456	-	683,460
Roundabout & 58 Redesignation					
Design	General	130,118	49,318	-	179,436
Real estate	General	-	-	9,693	9,693
Construction	General/W&S	-	-	579,148	579,148
Hazmat	General	-	-	100,000	100,000
Reimbursable Expenses		98,186	-	-	98,186
Total Roundabout & 58 Redesignation		228,304	49,318	688,841	966,463
Mansion Street & Parking Improvements					
Design	TID	-	150,000	-	150,000
Land Acquisition	TID	-	50,000	-	50,000
Construction	TID	-	-	1,200,000	1,200,000
Contingency	TID	-	-	100,000	100,000
Total Mansion Street & Parking Improvements		-	200,000	1,300,000	1,500,000
Riverside Park Development					
Design	TID	-	50,000	-	50,000
Construction	TID	-	-	320,000	320,000
Contingency	TID	-	-	50,000	50,000
Total Riverside Park Development		-	50,000	370,000	420,000
ST Hwy 82 Pedestrian Improvements					
Design	TID	-	52,500	-	52,500
Construction	TID	-	350,000	-	350,000
Total ST Hwy 82 Pedestrian Improvements		-	402,500	-	402,500
Additional TID Potential Projects					
TID 2 Roadway Extensions	TID	-	-	2,530,000	2,530,000
River walk & Pedestrian Bridge	TID	-	-	1,300,000	1,300,000
ST Hwy 82 East Streetscape Improvements	TID	-	-	250,000	250,000
Total Additional TID Potential Projects		-	-	4,080,000	4,080,000
Baseball Field Concession Stands					
Design	Park Reserve	1,000	-	-	1,000
Construction	Park/General	-	100,000	-	100,000
Total Baseball Field Concession Stands		1,000	100,000	-	101,000
Total Capital Projects		386,358	1,910,888	6,438,841	8,736,088
				Total Future Expenses:	8,349,730

Capital Project Funding Sources

Designated Funding Sources

EAP Grant	630,000
DOT Reimbursable Expenses to Date	108,440
Rural Development Grant	420,380
TID 3 Financing	7,442,500
Park Reserve	72,958
Total Designated	8,674,278

Additional Available Funding

<i>General Fund Reserve</i>	
Remainder from Elmberta Storm/Streets	174,955
Additional Reserve	471,040
Total General Fund Reserve excess of 50%	645,994
<i>Utilities Fund Undesignated Reserve</i>	
Water Additional Reserve	908,417
Sewer Additional Reserve	2,089,248
Total General Fund Reserve excess of 50%	2,997,664
<i>Less Equipment Replacement Fund Startup</i>	<i>(650,000)</i>
Total Additional Available Funding	2,347,664

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: This is the first year the City implemented the Equipment Replacement Program. The Program was initiated with a commitment of \$285,000 from the General Fund, \$65,000 from the Water Fund, and \$300,000 from the sewer fund. The 2012 contributions total \$264,488; the bulk of which was the General Fund commitment.

Expenditure: The replacement schedule identified \$166,600 of items currently needing to be replaced. The city also budgeted \$59,105 of new equipment this year. The total equipment replacement costs for 2012 is 225,705.

Fund Contribution & Expense Distribution

Fund	Committed Funds Beginning	Vehicle Contribution	Technology Contribution	2012 Total Contribution	2012 Budgeted Expenditures	Committed Funds Ending
General Fund	\$ 285,000	\$ 208,671	\$ 20,626	\$ 229,297	\$ 201,605	\$ 312,692
Water Fund	65,000	13,486	1,024	14,510	1,100	78,410
Sewer Fund	300,000	19,709	971	20,681	23,000	297,681
Replacement Program Total	\$ 650,000	\$ 241,867	\$ 22,621	\$ 264,488	\$ 225,705	\$ 688,783

2012 Equipment Replacement

Description	Department	Revenue	One-Time Cost	Recurring Cost	Total Start-up Cost
New Requests					
Dispatch Radio	Police	\$ -	\$ 5,000	\$ -	\$ 5,000
Squad Upgrade to SUV	Police	-	7,000	1,800	8,800
Council iPads	Admin	-	6,600	1,650	8,250
6 Scott Airpacks, Carbon Cylinders	Fire	-	35,290	1,765	37,055
Total New Requests		-	53,890	5,215	59,105
Replacements					
Utility Truck	PW - Sewer	2,000	25,000	-	23,000
Backhoe	PW	30,000	125,000	-	95,000
Mower	PW	-	20,000	-	20,000
Squad Car	Police	-	25,000	-	25,000
Admin Laptop	Admin	-	1,200	-	1,200
Fire Chief PC	Fire	-	1,300	-	1,300
SCADA #2 - Watershop PC	PW - Water	-	1,100	-	1,100
Total Replacement		32,000	198,600	-	166,600
Total Equipment Cost		\$ 32,000	\$ 252,490	\$ 5,215	\$ 225,705