

Council

6pm

10/22/13

OFFICIAL NOTICE OF MEETING
MAUSTON COMMON COUNCIL
6:00PM
TUESDAY, OCTOBER 22, 2013
MAUSTON CITY HALL COUNCIL CHAMBERS
303 MANSION STREET

1. Call to Order/Roll Call
2. 2014 Budget Work Session
3. TIF Project Plan Discussion
4. Adjourn



MEMO

To: Mayor and City Council
From: Nathan Thiel, City Administrator
Subject: Budget Work Shop
Date: October 18, 2013

Because the Public Works Committee does not have any official business and no meeting was scheduled, I have scheduled a council budget workshop at 6pm to take advantage of the time rather than hold the workshop during or before the meeting. Finance will meet at 5:30 to approve vouchers and preview the modifications they recommended during the previous budget workshop.

Should there be time the Council can preview and discuss the TIF plan during the workshop as well. This item will also be up for discussion during the meeting under the Finance Committee report. Attached is summary outlining the projected revenue, and the TIF expenditure plan.

The City anticipates \$5.25M in collected revenue between 2013 and 2022. If the City does not appropriately spend these funds by 2017, the funding is returned to the jurisdictions contributing to the TIF.

Decision Points

- **What** do you want to commit these funds towards?
- **When** do we spend it? It typically takes two years to plan and construct a project. We have 3 years remaining.



MEMO

To: City of Mauston – Common Council
From: Nathan Thiel, City Administrator
Subject: 2013 General Fund Budget Summary
Date: October 18, 2013

Going into 2014, the City of Mauston remains in sound financial standing. The City can maintain its current Tax Levy constant and still conservatively budget for \$91K increase in total revenues at \$3,990,883 compared to last year's budget of \$3,899,579. The largest negative impact to revenues this year was in Shared Revenue. The City saw an \$18K decrease in transportation aid. Significant increases in revenues include Rent and a new Charge for Service. In 2013 the City competitively bid the rental of farm land, this explains the majority of the \$16K jump. The City is proposing instituting a Charge for Service for Ambulance Services. Recently the Ambulance Association announced it would be implementing a Paramedic Service which would greatly increase the cost to the Municipality. The Finance Committee determined this contracted cost would be more equitably served as a fee, similar to garbage, rather than captured in the Tax Levy. All other increases and decreases are simple adjustments to more accurately reflect current revenues.

The State certified a 2.4% CPI growth as the benchmark for 2014 Expenditure Restraint Program rate. City expenditures are budgeted to increase by 2.3% from \$3,899,579 to \$3,990,759, mirroring revenues. Healthcare costs amounted to the largest increase to this year with a 16% jump representing about \$50K increase from last year. The proposed budget built in a 3.00% increase. This is still subject to change to depending on final negotiations and working through full implementation of Act 10. All other increases to the budget are reflected in the attached budget request summary and amount to \$51K in new equipment or services.

New items being added in this year's budget include about \$19K one-time capital cost for PD equipment. These items will be added to the equipment replacement program and amount to a \$4K annual cost. An additional \$20K will be added to Public Works minimal budget to manage and prune trees in the ROW. The City recently participated in a grant to inventory city trees and to identify potential liabilities. These funds will help address an unmet need. The City also added \$25K to the Street Maintenance line to meet the rising costs. Because of added demand on Park management and Sidewalk snow removal \$11K was added to Public Works for a \$1000 additional hours of seasonal help. The City also budgeted a \$50K contribution to the Ambulance Association, as opposed to \$30K last year. The proposed budget also increases alderman salaries by \$400 a year. Finally with the anticipated surplus from this year the City is proposing setting \$20K aside for demolition code compliance projects within the City.

The City has budgeted some savings this year primarily in non-operation costs. The City non-labor insurance costs will reduce by 10K in 2014. Also the City will be able to carry over contingency funds to supplement the Equipment Replacement contribution. Currently the budget is balanced with a \$124 surplus. If this acceptable Staff will plan to hold the Budget Public Hearing at the next council meeting in November.

2014 BUDGET REQUESTS SUMMARY

Department	Description	One-time Capital Cost	2014 Revenue/ Savings	2014 Operational Costs	Net Start-up Costs
General Fund					
PD	1 Radar Units	2,000	-	250	2,250
PD	1 Squad Camera	4,755	-	1,585	6,339
PD	Recording Equipment	8,200	-	1,640	9,840
PD	Laser	4,000	-	400	4,400
PD	Detective Position	5,000	15,000	80,000	70,000
PW- Parks	Urban Forestry	-	-	20,000	20,000
PW-Streets	Street Maintenance Increase	-	-	25,000	25,000
PW	Staffing (Seasonal)	-	-	11,000	11,000
Non-Operational-Contribution to Others	Ambulance Fee Increases		50,000	20,000	(30,000)
Admin-Council	Council Wage Increase	-	-	2,800	2,800
Admin-Zoning	Code Enforcement	20,000	20,000	-	-
Total General Fund Requests		38,955	70,000	82,675	51,629

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

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Projected	Proposed Change	FY14 Budget
REVENUES							
<i>Taxes</i>							
General Property Taxes	\$ 1,551,646	\$ 1,647,619	\$ 1,654,168	\$ 1,641,516	\$ 1,641,516	\$ -	\$ 1,641,516
Payment in Lieu of Taxes	135,363	125,981	111,666	125,715	140,560	14,845	140,560
Special Assessments	82,731	140,410	99,250	88,756	88,756	(0)	88,756
Other Taxes	-	328	-	-	-	-	-
Total Taxes	1,769,740	1,914,338	1,865,083	1,855,987	1,870,833	14,845	1,870,832
<i>Intergovernmental Revenue</i>							
Shared Revenue	1,124,801	1,127,511	1,020,564	1,095,748	1,096,088	(2,305)	1,093,443
Transportation Aid	443,502	425,109	389,152	355,922	355,922	(18,093)	337,829
Other State Aid	36,748	29,004	180,487	21,100	30,885	10,542	31,642
Municipal Service Payments	105,410	104,742	97,136	101,637	101,872	336	101,973
Total Intergovernmental Revenue	1,710,461	1,686,365	1,687,339	1,574,407	1,584,767	(9,520)	1,564,887
<i>Licenses & Permits</i>							
License	11,366	10,651	10,115	10,150	10,888	450	10,600
Franchise Fees	25,526	24,965	23,854	25,000	25,000	-	25,000
Building Permits	25,411	14,962	15,575	24,500	20,100	(4,400)	20,100
Other Permit Fees	451	821	4,176	1,800	1,300	(600)	1,200
Total Licenses & Permits	62,753	51,398	53,720	61,450	57,288	(4,550)	56,900
<i>Charges for Service</i>							
Admin	18,501	16,580	3,000	-	-	-	-
Police	439	2,389	711	500	500	5	505
Fire	128,185	139,675	133,807	111,085	118,900	16,759	127,844
Public Works	11,480	5,280	2,415	12,000	3,850	(7,600)	4,400
Garbage	145,503	160,387	157,833	160,000	160,418	-	160,000
Ambulance	-	-	-	-	-	50,000	50,000
Summer Rec	12,571	11,765	11,089	12,000	10,325	-	12,000
Total Charges for Service	316,679	336,076	308,856	295,585	293,993	59,164	354,749
<i>Fines & Forfeitures</i>							
Court	17,669	17,585	9,198	39,750	37,052	(2,750)	37,000
Police	8,690	10,205	16,223	10,000	19,027	5,600	15,600
Total Fines & Forfeitures	26,359	27,790	25,421	49,750	56,080	2,850	52,600
<i>Miscellaneous</i>							
Interest Income	50,552	49,552	22,689	25,500	17,605	(500)	25,000
Rent	19,905	28,779	25,556	25,500	37,500	16,500	42,000
Other	25,090	18,105	37,841	11,400	6,903	15	11,415
Sale of Property	1,200	56,673	12,485	-	167,417	12,500	12,500
Total Miscellaneous	96,747	153,108	98,571	62,400	229,425	28,515	90,915
TOTAL REVENUES	3,982,740	4,169,075	4,038,990	3,899,579	4,092,385	91,303	3,990,883

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

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Projected	Proposed Change	FY14 Budget
EXPENDITURES							
General Government							
Salary	229,394	237,544	250,781	262,036	262,036	10,450	272,486
Benefit	153,922	156,335	118,894	127,475	128,132	15,552	143,027
Professional Service	88,240	67,601	60,973	59,850	57,332	1,050	60,900
Contractual Service	60,759	63,171	69,565	57,720	57,948	3,630	61,350
Supplies	34,889	31,233	42,148	45,000	49,700	2,200	47,200
Total General Government	567,204	555,884	542,362	552,081	555,148	32,882	584,963
Fire							
Salary	67,748	68,354	82,910	76,000	70,660	5,000	81,000
Benefit	10,107	10,915	11,167	11,900	11,900	-	11,900
Professional Service	727	30	40	350	100	-	350
Contractual Service	12,856	15,030	14,662	15,200	13,400	(1,700)	13,500
Supplies	33,994	33,334	37,754	36,480	40,950	1,700	38,180
Total Public Safety - Fire	125,432	127,662	146,533	139,930	137,010	5,000	144,930
Police							
Salary	497,024	499,541	517,394	515,735	458,828	8,955	524,690
Benefit	281,344	290,117	248,143	239,332	230,159	19,662	258,994
Professional Service	6,723	12,415	12,227	11,500	12,066	-	11,500
Contractual Service	26,392	24,979	24,177	25,695	26,771	1,500	27,195
Supplies	42,231	46,416	62,858	43,643	44,164	3,745	47,388
Total Public Safety - Police	853,714	873,467	864,800	835,905	771,989	33,862	869,767
Public Works							
Salary	194,389	250,551	255,963	252,693	245,843	17,922	270,615
Benefit	121,261	147,177	122,347	118,126	116,677	18,615	136,741
Professional Service	859	1,648	-	3,000	100	(2,000)	1,000
Contractual Service	360,511	378,673	350,948	388,225	385,875	26,425	414,650
Supplies	154,327	191,770	173,583	155,250	134,550	22,750	178,000
Total Public Works	831,347	969,820	902,841	917,294	883,045	83,712	1,001,006
Summer Recreation							
Salary	31,456	30,164	29,050	32,000	32,000	2,000	34,000
Benefit	2,238	2,190	2,177	2,424	2,424	142	2,566
Contractual Service	4,378	4,263	5,272	5,700	6,983	300	6,000
Supplies	10,695	10,442	9,405	12,200	12,102	(1,850)	10,350
Total Summer Recreation	48,766	47,058	45,903	52,324	53,509	592	52,916
Planning & Zoning							
Salary	30,693	30,721	31,648	33,173	32,989	1,782	34,955
Benefit	27,790	28,478	21,583	22,055	22,512	2,880	24,935
Professional Service	5,036	3,891	1,096	1,700	2,000	500	2,200
Contractual Service	24,617	12,173	4,163	19,550	14,100	(550)	19,000
Supplies	1,772	632	820	3,160	1,800	(1,360)	1,800
Total Planning & Zoning	89,908	75,895	59,310	79,638	73,401	3,252	82,890
Operating Expenditures	2,516,371	2,649,786	2,561,749	2,577,172	2,474,100	159,300	2,736,472

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

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY13 Projected	Proposed Change	FY14 Budget
<i>Non-Operational</i>							
Fixed Cost	310,001	325,440	410,345	324,411	324,597	(10,208)	314,204
Debt Service	298,795	292,624	267,578	267,263	267,702	(2,770)	264,493
Contributions	388,965	430,050	404,929	587,723	462,425	(75,132)	512,591
Contributions to Others	79,931	76,530	65,238	65,010	51,361	19,990	85,000
Contingency	178,276	20,438	34,503	78,000	16,875	-	78,000
Non-Operating Expenditures	1,255,968	1,145,082	1,182,594	1,322,407	1,122,959	(68,120)	1,254,287
TOTAL EXPENDITURES	\$ 3,772,339	\$ 3,794,869	\$ 3,744,343	\$ 3,899,579	\$ 3,597,059	\$ 91,180	\$ 3,990,759
<i>Revenues over Expenditures</i>	210,401	374,206	294,647	(0)	495,326	123	124
<i>Spent Capital Reserves</i>			(627,475)	(264,798)	(270,000)		(63,298)
Fund Balance	2,310,343	2,684,549	2,351,721	2,086,923	2,577,047		2,513,873
Nonspendable, Assigned, Restricted	1,228,966	1,605,639	1,168,282	1,123,127	1,117,925		1,301,489
Unassigned	1,081,377	1,078,910	1,183,439	963,796	1,459,122		1,212,384
Ratio - Fund Balance:Expenditures	29%	28%	32%	25%	41%		30%



MEMO

To: Mayor and City Council
From: Nathan Thiel, City Administrator
Subject: TIF Revenue Overview
Date: October 18, 2013

Attached is summary outlining the projected revenue, and the TIF expenditure plan. The City anticipates \$5.25M in collected revenue between 2013 and 2022. If the City does not appropriately spend these funds by 2017, the funding is returned to the jurisdictions contributing to the TIF.

Given the impending 2017 deadline the City must either commit to appropriately spend the funds on specific projects or return the revenue stream back to the jurisdictions. This item will be brought to the full Council for discussion and action.

Decision Points

- **What** do you want to commit these funds towards?
- **When** do we spend it? It typically takes two years to plan and construct a project. We have 3 years remaining.

FUNDING SIDE

TIF 3	Annually	2013-22
Tax Revenue	683,892	6,838,920
Debt Service		1,579,860
Estimated Total Less Debt		5,259,060

If Unspent by 2017

Jurisdiction	% of Levy	Give Back
City	31%	1,635,568
County	20%	1,051,812
School	41%	2,156,215
WWTC	7%	368,134
State	1%	47,332
		5,259,060

PROJECT SIDE

TIF Project Plan & Parameters

New Road Construction	800,000
New Utilities	475,000
Site Improvement	250,000
Blight Remediation	750,000
Property Acquisiton	350,000
Demolition	10,000
Recruitment/Incentives	775,000
<i>Specific ½ mile buffer projects</i>	
River Walk / Pedestrian Bridge	1,105,000
Kennedy St	730,000
Total TIF Budget Plan	5,245,000

Specific Projects identified

855,000	River Walk
250,000	Pedestrian Bridge
730,000	Connect Kennedy St to Hwy G
<u>1,835,000</u>	
<u>3,424,060</u>	<i>Remaining Funds</i>

Past Projects reviewed and tabled

800,000	Complete Commercial St
700,000	Complete College Ave
500,000	Insert Local Street between Hotels & BP
300,000	Wetland Remediation North of Town
300,000	Lift Station in Business Park
<u>2,600,000</u>	
<u>824,060</u>	<i>Remaining funds if City reopened tabled projects</i>