

GENERAL FUND REVENUES

**VILLAGE OF WESTON
REVENUE SUMMARY
2014 OPERATING BUDGET - General Fund only
(and 2015 FINANCIAL PLAN)**

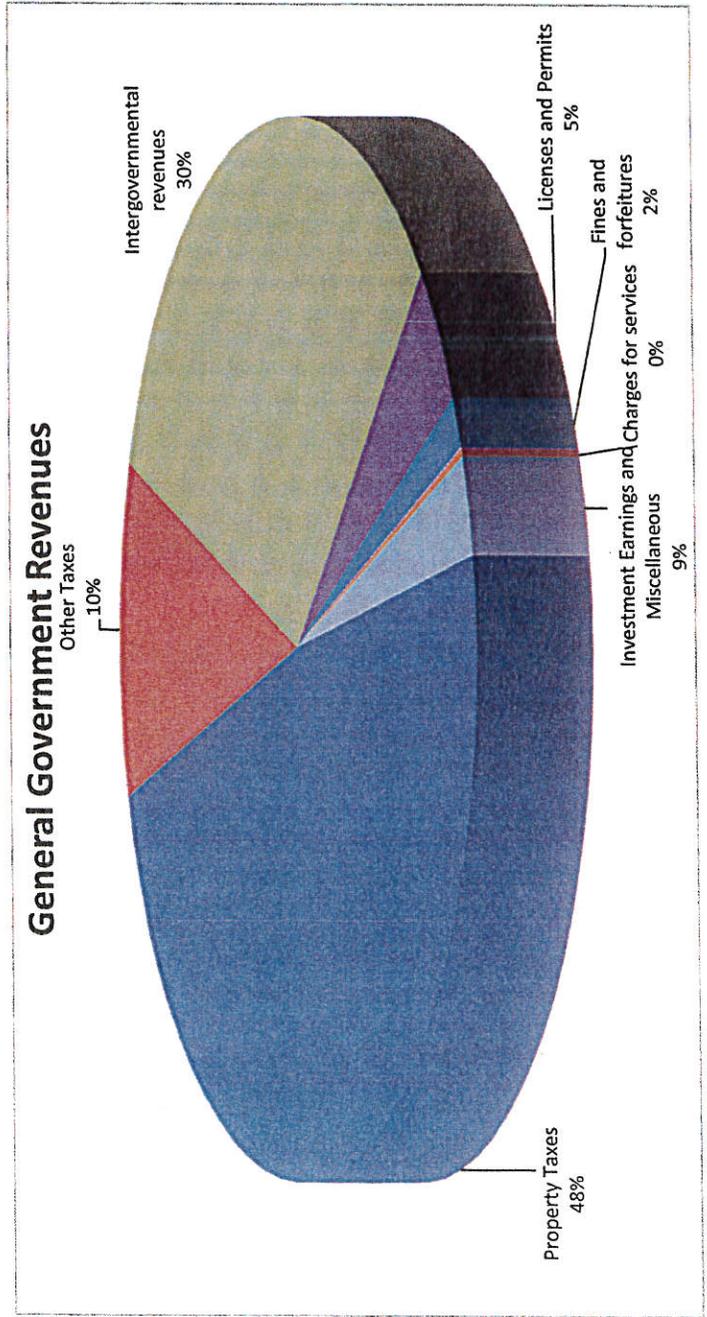
<u>ACCOUNT DESCRIPTION</u>	<u>2012 ACTUAL</u>	<u>2013 Y-T-D (thru 10/31/13)</u>	<u>2013 ESTIMATE</u>	<u>2013 BUDGET</u>	<u>2014 DEPT. REQUEST</u>	<u>2014 PROPOSED BUDGET</u>	<u>2014 BUDGET CHANGE</u>	<u>2015 FINANCIAL PLAN</u>
Property Taxes	2,905,297	2,926,091	2,926,090	2,925,747	3,139,039	3,139,039	213,292	3,300,923
Other Taxes	808,450	431,270	662,160	645,628	661,981	661,981	16,353	630,067
Special Assessments	4,540	3,800	4,200	4,200	4,200	4,200	0	4,200
Intergovernmental Revenues	2,346,437	1,263,641	2,162,305	2,164,335	2,078,870	2,078,870	(85,465)	1,990,050
Licenses & Permits	165,928	203,415	310,590	170,180	303,575	303,575	133,395	303,575
Fines and Forfeitures	123,343	82,030	109,260	119,600	109,200	109,200	(10,400)	109,200
Public Charges for Services	985,140	317,790	424,255	447,610	17,345	17,345	(430,265)	17,345
Intergov't Charges for Services	234,779	134,672	194,035	166,200	122,180	122,180	(44,020)	122,110
Contributions	10,310	6,686	6,910	8,080	500	500	(7,580)	500
Miscellaneous Revenue	84,063	(54,364)	(29,855)	124,570	69,790	69,790	(54,780)	69,840
Other Financing Sources	6,926	861	1,260	6,000	2,000	2,000	(4,000)	2,000
Applied Fund Balances	200,792	573,490	573,490	573,490	0	0	(573,490)	0
TOTAL REVENUES	<u>7,876,005</u>	<u>5,889,382</u>	<u>7,344,700</u>	<u>7,355,640</u>	<u>6,508,680</u>	<u>6,508,680</u>	<u>(846,960)</u>	<u>6,549,810</u>
					Percent Budget Change		-11.51%	0.63%

VILLAGE OF WESTON
REVENUE SUMMARY - Changes from 2013 Budget to 2014 Budget
2014 OPERATING BUDGET - General Fund only

	<u>CHANGE AMOUNT</u>	<u>TOTAL BUDGET</u>	<u>REASON FOR CHANGE</u>
2013 OPERATING BUDGET REVENUES		\$ 7,355,640	
<u>INCREASES in Revenues:</u>			
Property Taxes-General Fund only	\$ 213,292		Increase Tax Levy needed for General Fund. Utilize \$100,996 of the Debt Service Exemption to partially fund the Capital Equipment Replacement Program in 2014.
Cable TV Franchise Fees	154,400		New fee - Cable TV Franchise Fee was begun in mid-year 2013, and will be budgeted for the first time in 2014.
Expenditure Restraint Program	20,990		Increase in 2014 State Expenditure Restraint Program payment is expected.
Water Utility Taxes	<u>19,050</u>		Increase in property taxes from Weston Water Utility.
Subtotal	<u>407,732</u>	407,732	
<u>DECREASES in Revenues:</u>			
Applied General Fund Balance	\$ (430,080)		Represents 2009-2012 Rothschild Utility Tax settlement payment that was received in 2012 and was earmarked to the Debt Service Fund, instead of the General Fund. This payment was transferred in 2013.
Ambulance Fees	(385,800)		Decrease in 2014 because all revenues for fire and EMS operations are going to the SAFER District.
Applied Current Budget Balance	(143,410)		There is no material 2013 budget surplus available to be applied to the 2014 budget.
Transportation Aids	(101,105)		10% Decrease in State Transportation Aids for 2014.
Intergovernmental Charges for Services - Fire/Ambulance	(65,800)		Decrease in 2014 because all revenues for fire and EMS operations are going to the SAFER District.
Public Charges for Services - Park & Rec (Reimbursement Damages/Labor-Materials)	(45,880)		Budget was increased in 2013 for a costly traffic accident.
Interest Income	(42,550)		Decrease 2014 Interest Income budget based on estimates of current investment holdings.
All Other Licenses & Permits	(21,005)		Decrease 2014 activity per 2013 estimates.
Fines and Forfeitures	(10,400)		Decrease 2014 activity per 2013 estimates.
Contributions	(7,580)		Decrease in 2014 because all revenues associated with fire and EMS operations are going to the SAFER District.
Miscellaneous/All Other	<u>(1,082)</u>		Decrease 2014 activity per 2013 estimates.
Subtotal	<u>(1,254,692)</u>	(1,254,692)	
TOTAL CHANGE in Revenues	<u>\$ (846,960)</u>		
2014 OPERATING BUDGET REVENUES		<u>\$ 6,508,680</u>	
Percent Budget Change		-11.51%	

Village of Weston
 2014 Proposed Budget
 General Government Revenues - General Fund only

	Amount	Percentages
Property Taxes	\$ 3,139,039	48%
Other Taxes	661,981	10%
Intergovernmental revenues	2,078,870	32%
Licenses and Permits	303,575	5%
Fines and forfeitures	109,200	2%
Charges for services	17,345	0%
Investment Earnings and Miscellaneous	198,670	3%
TOTAL	\$ 6,508,680	



**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

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

Property Taxes

Represents the tax levy for only the General Fund. The assessed general fund tax rate for the 2011 and 2012 tax levies was \$3.33 and \$3.37, respectively. A \$3.55 assessed tax rate is proposed for the 2013 tax levy (budget year 2014), which represents a \$213,292 increase (a 4.77% tax levy increase), or a \$0.18 rate increase. The amount of the tax levy is used to finance a portion of the General Fund operations and programs. The long-term goal of the General Fund is to maintain the assessed tax rate of the General Fund and all other funds, except for the Debt Service Fund, at a rate below \$4.00 per \$1,000 of assessed valuation.

Other funds, including the Debt Service Fund, may also require a portion of the tax levy in order to finance their own individual fund budgets. To manage the debt service tax levy over time, the Village has programmed and amortized all future CIP Budget capital borrowing, as forecasted in the 5-year CIP Budget document, in order to maintain a minimal tax levy increase, if any, in the debt service payment schedule to match the estimated assessed valuation growth of the Village. The goal is to maintain the assessed tax rate of the Debt Service Fund levy at a rate below \$2.00 per \$1,000 of assessed valuation. The assessed debt service tax rate for the 2011 and 2012 tax levies was \$1.77 and \$1.79, respectively. A \$1.76 assessed tax rate is proposed for the 2013 tax levy (budget year 2014), which represents no change in the debt service tax levy, or a \$0.03 tax rate decrease from last year's rate.

Payments in Lieu of Taxes

Both the Weston Water Utility and the Village of Rothschild make payments to the Village of Weston for payments in lieu of property taxes. The Weston Water Utility payment is calculated based on the formula established by the Public Service Commission, using the Water Utility's depreciated property value and the Village's assessed tax rate. An expenditure item in a like amount is included in the Water Utility's budget in 2014.

The payment from the Village of Rothschild is based on the established formula prescribed at the time of the Weston annexation into the Village of Rothschild during the 1990s. The payment represents 25% of the state shared revenues paid on the former Weston Power Plant, which is now located in the Village of Rothschild after annexation. Both the Village and Town of Weston receive a distribution payment each year. The Village of Weston's estimated payment for 2013 and 2014 budget years is \$235,000 annually and will be distributed to the General Fund (\$128,190) and to the Debt Service Fund (\$106,810). However, beginning in 2015 when the formula drops from 25% to 10% for the Village and Town of Weston, the Village of Weston's distribution payment will decrease significantly by \$140,720 in 2015, when the payment will drop from \$235,000 to \$94,280 annually per the 30-year cost sharing agreement. In 2015, the full payment will be allocated entirely to the General Fund, while no allocation will be distributed to the Debt Service Fund.

Other Taxes

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

Special Assessments

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

Intergovernmental Revenues

State Shared Revenue is a combination of State sales and income taxes returned to the Village based on a complex growth/per capita/tax burden formula. The Village is provided an estimate of this amount in the fall of the year. However, the State had frozen all funding for the last several years without an increase. This was also the case for budget years 2008 and 2009, per the 2007-2009 State Budget that had been adopted. A reduction of \$76,585 was enacted by the State after adoption of the 2009-2011 State Budget in June 2009. Therefore, the 2010 payment was \$1,235,394, and the 2011 payment was \$1,235,335. A reduction of \$177,945 was enacted by the State after adoption of the 2011-2013 State Budget in June 2011. Therefore, the 2012 payment was \$1,057,543, and the 2013 payment was \$1,057,215.

A further decrease of \$490 was approved by the State after adoption of the 2013-2015 State Budget in June 2013. Therefore, the 2014 and 2015 payments are projected to be \$1,056,725 annually.

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

Department/Office: Finance	Budget: General Fund – Operating Revenues
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Intergovernmental Revenues (cont.)

Transportation Aids were significantly reduced in the 2011-2013 State Budget (for the 2012 and 2013 budget years). The 2011 actual payment for the Village was \$1,248,220, which had been a \$53,550 increase (or a 4.48% increase) over the 2010 budget amount. However, a large decrease of \$124,820 (or a 10% decrease) was realized for the 2012 budget year, due to the loss in funding in the 2011-2013 State Budget. The 2012 actual payment was \$1,123,400. In 2013, the actual payment was \$1,011,060, which was another large decrease of \$112,340 (or another 10% decrease). The State formula did not change in the 2013-2015 State Budget (for the 2014 and 2015 budget years). Therefore, the 2014 payment amount will further decrease to \$909,955, and the 2015 payment amount will be \$818,960, which are both annual decreases of 10%. This continual downward funding trend from the State is expected to continue for several more years, until the Village has reached the minimum funding level, as prescribed by the Wisconsin Department of Transportation.

Computer Exemption Aid is a State program, new in 2000, created to replace "lost" property taxes due to the exemption of business owned computers as of January 1, 1999. An estimated payment of \$13,000 has been applied to reduce the property tax levy for the 2014 budget.

Expenditure Restraint Program is a State program that provides additional incentive funding to municipalities who "hold-the-line" on expenditure increases annually below a State CPI formula. Because the Village's December 2012 equalized tax rate exceeded the \$5.00 minimum level, the Village will once again qualify for this funding program. The Village will receive \$47,825 in State funding for this program in 2014, which was actually an increase of \$20,990 from the 2013 level.

Licenses & Permits

Represents collections from liquor, dog, cigarette, mobile home parks, and various business licenses, as well as building inspection and zoning permits. The cable TV franchise fee was initialized in mid-year 2013 and is estimated to generate \$128,700 in revenue by year-end 2013. The franchise fee amount projected in the 2014 budget is \$154,400. There are no other material fee changes proposed in 2014, which will recover the costs of additional enforcement of inspections and ordinance compliance.

Fines and Forfeitures

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

PUBLIC CHARGES FOR SERVICES

General Government Revenue

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

Public Safety Revenue

The primary source of revenue here is for ambulance services generated from the 24/7 crews of the Weston Fire Department. The 2013 ambulance fees budget was \$385,800. However, with the creation of the SAFER Fire District in 2013, all fire and ambulance revenues will be paid directly to SAFER in 2014, instead of the Village of Weston. Therefore, no future revenues are projected here for fire/ambulance revenues for the Village of Weston's budget.

Public Works Revenue

Prior to 2013, the refuse and garbage assessments on each taxpayer's annual tax bill accounts for the main source of revenue in the Public Works Department in the General Fund. Both the refuse and recycling operations are provided to the community with an outside contracted provider. However, beginning in 2013, the refuse and garbage assessments will be recorded directly in the Refuse/Recycling Fund. Other types of revenues that will remain here in the General Fund for 2014 include the growing use of highway signage services to other area communities and businesses, and incidental snow removal services. The recycling grant program provides for the Public Works Department to charge a rental fee on equipment used for recycling purposes based on the Department of Transportation's fee guidelines.

Rental of Village Property

Park shelter rentals are recorded in this category.

Park & Recreation Revenue

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

**VILLAGE OF WESTON
2014 OPERATING BUDGET REQUEST
PROGRAM COMMENTS**

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

Intergovernmental Charges for Services

The Village of Weston provides various services to the adjacent communities of the Town of Weston, Town of Easton, Town of Ringle, Village of Kronenwetter, Village of Rothschild, and others as requested, including EMS services to the various Towns. The types of services provided include fire and ambulance, streets maintenance, snowplowing, refuse/recycling, and general administration. However, beginning with the 2014 budget, all fire and EMS services will be provided by the new SAFER Fire District, not the Village of Weston. The Village of Weston began offering building inspection services to other local governments in 2011.

Contributions

Includes private contributions from individuals, businesses, and non-profit groups. The areas of support were primarily focused towards the aquatic center and park/recreational programs and projects, such as maintenance of football, baseball, and soccer fields. There is also a donation of wages from the firefighters' core to provide additional funds for the purchase of equipment not already budgeted for in the capital outlay section of the Fire Department's annual operating budget. However, with the dissolution of the Weston Fire Department by year-end 2013, there will be no fire/EMS donations from either businesses or individuals paid directly to the Village of Weston beginning in 2014.

Interest Income

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

Insurance Recoveries

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

Other Revenue

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

Sale of Village Property

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

Fund Transfers

Interfund transfers are resources available to the Operating Budget from "other funds" for a variety of purposes. There were no incoming transfers of funds in 2013, and there are no incoming transfers of funds planned for 2014.

Applied Fund Balances - Special Financing

Includes application of surplus resulting from resources being greater than expected and expenditures being less than planned permitting reappropriation of unused taxes. \$143,410 from the projected current budget balance had been applied to the 2013 budget. There was also a funding transfer recommended from the General Fund Balance-Undesignated Fund Balance ("Rainy Day Fund") for the 2013 budget in the amount of \$430,080, which represented the 2009-2012 Rothschild Utility Tax settlement payment that was received in 2012 and was earmarked to the Debt Service Fund, instead of the General Fund. However, with only a minimal \$21,185 budget surplus projected for 2013, none of this amount is being applied to the 2014 budget.

Use of the current budget balance is necessary to minimize the continued levy impact on Village services. The adoption of the 2013-2015 State biennium budget in June 2013 did not fully recognize the growing needs of the Village of Weston, especially in the State Shared Revenue formula.

Should the projected 2013 budget surplus balance of \$21,185 not materialize at year-end 2013 and instead a 2013 budget deficit develops, it may be necessary to amend the 2013 budget to transfer funds from the General Fund Equity Account. This potential 2013 budget adjustment would have no impact on the proposed 2014 budget.

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/27/2013
2014 OPERATING BUDGET - General Fund only
(and 2015 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
PROPERTY TAXES								
Property Taxes-General Fund only	2,905,297	2,926,091	2,926,090	2,925,747	3,038,043	3,038,043		3,083,923
Property Taxes-Debt Service exemption		0	0	0	100,996	100,996		217,000
PROPERTY TAXES	2,905,297	2,926,091	2,926,090	2,925,747	3,139,039	3,139,039	213,292	3,300,923
OTHER TAXES								
PAYMENTS IN LIEU OF TAXES								
Water Utility	462,509	351,711	485,190	468,950	488,000	488,000		493,000
Utility Tax - Village of Rothschild	235,112	35,209	128,190	128,190	128,190	128,190		94,280
PAYMENTS IN LIEU OF TAXES	697,621	386,920	613,380	597,140	616,190	616,190	19,050	587,280
OTHER TAXES								
Mobile Home Fees	48,873	42,201	46,500	46,500	43,500	43,500		40,500
Forest Crop/Managed Forest Taxes	878	1,181	1,180	880	1,180	1,180		1,180
Sales Tax Retained	93	51	100	108	111	111		107
Interest & Penalties on Taxes	60,985	917	1,000	1,000	1,000	1,000		1,000
OTHER TAXES	110,829	44,350	48,780	48,488	45,791	45,791	(2,697)	42,787
OTHER TAXES	808,450	431,270	662,160	645,628	661,981	661,981	16,353	630,067
SPECIAL ASSESSMENTS								
Special Assessment Letters-Village	4,540	3,800	4,200	4,200	4,200	4,200		4,200
SPECIAL ASSESSMENTS	4,540	3,800	4,200	4,200	4,200	4,200	0	4,200
INTERGOVERNMENTAL REVENUES								
State Shared Revenues	1,029,643	158,555	1,029,315	1,033,235	1,028,825	1,028,825		1,028,825
State Grants-Med Care Transp.	27,900	0	27,900	23,800	27,900	27,900		27,900
State Grants-Traffic Grants	30,063	0	0	0	0	0		0
Expenditure Restraint Program	33,617	26,833	26,835	26,835	47,825	47,825		50,000
Fire Insurance Tax	34,679	33,255	33,255	34,680	33,255	33,255		33,255
Transportation Aids	1,123,400	1,011,060	1,011,060	1,011,060	909,955	909,955		818,960
State Grants - Other Highway Aids	29,425	0	0	0	0	0		0
State Grants - Mass Transit	4,894	0	0	0	0	0		0
Act 102 - EMS Grant	5,669	6,447	6,450	6,450	5,750	5,750		5,750
Computer Exemption Aid	14,787	12,026	12,025	16,165	13,000	13,000		13,000
Severance/Yield Taxes - Forests	161	1,249	1,250	700	1,000	1,000		1,000
Forest Cropland/Mng. Forests	204	250	250	300	250	250		250
State - Pmt. Lieu of Taxes - 70.114	240	238	240	240	240	240		240
Environmental Impact Aids/Powerline	11,755	10,874	10,870	10,870	10,870	10,870		10,870
Forestry Grant	0	2,854	2,855	0	0	0		0
INTERGOVT REVENUES	2,346,437	1,263,641	2,162,305	2,164,335	2,078,870	2,078,870	(85,465)	1,990,050
LICENSES & PERMITS								
Adult Oriented Business License	0	1,000	1,000	0	1,000	1,000		1,000
Amusement/Coin Machine License	1,625	1,650	1,650	1,625	1,650	1,650		1,650
Bartender/Operator License	11,658	12,318	12,400	11,500	12,400	12,400		12,400
Cabaret License	1,134	1,020	1,020	1,135	1,020	1,020		1,020
Cable TV Franchise Fees	0	51,481	128,700	0	154,400	154,400		154,400
Cigarette License	1,100	1,100	1,100	1,100	1,100	1,100		1,100
Electrical Contractor License	1,575	0	0	1,500	0	0		0
Farmers Market/Vendor License	3,235	3,290	3,290	3,325	3,300	3,300		3,300
Food Wagons/Carnival/Circus License	30	0	30	30	30	30		30
Home Occupation License	50	25	50	50	50	50		50
Hotel/Motel Establishment License	450	450	450	450	450	450		450
Junk Yard/Salvage Yard License	750	750	750	750	750	750		750
Liquor & Malt Beverage License	21,650	21,115	21,115	21,350	21,350	21,350		21,350
Mobile Home Park License	1,060	1,050	1,050	1,050	1,050	1,050		1,050
Pawnbroker License	366	216	220	365	220	220		220
Pet Shop License	150	300	300	150	300	300		300
Residential Business License	25	25	25	25	25	25		25
Secondhand Article/Jewelry Dealers	115	88	100	115	100	100		100
Sign Permits-Businesses	4,630	2,827	3,500	4,100	3,500	3,500		3,500
Telecom. Compliance Review License	300	150	300	300	300	300		300
Transient Merchants/Vendors License	75	230	230	75	230	230		230

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/27/2013
2014 OPERATING BUDGET - General Fund only
(and 2015 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2012	2013	2013	2013	2014	2014	2014	2015
	ACTUAL	Y-T-D (at 10/31/13)	ESTIMATE	BUDGET	DEPT. REQUEST	PROPOSED BUDGET	BUDGET CHANGE	FINANCIAL PLAN
<u>LICENSES & PERMITS (cont.)</u>								
Cat Licenses	1,735	60	3,920	5,250	4,200	4,200		4,200
Dog Licenses	7,847	7,234	17,710	14,250	18,400	18,400		18,400
Dog Licenses - Fancier Permit	25	0	0	0	0	0		0
Building Permits-Commercial	69,554	55,389	66,000	66,500	66,000	66,000		66,000
Building Permits-Residential	30,305	13,936	16,000	27,000	16,000	16,000		16,000
Misc. Bldg. Permits-Building Grades	0	100	100	0	0	0		0
Misc. Bldg. Permits-Deck	2,315	1,655	1,655	2,100	1,700	1,700		1,700
Misc. Bldg. Permits-Demolition	0	0	0	0	0	0		0
Misc. Bldg. Permits-Driveway	1,820	1,275	1,400	1,650	1,600	1,600		1,600
Misc. Bldg. Permits-Enclosed Porch	450	75	100	450	200	200		200
Misc. Bldg. Permits-Fence	800	970	970	800	850	850		850
Misc. Bldg. Permits-Garages	4,035	1,842	2,000	3,500	2,500	2,500		2,500
Misc. Bldg. Permits-Comm Occupancy	(25,000)	0	0	(20,000)	(25,000)	(25,000)		(25,000)
Misc. Bldg. Permits-Home Occupancy	(17,000)	(9,000)	(13,000)	(17,000)	(20,000)	(20,000)		(20,000)
Misc. Bldg. Permits-House Remodeling	8,190	4,275	6,000	8,000	6,000	6,000		6,000
Misc. Bldg. Permits-Mobile Home Insta	0	1,400	1,400	0	0	0		0
Misc. Bldg. Permits-Moving	200	200	200	200	200	200		200
Misc. Bldg. Permits-Outbuildings	150	0	150	150	150	150		150
Misc. Bldg. Permits-Sprinklers	225	240	270	225	300	300		300
Misc. Bldg. Permits-Swimming Pool	100	50	50	100	100	100		100
Misc. Bldg. Permits-Yard Sheds	850	725	725	850	750	750		750
Bldg./Inspect. Fees-CSM Review	650	650	750	1,000	1,000	1,000		1,000
Bldg./Inspect. Fees-Site Plan Review	4,050	3,600	3,600	3,000	3,600	3,600		3,600
Bldg./Inspect. Fees-Subdivision Review	200	200	200	200	200	200		200
Plumbing Inspection Permits	2,763	1,818	2,800	3,000	2,800	2,800		2,800
Electric Inspect. Fees-Electric Signs	480	30	150	360	300	300		300
Electric Inspect. Fees-New Apts/Offices	15,296	9,399	11,000	14,000	11,000	11,000		11,000
Electric Inspect. Fees-Service Changes	240	510	510	240	500	500		500
Zoning Permits/Fees-Conditional Use	2,250	1,050	1,500	1,550	1,500	1,500		1,500
Zoning Permits/Fees-Nonconforming	0	0	0	0	0	0		0
Zoning Permits/Fees-Plan Commission	0	0	0	0	0	0		0
Zoning Permits/Fees-Rezoning/Amendment	0	0	0	0	0	0		0
Zoning Permits/Fees-Street Vacation	500	500	500	500	500	500		500
Zoning Permits/Fees-ZBA	0	0	0	0	0	0		0
Zoning Permits/Zoning Compliance	120	385	500	60	200	200		200
Zoning Permits/Fees-Permits	50	1,092	1,100	50	250	250		250
Zoning Permits/Fees-Zoning Pub Hearing	1,800	2,100	2,100	2,100	2,100	2,100		2,100
Zoning Permits/Fees-Comp Plan Hearing	0	350	500	0	500	500		500
Other Regul. Permits-Burning	150	175	250	250	250	250		250
Other Regul. Permits-Road Excavation	450	1,500	1,500	450	1,000	1,000		1,000
Other Regul. Permits-Special Events	350	545	700	400	700	700		700
Other Regul. Permits-Street Privileges	0	0	0	0	0	0		0
INCREASE in Various Licenses/Permits	0	0	0	0	0	0		0
LICENSES & PERMITS	165,928	203,415	310,590	170,180	303,575	303,575	133,395	303,575
<u>FINES AND FORFEITURES</u>								
County Court Penalties & Costs	146	0	0	150	150	150		150
Municipal Court Penalties & Costs	104,506	78,961	105,000	116,000	105,000	105,000		105,000
Late Penalties/Dog Licenses	0	810	810	0	600	600		600
Late Penalties/All Other	472	299	450	450	450	450		450
Other Law/Ordinance Violations	18,219	1,960	3,000	3,000	3,000	3,000		3,000
FINES AND FORFEITURES	123,343	82,030	109,260	119,600	109,200	109,200	(10,400)	109,200

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/27/2013
2014 OPERATING BUDGET - General Fund only
(and 2015 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
<u>PUBLIC CHARGES FOR SERVICES</u>								
<u>GENERAL GOVT REVENUE</u>								
Assessor File Lookup Fees	60	20	50	100	50	50		50
Garnishment Fees	15	0	0	0	0	0		0
Liquor & Malt Beverage Public. Fees	2,107	2,156	2,160	2,060	2,160	2,160		2,160
Miscellaneous Fees	0	0	50	50	50	50		50
NSF Check Fees	205	83	100	200	200	200		200
Credit Card Rebate Program	0	0	0	0	0	0		0
Sale of Copies - Materials/Books	50	32	50	50	50	50		50
Sale of Copies - OCE Copier	45	25	50	150	100	100		100
Sale of Copies - Voter Regis. Lists	0	0	0	200	200	200		200
Sale of Copies - Weston 150th Books	0	5	5	0	0	0		0
Gen Govt-Tax Bill Info/Escrow Companies	99	17	100	150	100	100		100
GENERAL GOVT REVENUE	2,581	2,338	2,565	2,960	2,910	2,910	(50)	2,910
<u>PUBLIC SAFETY REVENUE</u>								
Fire Report Fees	5	0	0	0	Moved to SAFER District in 2014			
Ambulance Fees	401,329	246,087	350,000	385,800	Moved to SAFER District in 2014			
Sales of EMS/Safety Supplies	0	200	200	0	Moved to SAFER District in 2014			
PUBLIC SAFETY REVENUE	401,334	246,287	350,200	385,800	0	0	(385,800)	0
<u>PUBLIC WORKS REVENUE</u>								
DPW Equip: Rental Fees-Recycling	94,348	Moved to Capital Equipment Fund in 2013						
Highway Signage Service	632	364	400	400	400	400		400
Other Street Maint. Service	3,039	4,333	4,350	500	4,000	4,000		4,000
Materials Sold - to Businesses	0	0	0	0	0	0		0
Materials Sold - to Individuals	546	84	300	550	550	550		550
Snow Removal Service	375	0	400	500	500	500		500
Refuse/Garbage - Assessments	473,265	Moved to Refuse/Recycling/Landfill Fund in 2013						
Refuse/Garbage - New Admin. Cost	0	Moved to Refuse/Recycling/Landfill Fund in 2013						
Refuse/Garbage - Garbage Bin Sales	0	Moved to Refuse/Recycling/Landfill Fund in 2013						
Refuse/Garbage - Sticker Sales	92	Moved to Refuse/Recycling/Landfill Fund in 2013						
Refuse/Garbage - Drop Off	0	Moved to Refuse/Recycling/Landfill Fund in 2013						
Grass & Weed Cutting	165	0	200	300	300	300		300
Lot Clean-up Services	0	0	250	250	250	250		250
PUBLIC WORKS REVENUE	572,462	4,781	5,900	2,500	6,000	6,000	3,500	6,000
<u>HEALTH REVENUE</u>								
Animal Control/Humane Society	174	0	0	200	200	200		200
HEALTH REVENUE	174	0	0	200	200	200	0	200
<u>RENTAL OF VILLAGE PROPERTY</u>								
Park/Shelter Rentals-Kellyland	720	540	540	720	540	540		540
Park/Shelter Rentals-Kennedy Bldg.	875	775	775	650	775	775		775
Park/Shelter Rentals-Kennedy Shelter	1,296	1,530	1,530	1,300	1,530	1,530		1,530
Park/Shelter Rentals-Machmueller	805	660	660	805	660	660		660
Park/Shelter Rentals-Robinwood	300	220	220	300	220	220		220
Park/Shelter Rentals-Sandhill	685	505	505	685	510	510		510
Park/Shelter Rentals-Yellow Banks	760	940	940	760	940	940		940
RENTAL OF VILLAGE PROPERTY	5,441	5,170	5,170	5,220	5,175	5,175	(45)	5,175
<u>PARK & REC. REVENUE</u>								
Vending Machines - Parks	56	28	60	70	60	60		60
Coaches Clinic Fees	200	0	0	800	0	0		0
Parkland Field Maint. Fees	813	250	1,000	2,000	1,000	1,000		1,000
Landscaping Repair Services	580	0	0	580	500	500		500
Reimb Damages/Labor-Materials	775	58,759	58,760	46,680	800	800		800
PARK & REC. REVENUE	2,424	59,037	59,820	50,130	2,360	2,360	(47,770)	2,360
<u>ECONOMIC DEVELOPMENT REVENUE</u>								
Publication Fees	724	177	600	800	700	700		700
ECONOMIC DEVELOPMENT REVENUE	724	177	600	800	700	700	(100)	700
PUBLIC CHARGES FOR SERVICES	985,140	317,790	424,255	447,610	17,345	17,345	(430,265)	17,345

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/27/2013
2014 OPERATING BUDGET - General Fund only
(and 2015 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN	
<u>INTERGOVT CHARGES FOR SERVICES</u>									
<u>General Government</u>									
Administration - Town of Weston	4,625	5,030	5,030	5,000	5,000	5,000		5,000	
Municipal Court - Town of Weston	3,180	938	2,325	1,950	1,600	1,600		1,600	
Municipal Court - City of Schofield	21,796	9,343	23,155	19,450	16,480	16,480		16,410	
Newsletter - Town of Weston	325	0	325	500	500	500		500	
Village Bldg Rental - Town of Weston	1,800	3,000	3,000	3,000	3,000	3,000		3,000	
<u>Public Safety</u>									
Police Accounting - Everest Metro	35,000	26,250	35,000	35,000	35,000	35,000		35,000	
Fire Accounting - SAFER	0	0	0	0	About \$25,000 annually beginning in 2016 from SAFER				
Fire - Town of Weston	16,600	16,600	16,600	16,600	Moved to SAFER District in 2014				
Ambulance - Town of Weston	16,600	16,600	16,600	16,600	Moved to SAFER District in 2014				
Ambulance - Town of Easton	14,560	3,000	17,700	17,700	Moved to SAFER District in 2014				
Ambulance - Town of Ringle	16,874	6,000	14,800	14,800	Moved to SAFER District in 2014				
Ambulance - Town of Wausau	17,380	Moved to City of Wausau beginning in 2013							
Ambulance - EMS Supplies Sold	0	0	100	100	Moved to SAFER District in 2014				
Inspections - Village of Kronenwetter	14,552	9,132	14,400	14,400	12,000	12,000		12,000	
Inspections - Town of Weston	0	0	0	3,300	3,300	3,300		3,300	
<u>Public Works</u>									
Streets - Town of Weston/Others	45,970	38,779	45,000	17,500	45,000	45,000		45,000	
Traffic Signage - Other Municipalities	0	0	0	300	300	300		300	
Refuse - Town of Weston	22,517	Moved to Refuse/Recycling/Landfill Fund in 2013							
Refuse/Admin. - Town of Weston	0	Moved to Refuse/Recycling/Landfill Fund in 2013							
Landfill - Town of Weston	3,000	Moved to Refuse/Recycling/Landfill Fund in 2013							
County - Reimb - All Other Areas	0	0	0	0	0	0		0	
INTERGOVT CHARGES FOR SERVICES	234,779	134,672	194,035	166,200	122,180	122,180	(44,020)	122,110	
<u>CONTRIBUTIONS</u>									
<u>ALL OTHER</u>									
Firefighters' Donated Wages	1,912	1,408	1,410	2,000	Moved to SAFER District in 2014				
Fire/EMS - All Other	2,530	3,831	3,830	500	Moved to SAFER District in 2014				
Fire Dept Honor Guard	4,893	1,422	1,420	4,580	Moved to SAFER District in 2014				
Park/Recreation Donations	975	25	250	1,000	500	500		500	
ALL OTHER	10,310	6,686	6,910	8,080	500	500	(7,580)	500	
CONTRIBUTIONS	10,310	6,686	6,910	8,080	500	500	(7,580)	500	
<u>MISCELLANEOUS REVENUE</u>									
<u>INTEREST INCOME</u>									
Interest on Investments - Earned	78,161	(63,955)	60,000	102,550	60,000	60,000		60,000	
Interest on Invest. - Unearned Losses	0	0	(100,000)	0	0	0		0	
Interest from TIF #1	(612)	(625)	(240)	(239)	(239)	(239)		(193)	
Interest from TIF #2	(120)	(88)	(40)	(41)	(41)	(41)		(37)	
Interest from Business Grant Fund	0	0	0	0	0	0		0	
INTEREST INCOME	77,429	(64,668)	(40,280)	102,270	59,720	59,720	(42,550)	59,770	
<u>INSURANCE RECOVERIES</u>									
Ins. Recoveries-Highway Equipment	3,290	4,372	4,370	3,000	4,000	4,000		4,000	
Ins. Recoveries-All Other Equipment	0	0	0	0	0	0		0	
INSURANCE RECOVERIES	3,290	4,372	4,370	3,000	4,000	4,000	1,000	4,000	
<u>OTHER REVENUE</u>									
Cafeteria Plan - Unused Claims	20	0	0	0	0	0		0	
Insurance Premium Refunds/Adjs.	(136)	1,326	1,330	15,000	1,300	1,300		1,300	
Rents/Leases-Billboard Signs	3,700	4,200	4,200	3,700	4,200	4,200		4,200	
Rents/Leases-Cell Tower Const.	0	0	0	0	0	0		0	
Misc. Revenue	0	41	40	100	100	100		100	
Misc. Revenue-EBT Reimbursements	1,567	300	400	500	400	400		400	
Misc. Revenue-ATM Commission Fees	0	50	70	0	70	70		70	
Misc. Revenue-DPW Equip Reimb.	0	0	0	0	0	0		0	
Misc. Revenue-Unbudgeted	(1,807)	15	15	0	0	0		0	
OTHER REVENUE	3,344	5,932	6,055	19,300	6,070	6,070	(13,230)	6,070	
MISCELLANEOUS REVENUE	84,063	(54,364)	(29,855)	124,570	69,790	69,790	(54,780)	69,840	

VILLAGE OF WESTON
REVENUE DETAIL - as of 11/27/2013
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(and 2015 FINANCIAL PLAN)

ACCOUNT DESCRIPTION	2012 ACTUAL	2013 Y-T-D (at 10/31/13)	2013 ESTIMATE	2013 BUDGET	2014 DEPT. REQUEST	2014 PROPOSED BUDGET	2014 BUDGET CHANGE	2015 FINANCIAL PLAN
<u>OTHER FINANCING SOURCES</u>								
<u>SALE OF VILLAGE PROPERTY</u>								
Property Sales - Fire/EMS Equipment	2,000	0	0	2,000	0	0		0
Property Sales - Highway Equipment	401	0	400	4,000	2,000	2,000		2,000
Property Sales - All Other	4,475	861	860	0	0	0		0
SALE OF VILLAGE PROPERTY	6,876	861	1,260	6,000	2,000	2,000	(4,000)	2,000
<u>FUND TRANSFERS</u>								
Transfer from Bus Grant - Special Rev.	50	0	0	0	0	0		0
Transfer from Streets - CIP Fund	0	0	0	0	0	0		0
Transfer from Sewer Utility Fund	0	0	0	0	0	0		0
FUND TRANSFERS	50	0	0	0	0	0	0	0
OTHER FINANCING SOURCES	6,926	861	1,260	6,000	2,000	2,000	(4,000)	2,000
<u>APPLIED FUND BALANCES</u>								
<u>SPECIAL FINANCING</u>								
Applied Current Budget Balance:								
For Operations	200,792	75,910	75,910	75,910	0	0		0
To CIP Funds - Capital Equipment	0	42,500	42,500	42,500	0	0		0
To Refuse/Recycling Fund - Landfill	0	25,000	25,000	25,000	0	0		0
Applied General Fund Balance	0	430,080	430,080	430,080	0	0		0
APPLIED FUND BALANCES	200,792	573,490	573,490	573,490	0	0	(573,490)	0
TOTAL REVENUES	7,876,005	5,889,382	7,344,700	7,355,640	6,508,680	6,508,680	(846,960)	6,549,810
					Percent Budget Change		-11.51%	0.63%

 - Includes 2013 Budget Adjustments

 - Reflects new 2014 or 2015 fee and revenue increases

 - Reflects new 2014 or 2015 fee and revenue decreases

VILLAGE OF WESTON
2013 Operating Budget Surplus - General Fund

			Estimated 11/25/2013	
	2013 Amended Budget	2013 Estimate	Budget Surplus OR (Deficit)	Budget Surplus OR (Deficit)
REVENUES	\$ 7,355,640	\$ 7,344,700	\$ (10,940)	\$ (10,940)
EXPENDITURES	\$ 7,355,640	\$ 7,323,515	\$ 32,125	\$ 32,125
TOTAL Estimated Surplus or (Deficit) for 2013			\$ 21,185	\$ 21,185
				-
				\$ 21,185
<u>HOW WE PLAN ON USING 2013 Budget Surplus:</u>				
2013 Budget Surplus				\$ 21,185
Less: Apply to 2014 Operating Budget to reduce Tax Levy <i>(To be applied towards one-time only equipment/program upgrades in 2014)</i>				\$ -
Subtotal Balance Remaining				\$ 21,185
Less: Other Transfers Out to Capital Equipment Fund / 2014 CIP <i>(No capital borrowing is planned for 2014 budget year.)</i>				\$ -
Excess Budget Surplus Balance Remaining at 12/31/2013				\$ 21,185