

# **GENERAL FUND REVENUES**

**VILLAGE OF WESTON  
REVENUE SUMMARY  
2012 OPERATING BUDGET - General Fund only  
(and 2013 FINANCIAL PLAN)**

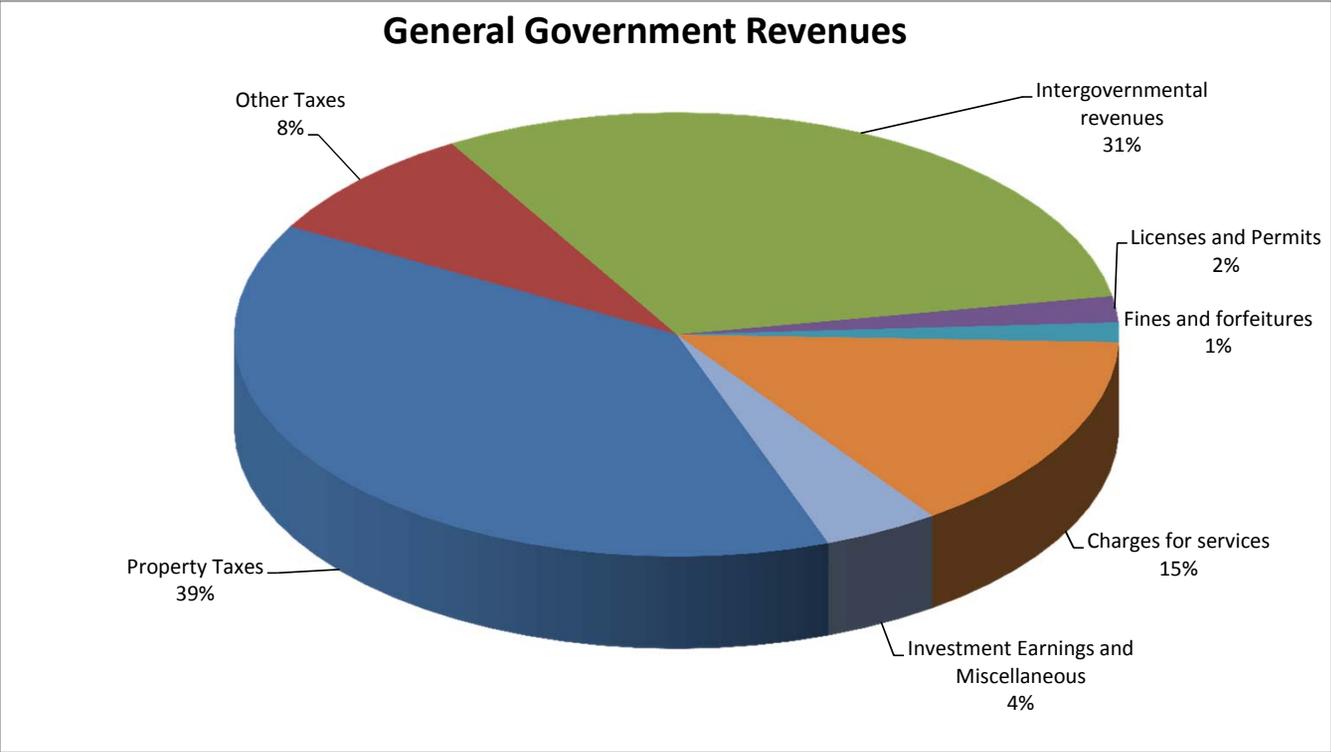
<u>ACCOUNT DESCRIPTION</u>	<u>2010 ACTUAL</u>	<u>2011 Y-T-D (thru 9/30/11)</u>	<u>2011 ESTIMATE</u>	<u>2011 BUDGET</u>	<u>2012 DEPT. REQUEST</u>	<u>2012 PROPOSED BUDGET</u>	<u>2012 BUDGET CHANGE</u>	<u>2013 FINANCIAL PLAN</u>
Property Taxes	2,694,120	2,861,649	2,861,650	2,861,650	2,905,298	2,905,298	43,648	2,900,000
Other Taxes	599,140	394,887	615,240	623,280	630,920	630,920	7,640	647,880
Special Assessments	4,280	3,880	4,500	4,000	4,500	4,500	500	4,500
Intergovernmental Revenues	2,495,788	1,199,755	2,561,890	2,562,610	2,310,790	2,310,790	(251,820)	2,165,950
Licenses & Permits	126,354	119,246	135,880	144,340	142,285	142,285	(2,055)	142,285
Fines and Forfeitures	75,703	87,948	103,080	102,900	106,900	106,900	4,000	106,900
Public Charges for Services	950,810	759,373	905,025	861,530	910,230	910,230	48,700	920,023
Intergov't Charges for Services	198,169	143,209	204,330	204,250	192,505	192,505	(11,745)	192,815
Contributions	7,941	6,859	7,280	5,100	7,950	7,950	2,850	7,950
Miscellaneous Revenue	251,832	160,587	215,310	206,650	204,760	204,760	(1,890)	195,150
Other Financing Sources	77,100	1,575	58,700	4,050	2,050	2,050	(2,000)	2,050
Applied Fund Balances	121,567	155,000	155,000	155,000	98,782	98,782	(56,218)	238,857
<b>TOTAL REVENUES</b>	<b><u>7,602,804</u></b>	<b><u>5,893,968</u></b>	<b><u>7,827,885</u></b>	<b><u>7,735,360</u></b>	<b><u>7,516,970</u></b>	<b><u>7,516,970</u></b>	<b><u>(218,390)</u></b>	<b><u>7,524,360</u></b>
					Percent Budget Change		<b>-2.82%</b>	<b>0.10%</b>

**VILLAGE OF WESTON**  
**REVENUE SUMMARY - Changes from 2011 Budget to 2012 Budget**  
**2012 OPERATING BUDGET - General Fund only**

	CHANGE AMOUNT	TOTAL BUDGET	REASON FOR CHANGE
<b>2011 OPERATING BUDGET REVENUES</b>		\$ 7,735,360	
 <b><u>INCREASES in Revenues:</u></b>			
Property Taxes-General Fund only	\$ 43,648		Increase Tax Levy needed for General Fund.
Ambulance Fees	50,110		Increase in 2012 Ambulance Fees based upon projected usage and fee increases.
State Highway Aids	33,000		Received a 2012 highway aid grant for some street surface maintenance work on Schofield Avenue.
Expenditure Restraint Program	19,720		Qualified for 2012 payment, due to equalized tax rate staying above the \$5.00 level.
Water Utility Taxes	14,550		Increase in property taxes from Weston Water Utility.
Applied Current Budget Balance	8,782		Increased budget surplus for year-end 2011 (\$98,782) as compared to year-end 2010 (\$90,000).
Licenses & Permits - Various	5,000		A slight increase in various licenses and permits has been recommended for 2012.
Insurance Premium Refund	4,350		Increase based on 2012 estimates.
Charges for Services - Parks	4,000		Increase in park reimbursements for damages.
Subtotal	183,160	183,160	
 <b><u>DECREASES in Revenues:</u></b>			
State Shared Revenues	\$ (177,480)		14.4% Decrease in State Shared Revenue for 2012.
Transportation Aids	(124,940)		10% Decrease in State Transportation Aids for 2012.
Applied General Fund Balance	(65,000)		Apply \$65,000 of "rainy day funds" for the 2011 budget and \$0 for the 2012 budget.
Inspection Services to Other Governments	(17,170)		Decrease 2012 budget to 2011 estimated service levels.
Miscellaneous/All Other	(11,820)		Decrease 2012 activity per 2011 estimates.
Interest Income	(5,140)		Decrease in 2012 Interest Income budget based on estimates of current investment holdings.
Subtotal	(401,550)	(401,550)	
 <b>TOTAL CHANGE in Revenues</b>	 <b>\$ (218,390)</b>		
 <b>2012 OPERATING BUDGET REVENUES</b>		 <b>\$ 7,516,970</b>	
 <b>Percent Budget Change</b>		 <b>-2.82%</b>	

**Village of Weston  
2012 Proposed Budget  
General Government Revenues - General Fund only**

	<u>Amount</u>	<u>Percentages</u>
Property Taxes	\$ 2,905,298	39%
Other Taxes	630,920	8%
Intergovernmental revenues	2,310,790	31%
Licenses and Permits	142,285	2%
Fines and forfeitures	106,900	1%
Charges for services	1,102,735	15%
Investment Earnings and Miscellaneous	318,042	4%
TOTAL	<u>\$ 7,516,970</u>	



**VILLAGE OF WESTON  
2012 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

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

**Property Taxes**

Represents the tax levy for only the General Fund. The assessed general fund tax rate for the 2009 and 2010 tax levies was \$3.18 and \$3.29, respectively. A \$3.33 assessed tax rate is proposed for the 2011 tax levy (budget year 2012), which represents a \$43,648 increase, or a \$0.04 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.

The other funds (Recycling and Debt Service) also may require a portion of the tax levy in order to finance their own individual fund budgets. There was no Recycling Fund assessed tax rate for the 2010 tax levy. No tax rate is also recommended for the 2011 tax levy (budget year 2012) of the Recycling Fund. Even though the 2011 and 2012 state recycling grant payments were decreased by \$40,742 as compared to 2010, a minimal increase in user fees for recycling pickup and spring/fall brush pickup services will be enacted in 2012, in order to eliminate the need for a tax levy for the Village's recycling program.

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 steady rise 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 2009 and 2010 tax levies was \$1.83 and \$1.78, respectively. A \$1.77 assessed tax rate is proposed for the 2011 tax levy (budget year 2012), which represents no change in the debt service tax levy, or a \$0.01 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 2012.

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 Water Utility Tower, as now located in the Village of Rothschild after annexation. Both the Village and Town of Weston receive a distribution payment each year. The Village's payment distribution was set at \$128,190 for budget purposes in 2012 until the lawsuit dispute has been resolved with Rothschild. The Village of Weston firmly believes that the original annexation agreement should be followed to allow all revenues from the two parcels in the agreement to be shared between the two villages, including revenues received following the construction of Weston Power Plant #4 in 2008. After the dispute has been resolved, the Village of Weston will receive estimated annual payments of \$235,682 through 2014, which will be shared between the General Fund and 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 will be \$1,057,390, and the 2013 payment is projected to be \$1,057,390.

**VILLAGE OF WESTON  
2012 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

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

**Intergovernmental Revenues (cont.)**

Transportation Aids were significantly reduced in the 2011-2013 State Budget (for the 2012 and 2013 budget years). The 2011 actual payment for the Village was \$1,248,220, which had been a \$53,550 increase (or a 4.48% increase) over the 2010 budget amount. However, a large decrease of \$124,820 (or a 10% decrease) is projected for the 2012 budget year, due to the loss in funding in the 2011-2013 State Budget. An additional decrease of \$112,340 is projected for the 2013 budget at this time also.

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 \$14,740 has been applied to reduce the property tax levy for the 2012 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 2010 equalized tax rate exceeded the \$5.00 minimum level, the Village will once again qualify for this funding program. The Village will receive \$33,620 in State funding for this program in 2012.

**Licenses & Permits**

Represents collections from liquor, dog, cigarette, mobile home parks, and various business licenses, as well as building inspection and zoning permits. There are several fee changes proposed in 2012, 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 2012 ambulance fees budget of \$393,400 reflects a closer approximation of actual revenues collected as compared to the 2011 budget amount of \$347,000. A minimal \$3,710 increase in the ambulance fees structure is proposed here for 2012, which would include billings for service and for ambulance supplies.

**Public Works Revenue**

Refuse and garbage assessments on each taxpayer's annual tax bill accounts for the main source of revenue in the Public Works Department. Both the refuse and recycling operations are provided to the community with an outside contracted provider. After a 5-year contract at a fixed rate cost for 2003-2007, Veolia and the Village had agreed to a new 2-year contract, with a 1-year fees lock for 2008 that increased costs/fees by 26% and proposed to increase by an additional 10% in 2009. The Veolia contract increase for 2010 was 8.33% and 2011 was 1.68%, while the 2012 contract quote received was for a 2.73% increase due to a low CPI index inflator at the present time. The fee structure will be updated annually by CPI now in all future years per the agreement. Other types of revenues include the growing use of highway signage services to other area communities and businesses, sales of recycling bin containers and garbage stickers, 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 and the rental of the Weston Municipal Center 's Village Hall area 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  
2012 OPERATING BUDGET REQUEST  
PROGRAM COMMENTS**

<b>Department/Office:</b> Finance	<b>Budget:</b> General Fund – Operating Revenues
<b>Program:</b> Revenues	<b>Submitted by:</b> 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, Town of Wausau, Village of Kronenwetter, Village of Rothschild, and others as requested, including EMS services to the various Towns. The types of services provided include fire and ambulance, streets maintenance, snowplowing, refuse/recycling, and general administration. The Village of Weston began offering building inspection services to other local governments in 2011.

**Contributions**

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

**Interest Income**

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

**Insurance Recoveries**

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

**Other Revenue**

Includes the Workers Compensation insurance premium refund.

**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 is only a minimal \$50 fund transfer that is budgeted and proposed for 2012 and 2013.

**Applied Fund Balances - Special Financing**

Includes application of surplus resulting from resources being greater than expected and expenditures being less than planned permitting reappropriation of unused taxes. \$98,782 from the projected current budget balance has been applied to the 2012 budget. There is no funding transfer recommended from the General Fund Balance-Undesignated Fund Balance ("Rainy Day Fund") for the 2012 budget.

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

Should the projected 2011 budget surplus balance of \$98,782 not materialize at year-end, it will be necessary to amend the 2012 budget to transfer funds from the General Fund Equity Account.

**VILLAGE OF WESTON  
REVENUE DETAIL  
2012 OPERATING BUDGET - General Fund only  
(and 2013 FINANCIAL PLAN)**

ACCOUNT DESCRIPTION	2010 ACTUAL	2011 Y-T-D (at 9/30/11)	2011 ESTIMATE	2011 BUDGET	2012 DEPT. REQUEST	2012 PROPOSED BUDGET	2012 BUDGET CHANGE	2013 FINANCIAL PLAN
<b><u>PROPERTY TAXES</u></b>								
Property Taxes-General Fund only	2,694,120	2,861,649	2,861,650	2,861,650	2,905,298	2,905,298		2,900,000
<b>PROPERTY TAXES</b>	<b>2,694,120</b>	<b>2,861,649</b>	<b>2,861,650</b>	<b>2,861,650</b>	<b>2,905,298</b>	<b>2,905,298</b>	<b>43,648</b>	<b>2,900,000</b>
<b><u>OTHER TAXES</u></b>								
<b><u>PAYMENTS IN LIEU OF TAXES</u></b>								
Water Utility	418,298	313,722	430,360	436,700	451,250	451,250		471,210
Utility Tax - Village of Rothschild	122,386	37,484	130,320	128,190	128,190	128,190		128,190
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>540,684</b>	<b>351,206</b>	<b>560,680</b>	<b>564,890</b>	<b>579,440</b>	<b>579,440</b>	<b>14,550</b>	<b>599,400</b>
<b><u>OTHER TAXES</u></b>								
Mobile Home Fees	56,113	42,078	52,700	55,500	49,500	49,500		46,500
Forest Crop/Managed Forest Taxes	772	878	880	770	880	880		880
Sales Tax Retained	62	42	80	120	100	100		100
Interest & Penalties on Taxes	1,509	683	900	2,000	1,000	1,000		1,000
<b>OTHER TAXES</b>	<b>58,456</b>	<b>43,681</b>	<b>54,560</b>	<b>58,390</b>	<b>51,480</b>	<b>51,480</b>	<b>(6,910)</b>	<b>48,480</b>
<b>OTHER TAXES</b>	<b>599,140</b>	<b>394,887</b>	<b>615,240</b>	<b>623,280</b>	<b>630,920</b>	<b>630,920</b>	<b>7,640</b>	<b>647,880</b>
<b><u>SPECIAL ASSESSMENTS</u></b>								
Special Assessment Letters-Village	4,280	3,880	4,500	4,000	4,500	4,500		4,500
<b>SPECIAL ASSESSMENTS</b>	<b>4,280</b>	<b>3,880</b>	<b>4,500</b>	<b>4,000</b>	<b>4,500</b>	<b>4,500</b>	<b>500</b>	<b>4,500</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>								
State Shared Revenues	1,213,094	185,231	1,211,535	1,218,570	1,033,590	1,033,590		1,033,590
State Grants-Med Care Transp.	22,300	0	23,800	16,300	23,800	23,800		23,800
Expenditure Restraint Program	0	13,892	13,865	13,900	33,620	33,620		33,620
Fire Insurance Tax	29,354	30,422	30,420	30,550	31,000	31,000		31,500
State Grants - Other Public Safety	347	0	0	0	0	0		0
Transportation Aids	1,194,670	936,166	1,248,220	1,248,340	1,123,400	1,123,400		1,011,060
State Grants - Other Highway Aids	0	0	0	0	33,000	33,000		0
Act 102 - EMS Grant	5,109	6,231	6,230	6,230	5,670	5,670		5,670
Computer Exemption Aid	15,500	16,549	16,550	16,500	14,740	14,740		14,740
Severance/Yield Taxes - Forests	691	0	0	1,000	700	700		700
Forest Cropland/Mng. Forests	194	242	245	200	245	245		245
State - Pmt. Lieu of Taxes - 70.114	255	254	255	250	255	255		255
Environmental Impact Aids/Powerline	10,768	10,768	10,770	10,770	10,770	10,770		10,770
Forestry Grant	3,506	0	0	0	0	0		0
<b>INTERGOVT REVENUES</b>	<b>2,495,788</b>	<b>1,199,755</b>	<b>2,561,890</b>	<b>2,562,610</b>	<b>2,310,790</b>	<b>2,310,790</b>	<b>(251,820)</b>	<b>2,165,950</b>
<b><u>LICENSES &amp; PERMITS</u></b>								
Amusement/Coin Machine License	1,124	1,107	1,110	1,150	1,110	1,110		1,110
Bartender/Operator License	11,625	12,055	12,725	11,000	12,500	12,500		12,500
Cabaret License	1,440	1,160	1,300	1,440	1,160	1,160		1,160
Cigarette License	1,300	1,300	1,300	1,200	1,300	1,300		1,300
Electrical Contractor License	2,025	1,875	2,100	1,900	2,100	2,100		2,100
Farmers Market/Vendor License	3,175	3,270	3,410	3,200	3,250	3,250		3,250
Food Wagons/Carnival/Circus License	30	30	30	30	30	30		30
Home Occupation License	50	0	0	25	0	0		0
Hotel/Motel Establishment License	450	400	400	450	400	400		400
Junk Yard/Salvage Yard License	750	750	750	750	750	750		750
Liquor & Malt Beverage License	21,102	19,685	20,135	21,000	20,000	20,000		20,000
Mobile Home Park License	1,200	1,150	1,150	1,200	1,150	1,150		1,150
Pawnbroker License	216	216	220	220	220	220		220
Pet Shop License	150	300	300	150	300	300		300
Residential Business License	0	25	25	0	25	25		25
Secondhand Article/Jewelry Dealers	58	88	90	60	90	90		90
Sign Permits-Businesses	5,664	2,454	3,000	4,300	3,000	3,000		3,000
Telecom. Compliance Review License	0	0	0	700	2,450	2,450		2,450
Transient Merchants/Vendors License	90	25	75	40	50	50		50

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<b><u>LICENSES &amp; PERMITS (cont.)</u></b>								
Cat Licenses	2,095	1,875	1,880	2,100	1,875	1,875		1,875
Dog Licenses	7,548	7,751	7,810	7,500	6,200	6,200		6,200
Dog Licenses - Fancier Permit	25	0	0	0	0	0		0
Building Permits-Commercial	15,524	19,888	25,750	40,000	30,000	30,000		30,000
Building Permits-Residential	57,428	28,755	35,000	40,000	40,000	40,000		40,000
Misc. Bldg. Permits-Deck	1,425	1,345	1,680	1,350	1,350	1,350		1,350
Misc. Bldg. Permits-Demolition	150	200	200	100	200	200		200
Misc. Bldg. Permits-Driveway	2,445	1,485	1,620	1,920	2,000	2,000		2,000
Misc. Bldg. Permits-Enclosed Porch	525	225	230	300	300	300		300
Misc. Bldg. Permits-Fence	1,600	1,160	1,320	1,400	1,300	1,300		1,300
Misc. Bldg. Permits-Garages	5,100	2,500	3,300	3,300	3,300	3,300		3,300
Misc. Bldg. Permits-Comm Occupancy	(15,000)	(10,000)	(12,000)	0	(15,000)	(15,000)		(15,000)
Misc. Bldg. Permits-Home Occupancy	(32,000)	(11,000)	(15,000)	(23,000)	(17,000)	(17,000)		(17,000)
Misc. Bldg. Permits-House Remodeling	6,730	7,920	8,600	6,500	8,600	8,600		8,600
Misc. Bldg. Permits-Mobile Home Instal	200	0	0	100	100	100		100
Misc. Bldg. Permits-Moving	200	100	100	100	100	100		100
Misc. Bldg. Permits-Outbuildings	175	0	0	0	0	0		0
Misc. Bldg. Permits-Sprinklers	480	90	90	480	100	100		100
Misc. Bldg. Permits-Swimming Pool	0	100	100	0	100	100		100
Misc. Bldg. Permits-Yard Sheds	300	475	775	300	475	475		475
Bldg./Inspect. Fees-CSM Review	3,250	700	1,250	2,700	1,500	1,500		1,500
Bldg./Inspect. Fees-Site Plan Review	3,200	1,750	4,850	2,500	2,300	2,300		2,300
Bldg./Inspect. Fees-Subdivision Review	300	0	0	300	300	300		300
Plumbing Inspection Permits	50	4,128	4,500	100	4,500	4,500		4,500
Electric Inspect. Fees-Electric Signs	420	90	90	500	200	200		200
Electric Inspect. Fees-New Apts/Offices	8,634	7,664	8,200	3,000	8,100	8,100		8,100
Electric Inspect. Fees-Service Changes	328	140	220	250	250	250		250
Zoning Permits/Fees-Conditional Use	1,400	1,350	1,350	850	1,350	1,350		1,350
Zoning Permits/Fees-Nonconforming	100	0	0	100	100	100		100
Zoning Permits/Fees-Plan Commission	250	0	250	0	0	0		0
Zoning Permits/Fees-Rezoning/Amendment	550	550	550	550	550	550		550
Zoning Permits/Fees-Street Vacation	(150)	300	300	0	300	300		300
Zoning Permits/Fees-ZBA	1,050	600	900	1,050	600	600		600
Zoning Permits/Zoning Compliance	0	0	60	0	0	0		0
Zoning Permits/Fees-Permits	75	100	100	50	100	100		100
Zoning Permits/Fees-Zoning Pub Hearing	650	1,780	2,100	300	2,100	2,100		2,100
Zoning Permits/Fees-Comp Plan Hearing	0	700	700	0	350	350		350
Other Regul. Permits-Burning	300	125	225	275	250	250		250
Other Regul. Permits-Road Excavation	450	450	600	450	450	450		450
Other Regul. Permits-Street Privileges	100	60	60	100	100	100		100
INCREASE in Various Licenses/Permits	0	0	0	0	5,000	5,000		5,000
<b>LICENSES &amp; PERMITS</b>	<b>126,354</b>	<b>119,246</b>	<b>135,880</b>	<b>144,340</b>	<b>142,285</b>	<b>142,285</b>	<b>(2,055)</b>	<b>142,285</b>
<b><u>FINES AND FORFEITURES</u></b>								
County Court Penalties & Costs	0	0	0	100	100	100		100
Municipal Court Penalties & Costs	73,184	85,374	100,000	100,000	104,000	104,000		104,000
Late Penalties/All Other	690	424	700	700	700	700		700
Other Law/Ordinance Violations	1,829	2,150	2,380	2,100	2,100	2,100		2,100
<b>FINES AND FORFEITURES</b>	<b>75,703</b>	<b>87,948</b>	<b>103,080</b>	<b>102,900</b>	<b>106,900</b>	<b>106,900</b>	<b>4,000</b>	<b>106,900</b>

**VILLAGE OF WESTON  
REVENUE DETAIL  
2012 OPERATING BUDGET - General Fund only  
(and 2013 FINANCIAL PLAN)**

ACCOUNT DESCRIPTION	2010 ACTUAL	2011 Y-T-D (at 9/30/11)	2011 ESTIMATE	2011 BUDGET	2012 DEPT. REQUEST	2012 PROPOSED BUDGET	2012 BUDGET CHANGE	2013 FINANCIAL PLAN
<b><u>PUBLIC CHARGES FOR SERVICES</u></b>								
<b><u>GENERAL GOV'T REVENUE</u></b>								
Assessor File Lookup Fees	130	90	100	100	100	100		100
Liquor & Malt Beverage Public. Fees	2,107	1,960	1,960	2,100	1,960	1,960		1,960
Miscellaneous Fees	0	0	0	50	50	50		50
Newsletter Advertising	0	0	0	3,200	0	0		0
NSF Check Fees	143	149	200	200	200	200		200
Credit Card Rebate Program	0	0	0	0	0	0		9,500
Sale of Copies - Materials/Books	121	141	210	120	140	140		140
Sale of Copies - OCE Copier	0	0	0	150	150	150		150
Sale of Copies - Voter Regis. Lists	40	0	0	200	200	200		200
Weston 150th books	5	0	0	0	0	0		0
Gen Govt-Tax Bill Info/Escrow Companies	101	23	100	180	100	100		100
<b>GENERAL GOV'T REVENUE</b>	<b>2,646</b>	<b>2,363</b>	<b>2,570</b>	<b>6,300</b>	<b>2,900</b>	<b>2,900</b>	<b>(3,400)</b>	<b>12,400</b>
<b><u>PUBLIC SAFETY REVENUE</u></b>								
Fire Report Fees	5	0	0	0	0	0		0
Ambulance Fees	399,843	269,712	393,400	345,000	393,400	393,400		393,400
INCREASE in Ambulance Fees	0	0	0	2,000	3,710	3,710		4,000
Sales of EMS/Safety Supplies	0	0	0	50	50	50		53
<b>PUBLIC SAFETY REVENUE</b>	<b>399,848</b>	<b>269,712</b>	<b>393,400</b>	<b>347,050</b>	<b>397,160</b>	<b>397,160</b>	<b>50,110</b>	<b>397,453</b>
<b><u>PUBLIC WORKS REVENUE</u></b>								
DPW Equip. Rental Fees-Recycling	45,751	20,984	28,000	28,000	28,000	28,000		28,000
Highway Signage Service	442	356	455	350	200	200		200
Other Street Maint. Service	611	212	210	600	300	300		300
Materials Sold - to Individuals	0	0	280	50	50	50		50
Snow Removal Service	525	525	525	600	600	600		600
Refuse/Garbage - Assessments	465,123	455,104	465,700	467,435	468,000	468,000		468,000
Refuse/Garbage - New Admin. Cost	0	0	0	0	0	0		0
Refuse/Garbage - Garbage B in Sales	455	0	0	0	0	0		0
Refuse/Garbage - Sticker Sales	923	579	780	1,200	800	800		800
Refuse/Garbage - Drop Off	0	10	10	0	0	0		0
Grass & Weed Cutting	(55)	0	0	200	100	100		100
Lot Clean-up Services	0	(263)	0	125	250	250		250
<b>PUBLIC WORKS REVENUE</b>	<b>513,776</b>	<b>477,507</b>	<b>495,960</b>	<b>498,560</b>	<b>498,300</b>	<b>498,300</b>	<b>(260)</b>	<b>498,300</b>
<b><u>HEALTH REVENUE</u></b>								
Animal Control/Humane Society	0	55	300	300	300	300		300
<b>HEALTH REVENUE</b>	<b>0</b>	<b>55</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>300</b>
<b><u>RENTAL OF VILLAGE PROPERTY</u></b>								
Park/Shelter Rentals-Kellyland	950	750	750	950	750	750		750
Park/Shelter Rentals-Kennedy Bldg.	925	150	225	900	150	150		150
Park/Shelter Rentals-Kennedy Shelter	1,076	750	750	1,200	750	750		750
Park/Shelter Rentals-Machmueller	575	600	600	600	600	600		600
Park/Shelter Rentals-Robinwood	125	375	375	200	375	375		375
Park/Shelter Rentals-Sandhill	50	225	225	100	275	275		275
Park/Shelter Rentals-Yellow Banks	600	300	300	750	300	300		300
<b>RENTAL OF VILLAGE PROPERTY</b>	<b>4,301</b>	<b>3,150</b>	<b>3,225</b>	<b>4,700</b>	<b>3,200</b>	<b>3,200</b>	<b>(1,500)</b>	<b>3,200</b>
<b><u>PARK &amp; REC. REVENUE</u></b>								
Vending Machines - Parks	37	69	70	120	70	70		70
Coaches Clinic Fees	980	220	800	1,000	800	800		800
Parkland Field Maint. Fees	2,512	239	2,000	2,000	2,000	2,000		2,000
Landscaping Repair Services	194	0	640	500	500	500		500
Irrigation Repair Services	870	0	0	0	0	0		0
Reimb Damages/Labor-Materials	25,647	6,058	6,060	1,000	5,000	5,000		5,000
<b>PARK &amp; REC. REVENUE</b>	<b>30,239</b>	<b>6,586</b>	<b>9,570</b>	<b>4,620</b>	<b>8,370</b>	<b>8,370</b>	<b>3,750</b>	<b>8,370</b>
<b>PUBLIC CHARGES FOR SERVICES</b>	<b>950,810</b>	<b>759,373</b>	<b>905,025</b>	<b>861,530</b>	<b>910,230</b>	<b>910,230</b>	<b>48,700</b>	<b>920,023</b>

**VILLAGE OF WESTON  
REVENUE DETAIL  
2012 OPERATING BUDGET - General Fund only  
(and 2013 FINANCIAL PLAN)**

ACCOUNT DESCRIPTION	2010 ACTUAL	2011 Y-T-D (at 9/30/11)	2011 ESTIMATE	2011 BUDGET	2012 DEPT. REQUEST	2012 PROPOSED BUDGET	2012 BUDGET CHANGE	2013 FINANCIAL PLAN
<b><u>INTERGOVT CHARGES FOR SERVICES</u></b>								
<b><u>General Government</u></b>								
Administration - Town of Weston	9,500	4,500	4,500	4,500	4,500	4,500		4,500
Miscellaneous - Town of Weston	0	0	0	0	0	0		0
Municipal Court - Town of Weston	2,988	1,385	2,825	2,870	3,220	3,220		3,260
Municipal Court - City of Schofield	23,838	10,896	22,235	22,590	22,060	22,060		22,330
Newsletter - Town of Weston	1,600	1,700	1,700	1,700	425	425		425
Village Bldg Rental - Town of Weston	720	720	720	720	1,800	1,800		1,800
<b><u>Public Safety</u></b>								
Police Accounting - Everest Metro	32,000	26,250	35,000	35,000	35,000	35,000		35,000
Halloween Party - Everest Metro	0	0	0	0	0	0		0
Fire - Town of Weston	16,600	16,600	16,600	16,600	16,600	16,600		16,600
Ambulance - Town of Weston	16,600	16,600	16,600	16,600	16,600	16,600		16,600
Ambulance - Town of Easton	6,471	3,000	6,000	4,500	6,000	6,000		6,000
Ambulance - Town of Ringle	12,553	6,000	12,000	10,000	12,000	12,000		12,000
Ambulance - Town of Wausau	17,347	4,667	9,000	13,000	17,000	17,000		17,000
Ambulance - EMS Supplies Sold	0	0	0	100	100	100		100
Inspection services	648	11,646	16,400	31,570	14,400	14,400		14,400
<b><u>Public Works</u></b>								
Streets - Town of Weston/Others	25,402	14,078	35,920	17,500	17,500	17,500		17,500
Traffic Signage - Other Municipalities	7,006	351	350	2,000	300	300		300
Refuse - Town of Weston	21,896	21,816	21,480	22,000	22,000	22,000		22,000
Refuse/Admin. - Town of Weston	0	0	0	0	0	0		0
Landfill - Town of Weston	3,000	3,000	3,000	3,000	3,000	3,000		3,000
County - Reimb - All Other Areas	0	0	0	0	0	0		0
<b><u>INTERGOVT CHARGES FOR SERVICES</u></b>								
	<b>198,169</b>	<b>143,209</b>	<b>204,330</b>	<b>204,250</b>	<b>192,505</b>	<b>192,505</b>	<b>(11,745)</b>	<b>192,815</b>
<b><u>CONTRIBUTIONS</u></b>								
<b><u>ALL OTHER</u></b>								
Firefighters' Donated Wages	2,953	1,688	2,100	2,400	2,100	2,100		2,100
Fire/EMS - All Other	852	30	30	1,000	500	500		500
Fire Dept Honor Guard	3,625	4,849	4,850	1,200	4,850	4,850		4,850
Park/Recreation Donations	511	292	300	500	500	500		500
<b>ALL OTHER</b>	<b>7,941</b>	<b>6,859</b>	<b>7,280</b>	<b>5,100</b>	<b>7,950</b>	<b>7,950</b>	<b>2,850</b>	<b>7,950</b>
<b><u>CONTRIBUTIONS</u></b>								
	<b>7,941</b>	<b>6,859</b>	<b>7,280</b>	<b>5,100</b>	<b>7,950</b>	<b>7,950</b>	<b>2,850</b>	<b>7,950</b>
<b><u>MISCELLANEOUS REVENUE</u></b>								
<b><u>INTEREST INCOME</u></b>								
Interest on Investments	194,889	154,638	195,000	200,000	185,000	185,000		175,000
Interest from TIF #1	(4,976)	(2,542)	(2,440)	(10,000)	(980)	(980)		(920)
Interest from TIF #2	(912)	(564)	(530)	(1,000)	(60)	(60)		(230)
Interest from Business Grant Fund	100	94	125	100	0	0		0
<b>INTEREST INCOME</b>	<b>189,101</b>	<b>151,626</b>	<b>192,155</b>	<b>189,100</b>	<b>183,960</b>	<b>183,960</b>	<b>(5,140)</b>	<b>173,850</b>
<b><u>INSURANCE RECOVERIES</u></b>								
Ins. Recoveries-Highway Equipment	16,718	1,815	1,815	3,100	2,000	2,000		2,000
Ins. Recoveries-All Other Equipment	10,316	0	0	0	0	0		0
<b>INSURANCE RECOVERIES</b>	<b>27,034</b>	<b>1,815</b>	<b>1,815</b>	<b>3,100</b>	<b>2,000</b>	<b>2,000</b>	<b>(1,100)</b>	<b>2,000</b>
<b><u>OTHER REVENUE</u></b>								
Cafeteria Plan - Unused Claims	742	0	0	0	0	0		0
Insurance Premium Refunds/Adjs.	24,725	306	14,500	10,650	15,000	15,000		15,500
Rents/Leases-Billboard Signs	3,700	3,700	3,700	3,700	3,700	3,700		3,700
Rents/Leases-Cell Tower Const.	0	2,714	2,715	0	0	0		0
Misc. Revenue	10	0	0	100	100	100		100
Misc. Revenue-DPW Equip Reimb.	0	0	0	0	0	0		0
Misc. Revenue-Unbudgeted	6,521	426	425	0	0	0		0
<b>OTHER REVENUE</b>	<b>35,697</b>	<b>7,146</b>	<b>21,340</b>	<b>14,450</b>	<b>18,800</b>	<b>18,800</b>	<b>4,350</b>	<b>19,300</b>
<b><u>MISCELLANEOUS REVENUE</u></b>								
	<b>251,832</b>	<b>160,587</b>	<b>215,310</b>	<b>206,650</b>	<b>204,760</b>	<b>204,760</b>	<b>(1,890)</b>	<b>195,150</b>

**VILLAGE OF WESTON  
REVENUE DETAIL  
2012 OPERATING BUDGET - General Fund only  
(and 2013 FINANCIAL PLAN)**

<u>ACCOUNT DESCRIPTION</u>	<u>2010 ACTUAL</u>	<u>2011 Y-T-D (at 9/30/11)</u>	<u>2011 ESTIMATE</u>	<u>2011 BUDGET</u>	<u>2012 DEPT. REQUEST</u>	<u>2012 PROPOSED BUDGET</u>	<u>2012 BUDGET CHANGE</u>	<u>2013 FINANCIAL PLAN</u>
<b><u>OTHER FINANCING SOURCES</u></b>								
<b><u>SALE OF VILLAGE PROPERTY</u></b>								
Property Sales - Fire/EMS Equipment	0	1,575	1,575	0	0	0		0
Property Sales - Highway Equipment	239	0	3,005	4,000	2,000	2,000		2,000
Property Sales - Ryan St. Land Sale	0	0	0	0	0	0		0
Property Sales - All Other	62,482	0	445	0	0	0		0
<b>SALE OF VILLAGE PROPERTY</b>	<b>62,721</b>	<b>1,575</b>	<b>5,025</b>	<b>4,000</b>	<b>2,000</b>	<b>2,000</b>	<b>(2,000)</b>	<b>2,000</b>
<b><u>FUND TRANSFERS</u></b>								
Transfer from Env. TIF - Special Rev.:								
Administration	2,000	0	0	0	0	0		0
Closeout TIF Balance	12,329	0	0	0	0	0		0
Transfer from Bus Grant - Special Rev.	50	0	50	50	50	50		50
Transfer from Streets - CIP Fund	0	0	53,625	0	0	0		0
<b>FUND TRANSFERS</b>	<b>14,379</b>	<b>0</b>	<b>53,675</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>50</b>
<b>OTHER FINANCING SOURCES</b>	<b>77,100</b>	<b>1,575</b>	<b>58,700</b>	<b>4,050</b>	<b>2,050</b>	<b>2,050</b>	<b>(2,000)</b>	<b>2,050</b>
<b><u>APPLIED FUND BALANCES</u></b>								
<b><u>SPECIAL FINANCING</u></b>								
Applied Current Budget Balance	72,500	90,000	90,000	90,000	98,782	98,782		238,857
Applied General Fund Balance	0	65,000	65,000	65,000	0	0		0
Transfer from Reserve-Cty Landfill CD	7,638	0	0	0	0	0		0
Transfer from Reserve-Mass Transit	41,429	0	0	0	0	0		0
<b>APPLIED FUND BALANCES</b>	<b>121,567</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>98,782</b>	<b>98,782</b>	<b>(56,218)</b>	<b>238,857</b>
<b>TOTAL REVENUES</b>	<b>7,602,804</b>	<b>5,893,968</b>	<b>7,827,885</b>	<b>7,735,360</b>	<b>7,516,970</b>	<b>7,516,970</b>	<b>(218,390)</b>	<b>7,524,360</b>
					Percent Budget Change		-2.82%	0.10%

[ ] - Reflects new 2012 or 2013 fee and revenue increases

**VILLAGE OF WESTON  
2011 Operating Budget Surplus - General Fund  
Estimated at 11/22/2011**

	<u>2011 Amended Budget</u>	<u>2011 Estimate</u>	<u>Budget Surplus OR (Deficit)</u>
REVENUES	\$ 7,735,360	\$ 7,827,885	\$ 92,525
EXPENDITURES	\$ 7,735,360	\$ 7,718,484	\$ 16,876
<b>TOTAL Estimated Surplus or (Deficit) for 2011</b>			<u><u>\$ 109,401</u></u>

**HOW WE PLAN ON USING 2011 Budget Surplus:**

2011 Budget Surplus	\$ 109,401
Less: Apply to 2012 Operating Budget to reduce Tax Levy	\$ (98,782)
Subtotal Balance Remaining	\$ 10,619
Less: Apply to 2012 CIP Budget Program (reduces 2012 borrowing)	\$ -
Less: Other Transfers Out to Debt Service Fund	\$ -
Less: Apply to 2013 Operating Budget to reduce Tax Levy	\$ -
Balance Remaining at 12/31/2011	<u><u>\$ 10,619</u></u>

Finance  
11/22/2011

**VILLAGE OF WESTON**  
**Comparison of 2011 and 2012 State Funding**  
(estimated as of 11/21/2011)

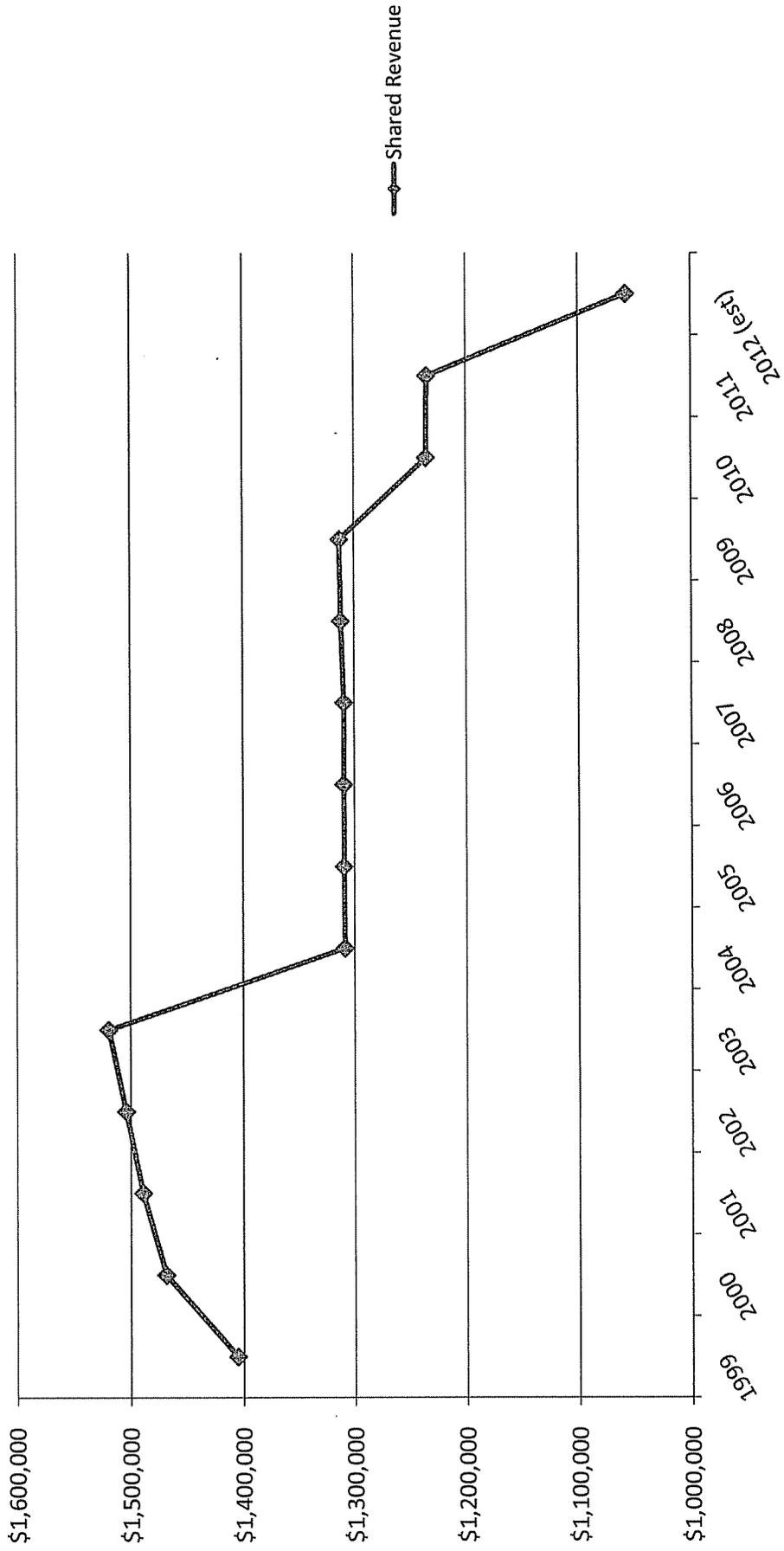
	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>2012 Estimated Budget</u>	<u>Change from 2011 Budget to 2012 Budget</u>	<u>Change from 2011 Actual to 2012 Budget</u>
State Shared Revenues	\$ 1,234,870	\$ 1,235,335	\$ 1,057,390	\$ (177,480)	\$ (177,945)
Transportation Aids	1,248,340	1,248,220	1,123,400	(124,940)	(124,820)
Recycling Aids	100,000	74,388	74,388	(25,612)	-
<b>TOTALS</b>	<u><u>\$ 2,583,210</u></u>	<u><u>\$ 2,557,943</u></u>	<u><u>\$ 2,255,178</u></u>		
Total State Funding reduction from 2011 budget to 2012 budget				<u><u>\$ (328,032)</u></u>	
Total State Funding reduction from 2011 actual to 2012 budget					<u><u>\$ (302,765)</u></u>

Finance  
11/21/2011

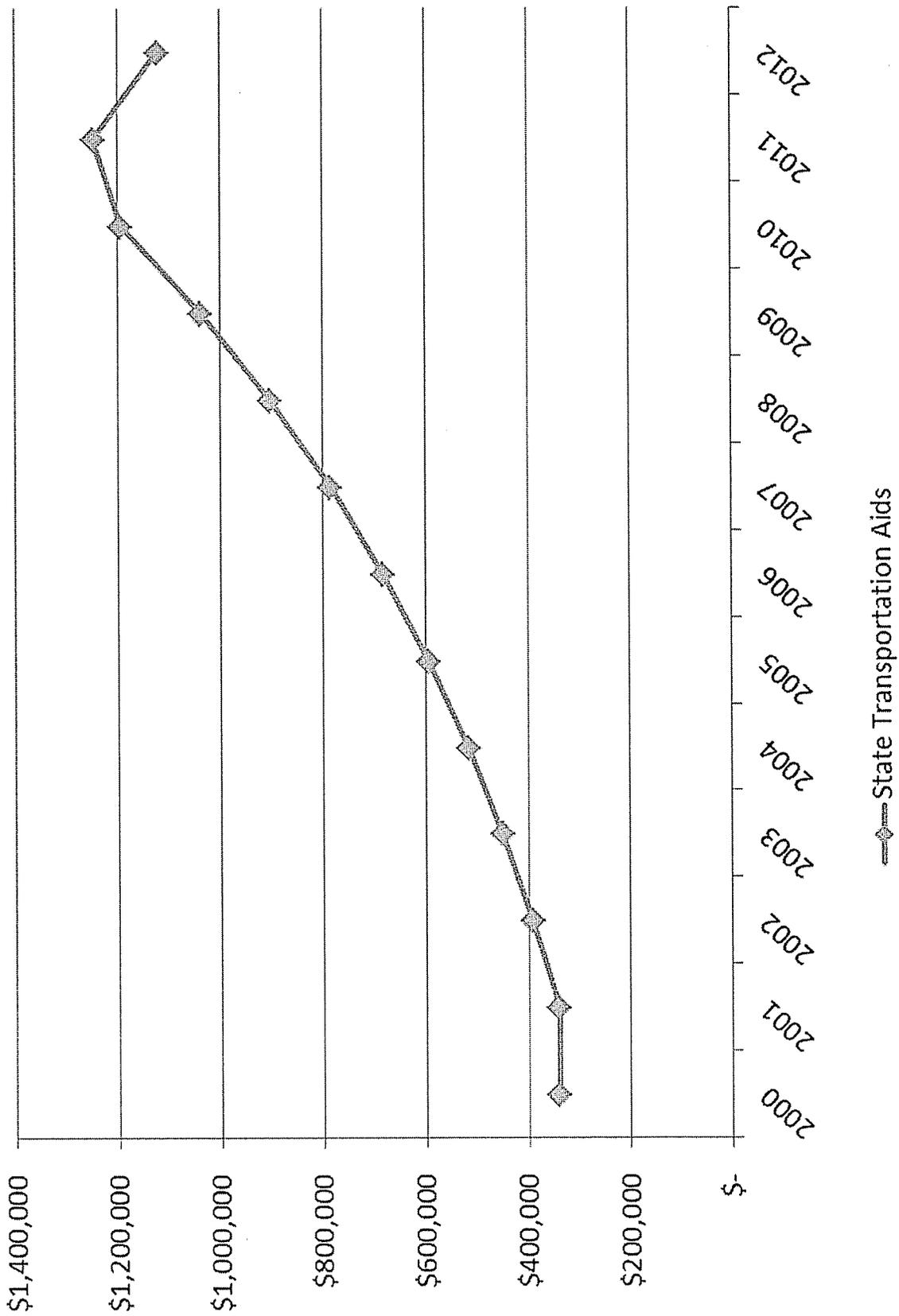
**Village of Weston  
Comparison Statistics for 1999-2012**

Year	Population	Equalized Valuation	Equalized Value per Capita	State Shared Revenue Payment		State Shared Revenue Payment per Capita	% State Shared Revenue Payment Per Eq. Value		Expenditure Restraint Payment
				State Shared Revenue Payment	State Shared Revenue Payment		% State Shared Revenue Payment	% State Shared Revenue Payment	
1999	11,660	\$ 448,407,700	\$ 38,457	\$ 1,405,100	\$ 121	0.3134%	\$ -		
2000	12,079	\$ 485,305,400	\$ 40,178	\$ 1,468,600	\$ 122	0.3026%	\$ -		
2001	12,249	\$ 530,132,500	\$ 43,280	\$ 1,488,900	\$ 122	0.2809%	\$ -		
2002	12,502	\$ 563,738,900	\$ 45,092	\$ 1,503,900	\$ 120	0.2668%	\$ -		
2003	12,802	\$ 597,633,300	\$ 46,683	\$ 1,518,997	\$ 119	0.2542%	\$ -		
2004	13,003	\$ 669,758,500	\$ 51,508	\$ 1,308,358	\$ 101	0.1953%	\$ 3,366		
2005	13,195	\$ 751,617,800	\$ 56,962	\$ 1,309,225	\$ 99	0.1742%	\$ 4,385		
2006	13,350	\$ 867,363,000	\$ 64,971	\$ 1,309,335	\$ 98	0.1510%	\$ 10,404		
2007	13,805	\$ 956,047,100	\$ 69,254	\$ 1,309,012	\$ 95	0.1369%	\$ 21,532		
2008	14,040	\$ 1,059,625,700	\$ 75,472	\$ 1,311,808	\$ 93	0.1238%	\$ 21,140		
2009	14,310	\$ 1,052,951,500	\$ 73,582	\$ 1,312,906	\$ 92	0.1247%	\$ 10,906		
2010	14,868	\$ 1,017,654,200	\$ 68,446	\$ 1,235,394	\$ 83	0.1214%	\$ -		
2011	15,045	\$ 1,030,372,700	\$ 68,486	\$ 1,234,870	\$ 82	0.1198%	\$ 13,865		
2012 (est)	15,200	\$ 1,045,828,291	\$ 68,804	\$ 1,057,390	\$ 70	0.1011%	\$ 33,620		

# State Shared Revenue



# State Transportation Aids 2000-2012



## VILLAGE OF WESTON

### Computation of 2012 Garbage/Recycling Fees for December 2011 Tax Bills

	<u>45 Gallon Container</u>	<u>90 Gallon Container</u>
<b><u>2012 Garbage Fee Computation</u></b>		
Garbage Monthly Fee	\$ 7.08	\$ 8.24
Recycling Monthly Fee	+ \$ 2.33	+ \$ 2.33
Total MONTHLY Fee	<u>\$ 9.41</u>	<u>\$ 10.57</u>
Number of Months	x 12	x 12
Total ANNUAL Fee - 2012 Garbage Fees for 2012 service	<u><u>\$ 112.92</u></u>	<u><u>\$ 126.84</u></u>
 <b><u>2012 Additional fee for recycling due to reduction in grant</u></b>	 <u>\$ 6.00</u>	 <u>\$ 6.00</u>
 <b><u>2012 Administration Charge for Garbage Monitoring</u></b>		
Annual Administration Fee	<u>\$ 2.00</u>	<u>\$ 2.00</u>
 <b>→ <u>2012 Recommended Annual Garbage Fee - for Dec. 2011 tax bills</u></b>	 <u><u>\$ 120.92</u></u>	 <u><u>\$ 134.84</u></u>
 2012 Actual Annual Garbage Fee - on Dec. 2011 tax bills	 <u>\$ 111.92</u>	 <u>\$ 125.48</u>
 \$ Increase in 2012 Annual Garbage Fee	 <u>\$ 9.00</u>	 <u>\$ 9.36</u>
 % Increase in 2012 Annual Garbage Fee	 8.04%	 7.46%