



# City of River Falls 2015-2016 Approved Budget

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CITY HALL ◊ 222 LEWIS STREET ◊ RIVER FALLS ◊ WISCONSIN ◊ 54022

# ACKNOWLEDGEMENTS

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Dan Toland, Mayor  
Scot Simpson, City Administrator

## CITY COUNCIL

At Large: Diane Odeen, Scott Morrissette, Dan Gulick  
District 1: David Cronk, District 2: Jim Nordgren  
District: 3: David Reese, and District 4: Aaron Taylor

## PREPARED BY

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Kevin Westhuis, Utility Director  
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## COMMENTS AND QUESTIONS

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## 2014 RIVER FALLS CITY COUNCIL



(L-R) Dan Gulick, David Reese, Diane Odeen, Dan Toland, David Cronk, Aaron Taylor, Scott Morrissette, Jim Nordgren,

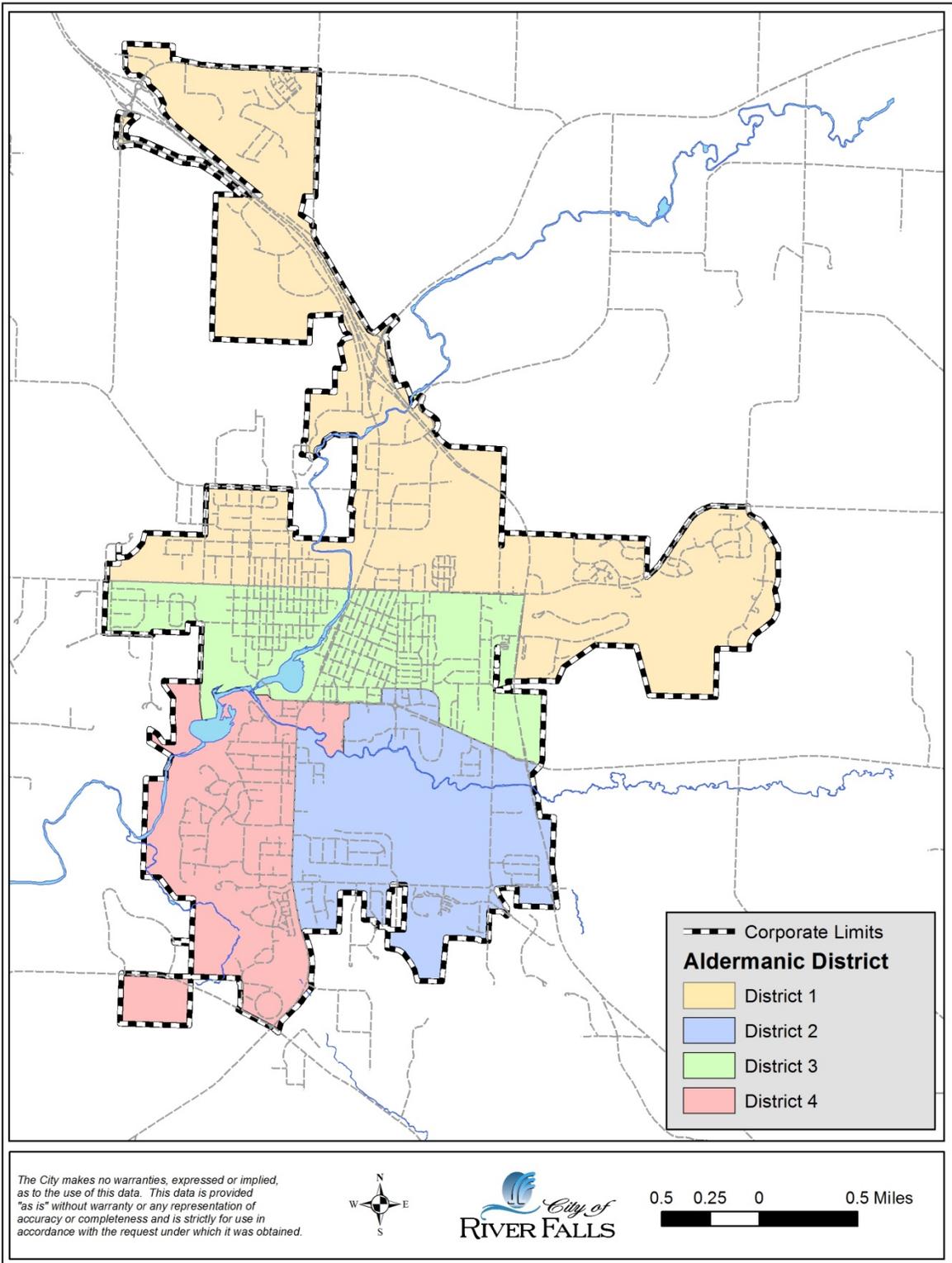
### CONTACT INFORMATION

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<b>District 1</b>	David Cronk	715-425-9174	2015	<a href="mailto:dcronk@rfcity.org">dcronk@rfcity.org</a>
<b>District 2</b>	Jim Nordgren	715-425-7327	2015	<a href="mailto:jnordgren@rfcity.org">jnordgren@rfcity.org</a>
<b>District 3</b>	David Reese	715-425-9369	2015	<a href="mailto:dreese@rfcity.org">dreese@rfcity.org</a>
<b>District 4</b>	Aaron Taylor	608-444-2392	2016	<a href="mailto:ataylor@rfcity.org">ataylor@rfcity.org</a>

*At large members represent the entire City and not a specific district.*

*The River Falls City Council meets the second and fourth Tuesday of each month at 6:30 p.m. in the Council Chambers, lower level City Hall, located at 222 Lewis Street.*

# ALDERMANIC DISTRICT MAP



Document Path: V:\COMDEV\Staff Folders\Mike Huth\GIS\Projects\Keri\Alderman District.mxd

# DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of River Falls**

**Wisconsin**

For the Fiscal Year Beginning

**January 1, 2014**

Executive Director

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# TRANSMITTAL LETTER



Date: November 25, 2014

To: Mayor Toland and City Council Members

From: Julie Bergstrom, Finance Director/Asst. City Administrator

Re: 2015-2016 Biennial Budget Transmittal

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## EXECUTIVE SUMMARY

The City's first biennial budget is presented for review and discussion at upcoming Council workshops and meetings. This budget includes fiscal years 2015 and 2016.

The ability to prepare a biennial budget stems from successfully merging the electric, water and wastewater funds into the City's accounting structure, implementation of the Munis software product in 2014, and the support of the departments, administration and Council to make this substantial change in our processes. A biennial budget provides significant administrative time savings, as well as empowering departments more flexibility to manage both revenues and costs, which has traditionally been embedded as a Finance Department function. Access to up to date financial information, thoughtful planning, and engaged department leadership are keys to the success of this program.

The Council has reviewed the proposed information in two workshop sessions, one that covered the proposed tax levy for both the 2015 and 2016 budget years, with a comparison to the City's approved fiscal plan, and the second meeting highlighting the utility funds. The discussions included the plan to direct additional dollars towards maintenance, through seasonal staffing and increased maintenance budgets; increases in staffing for IT, customer service and engineering; and policy direction regarding the use of fees or other alternative revenues to tax levy.

## Proposed Budget Compared to Adopted Fiscal Plan

The proposed 2015 and 2016 budgets total \$38,673,216 and \$38,344,365 respectively, which is a decrease from the 2014 budget of \$41,562,732.

The proposed property tax levy for each year is less than the approved fiscal plan, as shown in the table below.

2015 Budget Year

2016 Budget Year

Fund	Per Fiscal Plan	Proposed 2015*	Per Fiscal Plan	Proposed 2016*
General Fund	\$2,965,753	\$3,055,668	\$3,327,033	\$3,400,000
Library Fund	815,983	815,983	830,419	830,419
Debt Service	952,703	834,549	1,146,279	965,996
Capital Projects	<u>403,040</u>	<u>465,549</u>	<u>164,500</u>	<u>226,469</u>
Total	\$5,137,479	\$5,171,749	\$5,468,231	\$5,422,884

\* Doesn't account for levy reduction for exempt computers, estimated at \$10,000

The fiscal plan was approved last fall and included information from the approved 2013-2017 capital improvement plan (CIP). Since that time, departments have reviewed their needs, additional analysis has been completed regarding funding through debt versus cash, and the modifications have resulted in lower debt service costs but slightly higher levy costs.

**Property Valuation**

The 2014 assessed values show an increase of \$3.2 million, or less than 1% growth. Estimated assessed values show an increase in values of \$2.8 million, with the majority of the growth in Pierce County. This is due to both an increase in construction and some recovery in market values for existing properties.

Overall, the City's equalized value (market value) increased by 6%, or \$48.8 million for a total value of \$852,304,900 from 2013 to 2014. This reverses a multi-year trend of reductions in market values, and puts River Falls back to the level held in 2009. Most of the increase was related to residential property values, which were the hardest hit during the recession.

River Falls has seen an increase in net new construction for both counties, with Pierce and St. Croix Counties realizing .84% and 1.42% growth, respectively.

**State Shared Revenues and Expenditure Restraint Program**

In 2011, state shared revenues were reduced by \$147,000. The 2015 budget is based on the estimated aid provided by the Wisconsin Department of Revenue, the 2016 budget includes a reduction of 1%, or \$20,000.

The proposed increase of 3.7% in the General fund for 2015 will most likely be higher than the allowable criteria for the expenditure restraint program. Assuming the program is retained, the 2016 budget should be eligible for this funding, estimated at \$40,000.

**Other Proposed Revenue Highlights**

**Transportation Aids**

In 2011 transportation aids were reduced by \$42,000. They were reduced again in 2012 before an increase for 2013 and 2014. The proposed budget includes an increase in transportation aids of \$87,000 over the original estimate, or \$562,085. This will allow levy to be used for other maintenance priorities, a larger increase in street maintenance, or other options for the City Council.

### **Ambulance Fund**

A rate increase of 5% is included in the 2015 budget for the Ambulance fund. This is related to a reduction in the City's transfer from the General fund, as well as a reduction in year to date run volume in 2014. Our rates continue to be significantly lower than private ambulance operators in the region.

With the addition of the Prescott operation in 2015, and the current year modifications to the platoon model, more analysis of the Ambulance fund will be done with a formal rate recommendation in December.

### **Water Fund**

The Water fund has seen a decline in the annual net position in the past two years, and the year to date projections show similar results. The rates were last increased in 2012, and since that time, operational changes have been made that increase costs beyond the projections made at that time.

Like the Ambulance fund, additional analysis is needed before a recommendation can be made, but a rate increase is likely in 2015. Due to the increased financial health of the wastewater fund, it might be possible offset a water rate increase with a sewer rate reduction to lessen the impact on customers.

### **Wastewater Fund**

Since rates were increase in 2012, the sewer fund has been able to not only cover operating expenses and debt service costs, but also increase fund reserves. In 2012, the net position increased by \$761,035 and \$909,247 in 2013. Year-end projections for 2014 show similar results.

A review of the sewer rates should be completed every two years, and this could be combined with the water rate study that should be done in 2015.

### **Compensation, Benefits and Staffing:**

#### *Compensation and Benefits*

With the passage of Wisconsin Act 10 in 2011, non-represented employees increased their contribution toward retirement benefits. All employees are now paying a portion of the required Wisconsin Retirement System contribution. The 2015 contribution rate for general employees is 13.6%, with employees paying 50% of this amount; for protective service, the total contribution is 16.43% with employees hired before June 29, 2011 making a 6% contribution in 2015, and employees hired after June 29, 2011 paying 6.8%. The 2016 rates are assumed to be the same as 2015 for retirement and social security. At the end of 2015, protective service will begin paying the same percentage as other employees.

Health insurance premiums are budgeted with a 5% increase in 2015, and it is likely that rates will be less than that. An additional 5% increase was added for the 2016 budget year. Our current contract runs through 2014 with an option to extend for 2015.

*Staffing*

The proposed 2015-2016 budget includes the addition of the following staff to address previous initiatives by the Council, formalize trial arrangements, begin department succession plan implementation, and strengthen service to the community:

<b>Description</b>	<b>Increased Budgetary Cost w/Benefits</b>	<b>Funding Source</b>
Paramedic/training officer	\$70,000	Ambulance
Police officer (full year, added in 2014)	\$44,000	General fund
Account clerk-part time to full time	\$28,000	General fund (Allocated to various funds)
Increase 5 hours for Community Service Officer	\$4,500	General fund
Engineer (added for 2016)	\$88,000	Electric/Water/Sewer
IT technician	\$109,000	Technology fund
Wastewater apprentice	\$66,000	Sewer fund

**Capital Improvement Program**

The City has two capital improvement funds, one for equipment and vehicle expenditures and the other for infrastructure improvements. The following major projects have been funded in the 2015-16 proposed budget:

Hoffman Park improvements	\$250,000
Hoffman Park safe room	300,000
Fire department land	200,000
South Paulson Road improvements	308,000
Lake George trail – University Falls to Family Fresh	175,000
Chapman Drive-County road U to STH 65	1,200,000
Power plant substation	4,200,000
Wastewater plant improvements	1,000,000
Replacement fire engine	600,000
Replacement public works vehicles	493,000
Replacement utility vehicles	553,000

Funding sources include property tax levy of \$565,200, along with grants, long term borrowing and alternative (non-tax) revenues.

**Allocations, Transfers, and Repayments to General Fund from Other Funds**

## **Cost Allocations**

Cost allocations for Human Resources, Administration and Finance, and Technology Services are carried through for both 2015 and 2016. Allocation transfers are nearly identical from the 2014 budget through 2016.

## **Repayment from Tax Increment Funds**

Tax increment district #4, the legacy industrial park is scheduled to terminate in 2015 with a final revenue year of 2016. The 2015 budget includes a transfer of \$175,000 from TID #4 for interest on the original advance. The district is in the process of an amendment to allow donating the 2016 revenues of \$194,000 to tax increment #5, Whitetail Ridge Corporate Park.

## **Use of Fund Balance Reserves**

The proposed 2015 budget for the General fund includes the use of fund reserves that are being repaid from TID #4. No significant change to the current fund balance of \$ 6.6 million (\$4.6 unassigned) is expected. In other words, no fund balance is used to balance the budget. Current revenues are used to pay current expenditures.

## **Stabilization Planning**

Consistent with the findings of our fiscal plan process, “sinking funds” continue to be a valuable tool and were successfully used for the acquisition of funding for the self- contained breathing apparatus (SCBA) equipment in 2014. Sinking funds are essentially pools of money set aside to pay for large expenses in the future. In the 2015 and 2016 budget, the Library’s capital improvements are scheduled to come from funds that were set aside for that purpose.

## **Tax Increment Districts (TIDs)**

The City has recovered all the initial project costs related to the construction of the River Falls Industrial Park (Tax Increment District #4). The current increment value (current equalized value less base value) of TID #4 is \$ 10.7 million. The 2015 budget includes a \$175,000 transfer from TID #4 to the General fund for interest on the initial loan to the TID. The 2016 budget includes a transfer of \$194,078 from TID #4 to TID #5, based on an amendment to the district that was recently approved.

*Tax Increment District #5 (Whitetail Ridge Corporate Park)* The current increment value is \$ 21.7 million. The expenditure period for this district ends in 2016, the district is scheduled to terminate in 2021. A portion of the debt service for the Sterling Ponds Corporate Park land purchase is incorporated into this budget.

The City approved *Tax Increment District #6 (Spruce Street)* in 2005. The current increment value is \$ 6.7 million, which is \$1 million less than 2013 due to the reduction in value for the hotel property. Projected increment revenues are budgeted at \$192,229 for each year. Debt service costs associated with the district in excess of available increment revenues are paid by advances from the General fund.

*Tax Increment District #7* was created in 2009 for the area near Clark and Maple Streets. The current increment value is negative, due to the City’s purchase of the apartment building at 300 River Street, and reacquiring the property at 302 North Clark Street. These properties will not generate increment revenue in 2015, but a portion of the property was cleared in 2013 for possible future development.

*Tax Increment District #8* was created in 2010 for the area north of Cascade Avenue and west of Main Street. The current increment value is \$2.6 million and recent development in the district will generate an estimated increment of \$59,281 in 2015 and 2016. The district was created with pay-as-you-go financing, with the developer being reimbursed for upfront costs as increments become available. The current development agreement provides reimbursement up to \$486,000 over a 20 year period.

In 2011, development in the commercial downtown district prompted the establishment of *Tax Increment District #9*. This district borders Walnut Street, Main Street, ½ block south of Cascade Avenue and along Lake George. The district will use future tax increments for the funding upgrades to utilities, storm water, and pedestrian trails in the area. The development agreement is a pay-as-you-go arrangement with a maximum increment of \$686,000 returned to the developer. The district has an increment of \$2.5 million with an estimated fund revenue of \$70,000, which is the minimum guaranteed payment from the developer.

In 2014, the area encompassing the Sterling Ponds Corporate Park area was approved for *Tax Increment District #10*. The 2015 and 2016 budgets include debt service costs for the phase 1 construction of the park.

Supplemental Information:

The following graph represents the total current year budgeted and proposed for 2015 and 2016 by fund type.

<b>Fiscal Resources</b>	<b>2014 Budgeted</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
<b>General Fund</b>	\$8,983,101	\$9,319,220	\$9,396,637
<b>Special Revenue Funds</b>	6,367,848	4,328,222	3,813,900
<b>Debt Service Funds</b>	900,892	940,369	992,579
<b>Capital Project Funds</b>	4,282,513	2,173,409	1,746,909
<b>Enterprise Funds</b>	20,452,295	21,229,066	21,744,654
<b>Internal Service Funds</b>	576,083	682,930	649,686
<b>TOTAL</b>	<b>\$41,562,732</b>	<b>\$38,673,216</b>	<b>\$38,344,365</b>

## **CONCLUSION**

This budget ordinance is scheduled for the public hearing and final disposition on November 25<sup>th</sup>.

The draft budget will be available in the City Clerk's office, the River Falls Public Library, and the City's website. Please do not hesitate to contact me if you have any questions regarding this information.

Staff is pleased to present a budget that follows our long-range fiscal strategy, considers current economic climate, maintains investment in our existing infrastructure, and provides a similar level of municipal service as in previous years, with an emphasis on improved maintenance of current assets.

# ABOUT RIVER FALLS

## History

In the summer of 1848, Joel Foster, a veteran of the Mexican War, heard about a beautiful area of the Kinnickinnic River while he was visiting St. Croix County, near Hudson. At that time, St. Croix County was comprised of the present Polk, St. Croix, and Pierce counties. The population of the area in 1849 was less than 2,000. Soon after hearing about the area with the cascade falls, Foster set about exploring the region.

Hunting and fishing along the way, Foster moved up the river until he reached the falls at the junction of the South Fork and the Kinnickinnic. He wrote about the two American Indian tribes inhabiting the region – the Sioux and the Chippewa. He noted that both placed such value on the St. Croix Valley that neither claimed it for themselves.

After Foster returned to St. Louis, he soon decided to spend the winter in River Falls before another explorer staked a claim. Along with his 20-year-old indentured servant, Dick, Foster returned to the St. Croix Valley. They spent the winter under a rock shelf along the banks of the Kinnickinnic River, about a half-mile south of the falls. That winter of 1848-49 became the first official year of the settlement of River Falls.

Two brothers, Nathaniel N. and Oliver Stanley Powell, also claimed land here in 1848. They built the first commercial structure in 1852. In 1854, the Powell brothers laid out and plotted the first section in the village—60 acres on the east side of the Village of Kinnickinnic. They were later said to be instrumental in convincing State officials to establish the 4th State Normal School in River Falls in 1874.

A myriad of individuals began to establish business in River Falls in the two years following the Powell brothers' first commercial structure.



*State Normal School Building, 1874.*

Foster built a sawmill in 1854. It was later expanded to include stores and was located on the south bank of the Kinnickinnic River. Later that year, the firm of Crossman & Hart constructed a brickyard on the southern edge of the growing community. G. R. Griffin set up a blacksmith shop soon after.

## HISTORY CONT.

In 1855, surveyor, contractor, and justice of the peace G. W. Cairns constructed The Greenwood House hotel with proprietor W. J. Winchester. The first of four eventual flour mills was built in 1855 by C. B. Cox, who later built another known as Prairie Mill, located on the west side of North Main Street. S. D. Dodge opened a tin and sheet iron shop, located on the northeast corner of Main and Elm Streets in 1855.

River Falls reached the epitome of its early industrial growth between 1872 and 1885. The beginning of the railroad insured its continued existence, and by the late 1870s the City had emerged as a local, if not regional, trade center.

River Falls was incorporated in April of 1885 as a City by action of the State Legislature. Its charter outlined the City boundaries, governmental structure, election procedure, City officers and duties, and Common Council powers. In January 1922, River Falls was declared a Fourth Class City by the State of Wisconsin. The following years proved to be times of incredible growth, with approximately a 450% increase of population from 1940 to 2000.

Today, River Falls continues to grow. Large tracts of land have been annexed and development has occurred in the north and southeast regions of the City. Increased population, size, and economic strength ensure River Falls' success for years to come.



*River Falls City Hall, Built 2009*

## Community Profile

The City is in two counties, St. Croix and Pierce, and is home to more than 15,000 residents. Around half of River Falls' residents commute to the Minneapolis-St. Paul region to work, as the City is located 25-30 miles east of the Twin Cities.

The City of River Falls is also home to the University of Wisconsin River Falls (UWRF), an NCAA Division III institution that has been a staple for the River Falls community since 1874. Enrollment at the University is approximately 6,455 students. In addition to UWRF, River Falls is also home to Chippewa Valley Technical College with an enrollment of 500 students and the River Falls Public School District that consists of eight schools serving approximately 3,223 students.



In 2014, the population for the City of River Falls was 15,085, an increase of 0.13 percent over the prior year. According to the 2010 U.S. Census, gender is distributed fairly evenly, with 7,014 (46.8 percent) male and 7,986 (53.2 percent) female. The racial makeup of River Falls is approximately 94.8 percent White/Caucasians, 1.8 percent Hispanic or Latino, 1.5 percent Asian, and 1.2 percent African American. The majority of the housing in River Falls is made up of single-family dwellings (42.2%). The second largest sector of the housing mix is made up of apartment housing (23.2%), which serves students from UWRF and other residents of the City.

Activities are endless in the City beginning with a Class I trout stream, the Kinnickinnic River; six golf courses; 23 local parks; and a community swimming pool. The local library, as well as the UWRF library, provides the community with an abundance of cultural and educational opportunities. Other services, such as garbage collection and recycling, as well as the local taxi service, are provided by private companies under contract with the city.

## Government

The City of River Falls is a Municipal Corporation with authority vested in the City Council and the Mayor, who is the Chief Executive Officer (CEO) of the City. River Falls, like many other cities under the Home-Rule Charter of Wisconsin, has the power to govern itself regarding local matters except where the State has specifically prohibited that power.

The Mayor has the authority to perform executive responsibilities by monitoring the Administrator and various departments of the city government. As the City's policy leader, the Mayor also holds veto power over Council actions. Along with the City Administrator, the Mayor represents the City with media relations, meetings and presentations to other governmental units. The Mayor is also responsible for appointing certain committee and commission positions within the city.



*River Falls City Hall*

The Council (Alderpersons) has all the powers of the City that have not been specifically given to another body or officer. The City Council is responsible for the management and control of city property, finances, highways, streets, utilities, and public service. The Council may carry its powers into effect by license, regulation, suppression, borrowing, taxation, special assessment, appropriation, imposition of forfeiture and other necessary or convenient means. There are seven alderpersons elected to the city council, one member from each of the four aldermanic districts and three members elected at large.

The City Administrator serves as the Chief Administrative Officer (CAO) of the City. In order to provide a more efficient and effective government, the CAO is responsible for the direction and coordination of all City employees and reports directly to the Mayor and Council. The Administrator provides assistance to City Council regarding policies and future planning, manages labor negotiations and employee relations, provides overall management and direction of City departments, and is the public information officer for the City. In addition, the City Administrator is the Executive Director of the River Falls Economic Development Corporation, and works with area Economic Development organizations to bring industries to the City.

## Community Vision & Goals

Successful organizations have a clear vision of where they are going and how they intend to achieve their mission. The City Council envisions the future of River Falls as a community that is attractive, clean, environmentally sound, and fiscally responsible. The City of River Falls promises a high quality of life for its residents, businesses, and visitors, both today and tomorrow.

### **Strategic Plan**

In 2014, the City Council participated in a strategic planning process where a 2015 strategic plan was created. The [2015 Strategic Plan](#) will be a guide for the development of future work plans, the investment of City resources, and where the City's leadership and staff focuses its energy. The 2015 Strategic Plan includes the following goals and strategic initiatives:

#### *Ensuring Financial Sustainability*

- Preparing for financial contingencies
- Maintaining diverse revenue sources
- Maintaining an excellent credit rating
- Maintaining vibrant business-type activities

#### *Consistently Delivering Quality Municipal Services*

- Maintaining a high performance workforce
- Maintaining high resident satisfaction of life in River Falls
- Maintaining high resident satisfaction in the City's customer service

#### *Promoting Economic Vitality*

- Identifying private sector commercial land development partners
- Encourage job growth
- Developing the Sterling Ponds Corporate Park
- Developing the Regional Business Incubator
- Securing future growth opportunities (Boundary Agreements)

#### *Connecting Community Members*

- Positioning our Parks for the future
- Enhancing the Kinnickinnic River Corridor

#### *Considering Future Generations*

- Leading by example in energy sustainability
- Cultivating a sustainable community
- Monitoring infrastructure condition
- Delivering an affordable package of services

### **Administrator's Work Plan**

Since 2009, the City of River Falls has engaged in a work plan process that results in a two-year Administrator's Work Plan. Work Plans have been established for the 2009-2011, 2011-2013, and 2013-2015 periods. With the conclusion of the 2013-2015 Work Plan in mid-2015, the City Council and staff

will develop a 2015-2017 Work Plan based on the goals and initiatives outlined in the 2015 Strategic Plan. The Work Plan projects will tie directly to the initiatives and their outcome indicators.

**Performance Measurement**

The City of River Falls has incorporated performance measurement into the budget process for many years. *Performance measurement* is the process of collecting and reporting information about individual department performance and, thereby, the organization as a whole. The *performance measures* that have been established and added to each department’s budget and are used to gauge the departments’ progress towards achieving the organizational goals.

The City will continue to align the Strategic Plan, Work Plan, and Performance Measures throughout 2015. It is important to note that, for the City of River Falls, performance measurement is not the ultimate decision-making factor. It is meant to be a tool in helping the City recognize its achievements and pinpoint the areas where improvement is needed.

**River Falls Citizen Survey**

The City of River Falls partnered with the National Research Center to conduct the National Citizen Survey over the summer of 2013. This was the first comprehensive citizen survey administered to City residents. The City plans to conduct a comprehensive citizen survey every two years, and the next survey is planned for 2015. The survey results are a factor in the measurement of the Strategic Initiatives adopted as part of the Strategic Plan, and outlined above.

The table below displays the 2013 citizen survey results, reported by City Division. A benchmark comparison (the average rating from all the comparison jurisdictions where a similar question was asked) has been provided. Please note that the results presented below exclude “don’t know” and “did not respond” answers.

The complete [2013 City of River Falls Citizen Survey Results](#) is also available on the City’s website.

Percentage of respondents who:	2013	Comparison to Benchmark Jurisdictions
<i>Administration &amp; Finance</i>		
Rated the economic development services as excellent/good	59%	Much above
Self-reported being registered to vote	89%	More
Self-reported voting in the last general election	85%	Much more
Rated City employees knowledge as excellent/good	89%	Above
Rated City employees responsiveness as excellent/good	86%	Much Above
Rated City employees courtesy as excellent/good	91%	Much Above
Reported visiting the City website	65%	Similar
Rated cable television (RFC-TV) services as excellent/good	67%	Above
<i>Community Development</i>		
Participated in a recreation program or activity	65%	Much above

Rated recreation programs as excellent/good	89%	Much above
Visited a neighborhood park or regional park	95%	Much above
Rated City parks as excellent/good	95%	Much above
Rated the overall quality of new development in the City as excellent/good	67%	Above
Percentage of respondents who rated nuisance problems as a minor problem	51%	Similar
Rated code enforcement services as excellent/good	54%	Above
Rated land use, planning, and zoning services as excellent/good	60%	Above
<b><i>Engineering/Public Works</i></b>		
Rated snow removal services as excellent/good	62%	Similar
Rated street repair services as excellent/good	53%	Similar
Rated street cleaning services as excellent/good	73%	Much above
Rated traffic flow on major streets as excellent/good	53%	Similar
Rated traffic signal timing as excellent/good	61%	Above
Rated recycling services as excellent/good	87%	Much above
Rated garbage collection services as excellent/good	84%	Similar
Rated storm drainage services as excellent/good	80%	Much above
<b><i>Library Services</i></b>		
Reported using the River Falls Public Library	81%	Much more
Rated public library services as excellent/good	96%	Much above
<b><i>Municipal Utilities</i></b>		
Rated electric utility services as excellent/good	86%	Much above
Rated drinking water as excellent/good	82%	Much above
Rated sewer services as excellent/good	87%	Much above
<b><i>Public Safety</i></b>		
Rated ambulance/emergency medical services as excellent/good	96%	Above
Rated fire services as excellent/good	94%	Similar
Rated fire prevention and education services as excellent/good	88%	Above
Rated police services as excellent/good	87%	Above
Rated crime prevention services as excellent/good	79%	Above
Rated emergency preparedness as excellent/good	71%	Above
Rated animal control services as excellent/good	71%	Above
Rated municipal court services as excellent/good	82%	Much above

# AFFORDABILITY

The City's 2015 Strategic Plan contains a number of goals including financial sustainability for future generations and delivering an affordable package of services is a component of maintaining affordability for residents. This section presents a ten year study of costs associated with City services. The information will be used by the City to help inform future policymaking.

## Methodology

Measuring affordability is a difficult process due to the subjectivity of what can be considered affordable. In order to quantify affordability in River Falls, national studies were researched but few studies defined what affordable living is considered to be. One study by Fisher, Sheehan, and Colton, "Home Energy Affordability Gap," stated that utility costs are affordable if they are less than six percent of gross household income. This standard has been used for the analysis of costs in River Falls. Property tax affordability is especially hard to determine as each state's average property tax is different. This study compares the local (City only) tax bill to similarly situated cities in Wisconsin.

City service costs included in this study include property taxes levied by the City for City services, utility services, and a sample set of recreation programs. A sample of recreation programs including youth baseball and swimming passes were used to represent a typical bundle of programs that families purchase.

Median household income in River Falls was last reported in 2010 in the U.S. Census. A trend line was created using known Census values of the median household income in 2000 and 2010. The trend line was extended beyond 2010 and used to establish the median household income for each year between 2005 and 2014. The Federal poverty threshold was used to assess affordability for residents living at the poverty level.

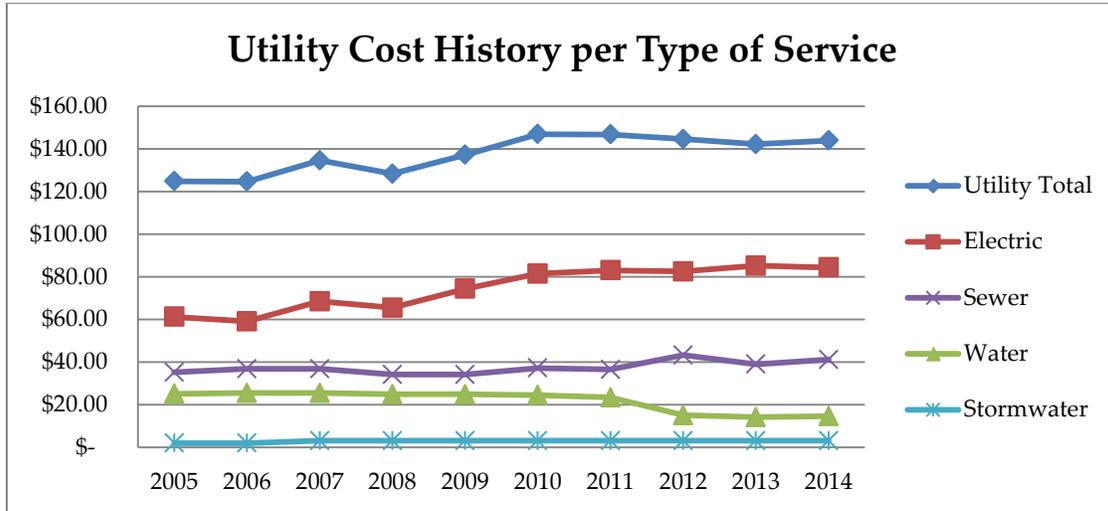
Median house values from 2006 – 2014 were obtained from a report prepared by Associated Appraisal Consultants, Inc. The value for 2005 was obtained from data provided by the St. Croix County and Pierce County Assessor's offices. The median house values are comprised of both land and improvement values.

Average household utility consumption and rates were gathered from Wisconsin Public Service Commission annual reports. The utility rates were applied to average monthly household consumption to determine average monthly household utility costs.

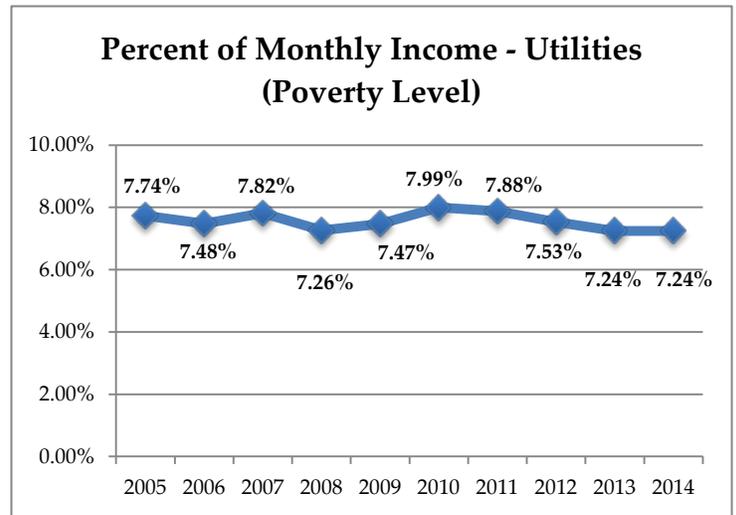
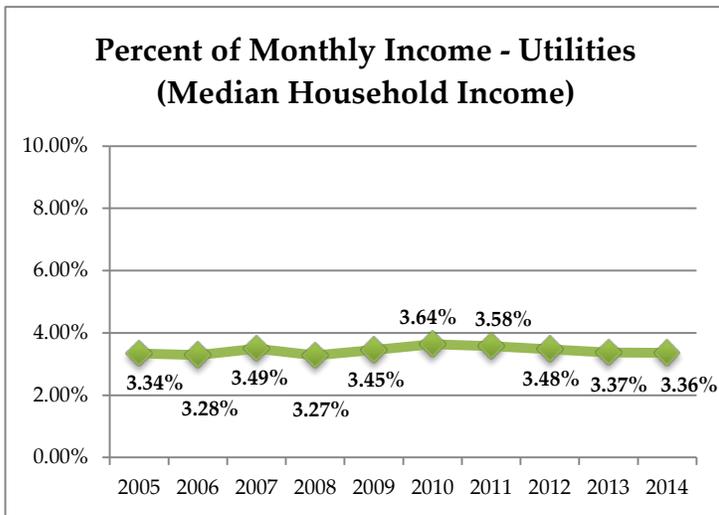
An average household's property tax payment was calculated by applying the City's mill rate to the median house value. The percent of household income allocated to paying for municipal property taxes varies widely across the country. The percentage of a household's income used for City property taxes are compared to other municipalities across Wisconsin.

## Utility Services

Utility costs in River Falls include fixed service charges in addition to usage rates for electricity, water, and wastewater. The *Home Energy Affordability Gap* developed by Fisher, Sheehan, and Colton states that utility costs become a financial burden once they exceed six percent of a gross household income. A history of costs for each utility service between 2005 and 2014 are provided below.



Median income households in River Falls have been under the six percent benchmark in each of the past ten years. However, utility costs for households at the poverty level have exceeded the six percent threshold.

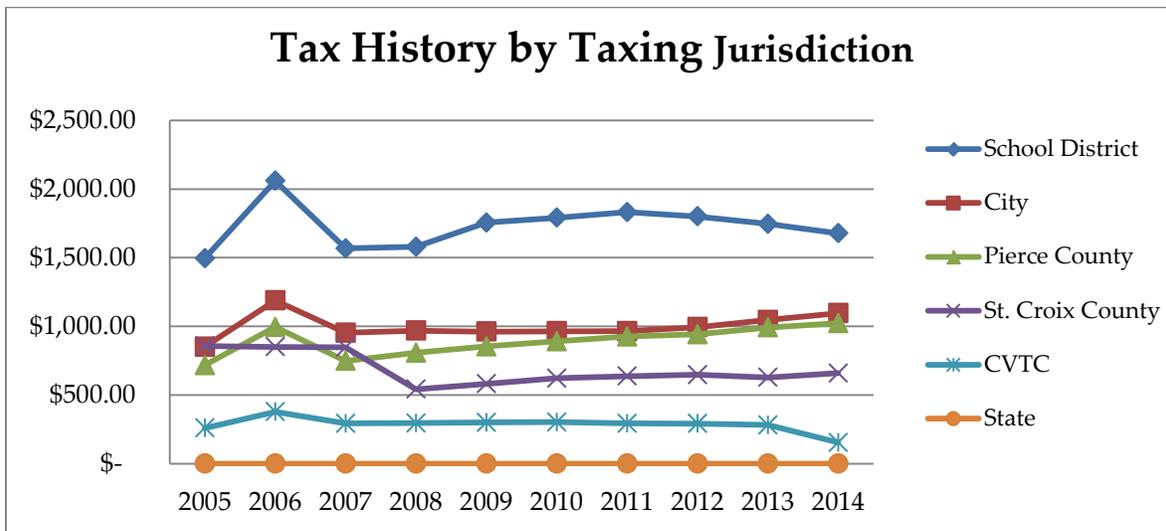


There are programs available to low income families in River Falls to help reduce the burden of utility costs. Using home energy assistance programs can reduce the financial burden for families at the poverty level.

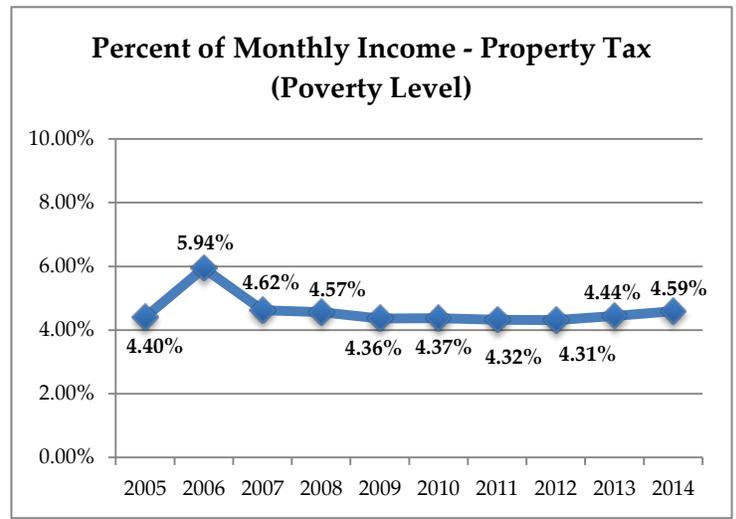
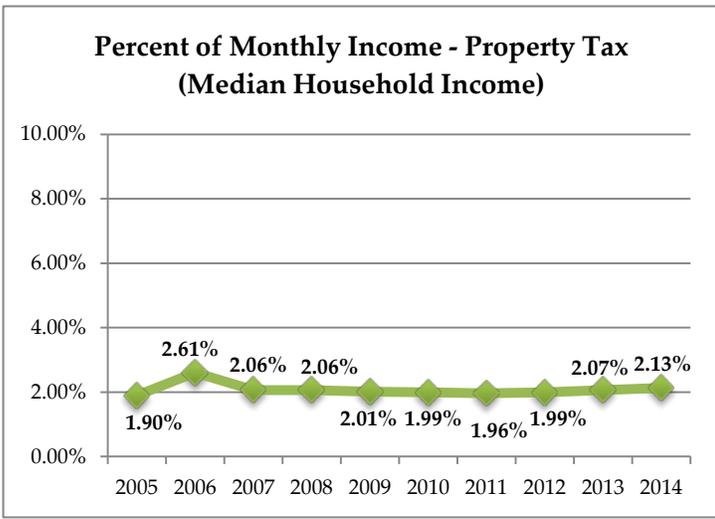
Home Energy Assistance Programs	
Pierce County	<a href="#">Economic Support Unit</a>
Pierce County	<a href="#">Wisconsin Public Service Commission List</a>
St. Croix County	<a href="#">Economic Support</a>

## Property Taxes

The City collects property taxes to fund services such as fire and police protection as well as street maintenance and snow plowing. Annual City property taxes are approximately \$1,100 for a median home of \$190,000. Taxpayers in River Falls provide for public safety and well maintained roads for roughly \$5.50 per thousand dollars of assessed value. According to the Wisconsin Taxpayers Alliance, in 2014 the City of River Falls assessed a lower property tax rate than nearly 80 percent of Wisconsin municipalities. The chart below shows how much money is collected from an average property tax bill by each taxing jurisdiction.



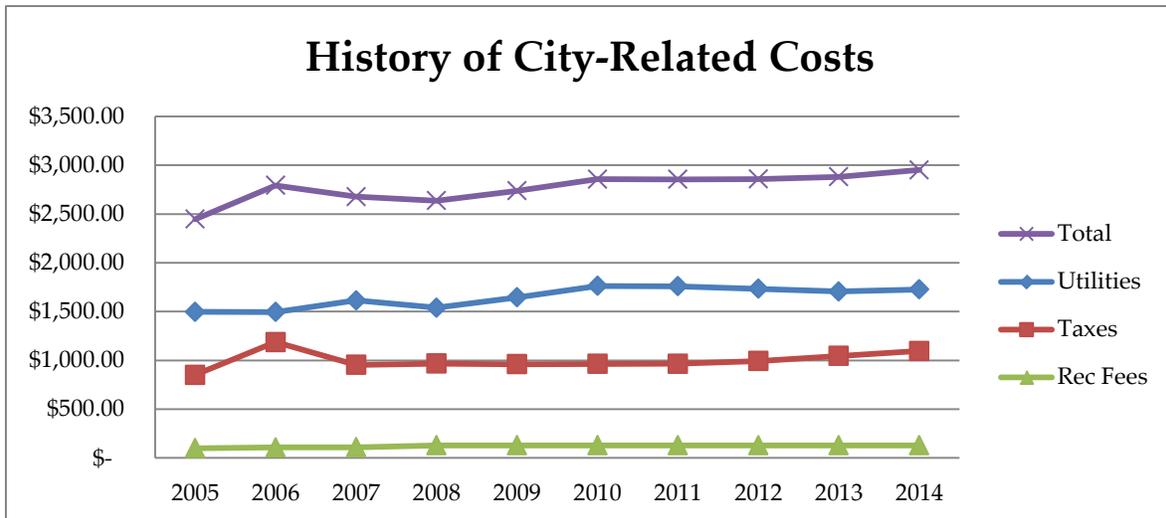
It is difficult to set a standard benchmark for property tax affordability due to the wide variety of services provided by local governments. The charts below detail how much of a household’s income is collected for City services from property taxes. A median income household in River Falls paid 2.13 percent of its income to fund City services in 2014. A household in River Falls at the Federal poverty level paid 4.59 percent of its income for City services in 2014.



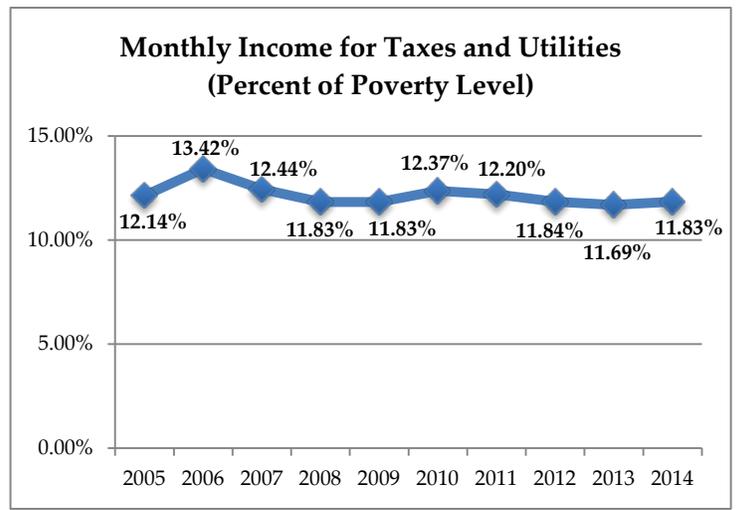
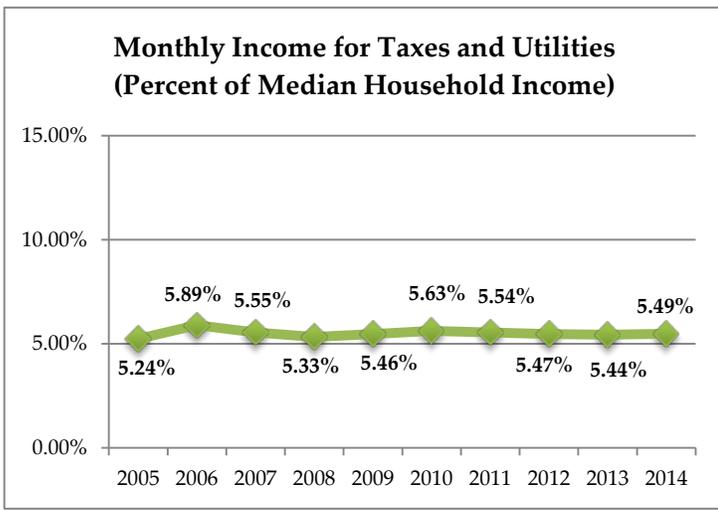
Note: The increase in 2006 is due to a City-wide revaluation of its properties.

### Total Cost Summary

Utilities, property taxes, and recreation fees comprise the City-related costs that have the largest impact on residents' affordability. City-related costs for a median household have remained relatively consistent between \$2,500 and \$3,000 per year over the past ten years. Recreation programming fees have remained unchanged for approximately ten years and represent a marginal cost compared to utilities and property taxes.



Median income households in River Falls benefit from affordable living as measured by the *Home Energy Affordability Gap*. The *Home Energy Affordability Gap* sets the six percent cost benchmark for utilities. A median valued house with median household income in River Falls met the benchmark in each of the past ten years for utilities and City property taxes combined.



River Falls is an affordable city for households at the median income level and above. City staff strives to work with partner organizations to make River Falls affordable for everyone. One such effort is the [St. Croix Valley Habitat Eco Village](#) which provides sustainable, net-zero energy and aims to make housing affordable for all. Council and staff welcome resident feedback and participation to help ensure that the City remains affordable while maintaining its commitment to high quality services into the future.

### Data Sources

This section presents tables and graphs illustrating the data that was used in the affordability study.

Median Home Values 2005 – 2014									
2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
\$137,100	\$189,850	\$190,000	\$189,600	\$190,100	\$190,000	\$190,100	\$190,150	\$190,000	\$190,000

Recreation Fees in Selected Programs 2005 – 2014										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Swimming	\$80	\$80	\$80	\$100	\$100	\$100	\$100	\$100	\$100	\$100
Youth Baseball	\$20	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30

Note: The swimming fees provided above are for a four person pass. Youth baseball fees are per participant.

Average Utility Consumption per Month 2005 – 2014										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Electric	721.5	702.3	712.1	694.7	665.2	688.3	682.9	668.1	690.7	686.6
Water	4.1	4.4	4.4	3.9	3.9	3.6	3.5	3.8	3.2	3.5
Sewer	4.1	4.4	4.4	3.9	3.9	3.6	3.5	3.8	3.2	3.5

Note: Water and sewer data are presented in thousands of gallons. Electricity is presented in kilowatt hours.

Water		
Base Fee	Per 1,000 Gallons	Fire Protection Fee
\$5.25	\$1.40	\$4.46
Sewer		
Base Fee	Per 1,000 Gallons	-
\$16.50	\$7.04	-
Electric		
Base Fee	Per Kilowatt Hour	-
\$7.00	\$.0977	-

# BUDGET PROCESS

In 2014 the City Council will approve a biennial budget for the City of River Falls. The budget will cover a two-year fiscal period, 2015 through 2016. This will be the first biennial budget for the City of River Falls. The five-year fiscal plan and established fiscal policies serve as the foundation for the City's financial planning and control. The biennial budget is the presentation of the projected revenues and expenses for the fiscal year beginning January 1st and ending December 31st. All City departments are required to submit departmental budget requests in June. These requests are the starting point for developing the proposed budget. The Finance Director/Assistant City Administrator prepares a draft and works with the City Administrator to develop a balanced budget for the Council's consideration.

The proposed biennial budget is presented to the City Council in October. The operating budget includes the proposed expenditures and the means for financing them. The City publishes a summary of the proposed biennial budget on the City's website and makes copies available to the residents of the City. Workshops with the Council and public are held during the month of October, with the formal budget adoption in November. In October 2015 the Council will review the biennial budget and make any adjustments and amendments for the second year of the budget as they deem necessary and will be formally adopted in November.

<b>BUDGET CALENDAR</b>		
<b>Date</b>	<b>Budget Activity</b>	<b>Lead</b>
<b>2014</b>		
April-May	Update personnel budgets	Finance Department, Human Resource Department
May	Distribute departmental worksheets	Finance Department
May - June	Salary and benefit costs prepared and operation line items are reviewed with Departments	Finance Department
Mid-June	Submit proposed budget	Department Heads
June-July	Draft budget prepared for internal review	Finance Department
July	Draft budget completed to City Administrator	Finance Department
August	Finalize proposed budget, prepare debt service schedules	Finance Department
September-October	Budget Workshops with City Council	Council, Administrator, Finance Director
October	Set public hearing date and publish notice	Finance Department
November	Public hearing and final budget approval	Finance Department
November-December	Update financial plan with final budget numbers	Finance Department
<b>2015</b>		
October	Set public hearing date and publish notice	Finance Department
October	First reading of 2016 budget ordinance	Council, Administrator, Finance Director
November	Public hearing and final budget approval	Finance Department

## Fiscal Management Overview

The City of River Falls' financial policies set forth the framework for the fiscal management of the City.

### **General Financial Policies and Procedures**

1. The City will comply with Generally Accepted Accounting Principles (GAAP) in its accounting and financial reporting.
2. Financial data will be made available electronically to all City department heads allowing them to review financial activity and compare actual revenues and expenditures with budgeted amounts.
3. A comprehensive financial audit, including an audit of federal grants if necessary, according to the U.S. Office of Management and Budget Circular A-133 will be performed annually by an independent public accounting firm. The independent public accounting firm will express an opinion on the City's financial statements.
4. A system of internal accounting controls will be maintained to adequately safeguard assets and provide reasonable assurance of property recording of financial transactions of the City. Internal controls will be reviewed at least annually.

### **Operating Budget Policies and Procedures**

1. The City will prepare an annual budget for all operating funds.
2. The City will maintain a budgetary control system to ensure adherence to the budget, including periodic reports.
3. The City will integrate performance standards into the operating budget.
4. A contingency account will be maintained in the annual operating budget to provide for unanticipated expenditures of a non-recurring nature. Transfers from the contingency account will require City Council approval.
5. Operating budgets are established at the function and fund level. Transfers within functions in the same fund may be approved by the City Administrator; transfers between functions or between funds require City Council approval. A budget adjustment between function or fund requires a Class 1 Notice within 10 days of approval per WI Stats. 65.90(5)(a).

### **Reserve Policies and Procedures**

The City will establish a contingency expenditure appropriation in the annual General fund operating budget to provide for unanticipated expenditures of a non-recurring nature. This contingency will be equal to 0.5 percent of the General Fund budget. This appropriation, if unused, will be considered part of the City's unreserved, undesignated fund balance.

The City will maintain a working capital reserve of 50 percent of the General Fund operating budget to provide funds for reasonable cash flow needs. This reserve will also be used when the City encounters unforeseen emergencies such as storms, floods, severe unexpected increases in service

costs or decrease in revenue, or other situations that are determined to be an emergency by the City Council.

Reserves in other funds will be maintained at levels to cover annual operating costs, or to provide for future capital costs. Deficit balances due to unforeseen circumstances will be addressed during the budget process.

### **Debt Policies and Procedures**

The City of River Falls will maintain a high credit rating in the financial community to assure the community that the government is well-managed and financial sound and to obtain reduced borrowing costs.

1. The City will consider available financing tools for funding projects including inter-fund borrowing, use of fund reserves, State of Wisconsin Trust Fund loan program, external financing and lease-purchasing.
2. The City will use “pay as you go” financing to fund general capital projects whenever feasible.
3. When bonds or promissory notes are the desired financing vehicle, the issue will be bid competitively.
4. Annual debt service expenditures for all tax supported debt as a percentage of annual governmental fund revenues will be capped at ten percent.
5. Total tax supported debt will not exceed two percent of the equalized value of the City.
6. Debt service reserves will be funded to adequately meet debt service requirements as required.
7. The term of the financing will not exceed the useful life of the capital project, facility or equipment financed.
8. The City shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for debt issues, and with all Securities and Exchange Commission requirements for continuing disclosure.

## Long-Range Financial Plan Overview

The financial projections included are based on a number of factors and assumptions. Revenues are based on actual receipts as well as current knowledge of future payments. Expenditures are based on management's estimated costs. These assumptions can strongly influence the outcome of the projections, and must be closely analyzed to ensure accuracy.

The following assumptions are included in the study:

### **Revenues**

- Property tax levy for operations (excluding debt and capital costs) of the General Fund will increase by an average of six percent from 2015 through 2020.
- The levy for the Library Fund will increase by an average of four percent over the same period. Increased revenues from county library reimbursements have supplemented the property tax levy to provide the necessary funding for library building maintenance projects scheduled in 2016.
- Beginning in 2014, State shared revenues will likely decrease by one percent for each year. Expenditure restraint funding was included in 2014, but not in future years, as the funding is uncertain and may depend on the proposed budget increase or state funding for the program.
- Charges for service will increase one percent per year.
- Transfers from other funds will increase by one percent per year.
- Payment in lieu of property tax from electric and water funds will remain constant using 2014 rates and values.

### **Expenditures**

- Staffing changes – A new full time sworn police officer was added to the 2015-2016 budget.
- Budgeted totals for employee wages will increase two percent per year.
- Employees will continue to contribute 50 percent of pension costs; public safety employees will contribute at least four percent toward retirement contributions.
- Health insurance costs will increase by ten percent per year.
- General operating costs will increase by one percent per year.

## Purchasing Policy Overview

The City of River Falls issues about 1,000 purchase orders annually for all departments. The procurement policy extends from the departmental determination of requirements for materials or services, through their requisitioning, bidding, purchasing, receiving, audit and payment, to their final consumption or disposal. The following is a summary of the procurement of goods and services and the levels of authorization for the City of River Falls:

- Purchases less than \$500: Purchases should be made with a Purchase Card.
- Purchases \$500-\$5,000: Department Head approval required. No purchase order required if purchase made on Purchase Card. Documentation of 2-3 informal quotes retained by the ordering department.
- Purchases \$5,001-\$10,000 (Excluding Hydroelectric Facility Maintenance): Purchase Order and Division Head approval required with 2-3 written quotes. Purchases may be made on Purchase Card with Finance Department approval.
- Hydroelectric Facility Maintenance \$5,000+: Utility Advisory Board approval is required for repair and maintenance purchases. Department Head and Division Head approval is also required.
- Purchases \$10,001-\$25,000: Finance Director approval is required with 2-3 written quotes.
- Purchases \$25,001-\$50,000: City Administrator approval is required with 2-3 written quotes.
- Purchases over \$50,000: City Council approval is required for purchases not of a routine or recurring nature.

# 2015-2016 BUDGET IN BRIEF

## Overview

The City's first two-year budget has been prepared using the Council-approved work plan, the five-year fiscal plan, the draft Capital Improvement Plan, fiscal policies, input from work sessions, input from strategic planning sessions and review of the Citizen Survey. The five-year fiscal plan and established fiscal policies allow for careful planning and design of the City's future budget needs.

The approved 2015-2016 General fund budget includes an increase of 6.7 percent over the 2013 and 2014 budgets. This is an annualized increase of 3.35 percent. The total budget for all funds is proposed to decrease by approximately 6.8 percent from the prior two years. The approved budget complies with the City's approved fiscal plan for the proposed tax levy. The levy for debt service is less than projected, with a greater percentage of the total levy allocated to operations. The levy for capital investment is 6 percent of the proposed levy.

## 2015-2016 Budget Highlights

- Overall, from 2013 to 2014, the City's equalized value increased by 6 percent or \$48.8 million.
- Increase in transportation aids in 2015 and 2016 allowed for an increase of \$211,723 towards street maintenance.
- Utility rates/service fees:
  - Planned 5 percent increase in Ambulance charges for 2015.
  - Examine Water and Sewer rates.
  - No change planned for Electric, Stormwater, or Environmental Fees.
- Funding to complete phase 1 construction of the Sterling Ponds Corporate Park is budgeted at \$2,944,361.
- Funding to complete phase 1 construction of Wastewater Plant safety and efficiency projects is estimated to be \$2,167,000.
- Increased staffing for: Ambulance, Police, IT, Wastewater, Customer Service, Finance, Library, and Engineering. 2015 budgeted full-time equivalent staffing is less than the level included in the 2009 budget.
- Increased funding levels to provide ongoing resources for maintenance in streets, parks, forestry, water, and electric operational areas.

**Total 2015-2016 Budget**

2015-2016 City Budget  
Total Budget: \$77,017,581

Enterprise Funds  
\$42,973,720

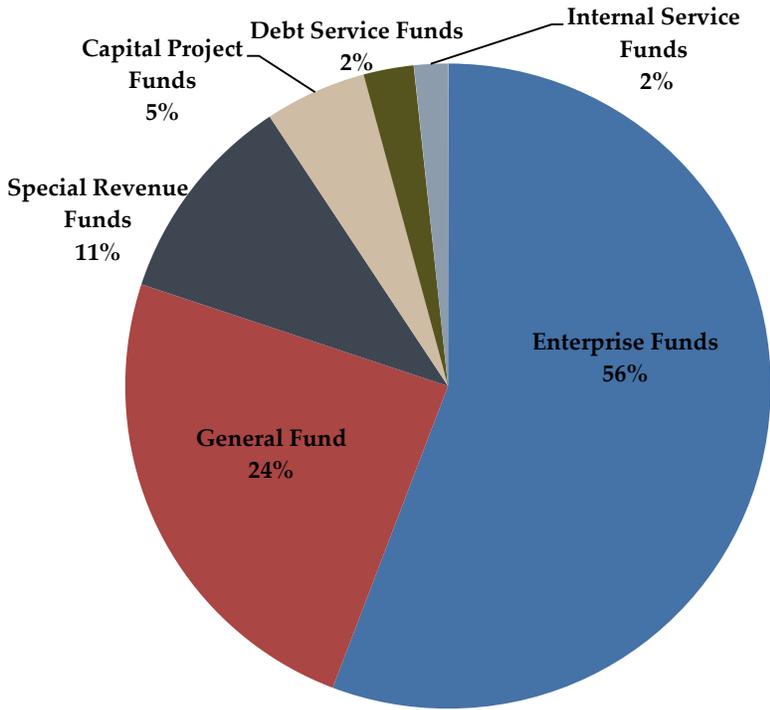
General Fund  
\$18,715,857

Special Revenue Funds  
\$8,142,122

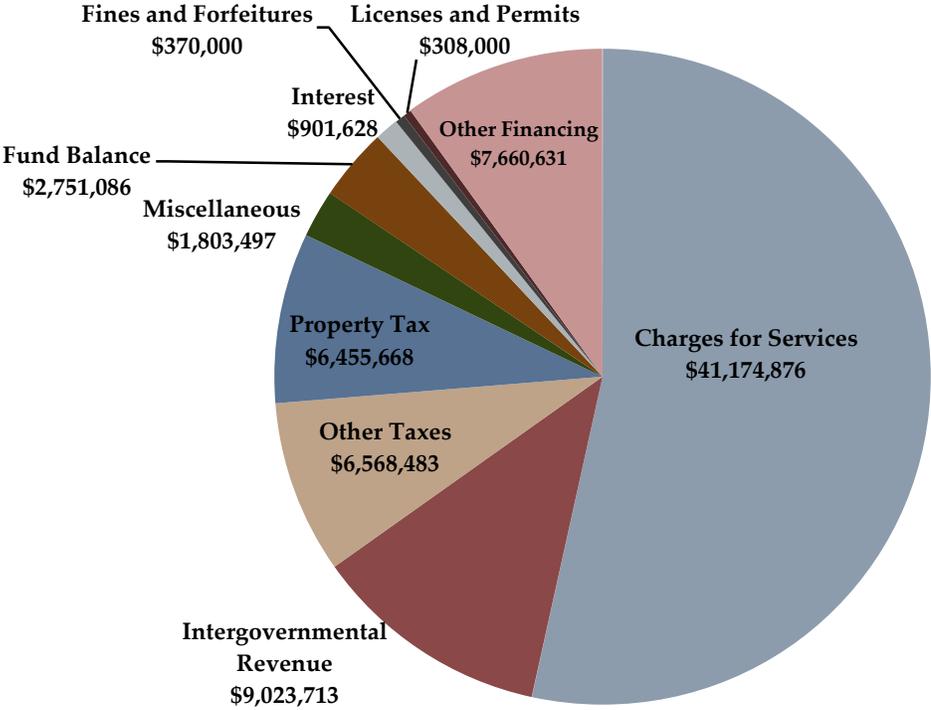
Capital Project Funds  
\$3,920,318

Debt Service Funds  
\$1,932,948

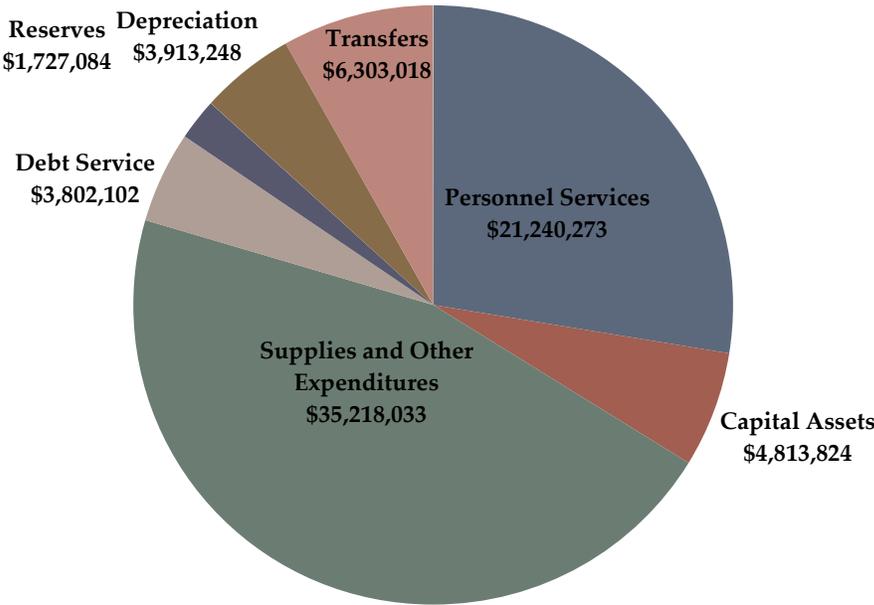
Internal Service Funds  
\$1,332,616



**2015-2016 All Funds Revenue by Type**



**2015-2016 All Funds Expenditure by Type**



2015-2016 General Fund

2015-2016 General Fund  
Total: \$18,715,857

**General Government**

City Council \$607,138	Mayor \$29,362	Administration \$706,834
City Attorney \$104,520	City Clerk \$188,288	Elections \$66,063
Human Resources \$547,909	Finance \$1,102,786	Municipal Court \$265,461

**Public Works**

Engineering/ Bridges \$470,275	Garage \$628,821	Snow Removal \$345,724
Streets \$2,250,659	Street Lighting/ Traffic \$542,233	

**Public Safety**

Police \$5,845,845	Fire \$1,413,564
Emergency Government \$18,028	

**Leisure Services**

Recreation \$288,098	Swimming Pool \$170,599
Parks \$1,013,810	

**Conservation/  
Development**

Forestry \$126,848	Community Development \$1,126,950
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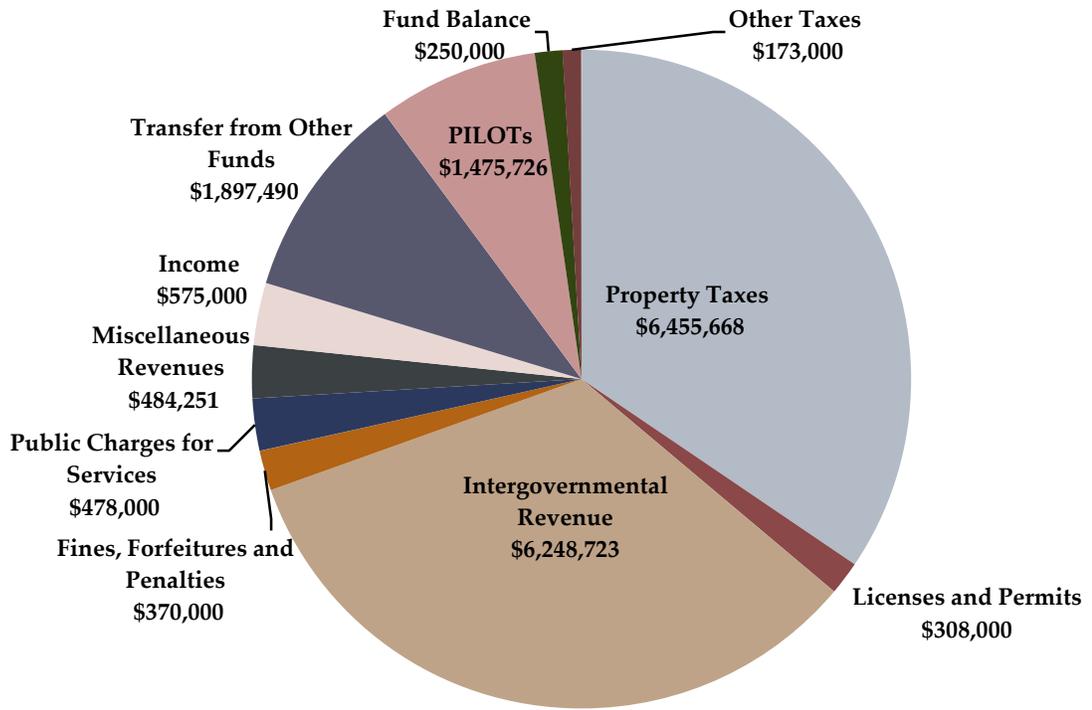
**Health/  
Human Services**

Health Officer/ Animal Control \$20,080
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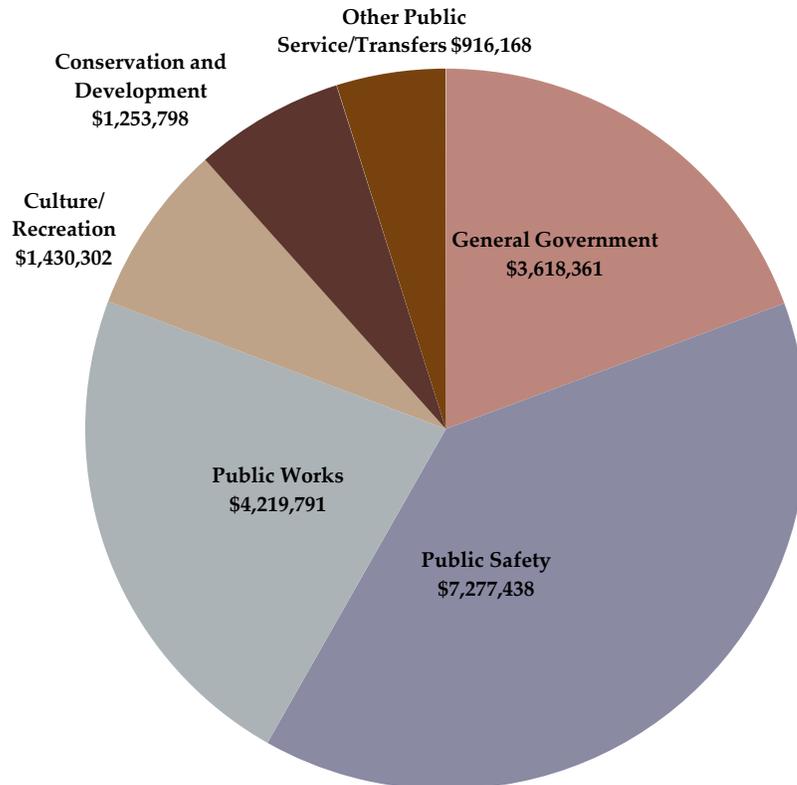
**Transfers to  
Other Funds**

Transfers \$835,962
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## 2015-2016 General Fund Revenues

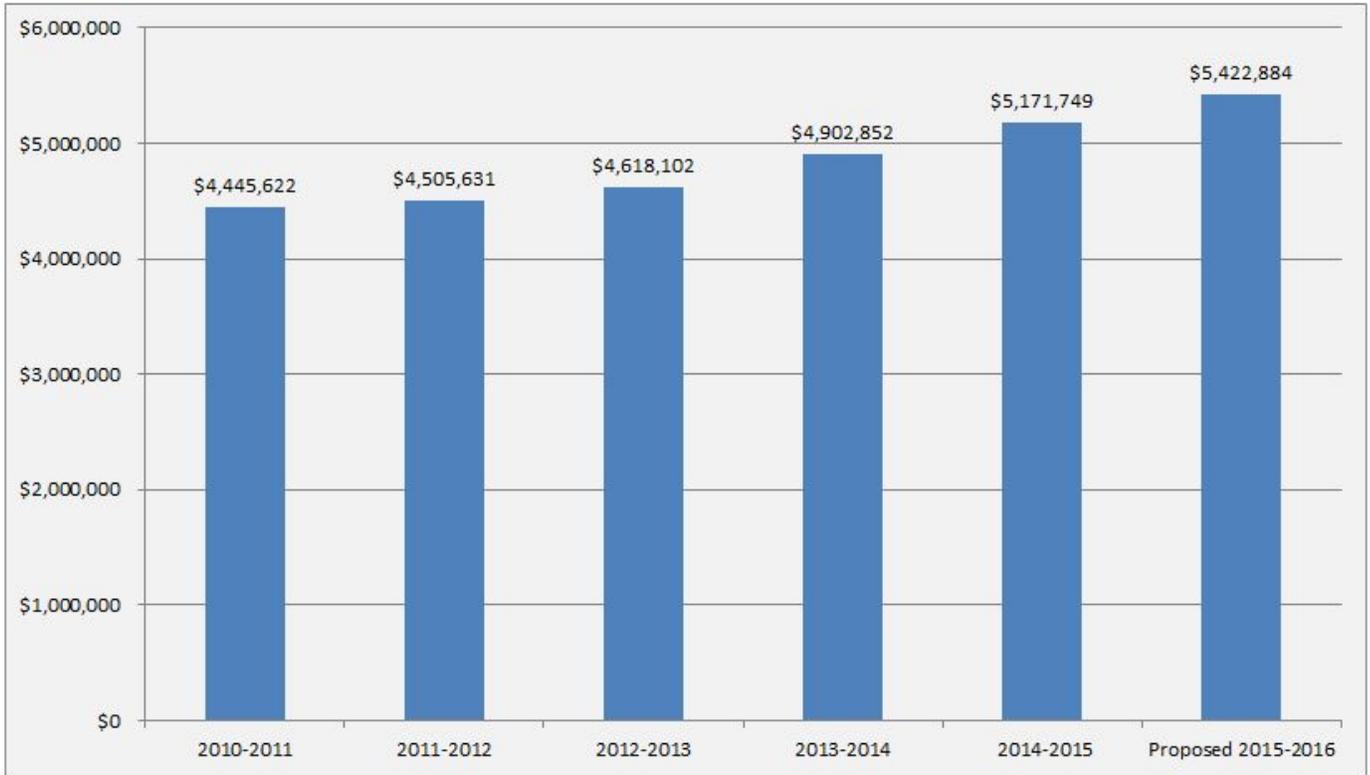


## 2015-2016 General Fund Expenditures



## History of Tax Levy

Includes General Fund, Debt Service, Library Fund, and Capital Projects:



## Where Do Residents Tax Dollars Go?

### Property Tax Bill (2014-2015)

River Falls School District (41¢)	
City of River Falls (Includes Tax Increment) (32¢)	
Pierce and St. Croix Counties (22¢)	
Chippewa Valley Technical College (4¢)	
State (1¢)	

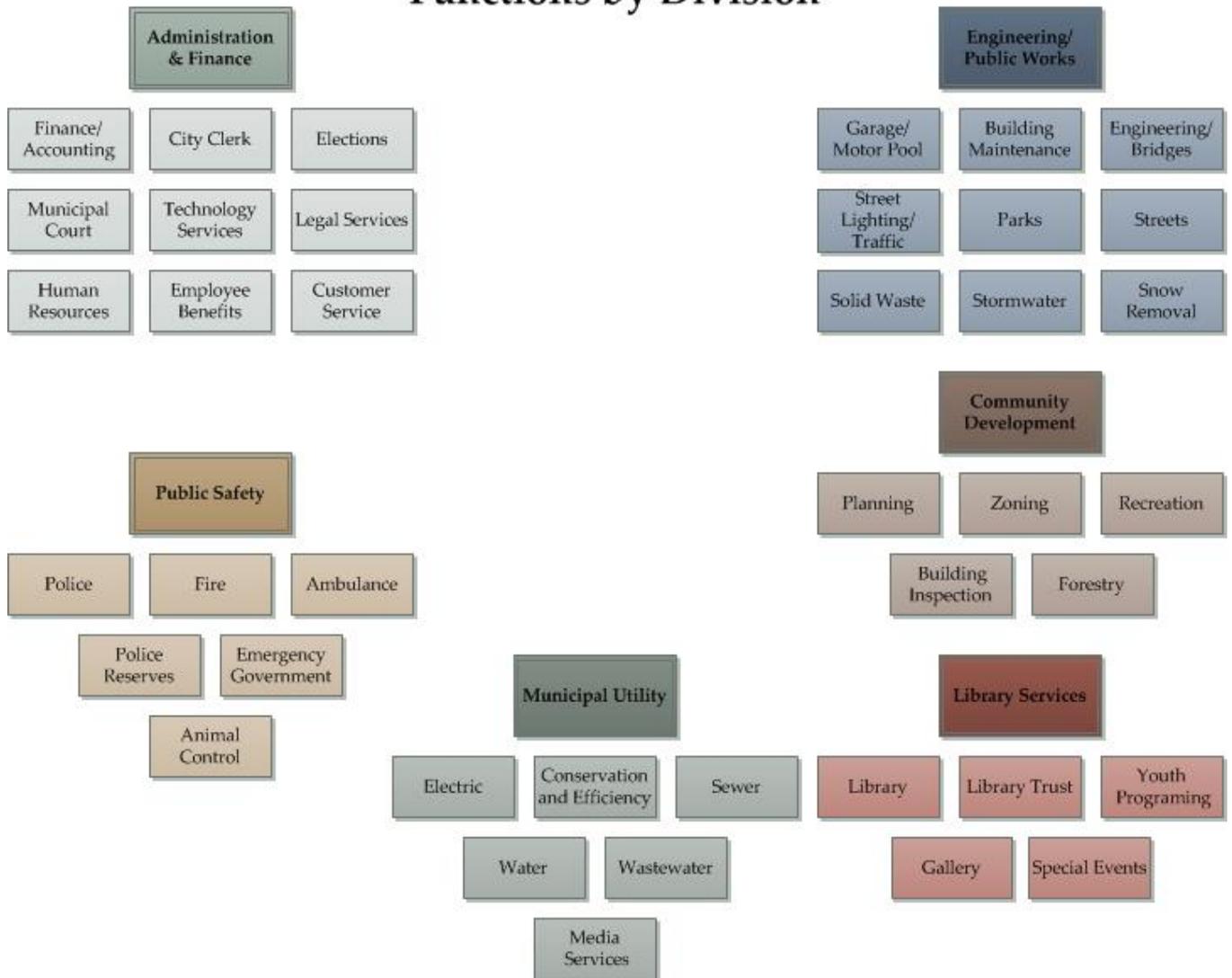


# CITY DIVISIONS

For the biennial budget, the City plans on employing 122.83 full-time equivalent positions for 2015 and 123.16 for 2016, in addition to volunteer, seasonal, and contract positions.

The following pages highlight each division's functions and accomplishments from the past year. More information on the budget can be found on the City's website at [www.rfcity.org](http://www.rfcity.org).

## City of River Falls Functions by Division



Below is a breakdown of the budgeted full-time equivalent (FTE) positions for the City of River Falls by department. An FTE is equal to a standard work year or 2,080 hours. Part-time positions are converted to the decimal equivalent position based on the total number of hours budgeted per year.

Full Time Equivalents (FTEs) by Division	2012	2013	2014 Budgeted	2015 Budgeted	2016 Budgeted
<b><i>Administration &amp; Finance</i></b>	<b>10.46</b>	<b>12.45</b>	<b>13.06</b>	<b>14.43</b>	<b>14.43</b>
Administration	2.00	3.00	3.00	3.00	3.00
City Clerk	1.34	1.50	1.00	1.00	1.00
Municipal Court	1.25	1.25	1.43	1.43	1.43
Human Resources	2.20	2.20	2.20	2.20	2.20
Finance	3.67	4.50	5.43	5.80	5.80
Technology Fund	-	-	-	1.00	1.00
<b><i>Community Development</i></b>	<b>9.36</b>	<b>9.84</b>	<b>9.84</b>	<b>8.89</b>	<b>8.89</b>
Community Development	5.13	5.63	5.63	5.80	5.80
Recreation	2.63	2.61	2.61	1.50	1.50
Swimming Pool	1.59	1.59	1.59	1.59	1.59
<b><i>Engineering/Public Works</i></b>	<b>16.68</b>	<b>15.18</b>	<b>15.18</b>	<b>16.68</b>	<b>16.68</b>
City Hall/Building Maintenance	1.00	1.00	1.00	1.00	1.00
Engineering/Bridges	3.58	2.08	2.08	3.58	3.58
Garage	2.20	2.20	2.20	2.20	2.20
Parks	2.80	2.80	2.80	3.80	3.80
Streets	5.20	5.20	5.20	4.20	4.20
Stormwater Utility	1.90	1.90	1.90	1.90	1.90
<b><i>Library Services</i></b>	<b>12.38</b>	<b>12.38</b>	<b>12.38</b>	<b>12.38</b>	<b>12.38</b>
Library Fund	12.38	12.38	12.38	12.38	12.38
<b><i>Municipal Utilities</i></b>	<b>26.83</b>	<b>27.03</b>	<b>27.03</b>	<b>29.08</b>	<b>29.41</b>
Electric Fund	12.84	12.70	12.70	12.98	12.98
Water Fund	6.02	5.86	5.86	6.17	6.17
Sewer Fund	5.94	6.44	6.44	7.93	8.26
Media Services Fund	2.03	2.03	2.03	2.00	2.00
<b><i>Public Safety</i></b>	<b>32.51</b>	<b>32.54</b>	<b>37.40</b>	<b>41.37</b>	<b>41.37</b>
Ambulance Fund	4.00	5.00	9.50	8.34	8.34
Fire	1.00	1.00	1.00	1.00	1.00
Police – Civilian	4.58	4.04	3.90	3.90	3.90
Police – Sworn	22.00	22.00	23.00	23.00	23.00
Parking Meter Fund	0.93	0.50	0	0	0
<b>Total FTEs</b>	<b>108.22</b>	<b>109.42</b>	<b>114.89</b>	<b>122.83</b>	<b>123.16</b>

\*Includes seasonal and part-time personnel

\*\*Does not include paid per call personnel

## Administration & Finance

### **Administration & Finance responsibilities include:**

- Implementing policies and directives as established by the City Council
- Administrating general and multi-department activities
- Coordinating information to the public
- Coordinating personnel functions including health and dental insurance, salary surveys and union contract negotiations
- Producing the official City newsletter
- Setting policy in the operation of City government and protect the health, safety and welfare of the public
- Providing services for municipal trials, collection of fines, citations and assessments and completion of all required reports and deposits
- Providing legal services to the City
- Administering elections and maintaining election records according to State Statutes
- Managing official documents, including agendas and minutes
- Providing necessary financial reporting to internal and external users

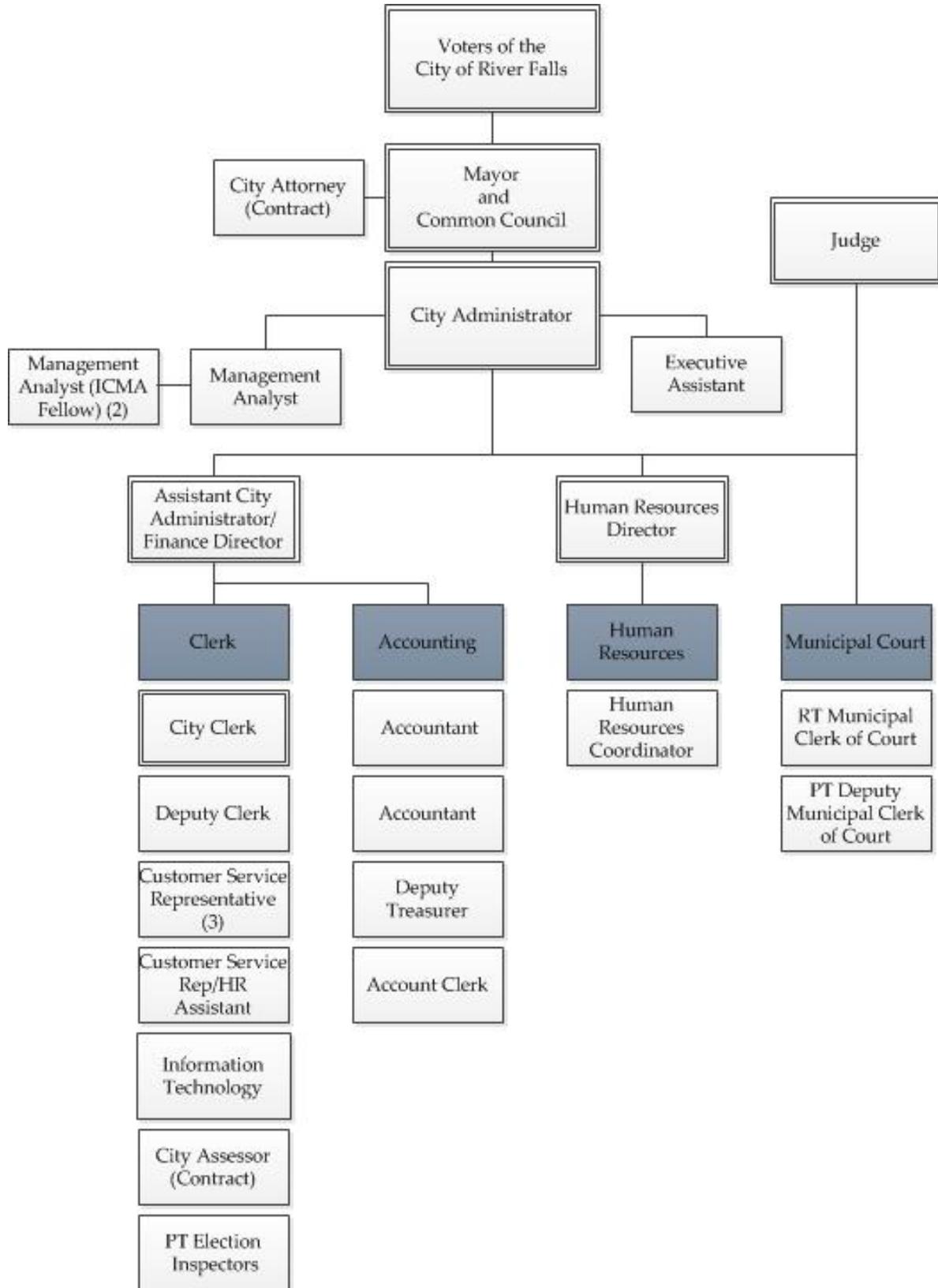
### **Administration & Finance 2013-2014 Accomplishments:**

- Completed the capital improvement plan for 2015-2019
- Completed the long range fiscal plan for 2014-2019
- Conducted a comprehensive city wide survey
- The City purchased additional land west of River Falls that may be the City's fourth corporate park someday. The City now owns over 300 acres just south of the new interchange location in what is known as Mann Valley
- Completed citywide classification and compensation study, implemented in 2013
- Evaluated and implemented ERP systems for replacement of legacy financial systems



*River Falls City Hall*

Administration & Finance— Adopted Personnel Organizational Chart:



## Community Development

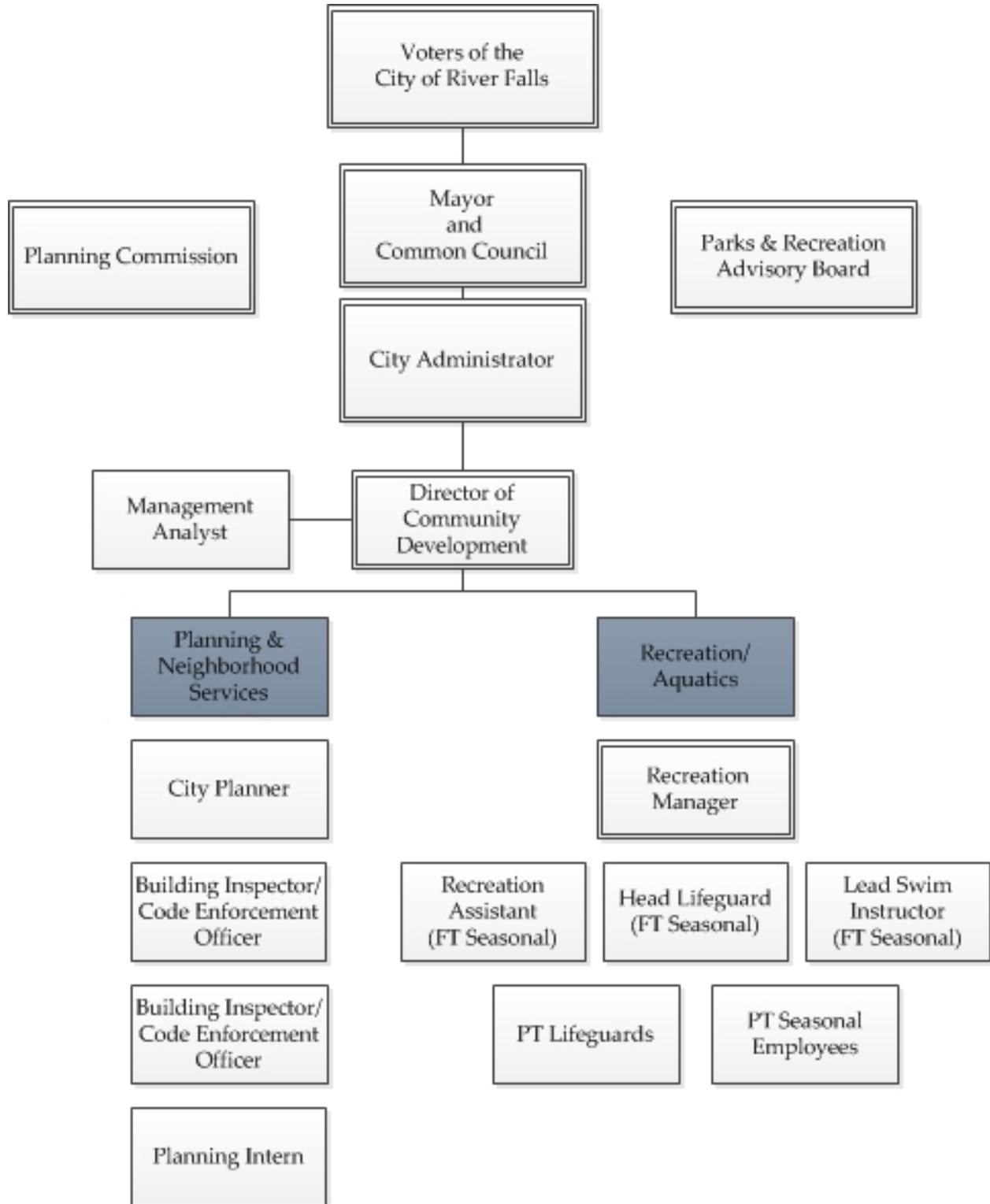
### **Community Development responsibilities include:**

- Support Staff to City Council, Plan Commission, Park Board and Recreation Advisory, Historic Preservation Commission, Board of Appeals, City Design Review Committee and Business Improvement District Board (BID).
- Administer Forestry Program, including streetscape design, installation and maintenance of all trees within City Parks and right of ways.
- Manage Parks Department, including planning, directing and supervising recreation opportunities within the City.
- Administer zoning ordinance (including extraterritorial zoning), subdivision ordinance, (including extraterritorial platting jurisdictional area)
- Administers site plan review and approval process.
- Coordination of projects involving interdepartmental cooperation.
- Administer Building Inspection Program and rental housing inspection program.
- Administer Shared ride Taxi service Program and grant process.
- Liaison to River Falls Economic Development Corporation and Cooperative Boundary Commission.

### **Community Development 2013-2014 Accomplishments:**

- Plan implementation, management assistance, and inspections of First National Bank of River Falls Field.
- Procurement of grant funding from State of Wisconsin (\$22,000) for update and expansion of City of River Falls Intensive and Architectural Historic Survey. Project to be completed by mid-2015.
- Procurement of grant funding from FEMA and State of Wisconsin Emergency Management for construction of Community Safe room at Hoffman Park. (\$666,000).
- Procurement of easements and property for Lake George Trail extension from University Falls to Family Fresh.
- Preparation and management of Cooperative Plan with Town of Kinnickinnic.
- Preparation of plan and development process for Sterling Ponds Corporate Park.
- Preparation of RFP and management of Glen Park/ Hoffman Park Master Plan (completion of plan by early 2015).
- Single-family home construction has more than doubled from 2012 with over 60 new single-family dwelling permits issued and a 40 unit senior housing complex. New home permits – 61 were issued in 2013 and 54 thru October 31<sup>st</sup>, 2014.

Community Development—Adopted Personnel Organizational Chart:



## Engineering/Public Works

### **Engineering/ Public Works responsibilities include:**

- Planning and overseeing infrastructure projects such as street overlays and reconstruction, contract monitoring, engineering studies and services, stormwater management and other public works related projects
- Designing and construction management of streets, storm sewer, roadways, traffic lights and bridges within the City
- Supervising public works facility maintenance and improvements, repair of fleet vehicles and equipment, and supervising oil recycling program
- Maintaining streets free of snow and ice, using City trucks, and/or contracted services as necessary
- Maintaining motor pool vehicles in good running order for use by City departments
- Planning for contractual inspections of City bridges, maintenance of bridges based on inspection reports
- Assisting with maintaining Greenwood Cemetery

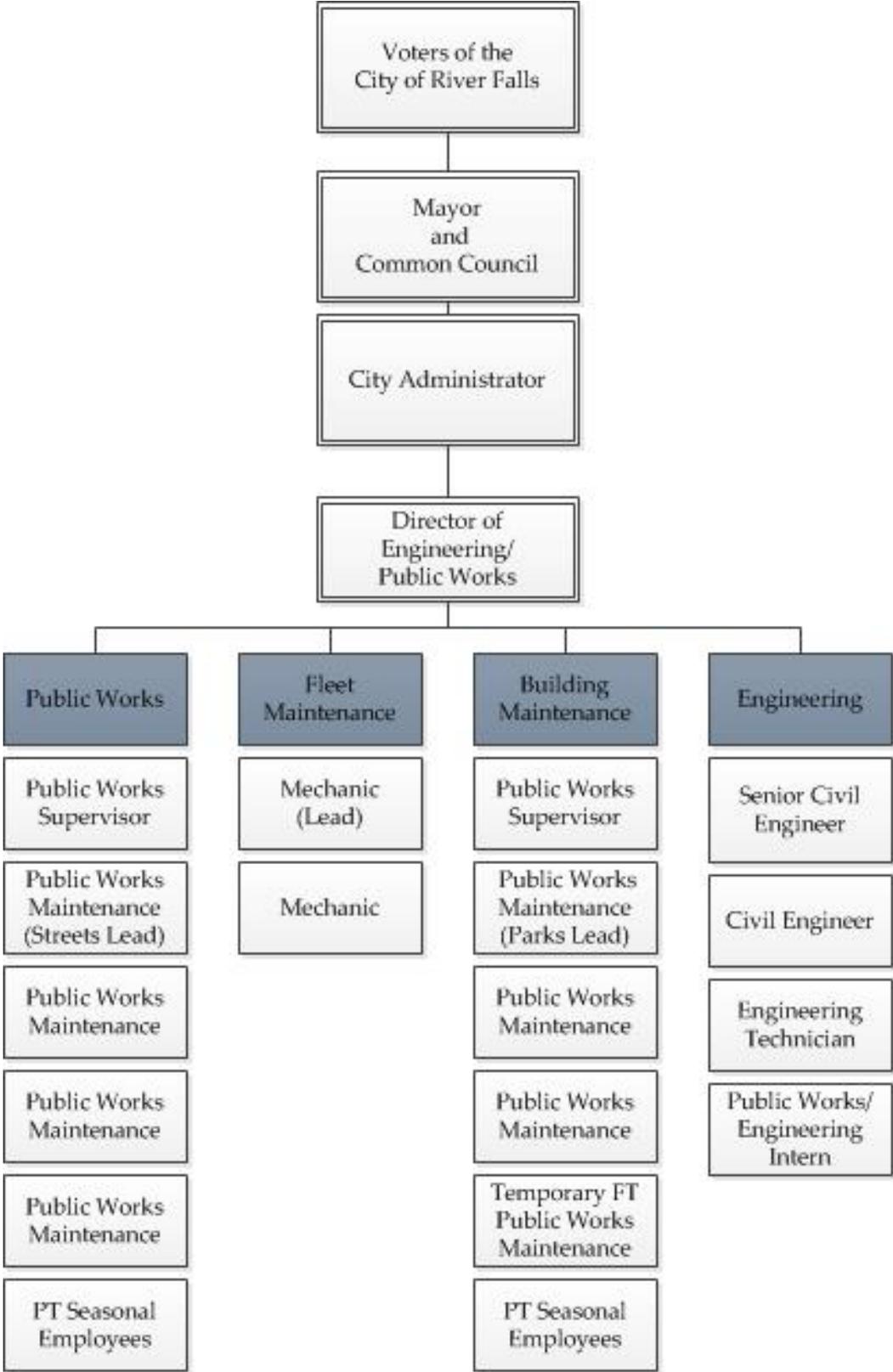


*Cascade Avenue*

### **Engineering/ Public Works 2013-2014 Accomplishments:**

- Received Project of the Year award for the Cascade Avenue Reconstruction Project. The award is given to a transportation project of less than 5 million dollars and was awarded by the American Public Works Association (APWA).
- Groundbreaking ceremony held in May 2013 for the Radio Road/Highway 35 interchange. In July 2014 a ribbon cutting was held for the completed interchange. This provides a vital link between Whitetail Corporate Park and the future Sterling Ponds Corporate Park.
- Upgrades to the utilities on Hanson Drive were completed. The improvements facilitated the opening of the First National Bank of River Falls Field in 2014.
- Removed penny parking meters throughout downtown River Falls.
- Frequent snow removal due to unusual weather pattern. Some of these events involved significant accumulations of freezing rain and sleet that requires more significant use of salt and other chemicals
- Completion of Cascade Avenue Project

**Engineering/Public Works—Adopted Personnel Organizational Chart:**



## Library Services

### **Library responsibilities include:**

- Providing books, magazines, video and audio materials to area patrons
- Providing meeting space for community organizations
- Providing children's programming
- Maintaining and updating events in the gallery spaces
- Providing technical and research services
- Coordinating with area libraries for interlibrary loans
- Maintaining online catalogs and book renewal services

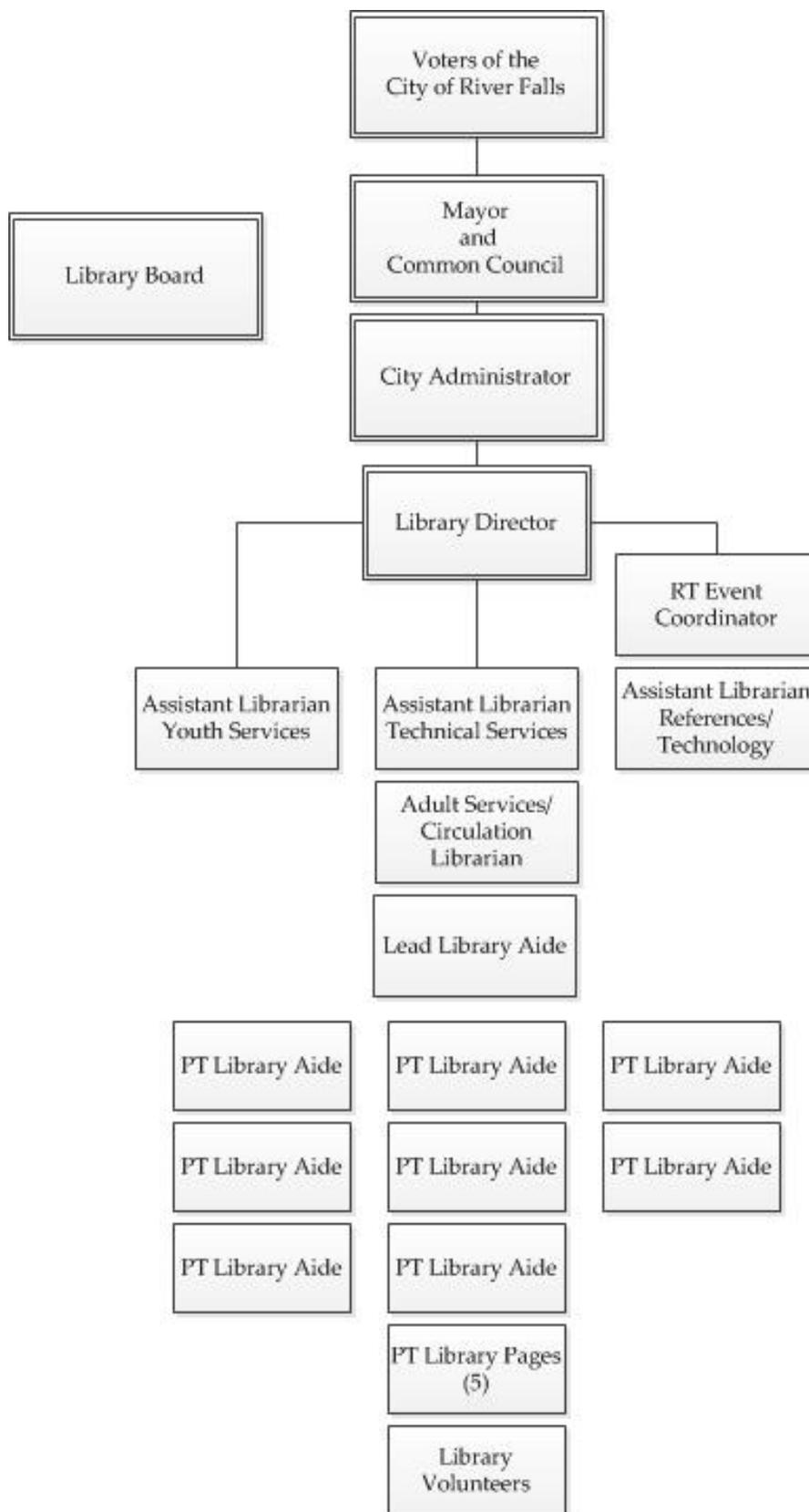
### **Library 2013-2014 Accomplishments:**

- Had over 186,000 visitors in 2013
- Hosted over 140 programs, 152 story times and 140 class visits in 2013
- Building-wide Wi-Fi with Broadband expansion in 2014
- In 2014 the library successfully hosted the 1960s A Decade of Change event, foreign film series, an all-school art-show, among other displays and events
- Summer Library Program participation soared with more than 1,000 children registered
- Adult Program also grew with the popular 'Book Club in a Bar' summer reading program
- An electronic message board was installed outside the library in May, 2013, funded by the Library Trust Fund and Library Foundation



*River Falls Public Library*

**Library Services—Adopted Personnel Organizational Chart:**



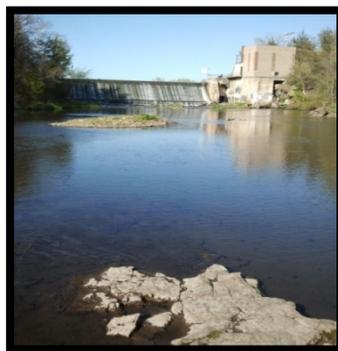
## Municipal Utilities

### **Municipal Utilities responsibilities include:**

- Providing electric services to the community
- Providing water services to the community
- Providing sewer services to the community
- Support and administer energy efficiency programs
- All communications activities including the technical work related to producing official City website and television programs

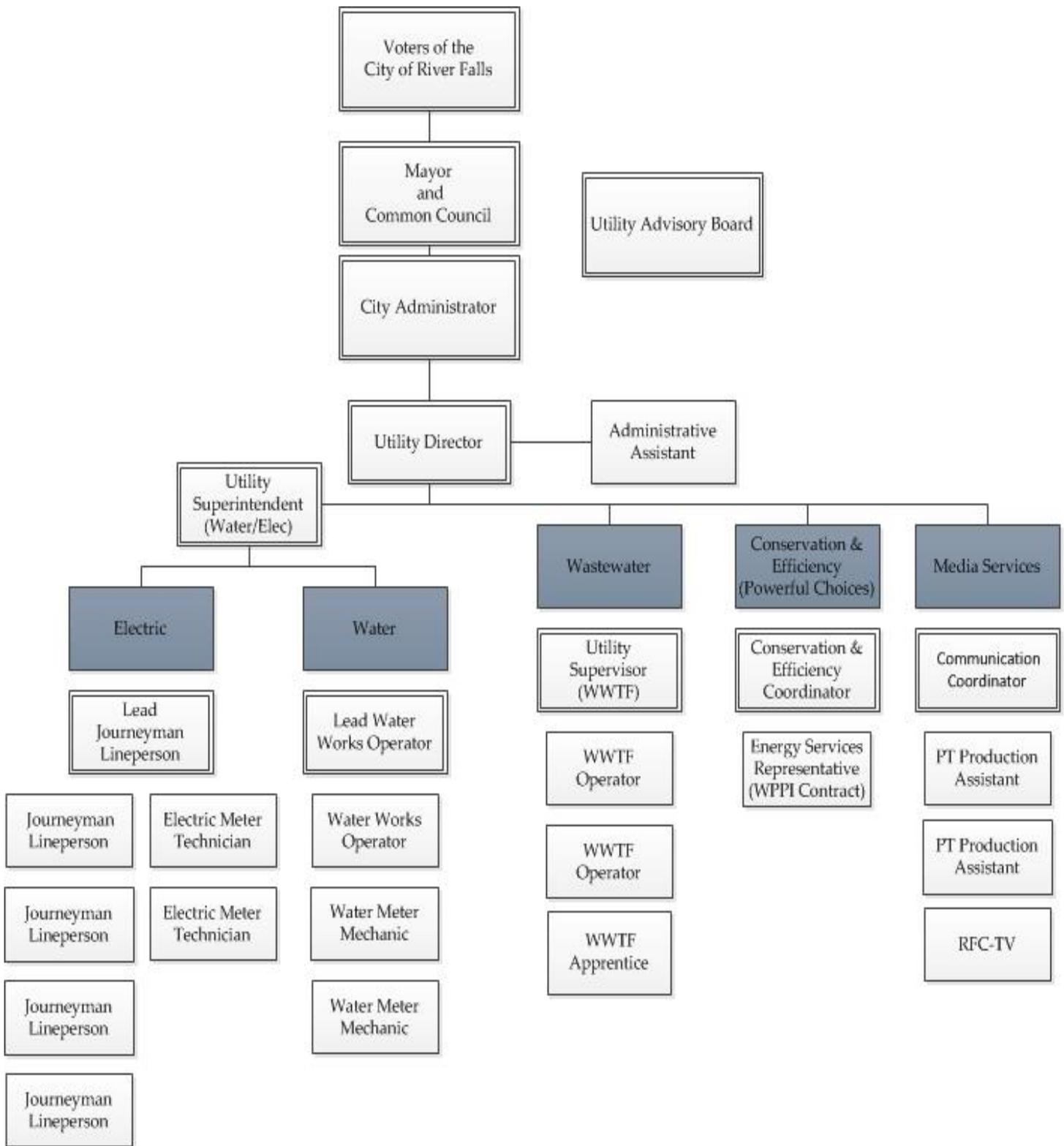
### **Municipal Utilities (RFMU) 2013-2014 Accomplishments:**

- Earned Platinum designation for the 3rd straight year in American Public Power's, Reliable Public Power (RP3) program. The program recognizes utilities that demonstrate high proficiency in reliability, safety, work force development and system improvement
- Received Wisconsin Water Association's (WWA) Water Efficiency Award. The WWA awards only a single utility per year
- Ranked #10 in the country in customer participation rate for individual green power purchases by the National Renewable Energy Laboratory and its Green Power Program and #4 in the country for green power sales as a percentage of total retail electricity sales
- Partnered with the State of Wisconsin in the Kinnickinnic River Land Trust. Acquired over 530 lineal feet of river stream band and 4.3 acres of land along the river in the City to permanently preserve for future generations.
- RFMU ranked #19 nationally on U.S. Environmental Protection Agency's list of Green Power Communities. 15 percent of all River Falls electric sales are from renewable energy which includes wind, biogas, and solar sources
- Over 600 customers attended the 2014 Customer Appreciation Event
- Awarded research grant from American Public Power's Demonstration of Energy & Efficiency Developments (DEED) Program. River Falls Municipal Utilities partnered with University of Wisconsin River Falls to study *Community Energy Emissions Offsetting and Economic Opportunities from Carbon Sequestration*
- In 2014, River Falls was one of two communities chosen to pilot a strategic community solar garden initiative by WPPI Energy



*Lower Dam*

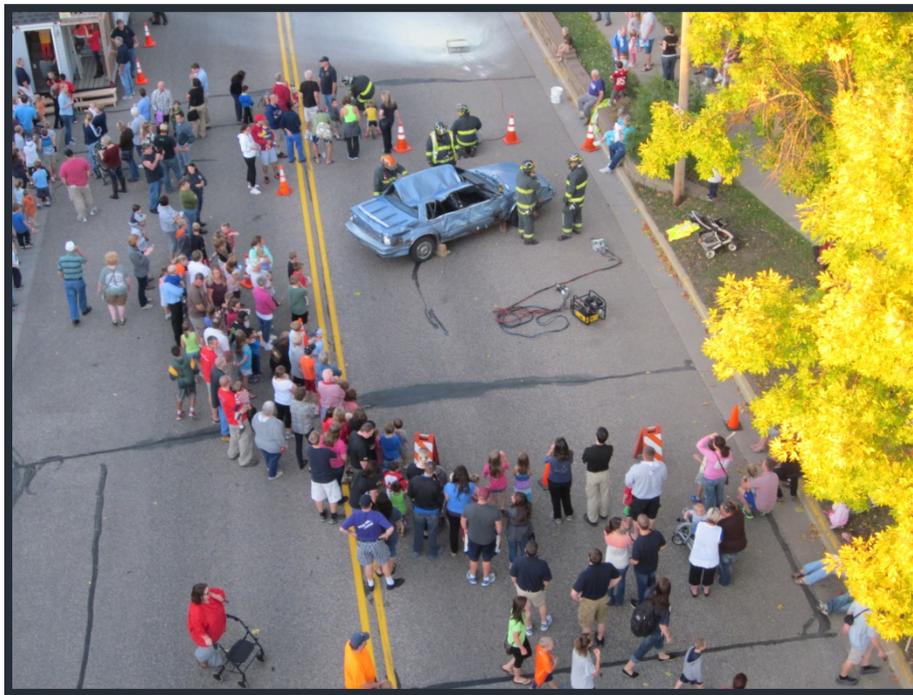
**Municipal Utilities— Adopted Personnel Organizational Chart:**



## Public Safety

### **Public Safety responsibilities include:**

- Enforcing state and municipal laws in River Falls
- Routine patrolling, crime investigations, crime prevention, traffic enforcement and accident investigations, parking enforcement, vehicle registration, and education programs for the youth and community
- Animal and pest control of which the duties of animal warden are currently performed by the Community Service Officer
- Protecting life, property and the environment from fire, hazardous materials, natural disasters and other emergencies
- Providing fire suppression, hazardous materials handling, and rescue services to properties within the City limits and within the fire service area
- Providing public education and school fire safety programs
- Delivering fire and emergency training to all employees and appropriate outside organizations
- Ambulance Fund provides emergency medical services to the City of River Falls and the surrounding ambulance service area; this fund accounts for ambulance charges and associated expenses including depreciation
- Emergency Government accounts for the ongoing training costs of an Emergency Government director, and repairs and maintenance to the City's emergency warning system and mass notification system



*Fire Department Open House*

## Public Safety 2013-2014 Accomplishments:

### Police Department

- Participated in WI DOT's "2013 Click It or Ticket mobilization" program
- Implemented "Coffee with a COP" program in July, 2013 to be held monthly at participating local businesses
- Hosted a Bicycle Rodeo for children in July, 2014
- Hosted a "Dealing with Traumatic Stress" training event on August 2, 2013
- Installed new weather siren on S. Wasson Lane to complement the notification system
- Participated in an Emergency Management table top exercise simulating a weather/electrical event held on August 13, 2013



*River Falls Police Department*

### Fire Department

- Received a combined total of \$2,510 in donation monies from KWIK Trip, Greenwood Cemetery Association, and First National Bank of River Falls to support fire prevention effort and to purchase AED unit for the first-out fire engine
- Implemented use of new records management system for run reporting, training records, and commercial inspection tracking
- Participated in River Falls Days Parade, dunk tank and water fights with area departments and over 150 children
- Received FEMA Assistance to Firefighter Grant in the amount of \$47,000 for the replacement of outdated extrication equipment
- Received 12 new pagers valued at approximately \$5,000 as a result of a Regional FEMA Fire Grant that covered 90 percent of the cost of the pagers
- Recruited fifteen probationary firefighters

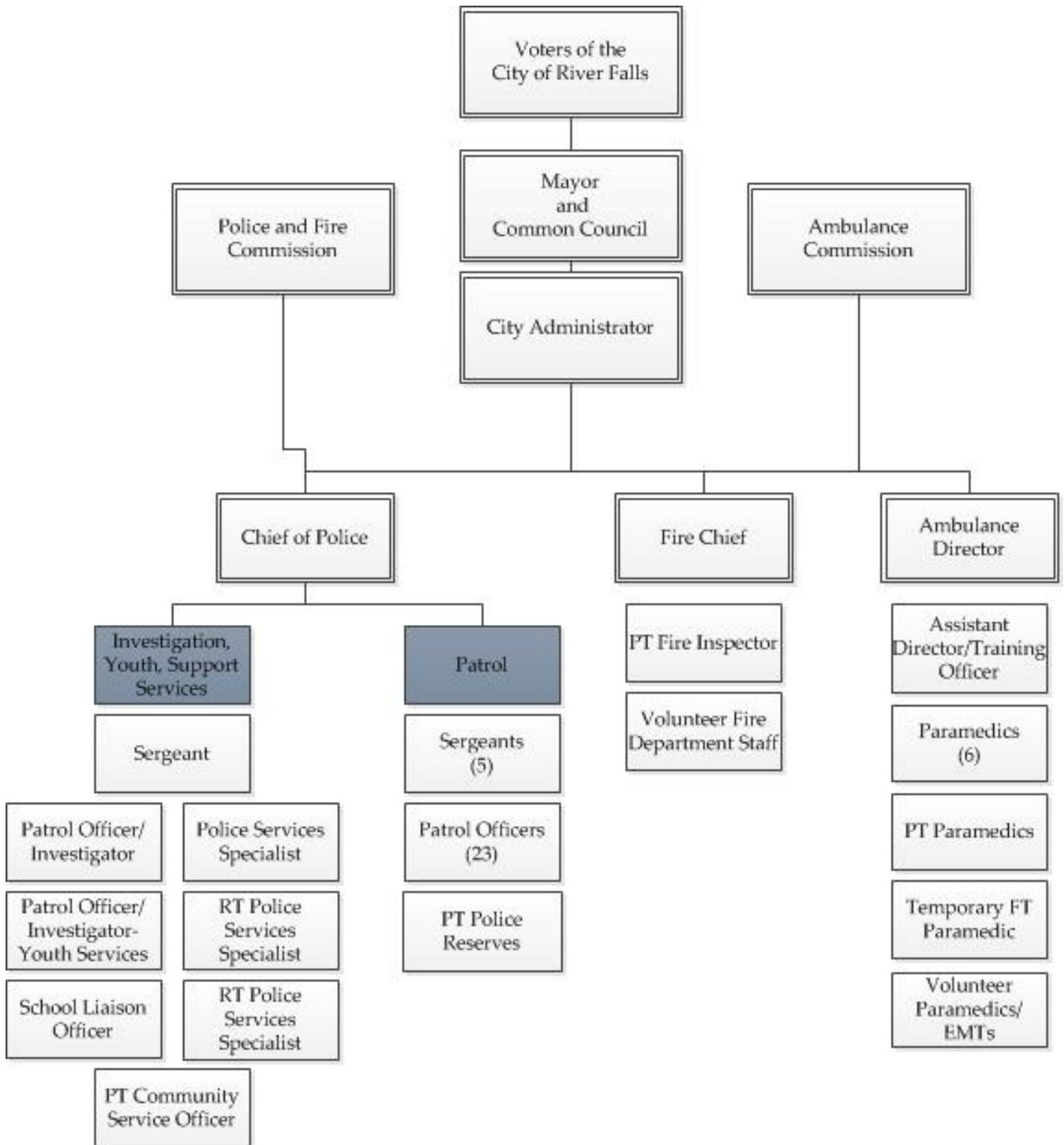
### EMS/Ambulance Department

- Department ended 2013 at 1,926 calls, highest in history. As of September 2014 the department has received 1,456 calls.
- In 2013 the River Falls EMS became the first in the State of Wisconsin to receive a Critical Care Paramedic license. This is the highest level of service provided by any EMS department in the state
- Participated in National EMS week festivities by teaching safety to all third grade students in River Falls
- Negotiated a mutual aid paramedic intercept and coverage agreement with the City of Prescott



*River Falls EMS*

**Public Safety—Adopted Personnel Organizational Chart:**



# CITY AWARDS AND RECOGNITION

The City of River Falls continues to be recognized as an outstanding community in many areas. The City has received a number of acknowledgements and awards that demonstrate commitment to its residents. The City was awarded numerous quality of life designations and is partners with a number of national organizations, including:

**[Bicycle Friendly Community](#)** – “A Bicycle Friendly Community welcomes cyclists by providing safe accommodation for cycling and encouraging people to bike for transportation and recreation.” River Falls has been a Bicycle Friendly Community since 2012, due, in part, to the outstanding education and engineering encouraging bicycle use.



**[Bird City Wisconsin](#)** – “Bird City Wisconsin seeks to encourage communities to implement sound bird conservation practices by offering high visibility public recognition to those that succeed in doing so.” River Falls continues to make bird conservation efforts a priority.

**[Tree City USA](#)** – Tree City USA Communities “have demonstrated a commitment to caring for and managing their public trees.” River Falls has been a Tree City USA community for 16 years.



**[APPA Reliable Public Power Provider](#)** – “The APPA RP3 program recognizes utilities that demonstrate high proficiency in four areas: reliability, safety, work force development and system improvement.”

**[EPA Green Power Partner](#)** – “The Green Power Partnership works with a wide variety of leading organizations—from Fortune 500 companies to local, state, and federal governments, and a growing number of colleges and universities.”

**[Employer Support of the Guard and Reserve \(ESGR\)](#)** – River Falls has been recognized by ESGR as an employer that supports its guard and reserve employees. “Recognizing supportive employers is vital to ESGR’s mission.”



## 2015-16 APPROVED BUDGET

# ALL FUNDS OVERVIEW

Program Description: The term “All Funds” refers to a concise financial summary of every fund maintained by the city. The All Funds summary includes the General Fund, program-specific funds, and business-like funds (also known as Enterprise Funds). The purpose of the All Funds summary is to provide a snapshot of the total costs needed to deliver services and programs to the community.

Governmental fund financial statements are reported and budgeted for using the modified accrual basis of accounting and budgeting. Revenues are recorded when they are both measurable and available. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

The City’s Enterprise Funds are budgeted for and reported using the modified accrual basis of budgeting. The enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a fund’s principal ongoing operations. This basis of budgeting is the same as the basis of accounting used in the audited financial statements.

**General Fund** is used to account for day-to-day operations of the City, including: Mayor and Council, Administrative and Financial services, Human Resources, Community Development, Public Works, Engineering, Police, Fire, and non-departmental services unaccounted for in other funds. Is reported and budgeted for using the modified accrual basis of accounting and budgeting.

**Special Revenue Funds** account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. These funds are reported and budgeted for using the modified accrual basis of accounting and budgeting.

**Debt Service Funds** account for the payment of interest and principal on long-term revenue and general obligation debt not funded directly by another fund. These funds are reported and budgeted for using the modified accrual basis of accounting and budgeting.

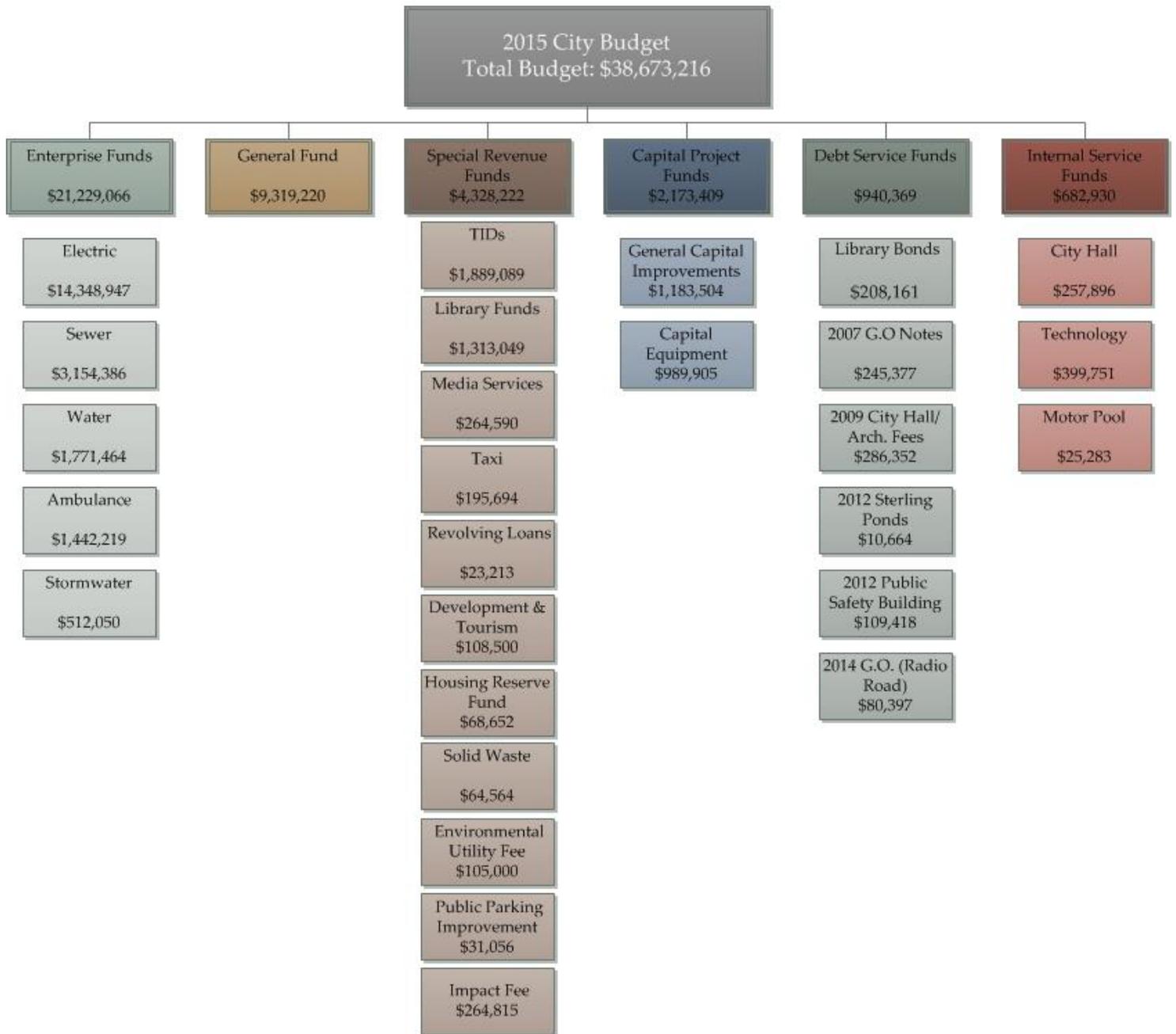
**Capital Projects Funds** account for all financial resources used for the acquisition of capital equipment or construction of major capital facilities primarily funded through bond issues, or special revenue services. These funds are reported and budgeted for using the modified accrual basis of accounting and budgeting.

**Enterprise Funds** account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and is self-supporting in nature. These funds are reported and budgeted for using the modified accrual basis of accounting and budgeting.

**Internal Service Funds** account for the financing of goods and services provided by one department to another department on a cost-reimbursement basis. These funds are reported and budgeted for using the accrual basis of accounting and budgeting.

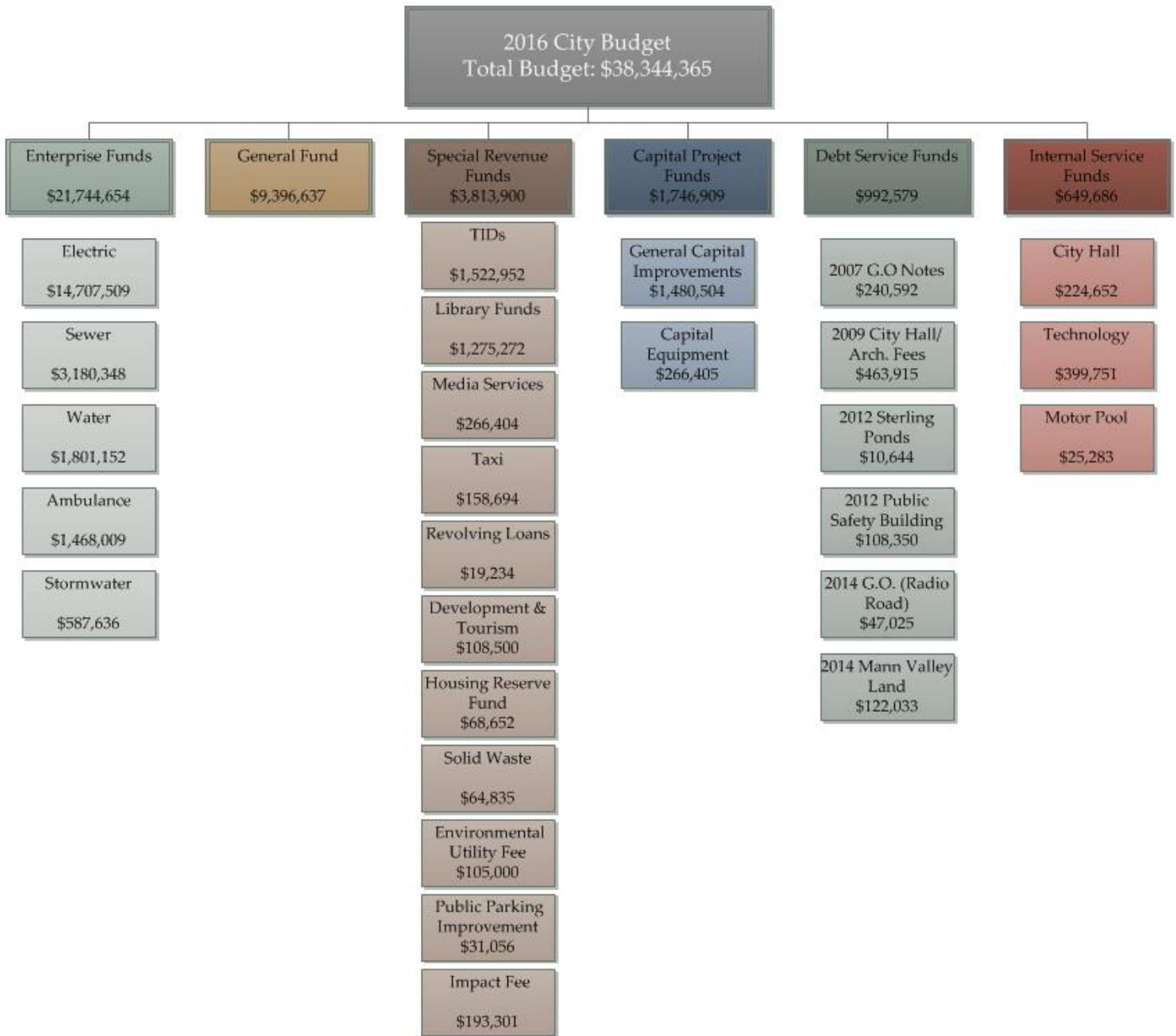
ALL FUNDS

FUND STRUCTURE



ALL FUNDS

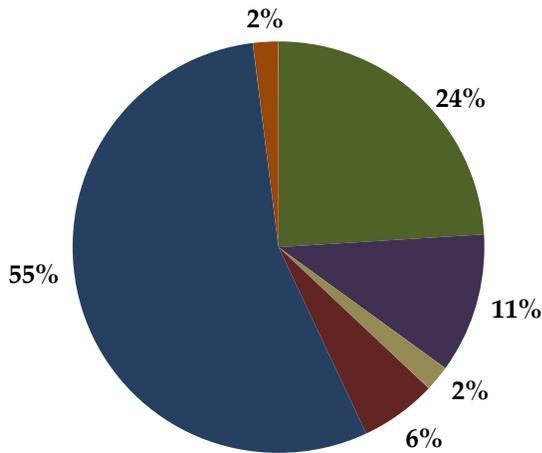
FUND STRUCTURE



The approved All Funds budget for 2015 Budget is \$38,673,216 and \$38,344,365 for the 2016 Budget. For a detailed list of departments within the General fund and individual fund totals, please see Appendix A in the back of this document.

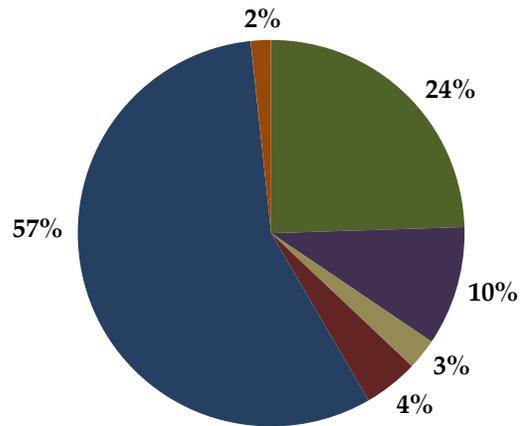
Fiscal Resources	2014 Budgeted	2015 Budgeted	2016 Budgeted
General Fund	\$8,983,101	\$9,319,220	\$9,396,637
Special Revenue Funds	6,367,848	4,328,222	3,813,900
Debt Service Funds	900,892	940,369	992,579
Capital Project Funds	4,282,513	2,173,409	1,746,909
Enterprise Funds	20,452,295	21,229,066	21,744,654
Internal Service Funds	576,083	682,930	649,686
<b>TOTAL</b>	<b>\$41,562,732</b>	<b>\$38,673,216</b>	<b>\$38,344,365</b>

2015 Budget All Funds Breakdown



- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds

2016 Budget All Funds Breakdown



- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds

# GENERAL FUND OVERVIEW

Program Description: The General fund is the general 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 revenues are broken down into the following revenue areas:

**Property Taxes** include property and personal property taxes.

**Other Taxes** include payment in lieu of taxes, and mobile home taxes.

**Intergovernmental revenues**, account for payments from the federal, state and other local governments. State shared revenues and transportation aids are included in this category.

**Licenses and permits**, includes building permits, housing licenses, liquor and other business licenses, and sign permits.

**Fines, forfeitures and penalties** include court costs and penalties, restitution and parking violations.

**Charges for services** include fee based services, such as fire department fees, towing charges, plat review and also intergovernmental charges between departments.

**Special assessments** include the principal and interest payments from special assessment projects.

**Investment income** accounts for interest earnings on surplus funds.

**Fund balance applied** includes planned use of existing funds for operations.

**Miscellaneous revenues** include donations, dividends, sale of supplies, rent and equipment and fund balance applied.

**Transfer from other funds** includes budgeted allocations from other funds for administration and Human Resources service accounted for in the General fund.

**GENERAL FUND**

**FUND STRUCTURE**

2015 General Fund  
Total: \$9,319,220

**General Government**

City Council \$305,569	Mayor \$14,681	Administration \$352,294
City Attorney \$52,000	City Clerk \$93,492	Elections \$25,281
Human Resources \$275,985	Finance \$540,336	Municipal Court \$133,275

**Public Works**

Engineering/ Bridges \$236,324	Garage \$314,850	Snow Removal \$172,184
Streets \$1,156,013	Street Lighting/ Traffic \$269,769	

**Public Safety**

Police \$2,893,598	Fire \$670,345
Emergency Government \$9,014	

**Leisure Services**

Recreation \$143,703	Swimming Pool \$86,837
Parks \$520,476	

**Conservation/Development**

Forestry \$63,424	Community Development \$559,974
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**Health/ Human Services**

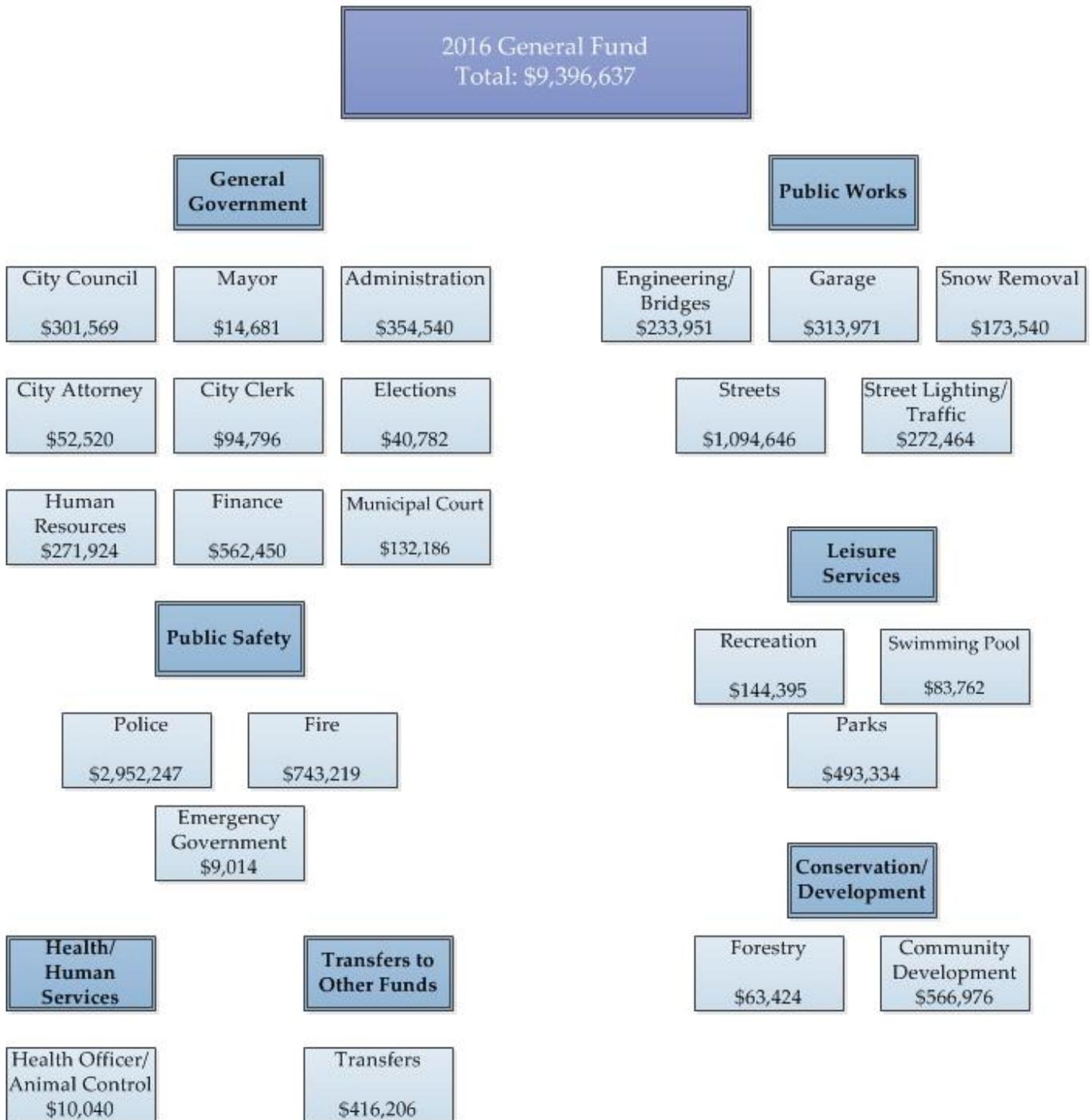
Health Officer/ Animal Control \$10,040
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**Transfers to Other Funds**

Transfers \$419,756
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**GENERAL FUND**

**FUND STRUCTURE**



**GENERAL FUND**

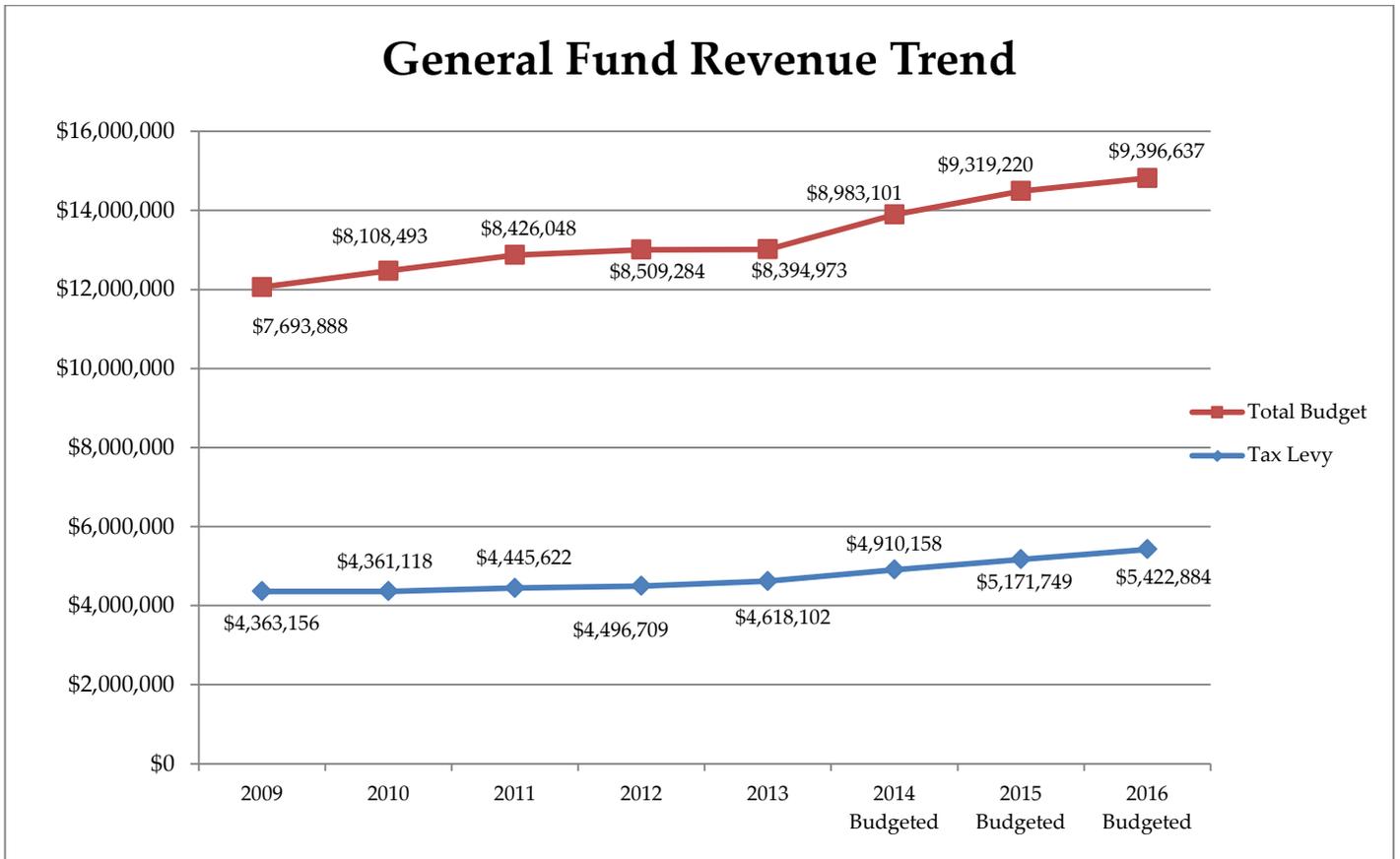
**REVENUES**

The approved General Fund revenues for the 2015 budget total \$9,319,220 and for the 2016 budget total \$9,396,637. Notable changes from the approved 2014 budget include the following:

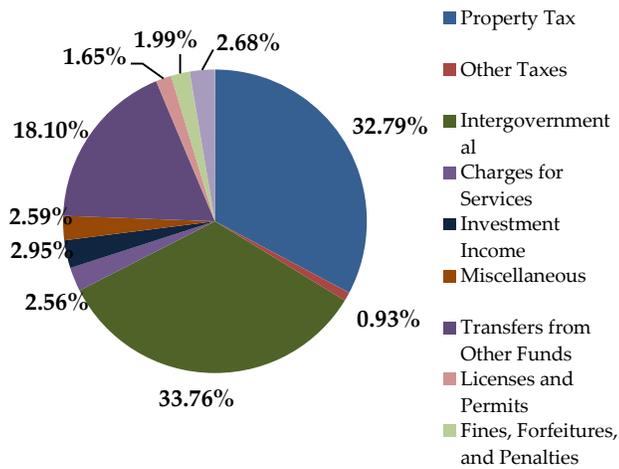
Property tax levy for the General fund was increased by \$270,693 in 2015 and by \$389,028 in 2016. Revenues related to a particular department (program revenues), are included in that departmental budget. Revenues included here are citywide and not allocated to particular departments.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Property Tax	\$2,593,766	\$2,728,869	\$2,800,429	\$3,055,668	\$3,400,000
Other Taxes	86,390	81,500	95,479	86,500	86,500
Intergovernmental	3,359,696	3,094,856	1,230,012	3,146,315	3,102,408
Licenses and Permits	223,627	143,000	-	154,000	154,000
Fines, Forfeitures and Penalties	193,916	185,000	2,192	185,000	185,000
Charges for Services	231,379	249,000	-	239,000	239,000
Special Assessments	1,591	-	-	-	-
Investment Income	232,370	300,000	50,485	275,000	300,000
Fund Balance Applied	-	-	-	250,000	-
Miscellaneous	249,771	286,275	395,703	241,129	243,121
Transfers from Other Funds	1,222,467	1,914,601	976,306	1,686,608	1,686,608
<b>Total</b>	<b>\$8,394,973</b>	<b>\$8,983,101</b>	<b>\$5,550,606</b>	<b>\$9,319,220</b>	<b>\$9,396,637</b>

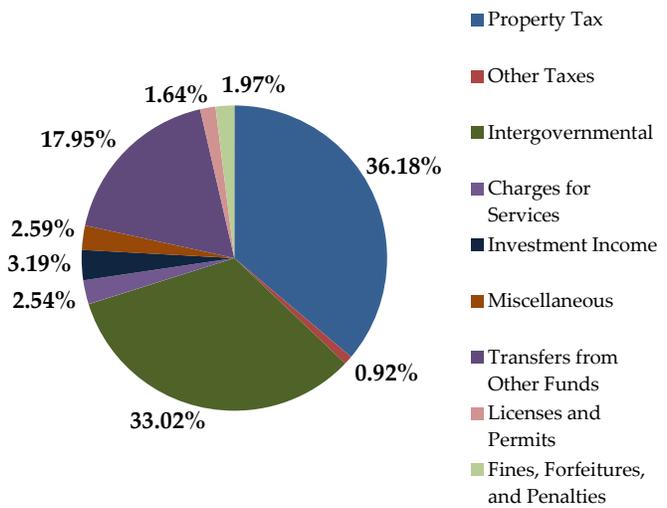
<b>Performance Measures</b>	<b>2012</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
General Fund Tax Per Capita	\$181	\$178	-	\$192	\$202	\$225
All Funds Tax Per Capita	\$306	\$305	-	\$325	\$343	\$359
Intergovernmental Revenue Per Capita	\$205	\$223	-	\$205	\$209	\$205
Percentage of General Fund Budget Generated by Property Tax Revenue	31%	30%	-	32%	33%	36%



2015 General Fund Revenue by Type



2016 General Fund Revenue by Type



## GENERAL FUND

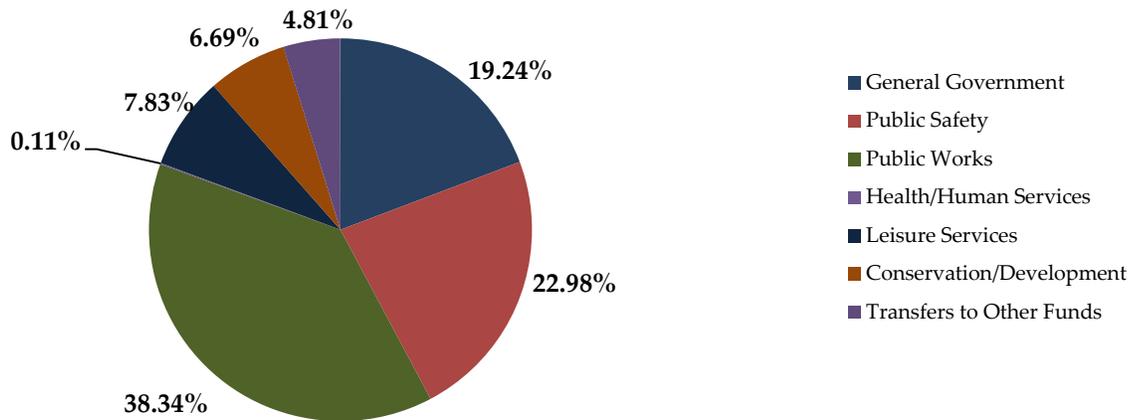
## EXPENDITURES

The General Fund is the general 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 broken down into the following expenditure functions:

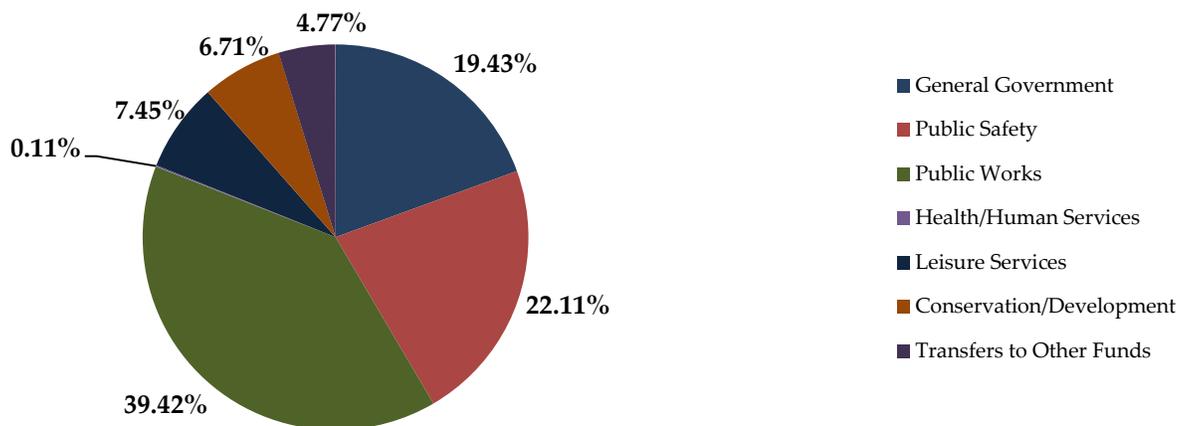
- General Government
- Public Safety
- Public Works
- Health/Human Services
- Leisure Services
- Conservation/Development
- Transfers to Other Funds

Below is a summary of the 2015-2016 General Fund Budget operating expenditures by City function:

### 2015 General Fund Expenditures by Type



### 2016 General Fund Expenditures by Type



## General Government

General Government function consists of the Council and Mayor, City Administrator, City Attorney, City Clerk, Elections, Human Resources, Finance, and Municipal Court.

**Council** includes four district Alderpersons and three Alderpersons elected at large, elected for two year overlapping terms. The **Mayor** is also elected for a two-year term. They establish the policies, programs, and services of the City. Nineteen boards, commissions, and committees comprised of citizens report to the Mayor and Council on a variety of topics.

**City Administration** includes the positions of City Administrator, Management Analyst, and Executive Assistant. Main functions are to carry out directives of the Mayor and Council, and administer day-to-day operations of the city, including personnel; public information; federal, state, and county programs; economic development; and general management.

**City Attorney** represents the costs related to the contracted legal services of the City Attorney.

**City Clerk** is responsible for conducting elections, maintaining minutes and the official records of the City, issuing City licenses, and providing information to the public.

**Elections** are administered by the City Clerk who prepares for each election and maintains voter records. Election chiefs and poll workers perform Election Day duties at the polls.

**Human Resources** include the positions of Human Resources Director, Human Resources Coordinator, and 20 percent of the Customer Service Representative/HR Assistant. Other employee programs such as disability insurance, employee assistance, and section 125 administration costs are also included in this department.

**Finance** functions include annual financial reporting requirements; preparation of the annual budget and capital improvement plan; assessment roll/tax roll; accounts payable; accounts receivable; payroll; purchase orders; annual audit and debt management.

**Municipal Court** operations provide services for municipal trials; collection of fines, citations and assessments; and completion of all required reports and deposits.

Program Description: The City Council is the legislative branch of City government. Its primary purpose is to set policy in the operation of City government and protect the health, safety and welfare of the public. The City Council is comprised of four district alderpersons and three alderpersons elected at large, each serving two year terms.

Product & Services: Adopt ordinances and resolutions; adopt the budget and annual tax levy; adopt policies for City operations; approve contracts for goods and services; appoint board, commission and committee members; and provide direction to the City Administrator.

Budget Highlights: Proposed budget maintains 1% of annual budget amount in Council contingency fund, or \$ 90,000 in both 2015 and 2016. Budget includes years 2 and 3 of the citywide revaluation project, with new values effective for tax year 2015.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$46,535	\$43,522	\$49,322	\$44,609	\$44,609
Operating Expenses	138,861	164,845	163,200	175,960	166,960
Contingency Fund	-	90,000	-	90,000	90,000
<b>Total</b>	<b>\$185,397</b>	<b>\$298,367</b>	<b>\$212,522</b>	<b>\$310,569</b>	<b>\$301,569</b>

Percentage of respondents who:	2013	Comparison to Benchmark Jurisdictions
<i>Council</i>		
Rated the overall image of River Falls as excellent/good	80%	Much above
Rated the overall direction of River Falls as excellent/good	64%	Above
Rated the services provided by the City as excellent/good	83%	Above
Rated the value of services for the taxes paid to River Falls as excellent/good	63%	Above

**GENERAL FUND****MAYOR**

Program Description: The Mayor is the chief executive officer of the City, and the budget includes the salary for the Mayor’s position as well as incidental expenses. The Mayor presides at the City Council and Plan Commission meetings, and is a non-voting member except in the case of a tie vote. The Mayor is elected for a two year term.

Product & Services: Preside at Council and Plan Commission meetings; and respond to public requests for information.

Budget Highlights: Budget maintained as in prior years.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Personnel Services	\$12,323	\$12,681	\$12,681	\$12,681	\$12,681
Operating Expenses	480	1,600	600	1,600	1,600
Contingency Fund	25	400	-	400	400
<b>Total</b>	<b>\$12,828</b>	<b>\$14,681</b>	<b>\$13,281</b>	<b>\$14,681</b>	<b>\$14,681</b>

**GENERAL FUND**

**ADMINISTRATOR**

Program Description: The Administrator is the chief administrative officer of the City and is responsible for the day to day operations of the City. The Executive Assistant is responsible for maintaining the official records, preparation of the Council agenda, and meeting minutes. The Management Analyst is responsible for economic development and other projects as assigned by the City Administrator.

Product & Services: Provide assistance to City Council regarding policies and future planning; prepare City Council agendas and minutes; publish ordinances; maintain City code book; City newsletters; updating website; labor negotiations; provide direction to other City departments. City Administrator is a member of the River Falls Economic Development Corporation, and also works with the both the Pierce and St. Croix Economic Development organizations to bring development to the City.

Budget Highlights: 2015 budget includes additional training funds for the leadership development program.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$294,262	\$310,174	\$325,593	\$329,097	\$337,343
Operating Expenses	3,624	17,197	5,682	23,197	17,197
<b>Total</b>	<b>\$297,887</b>	<b>\$327,371</b>	<b>\$331,275</b>	<b>\$352,294</b>	<b>\$354,540</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	3.00	3.00	3.00	3.00	3.00

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Number of Citizen/Council Concerns received*	49	71	-	80	80	80
Percent of Citizen/Council Concerns resolved or responded	100%	100%	-	100%	100%	100%
Number of business contacts (new business or expansion of existing business)	27	26	-	30	24	24
Balanced Budget Presented to Council	Yes	Yes	-	Yes	Yes	Yes

\* New City website "Request Tracker" feature went live in 2013, making it easier for residents and staff to communicate about issues

**GENERAL FUND**

**CITY ATTORNEY**

Program Description: City Attorney expenses for general services are allocated to this account. The City Attorney is appointed annually at the Council reorganization meeting each April. Attorney costs associated with specific departments or projects are allocated to those projects. Expenses for litigation related to citations are also included in this budget.

Product & Services: Attend City Council meetings; attend special meetings as directed; prepare legal opinions regarding specific issues; meet with departmental staff regarding specific issues; provide general information and negotiations support for contract issues; and assist with personnel issues.

Budget Highlights: City Attorney budget includes both general legal counsel as well as prosecutions.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Operating Expenses	\$52,467	\$60,000	\$52,000	\$52,000	\$52,520
<b>Total</b>	<b>\$52,467</b>	<b>\$60,000</b>	<b>\$52,000</b>	<b>\$52,000</b>	<b>\$52,520</b>

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Number of pre-trials	-	309	-	281	300	300
Percent of trial avoidance	-	89%	-	95%	95%	95%

**GENERAL FUND**

**CITY CLERK**

Program Description: The City Clerk’s office serves as a link between the citizens and the City by providing public notice of the business and actions of the City Council and maintaining official records. The City Clerk conducts regular and special elections and maintains election records. The City Clerk also serves as the Customer Service Supervisor, with funding of 50 percent of the position from the Electric, Water, and Sewer funds. The position of Deputy Clerk/Account Clerk is also funded 50 percent from this department.

Product & Services: Maintain City Council agendas and minutes; publish ordinances; records administration; election administration; and licenses and permits.

Budget Highlights: City Clerk includes additional training funds for the leadership development program. Program revenues related to the City Clerk function have been included for 2014-2016 budgets.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Proposed	2016 Proposed
Liquor & Malt Beverage License	-	-	\$17,153	\$17,000	\$17,000
Operator/Bartender License	-	-	6,590	5,000	5,000
Business and Occupation License	-	-	1,728	1,500	1,500

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$8,050	\$86,922	\$85,591	\$87,686	\$89,990
Operating Expenses	4,853	5,951	6,351	5,806	4,806
<b>Total</b>	<b>\$12,903</b>	<b>\$92,873</b>	<b>\$91,942</b>	<b>\$93,492</b>	<b>\$94,796</b>

Program Revenue	2014 Estimated	2015 Budgeted	2016 Budgeted
Liquor & Malt Beverage License	\$17,153	\$17,000	\$17,000
Operator/Bartender License	6,590	5,000	5,000
Business and Occupation License	1,728	1,500	1,500
Cigarette License	1,000	1,000	1,000
Publication Fee	1,080	1,000	1,000
Dog License	5,000	5,000	5,000
Clerk Fees	6,500	6,500	6,500
Interest-Special Assessments	1,000	-	-
Weights and Measures Charges	4,125	4,000	4,000
Bicycle License	100	-	-
<b>Total</b>	<b>\$44,276</b>	<b>\$41,000</b>	<b>\$41,000</b>

**GENERAL FUND**

**CITY CLERK**

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	1.50	1.00	1.00	1.00	1.00

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Licenses Issued	1,161	971	-	990	1,000	1,050
Training Hours (City Clerk/Deputy Clerk)	75	100	-	120	140	120

**GENERAL FUND**

**ELECTIONS**

Program Description: The Elections budget includes the wages and benefits for election officials, staff overtime, and costs related to annual elections. Election officials do not receive overtime pay. The budget includes 45 election officials and eight election chiefs for four City districts and 14 wards. This budget is managed by the City Clerk.

Product & Services: Administer and manage annual elections; educate and train the public and election workers; coordinate with the State voter registration system; coordinate election locations and vendors; test and maintain election equipment; coordinate ballots and reporting to Pierce and St. Croix Counties.

Budget Highlights: Two elections are anticipated in 2015 with four elections in 2016 including the Presidential election.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$8,050	\$30,530	\$30,930	\$16,506	\$30,207
Operating Expenses	4,853	10,075	9675	8,775	10,575
<b>Total</b>	<b>\$12,903</b>	<b>\$40,605</b>	<b>\$40,605</b>	<b>\$25,281</b>	<b>\$40,782</b>

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Number of elections (within the year)	6	2	-	4	2	4
Election training hours - Inspectors	381	68	-	250	70	325
Election Training Hours - City Clerk/Deputy Clerk	16	8	-	10	8	20

**GENERAL FUND**

**HUMAN RESOURCES**

Program Description: The Human Resources budget includes costs related to Human Resources, the position of Human Resources Director, the Human Resources Coordinator, and 20 percent of the Customer Service Representative/Human Resource Assistant. Other costs found in this department include the employee assistance and wellness programs, section 125 contracts, HR/payroll, and disability insurance. Costs are allocated to other funds based on the number of employees.

Product & Services: Provides ongoing programs including disability insurance, employee assistance, ERP software support, maintenance of personnel files, and the leadership development program.

Budget Highlights: Munis was purchased in 2013 and implemented in 2014. Annual maintenance costs for the payroll module is included in the Human Resources budget.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$197,230	\$230,194	\$211,808	\$223,285	\$227,224
Operating Expenses	28,348	37,600	32,600	52,700	44,700
<b>Total</b>	<b>\$225,579</b>	<b>\$267,794</b>	<b>\$244,408</b>	<b>\$275,985</b>	<b>\$271,924</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	2.20	2.20	2.20	2.20	2.20

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Turnover rate of employees (% of authorized FTE)*	11.00%	8.20%	-	6.00%	6.00%	6.00%
Workers Compensation experienced modified rate	0.82	0.77	-	0.79	0.79	0.79
Percentage of employees in leadership development program	-	-	-	-	100%	100%

\* Includes terminations and early retirement buyouts accepted

**GENERAL FUND**

**FINANCE**

Program Description: The Finance department is responsible for the accounting and financial reporting of all City operations and is entrusted with collecting, depositing and investing all City funds. Functions include payroll, accounts payable, accounts receivable, asset management, annual audit, budgets, and investments. Positions included in the Finance department budget include Finance Director/Assistant City Administrator, Deputy Treasurer, Account Clerk, 50 percent of Deputy Clerk/Account Clerk, 50 percent of Accountant, and 80 percent of Customer Service Representative/Human Resource Assistant.

Product & Services: Accounting services; budgeting; annual audit; City investments; debt management; fixed assets; payroll and benefits administration; and accounts receivable and payable. All funds are allocated a portion of this budget for financial management.

Budget Highlights: The Finance budget includes the temporary position of Management Analyst Fellow. The 2015 budget includes the leadership development program as well as an increase in hours for the position of Account Clerk.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$374,647	\$399,516	\$429,802	\$454,621	\$465,585
Operating Expenses	70,660	74,200	62808	89,715	96,865
<b>Total</b>	<b>\$445,307</b>	<b>\$473,716</b>	<b>\$492,610</b>	<b>\$544,336</b>	<b>\$562,450</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	4.50	5.43	5.43	5.80	5.80

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Departmental cost per capita	\$27	\$30	-	\$33	\$36	\$37
Moody's G.O. Bond Rating*	Aa2	Aa2	-	Aa2	Aa2	Aa2
G.O. Debt per Capita (Net)	\$1,184	\$1,153	-	\$1,432	\$1,319	\$1,196
Received GFOA Distinguished Budget Presentation Award	N/A	N/A	-	Yes	Yes	Yes

\*According to the Moody's rating schedule, Aa2 is the third-highest rating of credit worthiness.

**GENERAL FUND**

**GENERAL SERVICES**

Program Description: The General Services budget includes the costs to General Fund departments related to the telephone system, postage, and printing and advertising.

Product & Services: Allocation of costs associated with printing minutes; resolutions and ordinances in the local newspaper; costs of providing local and long distance telephone services to City departments; and postage costs.

Budget Highlights: In 2014, the costs allocated to General Services were reallocated to other departments.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Operating Expenses	\$31,851	-	-	-	-
<b>Total</b>	<b>\$31,851</b>	-	-	-	-

**GENERAL FUND**

**MUNICIPAL COURT**

Program Description: The City operates a municipal court that has exclusive jurisdiction over imposing forfeitures and fines for violations of City ordinances. The Court is staffed with the part time positions of Clerk of Court and Deputy Clerk of Court. The salary of the elected municipal judge is included in this budget. Prosecution expenses are included in the budget for the City Attorney. The court may assess fines and court costs, which are shared with the State of Wisconsin and the counties of Pierce and St. Croix.

Product & Services: Hold pretrials and court pertaining to matters involving City code violations; collect fines and forfeitures involving the court; maintain records as to the disposition of the cases.

Budget Highlights: The 2015 budget includes funds for the leadership development program for the municipal judge. Revenues associated with the Municipal Court are shown as program revenues.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$107,263	\$110,741	\$118,710	\$109,703	\$111,986
Operating Expenses	9,113	21,536	17,581	23,572	20,200
<b>Total</b>	<b>\$116,376</b>	<b>\$132,277</b>	<b>\$136,291</b>	<b>\$133,275</b>	<b>\$132,186</b>

Program Revenue	2014 Estimated	2015 Budgeted	2016 Budgeted
Court Penalties/Forfeitures	\$70,000	\$70,000	\$70,000
Court Costs	30,000	25,000	25,000
Restitution	851	-	-
<b>Total</b>	<b>\$100,851</b>	<b>\$95,000</b>	<b>\$95,000</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	1.25	1.43	1.43	1.43	1.43

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Total cases processed	1,648	1,413	-	1,351*	1,550	1,550
Fine Revenue Retained by City	\$79,502	\$74,790	-	\$103,403*	\$70,000	\$70,000
Court Cost Revenue	\$34,256	\$24,815	-	\$32,072*	\$25,000	\$25,000

\*As of December 31, 2014

## Public Safety

Public Safety function consists of the departments of Police, Fire, Police Reserve, and Emergency Government.

**Police Department and Police Reserve** The Police Department is responsible for the enforcement of state and municipal laws in River Falls. Services provided by the department include routine patrol, crime investigations, crime prevention, traffic enforcement and accident investigations, parking enforcement, vehicle registration, and education programs for the youth and community. The City employs part time reserve officers to supplement the sworn officers with community events.

**Fire Department** provides fire suppression, hazardous materials handling, and rescue services to properties within the City limits and within the fire service area. The fire department has a fire safety house, which they use as part of their education services.

**Emergency Government** department accounts for the ongoing training costs of an Emergency Government Director (Police Chief), and repairs to the City's emergency warning system and mass notification system.

**GENERAL FUND**

**POLICE/POLICE RESERVES**

Program Description: The Police department includes 23 sworn officers including the Chief of Police, and 3.9 civilian staff. In addition to the administrative functions, the department has a patrol division and an investigative services division. The Police department serves the City of River Falls as well as the surrounding area through mutual aid, with dispatch services provided by Pierce County. This budget also includes the costs of the police reserves, which is authorized as a volunteer unit that assists the department with regular emergency and community service functions.

Product & Services: The Police department provides 24 hour police coverage to the City of River Falls and is responsible for criminal investigations, crime prevention, and school liaison activities.

Budget Highlights: An additional patrol officer was added mid-year of 2014, with full-year funding effective with the 2015-2016 budget. In 2014, the Police department budget was divided into administration, patrol, reserves, and investigations. As 2014 was the first year, a combined budget has been included for historical consistency. Future budgets will show the divisions separately for reporting purposes.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$2,454,881	\$2,540,321	\$2,463,835	\$2,555,052	\$2,610,861
Operating Expenses	259,224	320,846	330,876	338,546	341,386
<b>Total</b>	<b>\$2,714,106</b>	<b>\$2,861,167</b>	<b>\$2,794,711</b>	<b>\$2,893,598</b>	<b>\$2,952,247</b>

Program Revenue	2014 Estimated	2015 Budgeted	2016 Budgeted
Parking Violations	\$90,000	\$90,000	\$90,000
Police Department Fees	16,500	16,500	16,500
Police Reserve Reimbursement	500	2,000	2,000
Police Towing Charges	12,000	12,000	12,000
<b>Total</b>	<b>\$119,000</b>	<b>\$120,500</b>	<b>\$120,500</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions - Sworn	22.00	23.00	23.00	23.00	23.00
Full Time Equivalent Positions - Civilian	4.04	3.90	3.90	3.90	3.90

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Sworn Officers per 1,000 residents	1.46	1.45	-	1.44	1.50	1.49
Clearance Rate – Non-violent Crimes	14.0%	15.3%	-	15.0%	18.0%	25.0%
Clearance Rate - Violent Crimes	60.0%	67.9%	-	69.0%	70.0%	70.0%

**GENERAL FUND**

**FIRE**

Program Description: The Fire department is managed through a Fire Chief and staffed by approximately 51 paid on call personnel and serves the City of River Falls as well as the surrounding towns by contract. In addition to traditional emergency fire response, the department also responds to vehicle accidents and hazardous material spills. There are approximately 300 fire calls per year. The budget includes the salary and benefits for the fire chief position, and operating costs for the department. A sinking fund was established in 2012 to fund the purchase of SCBA equipment. The equipment will be purchased in 2015.

Product & Services: Responds to fire and accident events and strives to minimize civilian casualties, property loss to fire, or other life/property threatening events; provides coordinated fire service training programs; pursues public fire and burn safety education; provides a system of fire investigation; provides administrative support to effectively and efficiently manage departmental operations including budgets, purchasing, personnel management, and record keeping.

Budget Highlights: In 2014, the Fire department budget was allocated between administration, fire suppression, fire education and inspections. As 2014 was the first year, a combined budget has been shown for 2015 and 2016 for historical consistency. Debt service costs are increased in 2016 due to the planned purchase of a financed fire engine, and additional training costs are budgeted in 2015.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$338,022	\$364,495	\$322,242	\$364,342	\$367,095
Operating Expenses	207,698	223,090	139,797	229,475	230,245
Debt Service	-	62,582	62,582	76,528	145,879
Sinking Fund	-	30,000	-	-	-
<b>Total</b>	<b>\$545,720</b>	<b>\$680,167</b>	<b>\$524,621</b>	<b>\$670,345</b>	<b>\$743,219</b>

Program Revenue	2014 Estimated	2015 Budgeted	2016 Budgeted
Fire Department Fees	\$15,000	\$15,000	\$15,000
Fire Inspection Fees	-	4,000	4,000
Donations	500	-	-
<b>Total</b>	<b>\$15,500</b>	<b>\$19,000</b>	<b>\$19,000</b>

**GENERAL FUND**

**FIRE**

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	1.00	1.00	1.00	1.00	1.00

*\*Personnel excludes volunteer Fire Fighters*

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Commercial Fire Inspections	493	529	-	550	575	600
Commercial Re-Inspections	40%	34%	-	30%	25%	20%
Number of Officers with Mutual Aid Box Alarm System Training	-	2	-	2	12	12
Percent of Firefighters with Hazardous Materials Technician Level Certification*	-	100%	-	100%	100%	100%
Percent of Firefighter-2 Certification*	-	100%	-	100%	100%	100%
Percent of Firefighters with Emergency Vehicle Driving and Pump Operations	-	60%	-	60%	90%	90%
Fire Education Prevention/Tours	56	48	-	55	60	65

*\*Does not include first year firefighters who are going through the training and certification process*

**GENERAL FUND**

**EMERGENCY GOVERNMENT**

Program Description: The Police Department manages the Emergency Government budget and the Police Chief serves as Emergency Management Director. The Emergency Government budget includes:

- Training regarding emergency management issues
- Costs associated with table-top or practical exercises
- Supplies and general operating costs for maintenance of the outdoor weather siren network.

Product & Services: Update the emergency management plan; provide planning assistance for other area entities; and coordinate with other emergency departments and community entities for disaster planning.

Budget Highlights: Budget includes maintenance of the City’s six weather warning sirens.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Operating Expenses	\$10,077	\$9,014	\$7,314	\$9,014	\$9,014
<b>Total</b>	<b>\$10,077</b>	<b>\$9,014</b>	<b>\$7,314</b>	<b>\$9,014</b>	<b>\$9,014</b>

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Number of weather sirens maintained	8	8	-	8	8	8
Number of weather siren tests	7	9	-	11*	11	11
Percentage of sirens responsive during scheduled tests	100%	85%	-	80%*	90%	100%

\*As of August 13, 2014

## Public Works

The Public Works function consists of the departments of Engineering, Bridges, Garage, Snow Removal, Streets, and Street Lighting/Traffic.

**Engineering and Bridges** includes the functions of planning and overseeing infrastructure projects such as street overlays and reconstruction, contract monitoring, engineering studies and services, stormwater management and other public works related projects. Bridge inspection and maintenance costs are included in this budget.

**Garage** includes the mechanics function as well as costs related to the public works facility.

**Snow Removal** accounts for overtime costs of public works personnel and for the snow and ice removal costs including sand and salt.

**Streets** functions include maintenance of City streets, curb and gutter, mill/overlay projects, and maintenance of public sidewalks.

**Street Lighting/Traffic** accounts for expenses related to specific street light expenses and traffic signals repair. The cost of new and replacement street signs are also included in this budget.

**GENERAL FUND**

**ENGINEERING/BRIDGES**

Program Description: The Engineering department is responsible for the investigation, design, and construction management of streets, storm sewer, roadways, traffic lights and bridges within the City. Engineering oversees the City’s GIS system, which contains all the City’s base maps, improvements and property attributes. The department also serves as the custodian of all plans, drawings, project records and official City maps.

Personnel allocated to the department in the 2015-2016 budgets include 40 percent of Director of Public Works/City Engineer, 12.5 percent of Civil Engineer/Water Resources, Assistant Engineer, and an engineering intern. This budget also includes professional services related to bridge inspections.

Product & Services: Review site plans for subdivisions and development; coordinate streets, traffic signals, bridges, and stormwater improvements; manage GIS system; administer city projects; coordinate with contractors; keep public informed regarding municipal projects; answer questions and concerns from the public.

Budget Highlights: The proposed budget for 2015 includes funding for the leadership development program for the Public Works Director/City Engineer as well as the Assistant Engineer. The budget also includes \$5,000 for contracted engineering projects.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$153,344	\$172,698	\$160,798	\$158,384	\$161,831
Operating Expenses	13,556	51,800	48,020	77,940	72,120
<b>Total</b>	<b>166,900</b>	<b>\$224,498</b>	<b>\$208,818</b>	<b>\$236,324</b>	<b>\$233,951</b>

Program Revenue	2014 Estimated	2015 Budgeted	2016 Budgeted
Right of Way Excavation Permit	\$3,250	\$3,000	\$3,000
<b>Total</b>	<b>\$3,250</b>	<b>\$3,000</b>	<b>\$3,000</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	2.08	2.08	2.08	3.58	3.58

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Number of Right-of-Way Permits Issued	28	19	-	20	20	20

**GENERAL FUND**

**GARAGE**

Program Description: The Garage function includes the shared cost of maintenance of the public works facility and repair and maintenance operations. The budget includes 20 percent of the cost of the Director of Public Works/City Engineer position, Mechanic Lead and Mechanic. The public works facility is shared with the water, sewer and electric utility departments.

Product & Services: Supervise public works facility maintenance and improvements; repair of fleet vehicles and equipment; and supervise oil recycling program.

Budget Highlights: Debt service payments for 2012 public works facility roof is included in this budget. Intergovernmental sales include mechanical work done for other revenue generating departments.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$175,377	\$193,606	\$175,936	\$192,076	\$197,014
Operating Expenses	117,550	89,961	94,048	97,799	91,982
Debt Service	-	-	-	24,975	24,975
<b>Total</b>	<b>\$292,927</b>	<b>\$283,567</b>	<b>\$269,984</b>	<b>\$314,850</b>	<b>\$313,971</b>

Program Revenue	2014 Estimated	2015 Budgeted	2016 Budgeted
Interdepartmental Sales	\$15,000	\$15,000	\$15,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	2.20	2.20	2.20	2.20	2.20

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Average age of City Fleet in years (including motor pool)*	12	9**	-	10	11	12
Percent of equipment maintenance performed on schedule	100%	100%	-	100%	100%	100%

\*Includes licensed motor vehicles including trailers

\*\*Reduction due to selling off older vehicles and new motor pool vehicles from Enterprise contract

**GENERAL FUND**

**SNOW REMOVAL**

Program Description: The Snow Removal budget includes public works overtime for snow removal and costs associated with chemicals, equipment repairs and snow related notices. Snow removal overtime will include personnel from several City departments as needed. Snow removal budget includes contracted services for plowing certain City routes and parking lots. Time plowing snow during regular work hours is included in the regular departmental budget.

Product & Services: Maintain streets free of snow and ice, using City trucks and/or contracted services, as necessary.

Budget Highlights: The snow removal budget is based on a 10 year average to mitigate the effects of a particularly mild or harsh winter.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$36,100	\$32,102	\$48,250	\$32,142	\$32,142
Operating Expenses	274,507	171,500	190,800	140,042	141,398
<b>Total</b>	<b>\$310,607</b>	<b>\$203,602</b>	<b>\$239,050</b>	<b>\$172,184</b>	<b>\$173,540</b>

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Tons of Salt Used per Mile	-	19.5	-	12.1	11.4	11.4
Gallons of Salt Brine Used per Mile	-	223.7	-	157.1	161.4	161.4
Average Response Time for Snow Plow Operations (minutes)	-	15.0	-	15	15	15
Gallons of Magnesium Chloride Used per Mile	-	33.8	-	21.4	20.2	20.2
Tons of Treated Salt Used per Mile	-	3.1	-	2.9	2.7	2.7

**GENERAL FUND**

**STREETS**

Program Description: The Street department is responsible for the maintenance of all streets, including snow removal, striping, street repairs, street sweeping, and sealcoating. The Street department includes four street maintenance positions, 20 percent of the salary and benefits of the Director of Public Works/City Engineer position and two contracted seasonal positions.

Product & Services: Maintain streets, including street sweeping, annual maintenance, and improvements such as mill and overlay, sealcoating and crack sealing, and road striping.

Budget Highlights: The street maintenance account has been increased by \$132,478 in 2015 due to increased transportation aids. A public works maintenance position budgeted in this department in 2014 was transferred to the park department, resulting in a decrease in the FTE for streets from 2014 to 2015.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$377,483	\$388,472	\$353,637	\$385,960	\$394,731
Operating Expenses	174,505	148,945	136,210	155,618	155,294
Street Maintenance	517,552	420,322	420,322	552,800	499,567
Debt Service	-	72,843	72,843	61,635	45,054
<b>Total</b>	<b>\$1,069,540</b>	<b>\$1,030,582</b>	<b>\$983,012</b>	<b>\$1,156,013</b>	<b>\$1,094,646</b>

Program Revenue	2014 Estimated	2015 Budgeted	2016 Budgeted
Public Works Charges	\$10,000	\$10,000	\$10,000
<b>Total</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	5.20	5.20	4.20	4.20	4.20

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Mill & Overlay - % of streets completed (Goal: 2.9% per year)	1.60%	2.14%	-	1.60%	1.60%	1.60%
Crack Sealing - % of streets completed	11.3%	0%	-	10.9%	11.3%	11.3%
Seal Coat - % of streets completed	3.60%	7.16%	-	6.63%	6.50%	6.50%
WisDOT Local Mileage Certification (Centerlines)	62.62	62.76	-	63.49	65.50	65.50

**GENERAL FUND**

**STREET LIGHTING/TRAFFIC**

Program Description: This department includes the utility costs of street lighting, traffic signal maintenance, street signs and marking of City streets.

Product & Services: Budget includes maintenance costs for traffic signals, purchase of paint for street striping, and purchase of street sign materials. The majority of the expense is related to street light utility costs, at an annual cost of \$214,000.

Budget Highlights: No significant changes are planned for 2015 or 2016.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Operating Expenses	\$242,767	\$267,100	\$267,100	\$269,769	\$272,464
<b>Total</b>	<b>\$242,767</b>	<b>\$267,100</b>	<b>\$267,100</b>	<b>\$269,769</b>	<b>\$272,464</b>

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Traffic Signals Operated and Maintained	9	9	-	9	9	9
Regulatory, Warning, and Street Name Signs Maintained	2,334	2,160	-	2,300	2,300	2,300
Signs Formally Inspected	600	0	-	1,200	600	600

## Health / Human Services

Health and Human Services consists of a Health Officer and Animal and Pest Control.

**Health Officer** works under the supervision of the City Administrator, and is responsible to maintain continuous sanitary supervision over the City, enforce the health laws, inform City of health issues and make annual reports to the State. City Council appoints the Health Officer for a one-year term.

**Animal and Pest Control** is a contracted service. The main function of this service is to board animals that are running at large in the City until the owner claims them, and to provide animal warden services to City residents.

**GENERAL FUND**

**HEALTH OFFICER/ANIMAL CONTROL**

Program Description: The City is required to appoint a health officer per section 2.08.020 of the municipal code. This officer has the duties enumerated in Chapter 251, Wisconsin Statutes, or as determined by the City Council.

The animal control function is responsible for the apprehension and confinement of animals, and collection of any forfeiture. The duties of animal warden are currently performed by the Community Service Officer.

Product & Services: Health officer enforces the health laws, rules, and regulations of the State Department of Health and Social Services, the state, and the city; take steps necessary to secure prompt and full reports by physicians of communicable diseases and prompt and full registration of births and deaths; make annual reports to the State Department of Health and Social Services, the City Council and such other reports as they may request. Animal control performs enforcement of Chapter 6 of the municipal code regarding animals, issuing citations for violations, impounding animals if necessary, transporting animals to the approved shelter. The City is contracting with Goodhue County for animal shelter services.

Budget Highlights: No significant changes to the operation of the animal control or health officer for 2015 or 2016.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Operating Expenses	8,175	10,040	9,945	10,040	10,040
<b>Total</b>	<b>\$8,175</b>	<b>\$10,040</b>	<b>\$9,945</b>	<b>\$10,040</b>	<b>\$10,040</b>

## Leisure Services

Leisure Services consists of Recreation, Swimming Pool, and Parks Departments.

**Recreation Department** functions to provide the public with recreation opportunities within the City. This includes lessons for school age children such as swimming, baseball, basketball, dance, and many more. They offer leagues in baseball, softball, basketball, and volleyball for all ages. The Recreation Department works closely with the River Falls School District to coordinate scheduling of School District space for recreation activities.

**Swimming Pool** is located in Glen Park and is an outdoor pool. The pool has been well maintained and during the summer months is used every weekday for swimming lessons in the morning and open swimming in the afternoon and evenings. They also provide a lap time just for adults. The pool is staffed with certified lifeguards that are funded through this department.

**Parks Department** provides the public with clean, well-maintained areas for social and family events, recreation, and community events. Major parks include Hoffman, Glen, Spring Creek and DeSanctis parks, as well as many smaller neighborhood parks. In 2014, Cemetery expenses are added to the Parks department. The City provides motor fuels, lawn mower repair, and other supplies for the maintenance of Greenwood Cemetery.

**GENERAL FUND**

**RECREATION**

Program Description: Recreation is responsible for planning, directing and supervising recreation opportunities within the City. The department oversees the scheduling of park facilities, such as ball fields and shelters. The Recreation department is staffed by the Recreation Manager, a seasonal Recreation Assistant, and seasonal program workers. These positions are included in the 2015-2016 budget.

Product & Services: Plan seasonal recreation programs for the City; develop program rates; hire seasonal workers for recreation programs; schedule fields for events; schedule park shelter areas with the public.

Budget Highlights: The personnel funding for the recreation department has moved from year-around part time staff to seasonal. This has been reflected in the decrease in FTE for 2015 and 2016. Recreation program rates are expected to be reviewed for 2015 implementation.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Personnel Services	\$108,616	\$115,841	\$118,846	\$118,283	\$120,475
Operating Expenses	16,565	22,160	20,160	25,420	23,920
<b>Total</b>	<b>\$125,181</b>	<b>\$138,001</b>	<b>\$139,006</b>	<b>\$143,703</b>	<b>\$144,395</b>

<b>Program Revenue</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Recreation Programs	\$100,000	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

<b>Personnel</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Full Time Equivalent Positions	2.61	2.61	2.61	1.50	1.50

<b>Performance Measures</b>	<b>2012</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Percentage of recreational programs meeting minimum enrollment	98%	98%	-	98%	98%	98%
Number of youth participants	2,825	3,311	-	3,529	3,600	3,700
Percentage of Recreation Survey respondents rating satisfaction with programs as "very satisfied" and "somewhat satisfied"	95%	95%	-	96%	97%	97%

**GENERAL FUND**

**SWIMMING POOL**

Program Description: The Glen Park swimming pool was built in 1937 and is listed on the Wisconsin National Register of Historic Places. The swimming pool budget includes the wages for 20 percent of Public Works Maintenance worker, seasonal lifeguards, and operating costs of the swimming pool.

Product & Services: Set annual schedule for the swimming pool season; coordinate the facility for swimming lessons and open swimming for the public; and coordinate repair work on the pool and adjacent facilities.

Budget Highlights: Continue with the current program of pool maintenance.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$51,791	\$50,763	\$50,419	\$51,147	\$51,572
Operating Expenses	45,344	35,130	25,500	35,690	32,190
<b>Total</b>	<b>\$97,135</b>	<b>\$85,893</b>	<b>\$75,919</b>	<b>\$86,837</b>	<b>\$83,762</b>

Program Revenue	2014 Estimated	2015 Budgeted	2016 Budgeted
Swimming Pool Fees	\$16,000	\$20,000	\$20,000
<b>Total</b>	<b>\$16,000</b>	<b>\$20,000</b>	<b>\$20,000</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	1.59	1.59	1.59	1.59	1.59

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Percentage of personnel and operating costs recovered by pool fees and revenue	42%	43%	-	40%	45%	45%
Swim pass users as a percentage of daily attendance	37%	42%	-	37%	40%	40%

**GENERAL FUND**

**PARKS**

Program Description: The Parks department includes the maintenance of all City parks and trail systems. The City has a total of 243 acres of active City parks. The department is staffed by maintenance workers and supplemented with contracted seasonal workers. The department is also responsible for field maintenance and maintenance of the park buildings. In 2014, Cemetery expenses were added to the Parks department. The cemetery is owned and operated by the Greenwood Cemetery Association with assistance from the City.

Product & Services: Maintain park facilities, picnic shelters, ball fields for public use; parts, labor, and maintenance of lawn equipment for the Greenwood Cemetery Association, as needed.

Budget Highlights: The City will be working in conjunction with the Park and Recreation Board on a master plan that will guide the future development of the City parks. Approximately 50 percent of the master plan cost is allocated to 2014, and 50 percent to 2015. In addition, the 2015 budget reflects City expenses associated with Greenwood cemetery maintenance. Personnel expenses were increased through the transfer of one public works position from streets in 2014.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Personnel Services	\$214,220	\$228,246	\$232,602	\$315,599	\$322,961
Operating Expenses	117,107	181,424	233,653	163,264	129,994
Cemetery Maintenance	-	-	2,500	10,000	10,000
Debt Service	-	12,981	12,981	31,613	30,379
<b>Total</b>	<b>\$331,327</b>	<b>\$422,651</b>	<b>\$481,736</b>	<b>\$520,476</b>	<b>\$493,334</b>

<b>Program Revenue</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Park Fees	\$17,000	\$20,000	\$20,000
Donations	6,000	-	-
<b>Total</b>	<b>\$23,000</b>	<b>\$20,000</b>	<b>\$20,000</b>

<b>Personnel</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Full Time Equivalent Positions	2.80	2.80	2.80	3.80	3.80

**GENERAL FUND**

**PARKS**

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Acres of developed park land	201	201	-	201	201	201
Acres of Conservation Land	285	344	-	372	372	372
Acres of open space (conservation land and developed parks) per 1,000 residents*	32.5	32.5	-	38.2	38.2	38.2
Miles of Bike, Walking, and Hiking Trails**	-	17.00**	-	18.06	18.06	18.47

\* National Parks Board standard is 10 acres of open space per 1,000 residents

\*\* 1.75 miles of bike lane and 16.8 miles of paved/off road/bike trail

## Conservation / Development

Conservation and Development includes Forestry, and Community Development departments.

**Forestry** functions to provide the City with well-maintained boulevard trees, which includes inspection and tagging of dead and diseased trees, replacement and new plantings. The City of River Falls has received Tree City USA recognition since 1993, given by the National Arbor Day Foundation.

**Community Development** administers the City's planning, zoning, and subdivision ordinances, and coordinates the review of developments. The building inspector oversees and inspects new construction, remodeling, and housing related issues.

**GENERAL FUND**

**FORESTRY**

Program Description: The Forestry department is responsible for streetscape and landscape design, and installation and maintenance of all trees within City parks and rights-of-way. The department is also in charge of diseased tree abatement and trimming of trees encroaching on City right-of-way. The department is supervised by the City Forester, a position that is funded through the Community Development department.

Product & Services: Mark and supervise the tree removal contract; select and order new or replacement trees for parks and boulevards; respond to citizen questions regarding diseased trees; assist with tree trimming projects; maintain status as Tree City USA.

Budget Highlights: Additional funding of \$10,000 was added to the 2015 budget for the new tree planting program.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Operating Expenses	\$45,866	\$51,574	\$51,574	\$63,424	\$63,424
<b>Total</b>	<b>\$45,866</b>	<b>\$51,574</b>	<b>\$51,574</b>	<b>\$63,424</b>	<b>\$63,424</b>

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Number of trees planted	125	150	-	150	150	150
Ratio of new trees planted to trees removed	1 to 1	1 to 1	-	1 to 1	1 to 1	1 to 1
Percentage of trees trimmed once every 5 years	20%	20%	-	20%	20%	20%
Percentage of removed trees replaced within 1 year	100%	100%	-	100%	100%	100%

**GENERAL FUND**

**COMMUNITY DEVELOPMENT**

Program Description: Community Development is responsible for developing and implementing the overall Master Plan of the City, enforcement of the zoning ordinance, subdivision ordinance and extraterritorial zoning. This department also includes the building inspection and housing functions. The department is staffed with the Community Development Director, City Planner, two Building Inspector/Code Enforcement Officers, Management Analyst, and an intern position.

Product & Services: Comprehensive plan; land division regulations and zoning administration; building and housing inspection services; code enforcement; liaison to Plan Commission, Historic Preservation Commission, and Downtown Design Committee.

Budget Highlights: Funding for leadership development training has been included, as well as program revenues associated with code enforcement and planning review services provided by this department.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Personnel Services	\$446,895	\$479,012	\$450,057	\$505,887	\$517,739
Operating Expenses	28,454	46,785	67,435	54,087	49,237
<b>Total</b>	<b>\$475,349</b>	<b>\$525,797</b>	<b>\$517,492</b>	<b>\$559,974</b>	<b>\$566,976</b>

Program Revenue	2014 Estimated	2015 Budgeted	2016 Budgeted
Housing Inspection License	\$19,000	\$18,500	\$18,500
Housing Citations	725	500	500
Building Permits	90,000	90,000	90,000
Plumbing Inspection	1,000	2,000	2,000
Inspectors Red Seal	1,550	500	500
Sign Permits	2,100	2,000	2,000
Zoning Administration Fee	10,000	10,000	10,000
Plat Review Fee	10,000	10,000	10,000
<b>Total</b>	<b>\$134,375</b>	<b>\$133,500</b>	<b>\$133,500</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	5.63	5.63	5.63	5.80	5.80

**GENERAL FUND**

**COMMUNITY DEVELOPMENT**

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Number of Residential Inspections Completed*	1,649	-	-	1,761	1,780	1,800
Number of Commercial/Industrial Inspections Completed	719	1,185	-	841	880	900
Number of Certified Survey Map (CSM) reviews	-	3	-	5	6	6
Number of Grants applied for	-	0	-	3	1	2
Number of Grants received	-	0	-	2	-	-
Value of Grants received	-	-	-	\$910,707	\$850,000	\$850,000
Percentage of Grants received	-	-	-	66.19%	70.00%	70.00%

*\*Reflects the four types of inspections: Footing, Heating, Plumbing and Final Inspection*

## TRANSFERS TO OTHER FUNDS

The General fund makes annual operating transfers to other funds for various reasons. The following transfers are included in the 2015-2016 budget:

**Transfer to Taxi Fund**, the grant program for the shared ride taxi service requires a local match. The actual amount of the match will vary depending on available Federal and State funding and actual expenses.

**Transfer to Media Services Fund**, the Media Services fund provides supplementary funding for the services provided by the Media Services department. The 2015-2016 budget includes a transfer of \$15,000 each year.

**Transfer to City Hall Fund**, the costs of operating the City Hall building and a prorated share of the maintenance staff time is allocated out to the benefitting departments. The allocation for those departments within the General fund is paid with a transfer to the City Hall fund, budgeted at \$92,966 in 2015 and in 2016.

**Transfer to Motor Pool Fund**, the 2015-2016 budget includes an internal service fund for the motor pool operations. The 2015-2016 budget includes a transfer of \$22,674 each year.

**Transfer to Technology Fund**, the 2015-2016 budget includes an internal service fund to account for hardware and software needs of the City. Allocations are based on number of users and equipment. The 2015-2016 budget includes a transfer of \$197,204 each year.

**GENERAL FUND**

**TRANSFERS**

Program Description: Certain programs require transfers from the General Fund on an annual basis. This program allocates the budget for the transfers. The 2015-2016 budget includes a transfer of \$ 45,000 for the local match for the taxi program each year, building maintenance costs of \$92,966 for General fund departments both years, and a total of \$197,204 transferred each year to the Technology fund.

Product & Services: Annual transfers as needed to various funds.

Budget Highlights: Reduction in the transfer made for the ambulance fund, to 50 percent of the per capita rate of \$10, other transfers budgeted as included in the City’s cost allocation plan.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Transfer to Taxi Fund	\$45,000	\$45,000	\$45,000	\$16,712	\$13,162
Transfer to Business Development/Tourism	9,256	-	-	-	-
Transfer to Ambulance Fund	135,000	135,360	135,360	75,200	75,200
Transfer to City Hall	115,073	120,641	120,641	92,966	92,966
Transfer to Motor Pool	10,060	22,589	22,589	22,674	22,674
Transfer to Technology Fund	94,892	138,174	138,174	197,204	197,204
Transfer to General Capital Projects Fund	30,000	-	73,054	-	-
Transfer to Media Services	-	20,000	20,000	15,000	15,000
<b>Total</b>	<b>\$439,281</b>	<b>\$481,764</b>	<b>\$554,818</b>	<b>\$419,756</b>	<b>\$416,206</b>

## SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes. The City plans to use the following Special Revenue Funds in the 2015-2016 budget.

**Taxi** accounts for revenues and expenditures related to the grant funded operation of the shared-ride taxi service.

**Parking Improvement Fund** recorded previously revenues and expenditures related to the street and parking lot meters in the City. Since the removal of the meters in 2014, this fund will be dedicated to lot improvements and phased out.

**Media Services** includes revenues from franchise and fees and expenditures of a Communications Coordinator and part-time production assistants, as well as expenses related to the cable studio.

**Environmental Fee** records revenues from the environmental fee charge to customers and expenditures related to landfill monitoring and testing.

**Solid Waste** includes revenue for the local refuse and solid waste operations, including the compost site and spring and fall cleanup.

**Library** provides reference and entertainment materials to the public in the form of books, tapes, videos, and makes available computers for Internet and other general uses.

**Revolving Loan** fund accounts for repayment of loans made to qualified businesses in the City's business improvement district. The repaid funds will be made available for future loans.

**Business Development and Tourism** accounts for the collection of room tax revenue, as well as receives allocations from other funds towards economic development expenses.

**Library Trust** fund records the donations made directly to the library and held under the direction of the Library Board.

**Housing Reserve** fund records the repayment of the 1988 HUD loan to the River Glen Housing complex, which is being repaid to the City over of a 20 year period at no interest. Final payment is scheduled for 2017.

**Park Impact Fee** fund accounts for revenues and expenditures directly related to the collection of park impact fees.

**Library Impact Fee** fund accounts for revenues and expenditures directly related to the collection of library impact fees.

**Fire Impact Fee** fund accounts for revenues and expenditures directly related to the collection of fire impact fees.

**Tax Increment # 4 (River Falls Industrial Park)** accounts for tax increment revenues from the City's fully developed industrial park.

**Tax Increment #5 (Whitetail Ridge Corporate Park)** accounts for tax increment revenues from the district and debt service costs associated with the acquisition and improvements to the park. All costs will be repaid through future tax increment revenues.

**Tax Increment # 6** accounts for tax increment revenues and expenditures from the district created at South Main Street and Cascade Avenue.

**Tax Increment # 7** accounts for tax increment revenues and expenditures from the district created along Clark Street between Maple Street and Division Street.

**Tax Increment # 8** accounts for tax increment revenues and expenditures from the district created at South of Lake George along Winter Street and Cascade Avenue.

**Tax Increment # 9** accounts for tax increment revenues and expenditures for the district created east of Lake George along South Main Street, Cascade Avenue and South Walnut Street.

**Tax Increment # 10** was created in 2014 and accounts for tax increment revenues and expenditures for the district created within the Sterling Ponds Corporate Park.

**SPECIAL REVENUE**

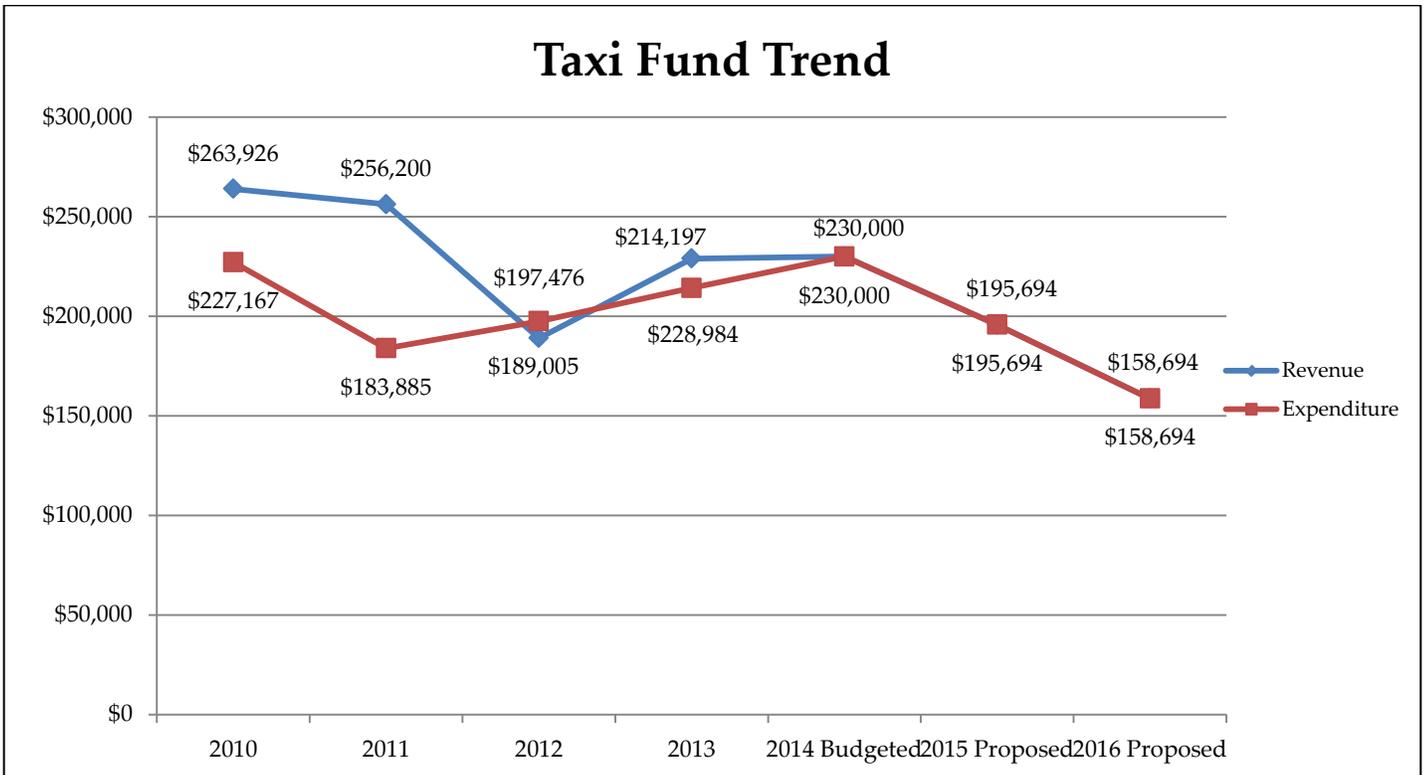
**TAXI FUND**

Program Description: The City applies for grant funding each year to operate the shared-ride taxi program in the City. The management of the service is contracted and the fares are subsidized with federal, state, county and local dollars. Annual ridership is approximately 30,000 trips, and the service currently operates within the City and up to 5 miles outside of the City limits.

Product & Services: Contract administration for the operation of the taxi service; annual grant preparation for operating costs; occasional grant preparation for replacement vehicles; planning for future community transportation needs and funding sources; public input regarding quality and satisfaction of the service.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Grant Revenues	\$183,982	\$182,760	\$183,000	\$176,982	\$145,532
Transfer from General fund (local share)	45,002	45,000	45,000	16,712	13,162
Other Revenues	-	2,000	2,000	2,000	-
<b>Total Revenues</b>	<b>\$228,984</b>	<b>\$229,760</b>	<b>\$230,000</b>	<b>\$195,694</b>	<b>\$158,694</b>
Operating Expenses	181,537	195,000	180,250	153,694	153,694
Machinery and Vehicles	32,660	35,000	35,000	37,000	-
Transfer to General Fund	-	-	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>\$214,197</b>	<b>\$230,000</b>	<b>\$220,250</b>	<b>\$195,694</b>	<b>\$158,694</b>

<b>Performance Measures</b>	<b>2012</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Cost Per Passenger Trip	\$7.00	\$7.91	-	\$8.14	\$8.38	\$8.63
City Share Per Capita	\$2.64	\$2.34	-	\$2.41	\$2.48	\$2.55
City/County Share Per Trip	\$1.81	\$1.58	-	\$1.63	\$1.68	\$1.73



\*Rebidding in 2014 for January 2015. Service costs expected to decrease because of this.

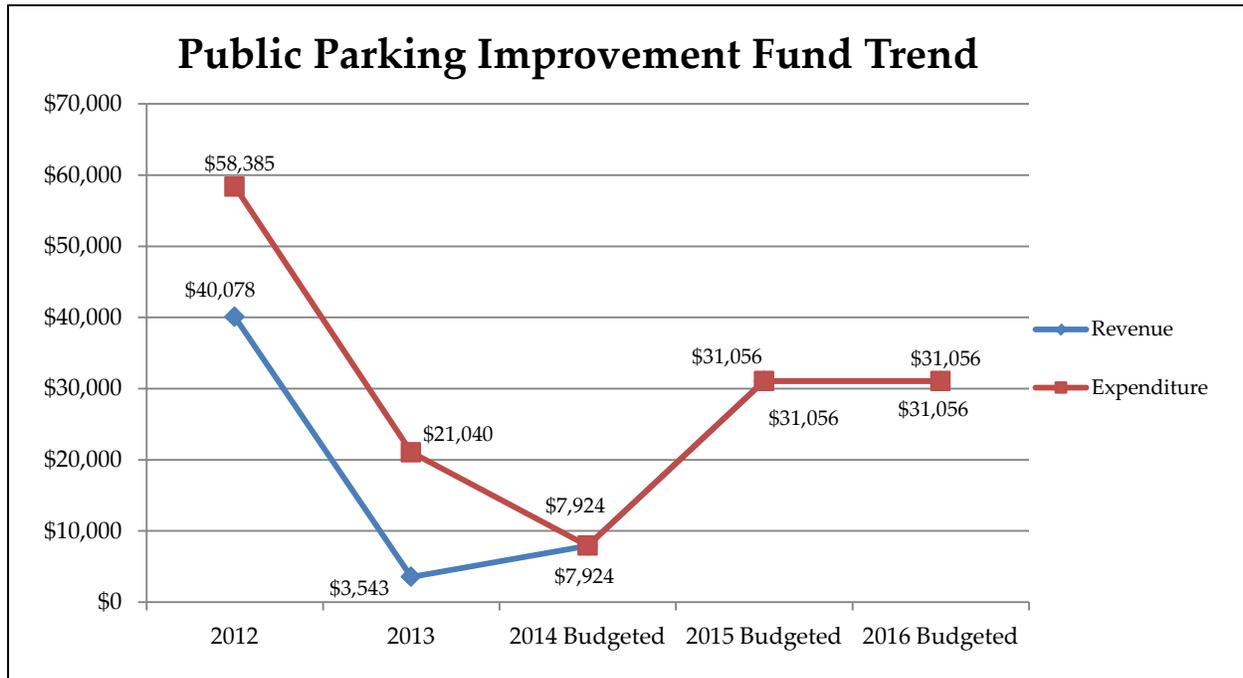
**SPECIAL REVENUE**

**PUBLIC PARKING IMPROVEMENT FUND**

Program Description: The City owns several parking lots in the downtown district in order to provide adequate parking for shoppers. In 2014, downtown parking meters were removed. The 2015-2016 budgets transition this fund to expensing the parking lot maintenance and phasing out.

Product & Services: Maintenance of metered lots through the use of fund reserves.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Meter Revenue	735	-	-	-	-
Interest Income	2,806	100	100	100	100
Fund Balance Applied	-	7,824	7,824	30,956	30,956
Miscellaneous Revenue	3	-	5,536	-	-
<b>Total Revenues</b>	<b>\$3,543</b>	<b>\$7,924</b>	<b>\$13,460</b>	<b>\$31,056</b>	<b>\$31,056</b>
Operating Expenses	15,147	4,500	5,500	29,000	29,000
Other Financing Uses	5,893	3,424	4,674	2,056	2,056
<b>Total Expenditures</b>	<b>\$21,040</b>	<b>\$7,924</b>	<b>\$10,174</b>	<b>\$31,056</b>	<b>\$31,056</b>



**SPECIAL REVENUE**

**MEDIA SERVICES FUND**

Program Description: The City operates two public cable channels for public and government access programming. The facility includes professional video equipment and studio for use by the public and local groups. The station is staffed by the Communications Coordinator and part time production assistants, temporary staff and volunteers. In 2014, RFC-TV received a number of awards, including 11 Awards at the Wisconsin Community Medal Video Festival for local programming. Fund balance at the end of 2013 was \$240,981.

Product & Services: Provide training and equipment for staff, volunteers and members of the public that wish to provide programming to the station; administration of the local cable system in coordination with the cable provider; input of community events on the bulletin board; produce local programming for the community; tape and air government meetings; answer questions and concerns from the public regarding cable television issues.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Franchise Fee	\$117,009	\$112,000	\$112,000	\$120,000	\$120,000
Production Charges	48,800	75,000	75,000	75,000	75,000
Investment Income	197	400	400	400	400
Fund Balance Applied	-	46,582	-	49,490	51,304
Transfers from Other Funds	-	20,000	20,000	15,000	15,000
Miscellaneous Revenue	5,645	4,700	4,800	4,700	4,700
<b>Total Revenues</b>	<b>\$171,650</b>	<b>\$258,682</b>	<b>\$212,200</b>	<b>\$264,590</b>	<b>\$266,404</b>
Personnel Services	102,641	104,036	104,330	106,731	109,045
Operating Expenses	14,770	26,902	26,902	29,378	28,878
Rent	78,722	78,722	78,722	78,722	78,722
Transfers to Other Funds	46,445	49,022	49,022	49,759	49,759
<b>Total Expenditures</b>	<b>\$242,579</b>	<b>\$258,682</b>	<b>258,976</b>	<b>\$264,590</b>	<b>\$266,404</b>

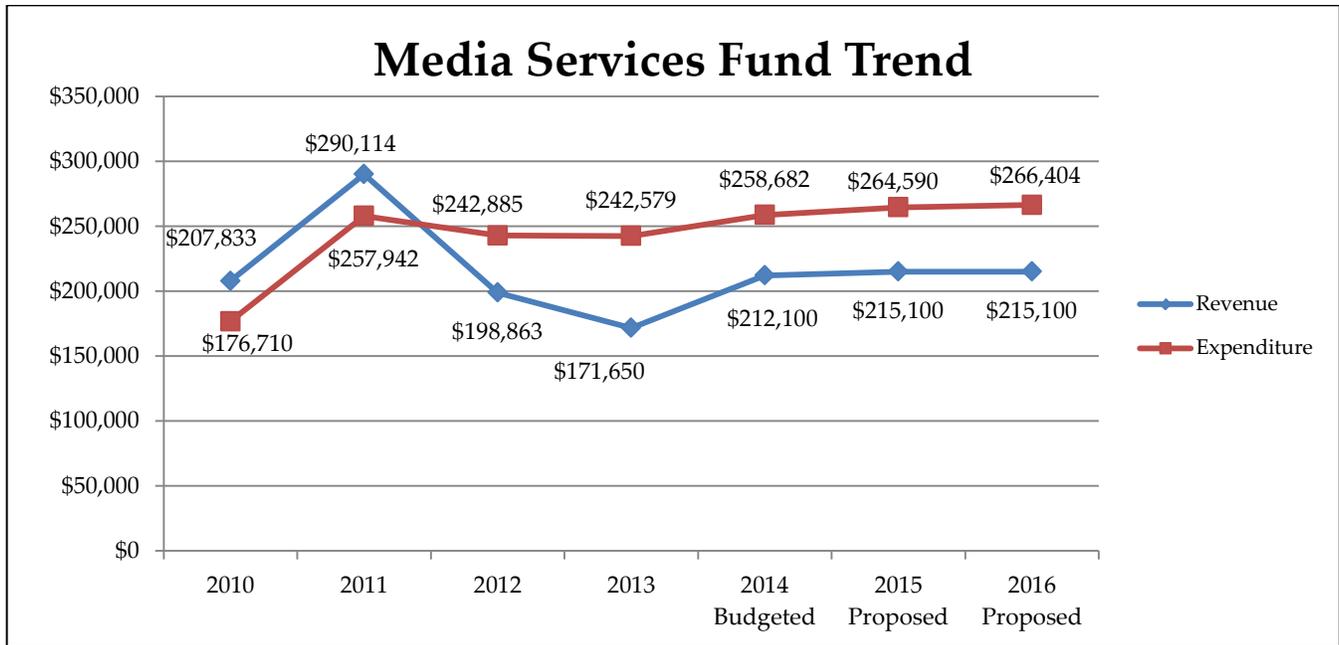
Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	2.03	2.03	2.03	2.00	2.00

**SPECIAL REVENUE**

**MEDIA SERVICES FUND**

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Government Meetings/Programming (Hours)	24	46	-	55	58	60
Public Programming (Hours)	393	436	-	500	500	500
Number of Non-Profits Using Services	157	160	-	162	162	162
Volunteer Hours	549	740	-	800	800	800
Number of "Likes" on City Facebook	264	369	-	584	600	650
Number of "Followers" on City Twitter	136	271	-	483	500	600
Website Visits	81,440	90,000	-	95,000	100,000	105,000
Press Releases from Communication Coordinators Office	45	25	-	12*	20	25
Number of YouTube Upload Views	-	-	-	3,000	3,500	4,000

*\*On City of River Falls Website*



*\*Excluding use of Fund balance*

**SPECIAL REVENUE**

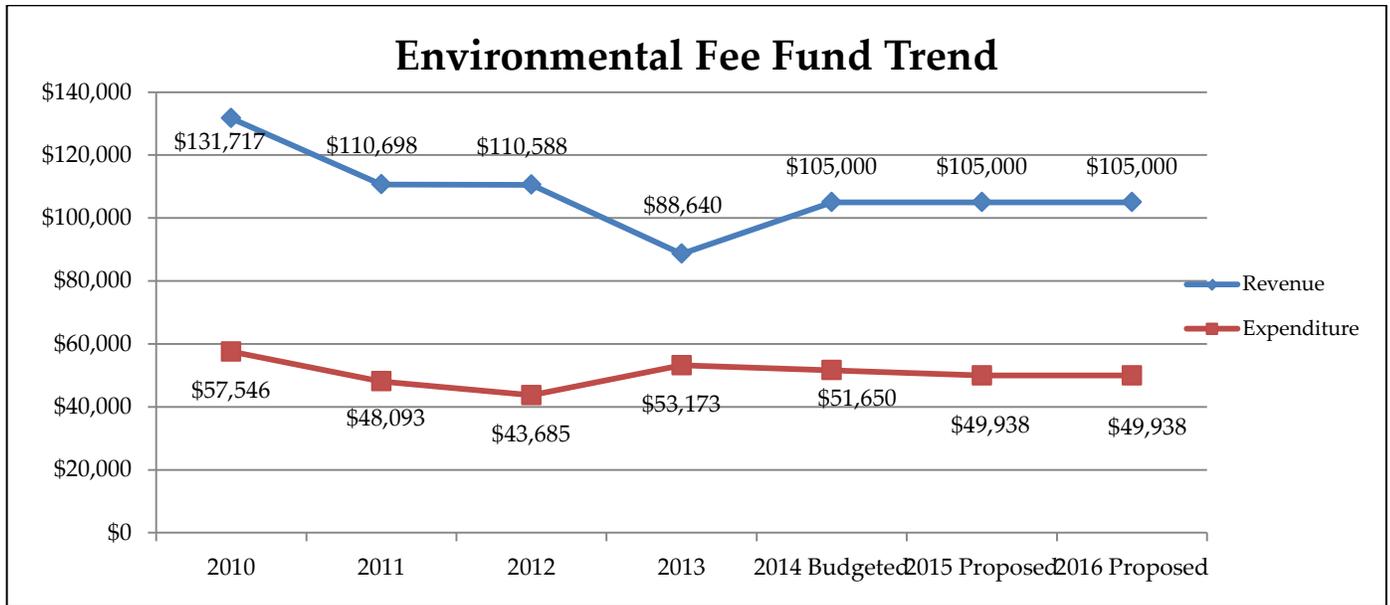
**ENVIRONMENTAL FEE**

Program Description: The environmental fee was put into place to address the remediation project at the closed City landfill on County Road FF. The fee covers the cost of monitoring the capping system, and other landfill expenses. The bonds for the landfill cap were paid off in June 2007, and the fee has been reduced twice since it was put in place. Fund balance at the end of 2013 was \$2,721,042.

Product & Services: Monitoring of the closed landfill by environmental engineering firm; providing bottled water for landfill area residents per agreements; administration of environmental fee and billing with utility charges; answer questions from the public regarding environmental fee.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Environmental Fee Revenue	\$86,189	\$85,000	\$84,227	\$85,000	\$85,000
Other Revenues	2,451	20,000	15,000	20,000	20,000
<b>Total Revenues</b>	<b>\$88,640</b>	<b>\$105,000</b>	<b>\$99,227</b>	<b>\$105,000</b>	<b>\$105,000</b>
Operating Expenses	49,740	44,600	29,650	44,600	44,600
Reserves	-	53,350	-	55,062	55,062
Transfers to Other Funds	3,433	7,050	7,050	5,338	5,338
<b>Total Expenditures</b>	<b>\$53,173</b>	<b>\$105,000</b>	<b>\$36,700</b>	<b>\$105,000</b>	<b>\$105,000</b>

<b>Performance Measures</b>	<b>2012</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Ratio of Revenues to Expenditures	253%	167%	-	100%	100%	100%



\*Excluding reserves

Historical Environmental Fee Rates				
Category	2010	2011	2012	2013
Commercial	\$3.15	\$3.15	\$3.15	\$3.15
Residential	\$0.63	\$0.63	\$0.63	\$0.63

**SPECIAL REVENUE**

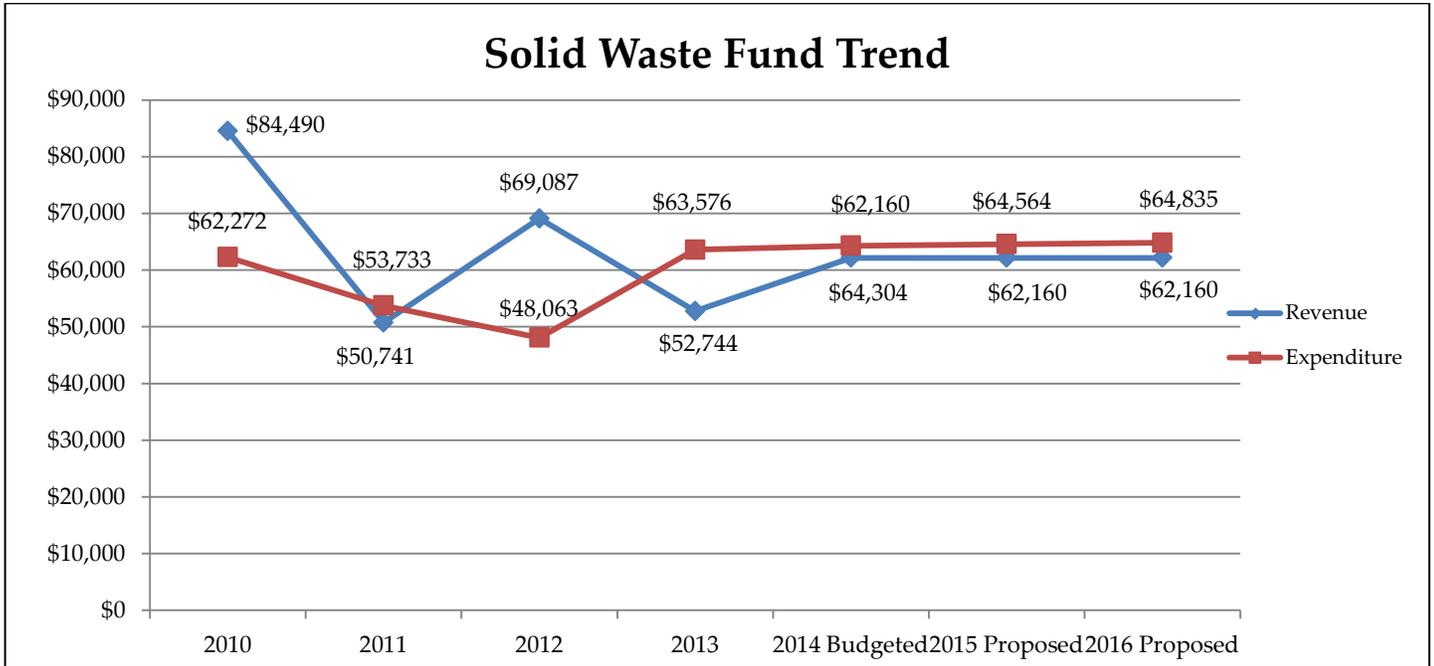
**SOLID WASTE**

Program Description: The Solid Waste budget includes the costs related to the City’s compost site and spring and fall cleanup events. Solid Waste costs are funded through a surcharge to residential customers collected by the City’s contracted hauler. The current refuse and recycling contract is held by Advanced Disposal. The fund balance at the end of 2013 was \$303,145.

Product & Services: Providing a site for residents to dispose of waste oil, grass clippings and brush; provide funding for the annual cleanup operation; promote the use of recycling through existing and new programs; administration and management of solid waste contract; answer questions from the public regarding solid waste issues.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Solid Waste Collection Fee	\$52,520	\$61,160	\$61,160	\$61,160	\$61,160
Other Revenues	224	1,000	1,000	1,000	1,000
Fund Balance Applied	-	2,144	-	2,404	2,675
<b>Total Revenues</b>	<b>\$52,744</b>	<b>\$64,304</b>	<b>\$62,160</b>	<b>\$64,564</b>	<b>\$64,835</b>
Operating Expenses	27,236	27,372	28,372	28,136	28,407
Transfers to Other Funds	36,340	36,932	36,932	36,428	36,428
<b>Total Expenditures</b>	<b>\$63,576</b>	<b>\$64,304</b>	<b>\$65,304</b>	<b>\$64,564</b>	<b>\$64,835</b>

<b>Performance Measures</b>	<b>2012</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Cubic yards (CY) of compost material collected	6,300	4,800	-	5,000	5,000	5,000
Cubic yards (CY) of brush/trees collected	315	16,920	-	17,000	17,000	17,000
Number of service complaints to Advance Disposal	12	71	-	75	75	75



\*Excludes Fund balance Applied

Historical Solid Waste Fee Rates			
Category	2011	2012	2013
Residential	\$1.25	\$1.25	\$1.25

**SPECIAL REVENUE**

**LIBRARY FUND**

Program Description: The Library Fund includes revenues and expenditures related to operating the Library. The Library is managed by the Library Board per Wisconsin State Statutes, but is administered by the City through a cooperative agreement. The Library provides services to area residents and is a member of MORE, a consortium of Western Wisconsin libraries. The fund balance at the end of 2013 was \$212,933.

Product & Services: Provides books, magazines, video and audio materials to area patrons; provides meeting space for community organizations; provides children’s programming; maintains and updates events in the gallery spaces; provides technical and research services; coordinates with area libraries for interlibrary loans; maintains online catalogs and book renewal services.

Budget Highlights: Fund balance has been budgeted for planned capital expenditures in the Library building.

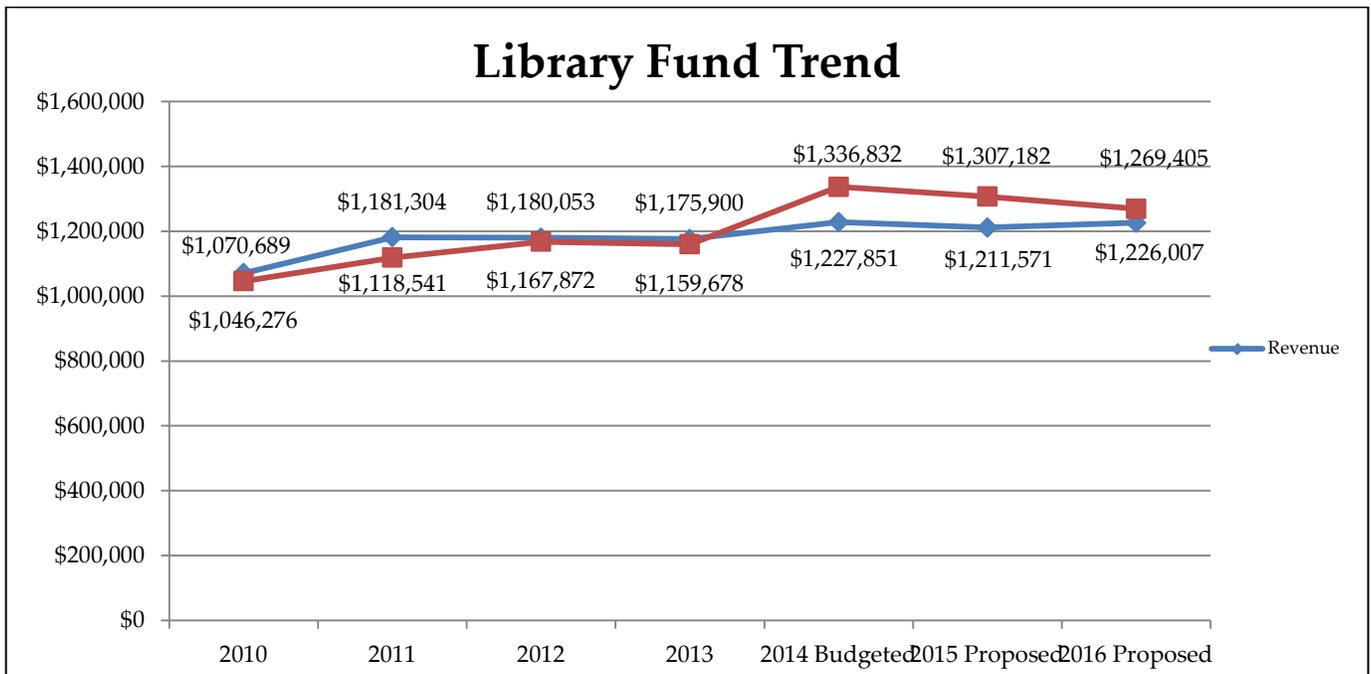
Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Property Tax	\$767,306	\$788,603	\$788,603	\$815,983	\$830,419
County Grants	333,968	352,213	377,072	332,988	332,988
Fund Balance Applied	-	108,981	108,981	95,611	43,398
Other Revenues	74,626	87,035	61,500	62,600	62,600
<b>Total Revenues</b>	<b>\$1,175,900</b>	<b>\$1,336,832</b>	<b>\$1,336,156</b>	<b>\$1,307,182</b>	<b>\$1,269,405</b>
Personnel Services	732,321	724,902	753,092	756,461	774,479
Operating Expenses	317,598	485,444	485,518	424,235	368,440
Transfers to Other Funds	109,759	126,486	126,486	126,486	126,486
<b>Total Expenditures</b>	<b>\$1,159,678</b>	<b>\$1,336,832</b>	<b>\$1,365,096</b>	<b>\$1,307,182</b>	<b>\$1,269,405</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	12.38	12.38	12.38	12.38	12.38

**SPECIAL REVENUE**

**LIBRARY FUND**

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Collection Turnover	3.60	3.50	-	3.40	3.40	3.40
Circulation per FTE	29,673	28,455	-	27,500	28,333	28,418
Interlibrary Loaned	57,298	53,275	-	53,000	52,500	51,500
Interlibrary Received	56,866	55,127	-	51,000	51,000	50,000
Percentage of transactions completed by self-check stations	59%	57%	-	56%	57%	58%
Number of volunteer hours	2,484	2,361	-	2,100	2,100	2,100



\*Excludes Fund balance Applied

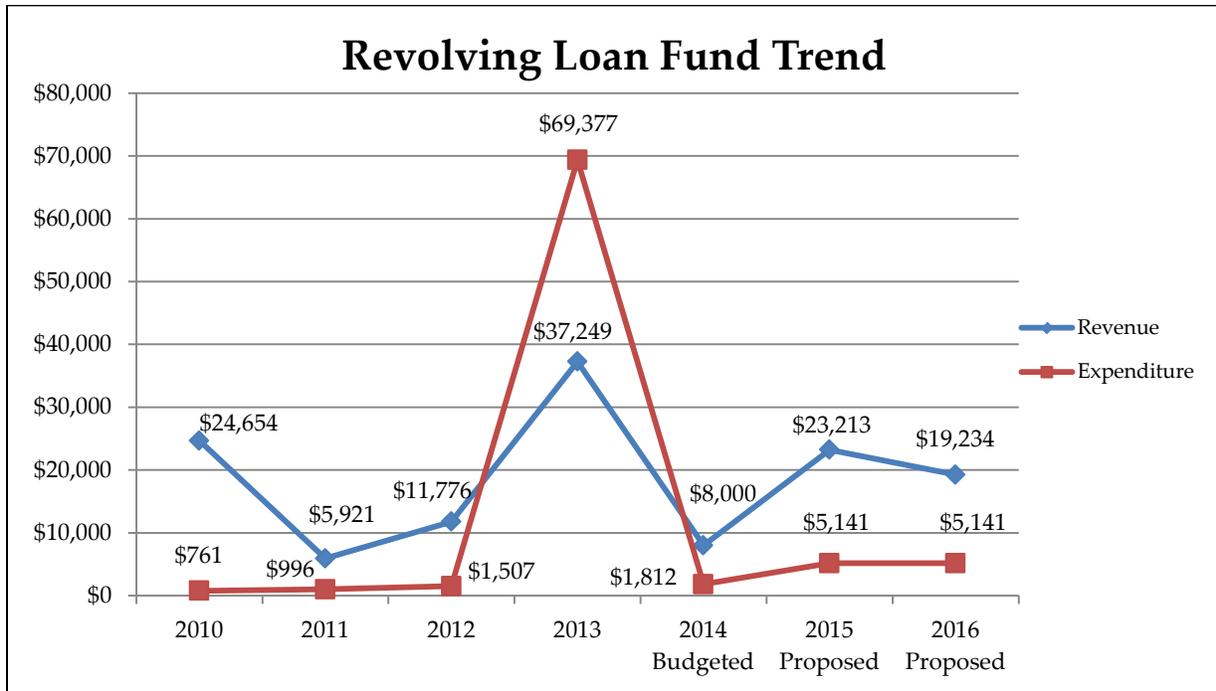
**SPECIAL REVENUE**

**REVOLVING LOAN FUND**

Program Description: The Revolving Loan fund accounts for revenues and expenses for the City’s commercial revolving loan program. This program is available to commercial properties within the Business Improvement District for property improvements in new or existing buildings. The City has approved loans to eight property owners and currently has funds available for new loan applications. This program is intended to work in conjunction with the Pierce County revolving loan fund, the Business Improvement District façade grant fund, and programs available through local banks. Fund balance at the end of 2013 was \$(18,083).

Product & Services: Provide low interest loans to qualifying properties for building improvements; record loan payments; administer loan program in conjunction with area loan programs and the Revolving Loan Committee. Current interest rate is 4 percent for terms up to ten years.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Loan Principal Repayment Revenue	-	\$7,200	\$9,000	\$15,712	\$16,213
Investment Income	2,565	-	-	-	-
Interest on Loans	10	800	-	7,501	3,021
Miscellaneous Revenue	34,674	-	3,000	-	-
<b>Total Revenues</b>	<b>\$37,249</b>	<b>\$8,000</b>	<b>\$12,000</b>	<b>\$23,213</b>	<b>\$19,234</b>
Reserve for Future Loans	-	6,188	6,188	18,072	14,093
Other Expenditures	68,925	-	15,000	-	-
Transfers to Other Funds	452	1,812	1,812	5,141	5,141
<b>Total Expenditures</b>	<b>\$69,377</b>	<b>\$8,000</b>	<b>\$23,000</b>	<b>\$23,213</b>	<b>\$19,234</b>



*\*Loan to River Valley Suites and Falls Family Eye Care made in 2013.*

**SPECIAL REVENUE**

**BUSINESS DEVELOPMENT AND TOURISM**

Program Description: This is a fund created to account for the costs of economic development activities as well as community and tourism events. The revenues include room tax, transfers from tax increment districts and administrative costs from the business improvement district assessment. Expenditures include tourism costs and annual memberships with Pierce and St. Croix County Economic Development Corporations. This fund also included the purchase of land for future corporate parks in Mann Valley and the Sterling Ponds subdivision. The fund balance at the end of 2013 was \$(845,262).

Product & Services: Promote tourism and increase development through support of the River Falls Chamber of Commerce and the regional economic development organizations, and provide funding for future corporate parks.

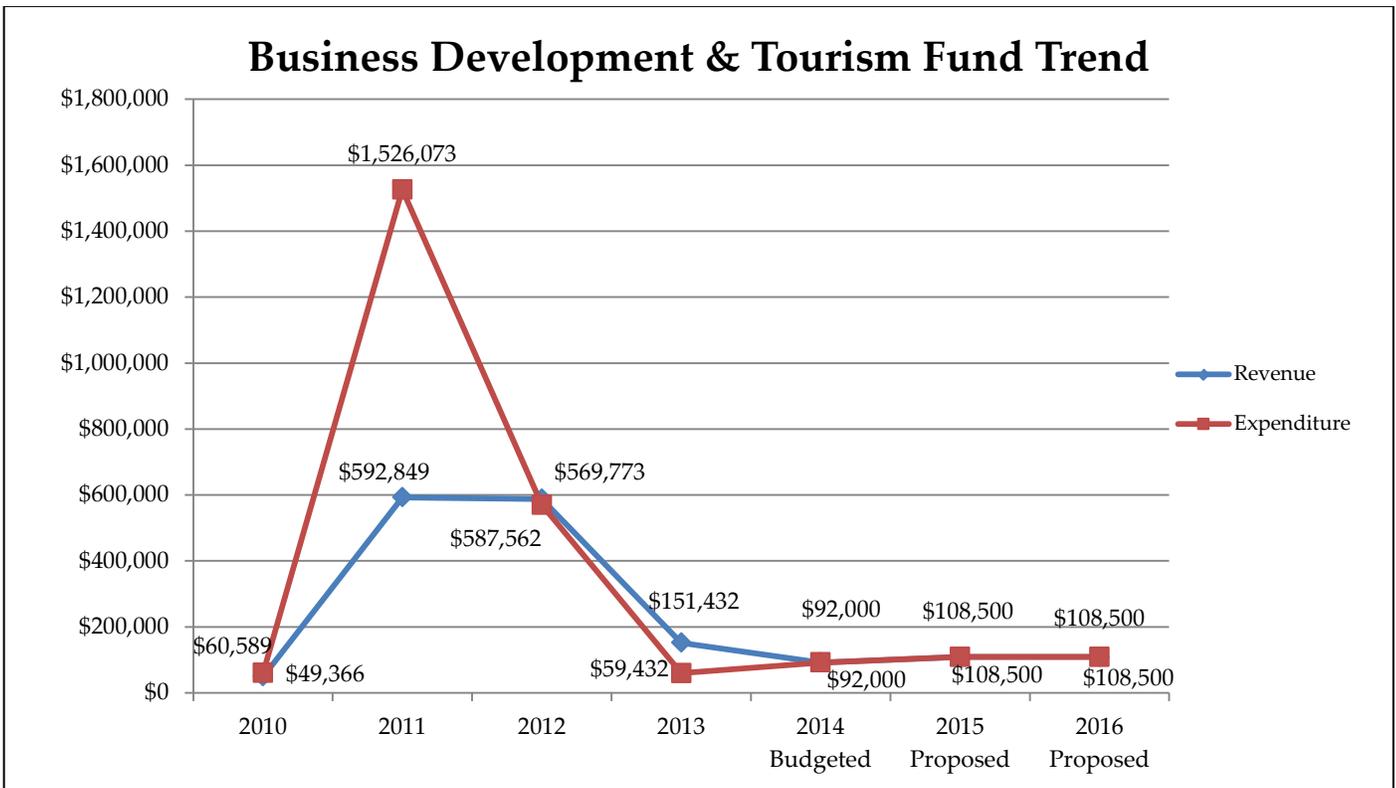
Budget Highlights: Increased room tax revenue has been the trend in 2014 and is expected to continue. Financing of the purchase of Mann Valley land in 2014 will restore the Fund balance.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Room Tax Revenues	\$79,204	\$63,500	\$63,500	\$80,000	\$80,000
Other Revenues	72,228	2,500	46,562	2,500	2,500
Transfers from Other Funds	-	26,000	26,000	26,000	26,000
<b>Total Revenues</b>	<b>\$151,432</b>	<b>\$92,000</b>	<b>\$136,062</b>	<b>\$108,500</b>	<b>\$108,500</b>
Operating Expenses	-	40,965	50,000	57,700	53,700
Capital Outlay	10,000	-	1,300	-	-
Other Expenditures	49,432	2,125	85,032	2,125	2,125
Transfers to Other Funds	-	48,910	48,910	48,675	52,675
<b>Total Expenditures</b>	<b>\$59,432</b>	<b>\$92,000</b>	<b>\$185,242</b>	<b>\$108,500</b>	<b>\$108,500</b>

**SPECIAL REVENUE**

**BUSINESS DEVELOPMENT AND TOURISM**

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Ratio of Revenues to Expenditures	491%	255%	-	100%	100%	100%



*\*Mann Valley Land was purchased in 2011*

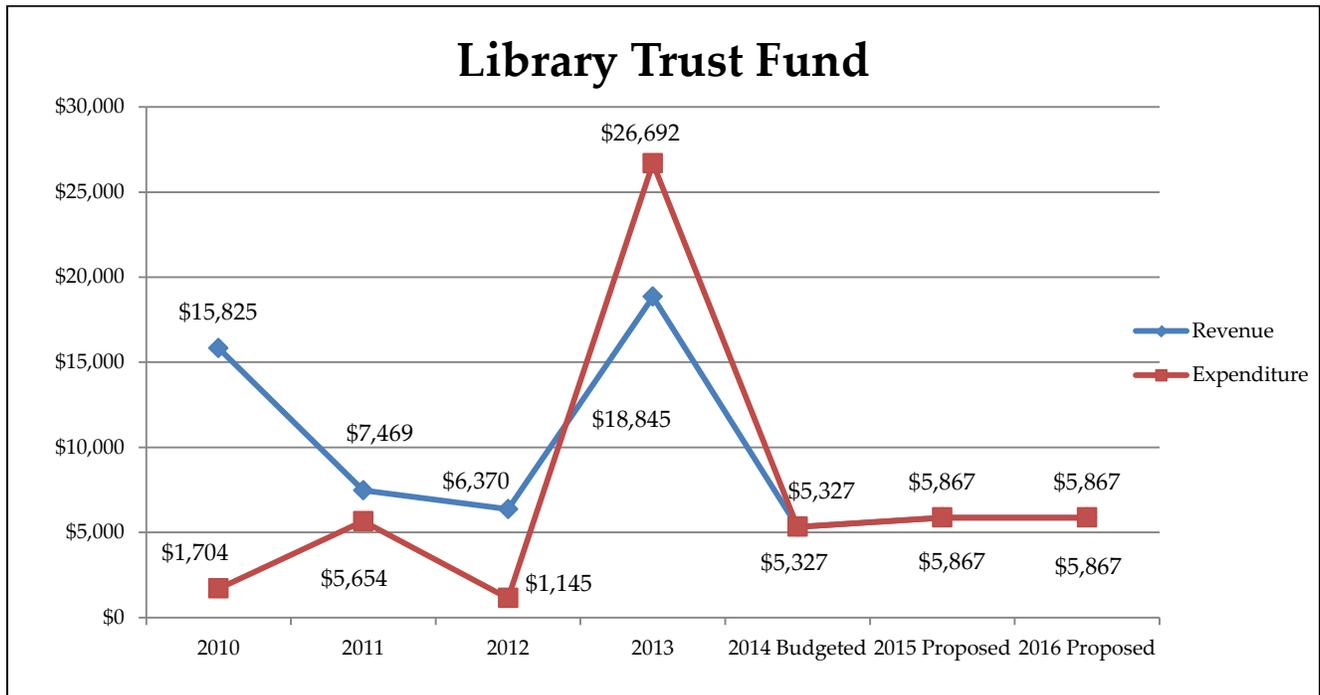
**SPECIAL REVENUE**

**LIBRARY TRUST FUND**

Program Description: Donations to the River Falls Library are under the control of the Library Board. This fund accounts for donations and related expenditures, generally library equipment, computers or furniture. Fund balance at the end of 2013 was \$112,062.

Product & Services: Account for library donations and related expenditures.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Donations to Library	-	\$5,027	\$5,027	\$5,567	\$5,567
Other Revenues	18,845	300	300	300	300
<b>Total Revenues</b>	<b>\$18,845</b>	<b>\$5,327</b>	<b>\$5,327</b>	<b>\$5,867</b>	<b>\$5,867</b>
Operating Expenses	2,550	5,000	5,000	5,000	5,000
Other Expenditures	24,142	327	327	867	867
<b>Total Expenditures</b>	<b>\$26,692</b>	<b>\$5,327</b>	<b>\$5,327</b>	<b>\$5,867</b>	<b>\$5,867</b>



*\*Purchase of electronic signage in 2013.*

**SPECIAL REVENUE**

**HOUSING RESERVE FUND**

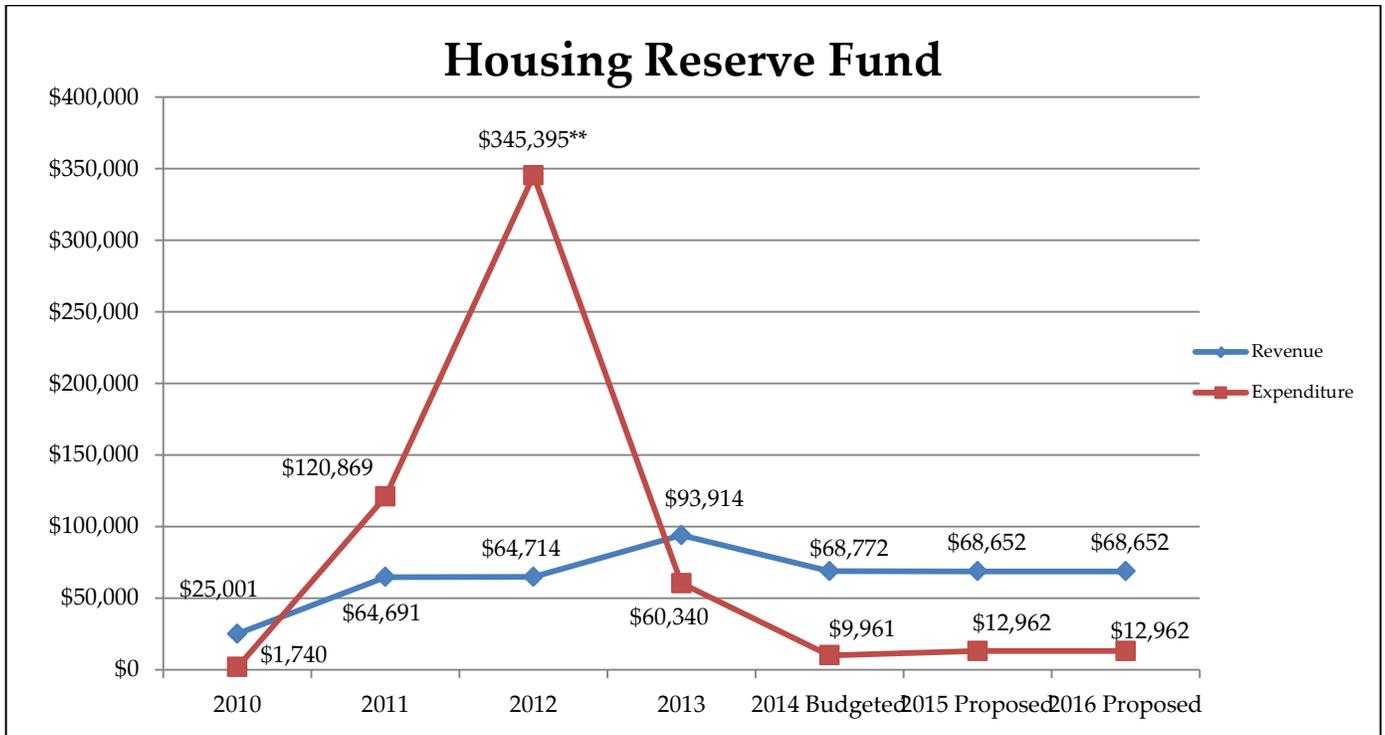
Program Description: The River Glen apartments were constructed as part of a tax increment district and were partially financed with a grant from the Department of Housing and Urban Development. River Glen is repaying this loan to the City over a twenty year period at zero percent interest per the developer’s agreement. These funds are available to the City for reinvestment in community housing projects. In 2012, the City Council approved a no-interest loan in the amount of \$400,000 from this fund to Habitat for Humanity for the Eco-Village housing development. This loan will be repaid over a ten year period. The fund had a balance of \$161,507 at the end of 2013.

Product & Services: Account for loan repayment of revenues, and investment of surplus funds.

Budget Highlights: Outstanding loan balances of \$434,748 at the end of 2014.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Loan Repayment-River Glen	\$93,914	\$24,204	\$24,204	\$24,204	\$24,204
Loan Repayment-Eco Village	-	44,448	44,448	44,448	44,448
Other Revenues	-	120	120	-	-
<b>Total Revenues</b>	<b>\$93,914</b>	<b>\$68,772</b>	<b>\$68,772</b>	<b>\$68,652</b>	<b>\$68,652</b>
Loan	55,331	-	-	-	-
Other Expenditures	5,009	9,961	9,961	12,962	12,962
Fund Reserves	-	58,811	58,811	55,690	55,690
<b>Total Expenditures</b>	<b>\$60,340</b>	<b>\$68,772</b>	<b>\$68,772</b>	<b>\$68,652</b>	<b>\$68,652</b>

<b>Performance Measures</b>	<b>2012</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Cumulative Units of Affordable Housing Supported	40	42	-	46	50	50
Percentage of payments paid on time	100%	100%	-	100%	100%	100%



\*Does not include reserves

\*\*Loan of \$344,669 to Habitat for Humanity

**SPECIAL REVENUE**

**PARK IMPACT FEE FUND**

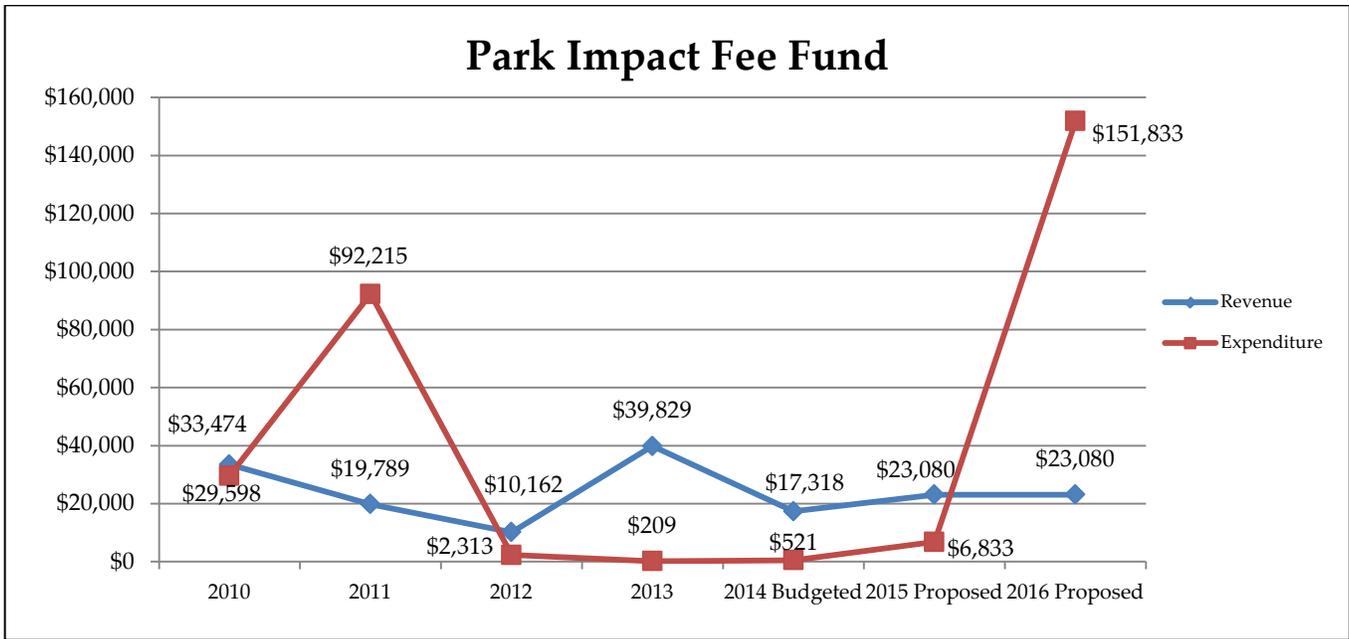
Program Description: Park impact fees were implemented in 2002 in order to provide funding for future park related capital improvements due to development. Annual park projects are incorporated from the Capital Improvement Program, and funded by impact fees for those projects which are related to development. The financing of future projects is dependent upon new construction; therefore projects are funded with existing impact fees as of the previous year. The park impact fee fund balance at the end of 2013 is at \$33,635.

Product & Services: Account for park impact fees paid, and allocate impact fees for park projects.

Budget Highlights: Use of park reserves in 2016 for capital projects.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Park Impact Fee Revenues	\$39,829	\$17,318	\$30,000	\$23,080	\$23,080
Fund Balance Applied	5	-	-	-	128,753
<b>Total Revenues</b>	<b>\$39,834</b>	<b>\$17,318</b>	<b>\$30,000</b>	<b>\$23,080</b>	<b>\$151,833</b>
Reserves	-	16,797	16,797	16,247	-
Improvements	-	-	4,500	-	-
Transfer to Other Funds	209	521	521	6,833	151,833
<b>Total Expenditures</b>	<b>\$209</b>	<b>\$17,318</b>	<b>\$21,818</b>	<b>\$23,080</b>	<b>\$151,833</b>

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Available impact fee revenue	-	-	-	\$58,614	\$74,861	-\$53,892



\*Does not include Fund balance Applied or reserves

Historical Park Impact Fee Rates				
Category	2010	2011	2012	2013
Single Family	\$577.28	\$577.28	\$577.28	\$577.28
Multi Family	\$463.96	\$463.96	\$463.96	\$463.96
Non-Residential per Improvement (ft <sup>2</sup> )	\$0.23	\$0.23	\$0.23	\$0.23

**SPECIAL REVENUE**

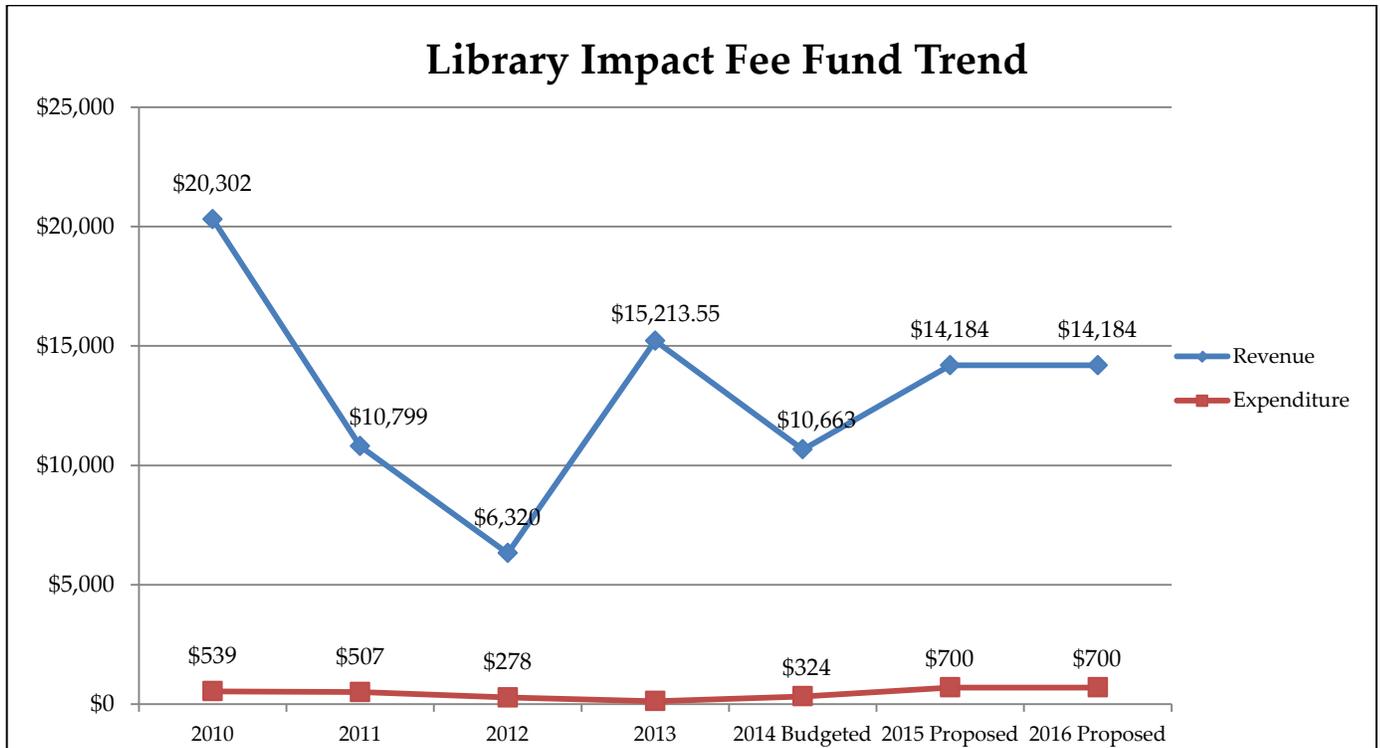
**LIBRARY IMPACT FEE FUND**

Program Description: Library impact fees were implemented in 2003 in order to provide funding for future library related capital improvements due to development. Eligible projects, such as building expansion, are incorporated from the Capital Improvement Program. The financing of future projects is dependent upon new construction; therefore, projects are funded with existing impact fees as of the previous year. Fund balance at the end of 2013 was \$54,727.

Product & Services: Account for library impact fees paid, and allocate impact fees for library projects.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Library Impact Fee Revenue	\$15,179	\$10,563	\$13,000	\$14,084	\$14,084
Other Revenues	35	100	100	100	100
<b>Total Revenues</b>	<b>\$15,214</b>	<b>\$10,663</b>	<b>\$13,100</b>	<b>\$14,184</b>	<b>\$14,184</b>
Fund Reserves	-	10,339	-	13,484	13,484
Transfers to Other Funds	127	324	324	700	700
<b>Total Expenditures</b>	<b>\$127</b>	<b>\$10,663</b>	<b>\$324</b>	<b>\$14,184</b>	<b>\$14,184</b>

<b>Performance Measures</b>	<b>2012</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Available impact fee revenue	-	-	-	\$67,403	\$80,787	\$94,171



\*Does not include reserves

Historical Library Impact Fee Rates				
Category	2010	2011	2012	2013
Single Family	\$352.09	\$352.09	\$352.09	\$352.09
Multi Family	\$352.09	\$352.09	\$352.09	\$352.09
Non-Residential per Improvement (ft <sup>2</sup> )	\$0.00	\$0.00	\$0.00	\$0.00

**SPECIAL REVENUE**

**FIRE IMPACT FEE FUND**

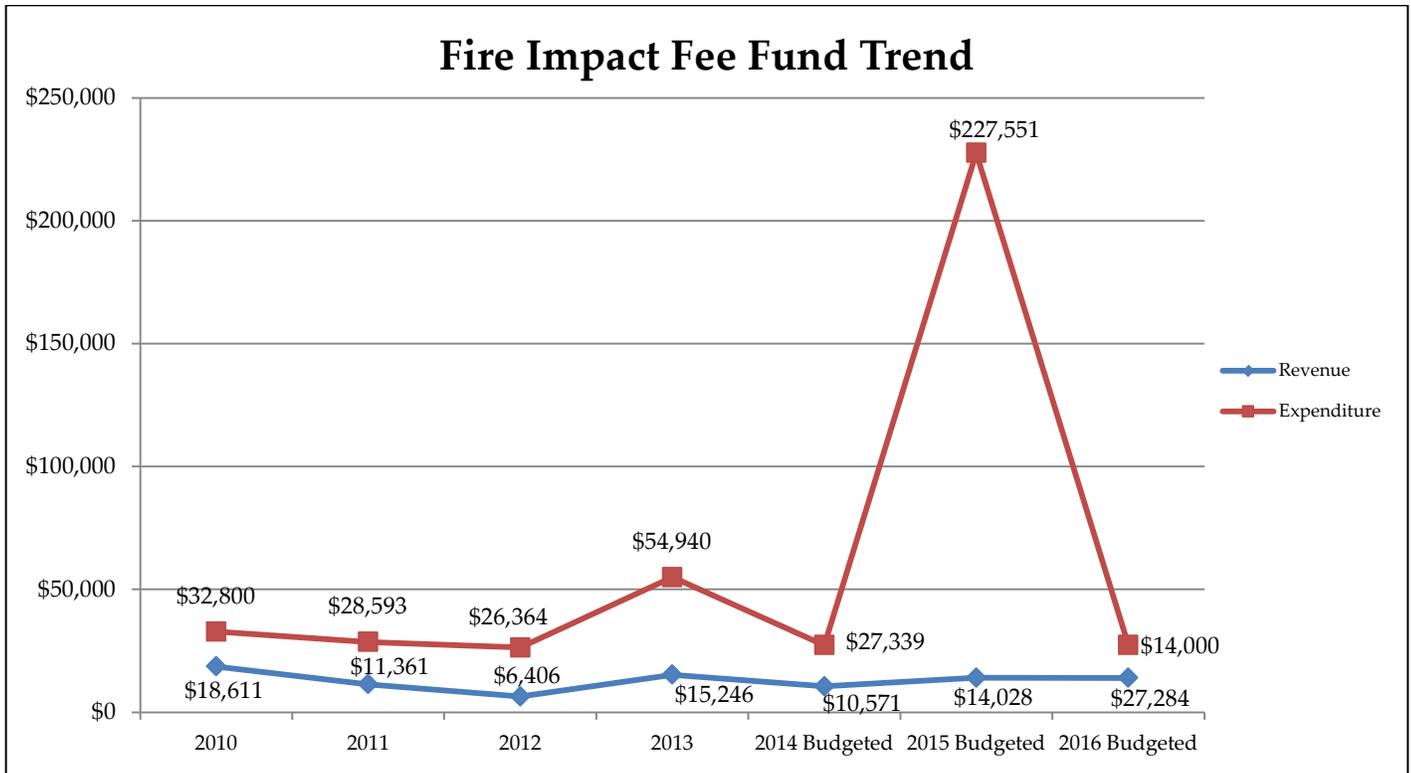
Program Description: Fire impact fees were implemented in 2002 in order to provide funding for future fire related capital improvements due to development. Future fire improvements could be building expansion or an additional station. The financing of future projects is dependent upon growth; therefore, projects are funded with existing impact fees as of the previous year. Fund balance at the end of 2013 was \$174,701.

Product & Services: Account for fire impact fees paid and allocate impact fees for qualified fire improvement projects.

Budget Highlights: Proposed use of fund reserves to purchase land for future fire station in 2015.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Fire Impact Fee Revenue	\$15,078	\$10,371	\$15,000	\$13,828	\$13,828
Other Revenues	168	200	200	200	200
Fund Balance Applied	-	16,768	16,768	213,523	13,256
<b>Total Revenues</b>	<b>\$15,246</b>	<b>\$27,339</b>	<b>\$31,968</b>	<b>\$227,551</b>	<b>\$27,284</b>
Transfers to Other Funds	54,940	27,339	27,339	227,551	27,284
<b>Total Expenditures</b>	<b>\$54,940</b>	<b>\$27,339</b>	<b>\$27,339</b>	<b>\$227,551</b>	<b>\$27,284</b>

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Available impact fee revenue	-	-	-	\$164,130	\$(49,393)	\$(62,649)



\*\$200,000 land purchase in 2015 scheduled.

Historical Fire Impact Fee Rates				
Category	2010	2011	2012	2013
Single Family	\$345.71	\$345.71	\$345.71	\$345.71
Multi Family	\$277.85	\$277.85	\$277.85	\$277.85
Non-Residential per Improvement (ft <sup>2</sup> )	\$0.03	\$0.03	\$0.03	\$0.03

**SPECIAL REVENUE**

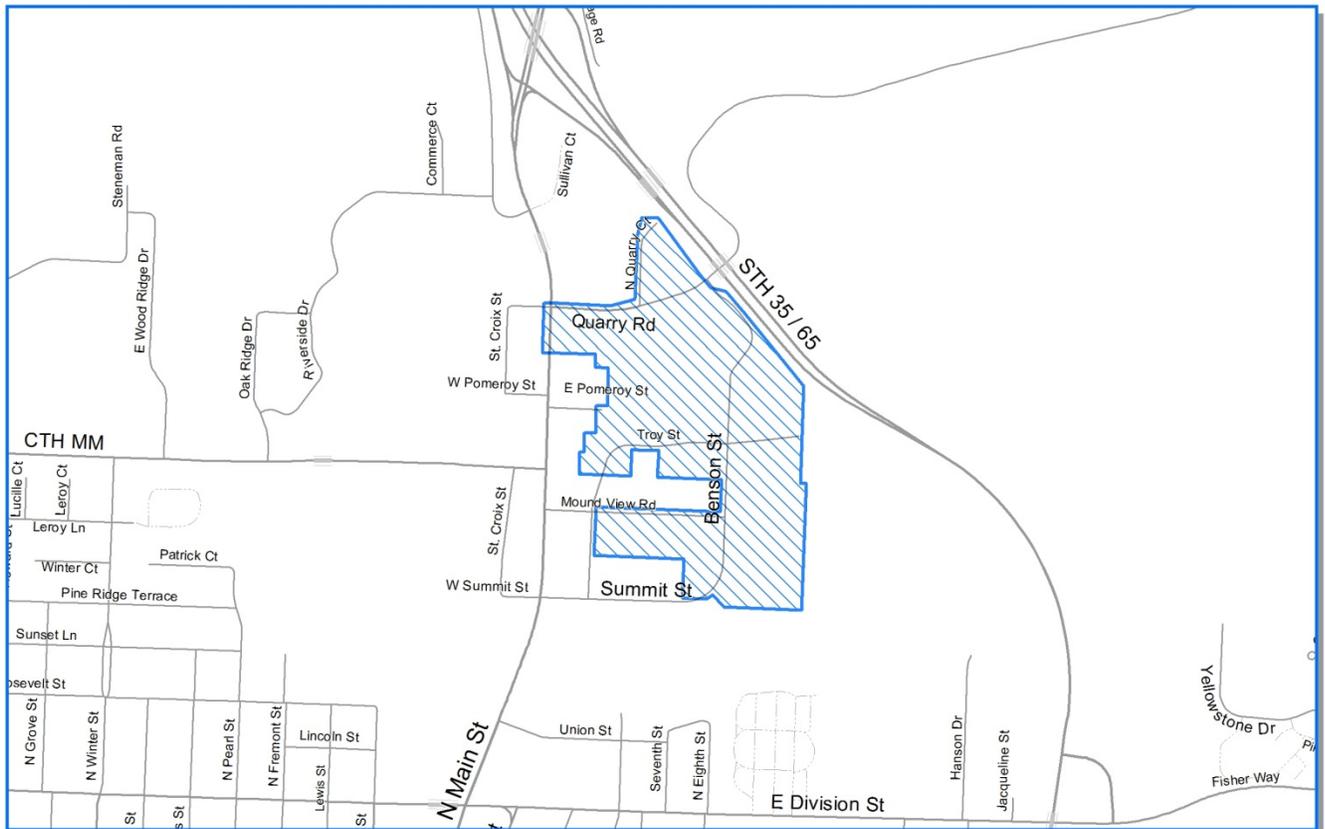
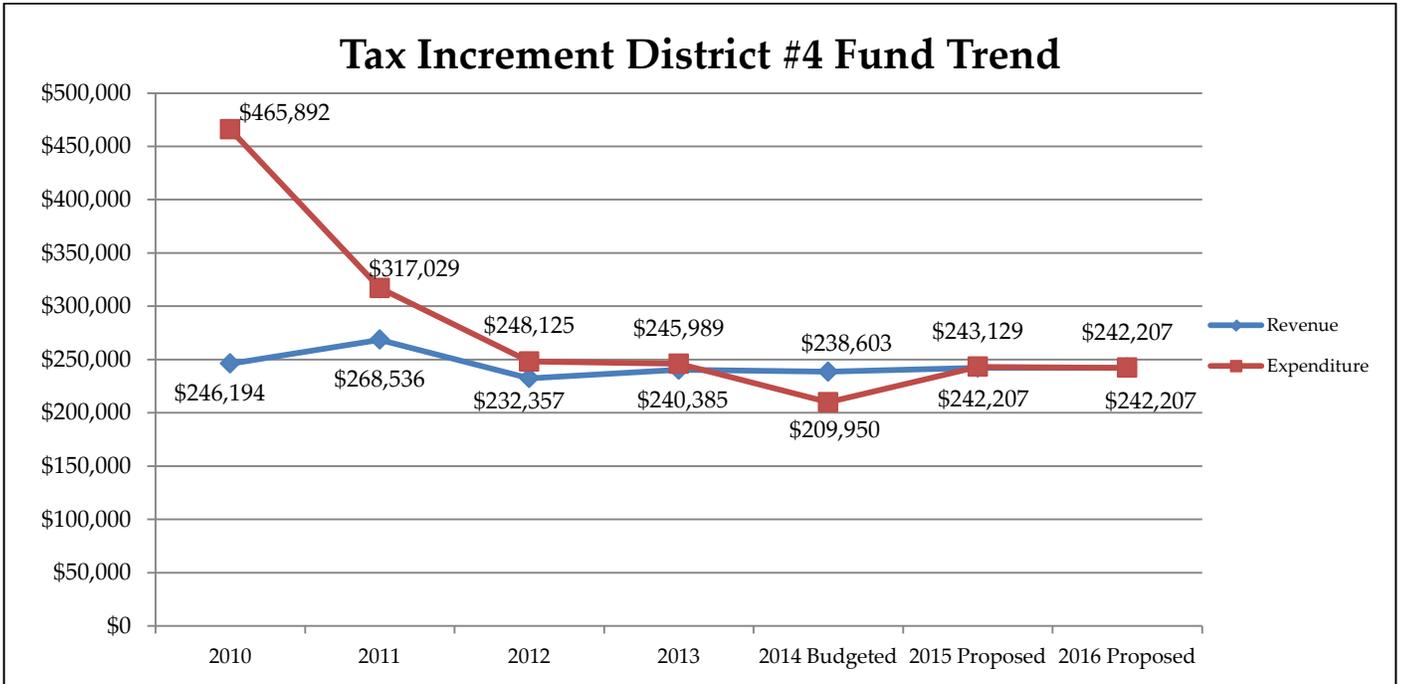
**TAX INCREMENT DISTRICT #4**

Program Description: Tax increment district #4 incorporates the River Falls Industrial Park. The district was created in 1988, the expenditure deadline was 2010 and the district terminates in 2015. Project costs incurred in previous years were paid with General Fund property tax levies. Interest on these advances is being repaid to the General Fund from tax increment revenues. This district is a donor district to TID #5 Whitetail Ridge Corporate Park. A \$20,000 transfer to TID #5 is included in the 2015 budget and a \$194,078 transfer in the 2016 budget. Fund balance at the end of 2013 was \$12,130. Base rate of the TID was \$1,235,500 in 1988.

Product & Services: Tax increment financing is available to properties within the tax increment district for expansion, infrastructure improvements or developer incentives. Other costs include debt service, and expenditures for annual audit and other district costs.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Tax Increment Revenues	\$238,403	\$238,403	\$242,007	\$242,007	\$242,007
Other Revenues	1,982	200	2,388	200	200
Fund Balance Applied	-	7,114	-	922	-
<b>Total Revenues</b>	<b>\$240,385</b>	<b>\$245,717</b>	<b>\$244,395</b>	<b>\$243,129</b>	<b>\$242,207</b>
Operating Expenses	700	1,950	1,950	1,950	1,950
Debt Service	200,000	-	-	-	-
Reserves	-	35,767	-	-	-
Transfers to Other Funds	45,289	208,000	208,000	241,179	240,257
<b>Total Expenditures</b>	<b>\$245,989</b>	<b>\$245,717</b>	<b>\$209,950</b>	<b>\$243,129</b>	<b>\$242,207</b>

Performance Measures	2012	2013	2014	2014 Estimated	2015 Budgeted	2016 Budgeted
Incremental Value Generated (equalized)	\$10,543,900	\$10,606,400	\$10,700,800	-	\$11,680,800	\$12,264,500



**SPECIAL REVENUE**

**TAX INCREMENT DISTRICT #5**

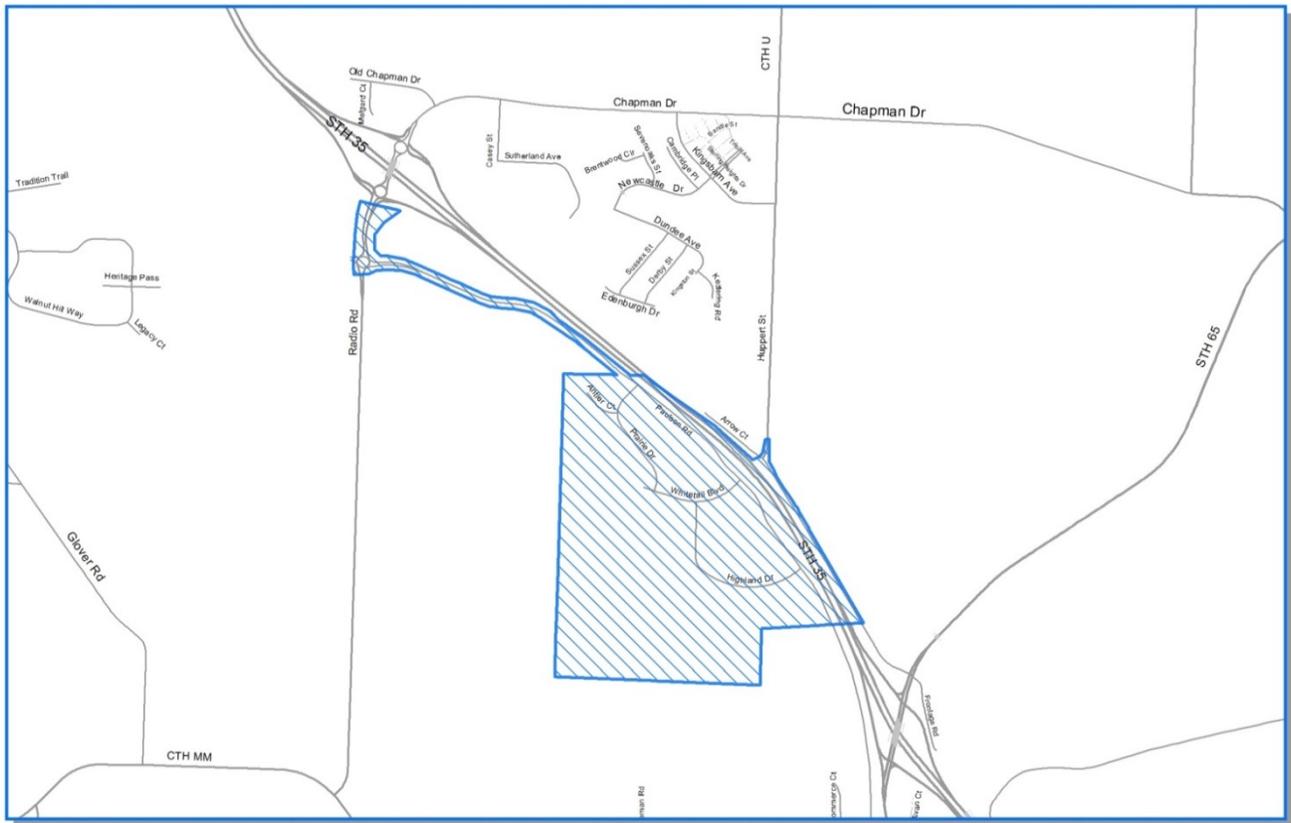
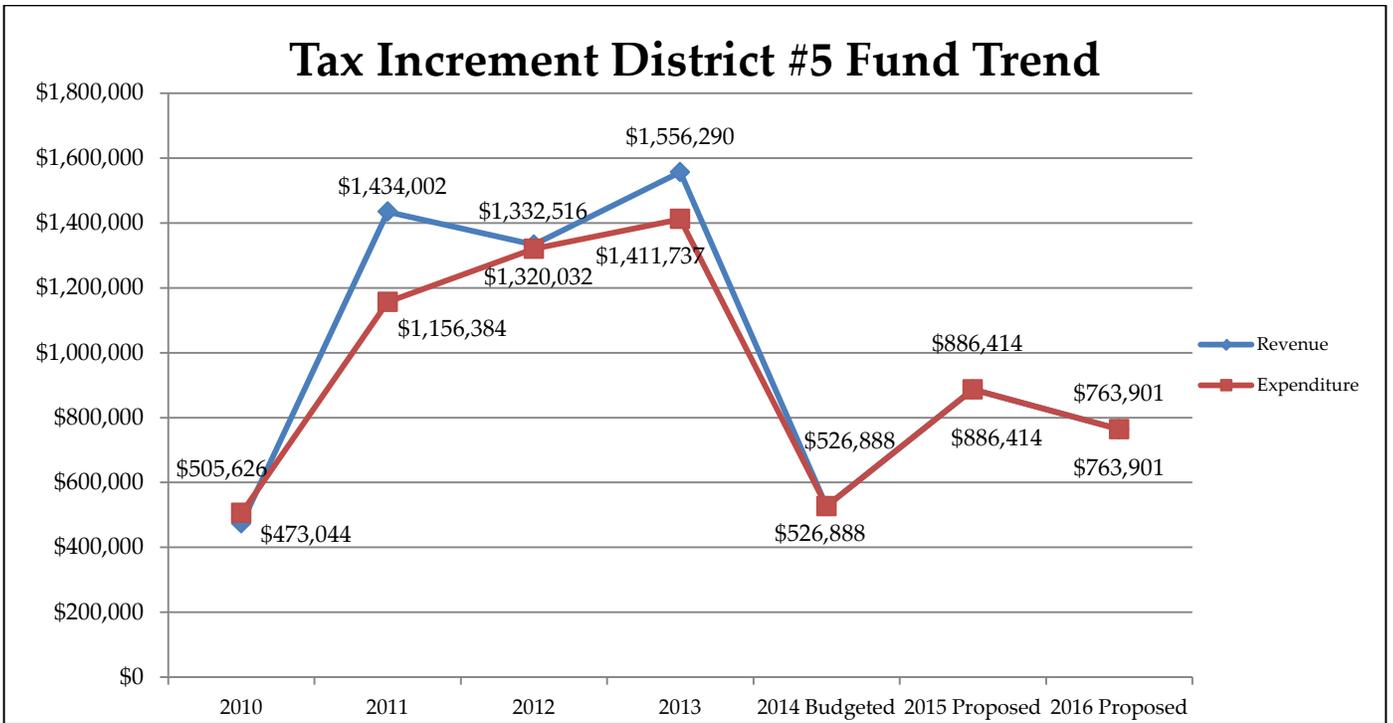
Program Description: Tax increment district #5 incorporates Whitetail Ridge Corporate Park and includes the revenues and expenditures related to infrastructure and developer incentives in the park. Revenues are received from tax increments. The expenditure period for this district expires in 2016, and the district terminates in 2021. Fund balance at the end of 2013 was a deficit of \$420,708. Base value on the TID was \$467,400 in 1994.

Product & Services: Available lots for future industrial clients, accounting for improvements associated with the district, allocation of tax increment revenues to pay for project costs and expenditures for annual audit and other district costs.

Budget Highlights: Capital outlay in 2015 for Paulson Road improvements.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Tax Increment Revenues	\$486,888	\$486,888	\$496,494	\$496,494	\$496,494
Other Revenues	69,403	20,000	78,006	369,920	73,329
Bond Proceeds	1,000,000	-	1,016,196	-	-
Transfers from Other Funds	-	20,000	20,000	20,000	194,078
<b>Total Revenues</b>	<b>\$1,556,290</b>	<b>\$526,888</b>	<b>\$1,610,696</b>	<b>\$886,414</b>	<b>\$763,901</b>
Operating Expenses	-	-	21,146	8,950	4,950
Debt Service	179,063	184,495	184,645	183,683	415,841
Capital Outlay	168,480	4,950	-	354,000	-
Transfers to Other Funds	1,064,194	337,443	337,443	339,781	343,110
<b>Total Expenditures</b>	<b>\$1,411,737</b>	<b>\$526,888</b>	<b>\$522,088</b>	<b>\$886,414</b>	<b>\$763,901</b>

Performance Measures	2012	2013	2014	2014 Estimated	2015 Budgeted	2016 Budgeted
Incremental Value Generated (equalized)	\$21,536,600	\$21,763,700	\$21,680,400	-	\$21,880,400	\$22,880,400



**SPECIAL REVENUE**

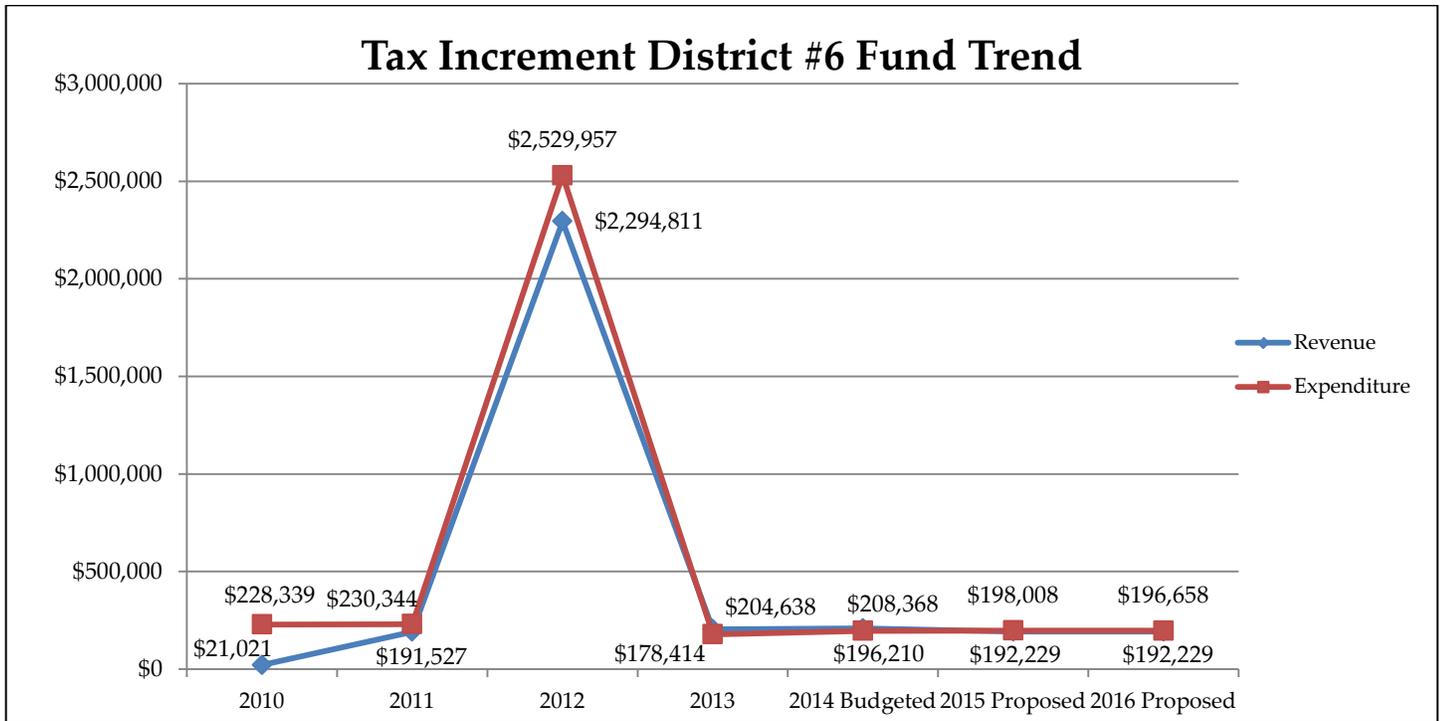
**TAX INCREMENT DISTRICT #6**

Program Description: Tax increment district #6 incorporates the area generally bordered by Spruce Street, Spring Street, South Main Street and Cascade Avenue. The district was created in 2005, has an expenditure deadline of 2027 and terminates in 2032. The fund currently accounts for tax increment revenues from the district and related debt service costs. A development agreement was approved in 2013 to amend the minimum tax payment clause, due to change in property ownership. Fund balance at the end of 2013 was a deficit of \$840,100. Base value on the TID was \$974,600 in 2005.

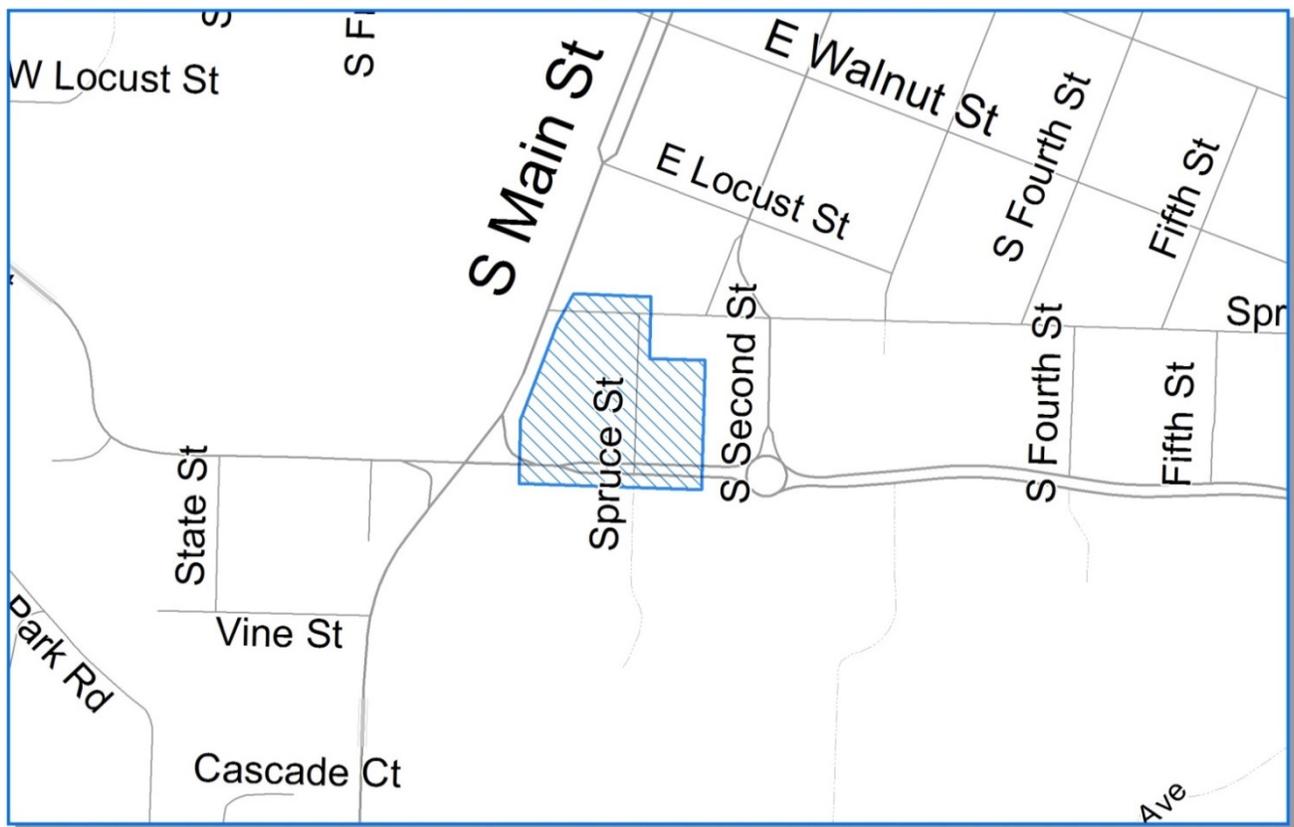
Product & Services: Tax increment financing is available to properties within the tax increment district for expansion, infrastructure improvements or developer incentives. Other costs include debt service, and expenditures for annual audit and other district costs.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Tax Increment Revenues	\$198,368	\$198,368	\$192,229	\$192,229	\$192,229
Other Revenues	6,270	10,000	-	-	-
Fund Balance Applied	-	-	-	5,779	4,429
<b>Total Revenues</b>	<b>\$204,638</b>	<b>\$208,368</b>	<b>\$192,229</b>	<b>\$198,008</b>	<b>\$196,658</b>
Operating Expenses	3,045	1,000	2,500	2,500	2,500
Debt Service	159,903	162,953	163,160	167,263	165,913
Other Expenditures	-	1,500	-	-	-
Reserves	-	12,158	-	-	-
Transfer to Other Funds	15,466	30,757	30,757	28,245	28,245
<b>Total Expenditures</b>	<b>\$178,414</b>	<b>\$208,368</b>	<b>\$196,417</b>	<b>\$198,008</b>	<b>\$196,658</b>

Performance Measures	2012	2013	2014	2014 Estimated	2015 Budgeted	2016 Budgeted
Incremental Value Generated (equalized)	\$7,888,500	\$7,652,100	\$6,690,900	-	\$6,690,900	\$6,690,900



\*Excludes Fund balance Applied



**SPECIAL REVENUE**

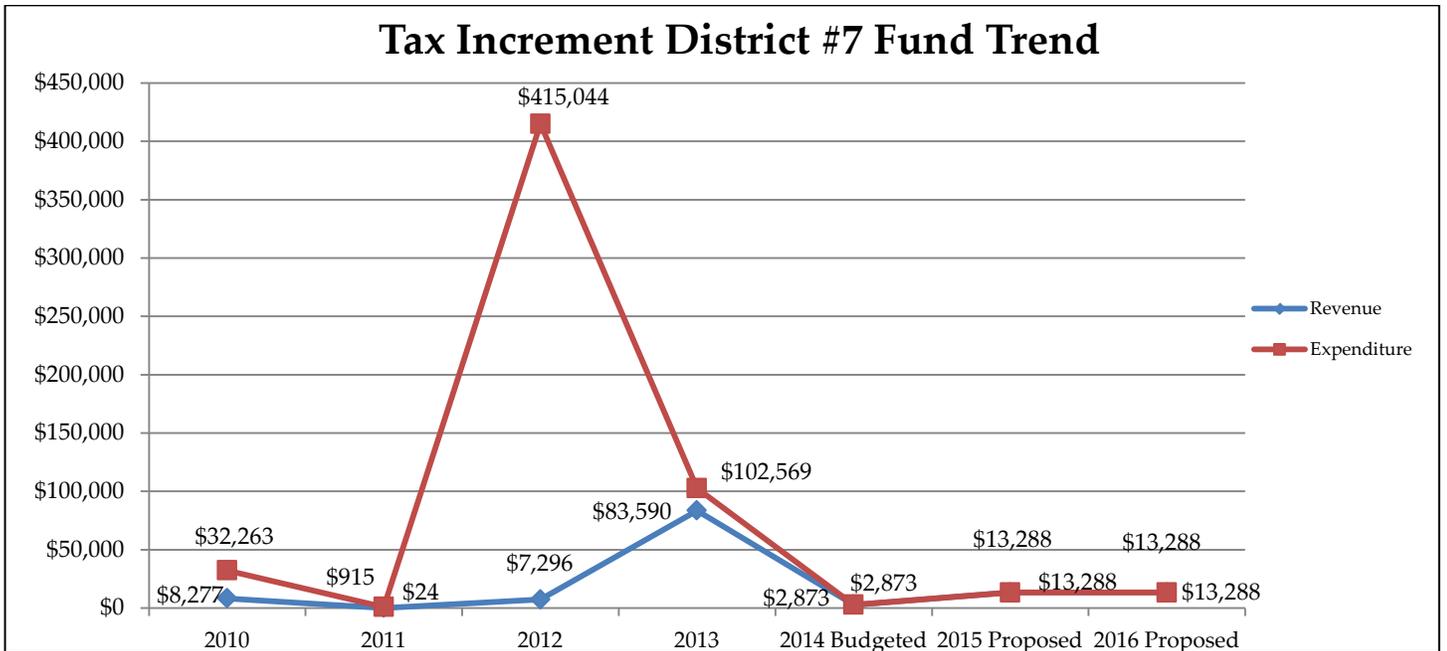
**TAX INCREMENT DISTRICT #7**

Program Description: Tax increment district #7 was created in 2009 and includes the area bordered by Clark, Cedar and Maple Streets. The district has an expenditure deadline of 2024, and terminates in 2029. The City purchased an 8 unit apartment building in the district in August 2012. The fund has a deficit of \$467,960 at the end of 2013. In 2009 the base value of the TID was \$1,158,200.

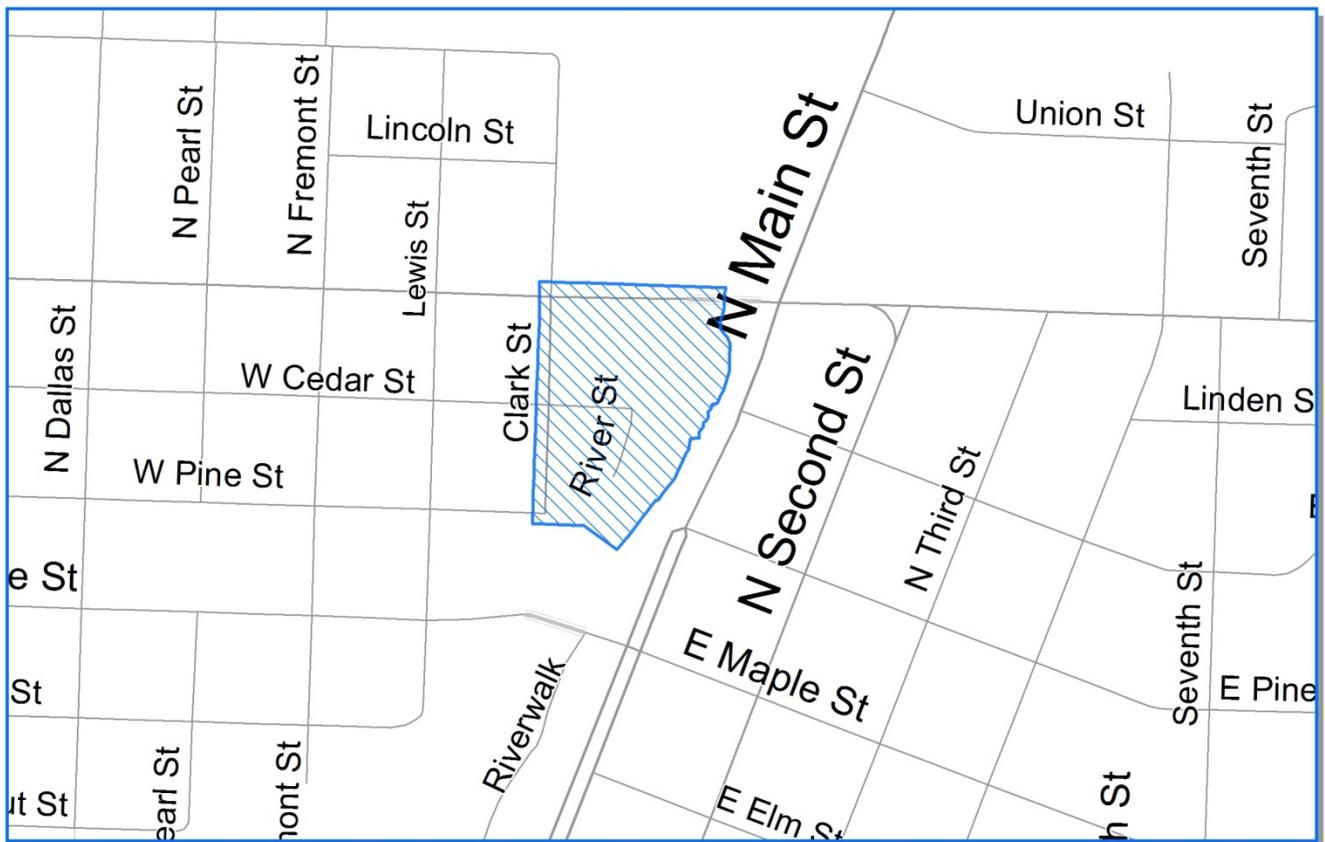
Product & Services: Tax increment financing is available to properties within the tax increment district for expansion, infrastructure improvements or developer incentives. Other costs may include debt service, and expenditures for annual audit and other district costs.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Tax Increment Revenues	\$16,751	-	-	-	-
Other Revenues	66,840	2,873	121	13,288	13,288
<b>Total Revenues</b>	<b>\$83,590</b>	<b>\$2,873</b>	<b>\$121</b>	<b>\$13,288</b>	<b>\$13,288</b>
Operating Expenses	100,034	1,750	2,330	1,750	1,750
Transfers to Other Funds	2,535	1,123	1,123	11,538	11,538
<b>Total Expenditures</b>	<b>\$102,569</b>	<b>\$2,873</b>	<b>\$3,453</b>	<b>\$13,288</b>	<b>\$13,288</b>

<b>Performance Measures</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Incremental Value Generated (equalized)	\$686,200	\$(481,500)	\$(442,300)	-	\$(442,300)	\$(442,300)



\*Purchase of 300 River Street property.



**SPECIAL REVENUE**

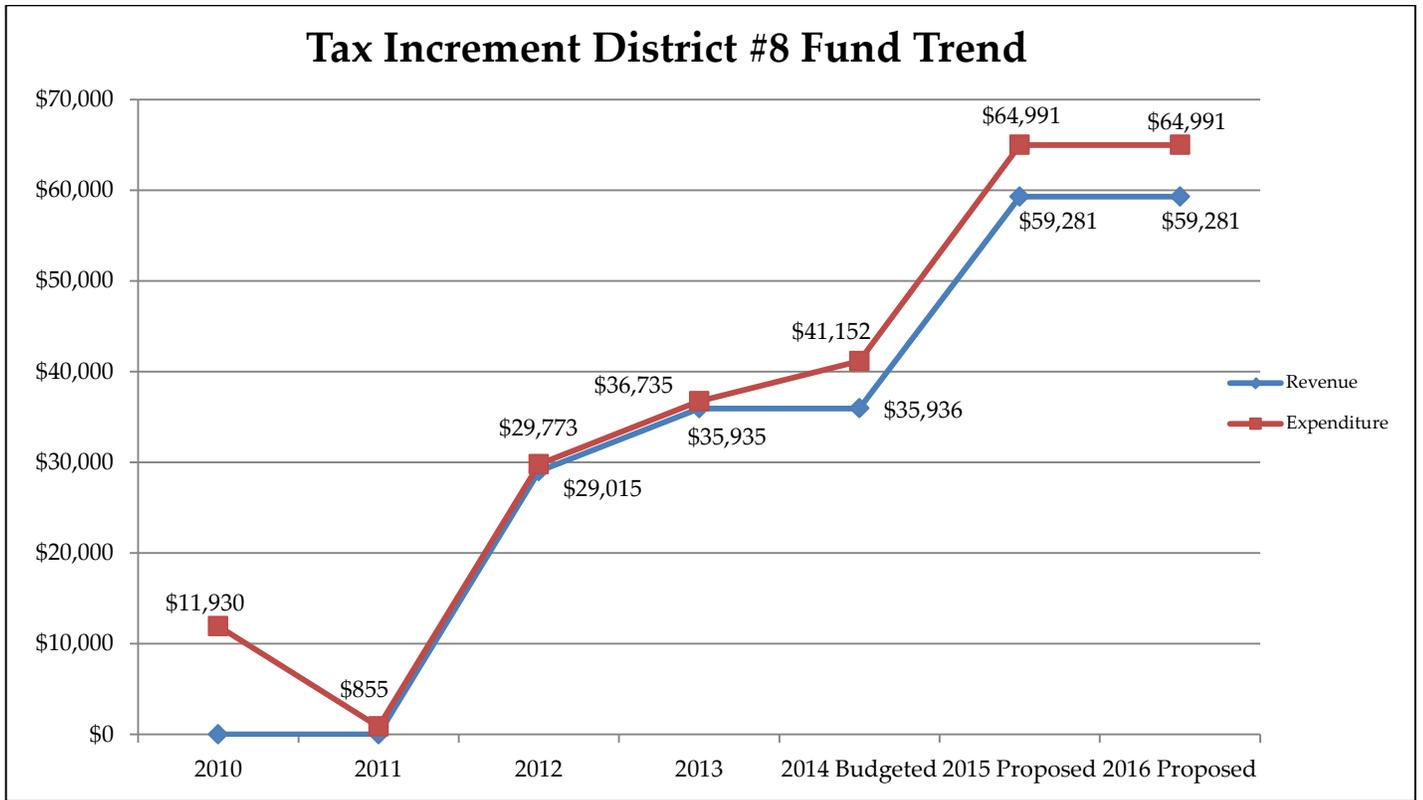
**TAX INCREMENT DISTRICT #8**

Program Description: Tax increment district #8 was created in 2010 and includes the area south of Lake George along Winter Street and Cascade Avenue. The expenditure period expires in 2032, and the district terminations in 2037. Developers completed Phase I of this project in 2011, which included a 12-unit student housing facility. Phase II was completed in 2012 with an additional 12-unit building and completion of a section of the Kinnickinnic Trail System. Developers are reimbursed for tax increment revenues generated, up to \$468,000 over a 20-year period. Fund balance at the end of 2013 was a deficit of \$14,429. Base value on the TID was \$1,326,500 in 2010.

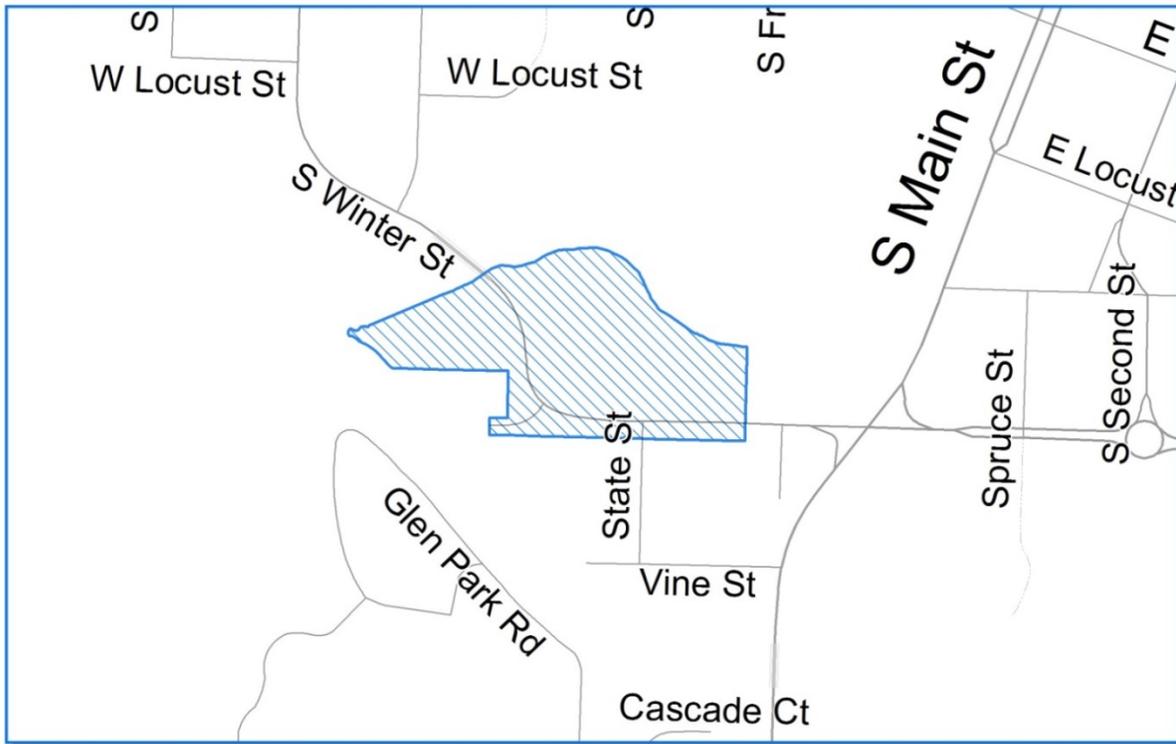
Product & Services: Tax increment financing is available to properties within the tax increment district for expansion, infrastructure improvements or developer incentives. Other costs may include debt service, and expenditures for annual audit and other district costs.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Tax Increment Revenues	\$35,935	\$35,936	\$59,281	\$59,281	\$59,281
Fund Balance Applied	-	5,216	-	5,710	5,710
<b>Total Revenues</b>	<b>\$35,935</b>	<b>\$41,152</b>	<b>\$59,281</b>	<b>\$64,991</b>	<b>\$64,991</b>
Operating Expenses	36,635	750	750	750	750
Developers Incentive	-	35,936	-	-	-
Other Expenditures	-	-	59,281	59,281	59,281
Transfer to Other Funds	100	4,466	4,466	4,960	4,960
<b>Total Expenditures</b>	<b>\$36,735</b>	<b>\$41,152</b>	<b>\$64,497</b>	<b>\$64,991</b>	<b>\$64,991</b>

<b>Performance Measures</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Incremental Value Generated (equalized)	\$1,472,100	\$2,359,800	\$2,608,400	-	\$2,608,400	\$2,608,400



\*Excludes Fund balance Applied



**SPECIAL REVENUE**

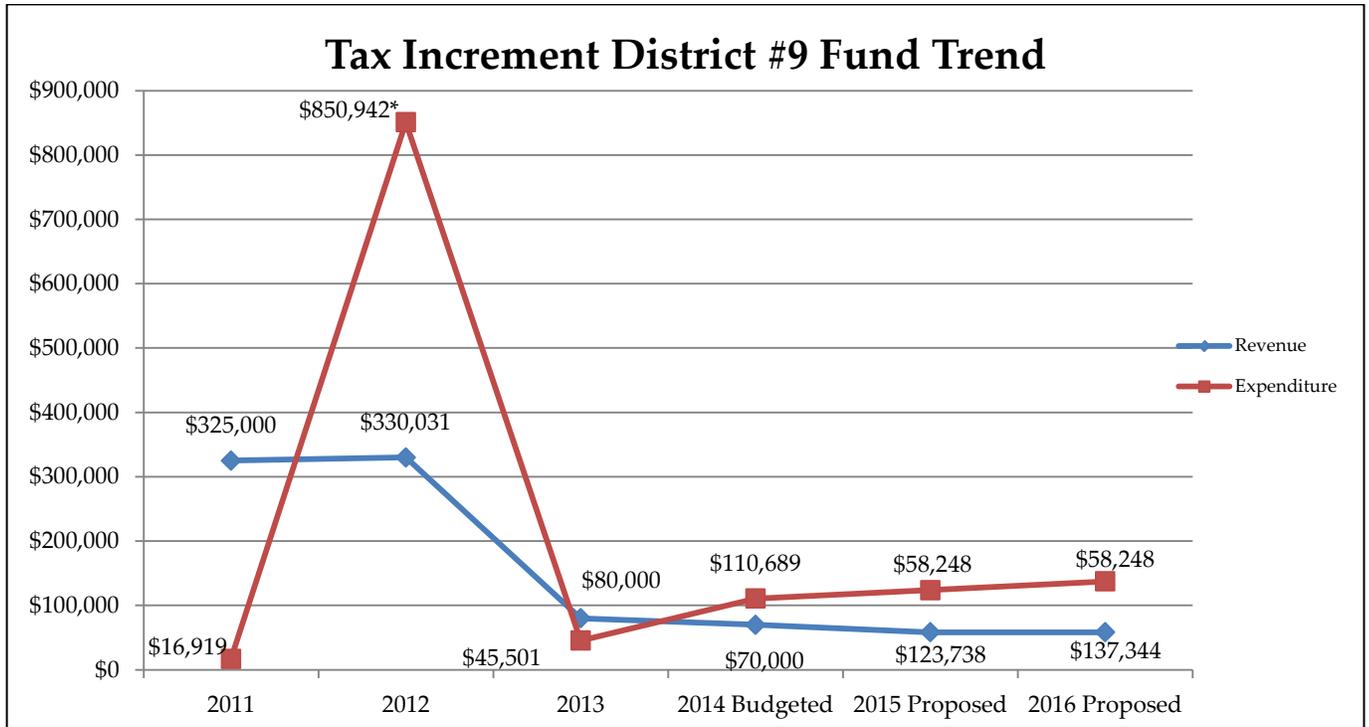
**TAX INCREMENT DISTRICT #9**

Program Description: Tax increment district #9 was created in 2012 and includes the area east of Lake George along South Main Street, south of Cascade Avenue and south of Walnut Street. The expenditure period expires in 2033, and the district terminates in 2038. This district was created as a result of commercial development in the downtown area. The project plan includes signalization and turn lanes at Walnut and Main Street, purchase of land for the Kinnickinnic River Trail System, and Lake George rehabilitation project. A development agreement with Nash Finch Corporation provides a reimbursement of tax increment revenues up to \$686,000 over 10 years. Fund balance at the end of 2013 was a deficit of \$178,331. The base value of the TID was \$4,712,300 in 2010.

Product & Services: Tax increment financing is available to properties within the tax increment district for expansion, infrastructure improvements or developer incentives. Other costs may include debt service, and expenditures for annual audit and other district costs.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Tax Increment Revenues	\$80,000	\$70,000	\$58,248	\$58,248	\$58,248
Other Revenue	-	-	7,771	-	-
Fund Balance Applied	-	40,689	-	65,490	79,096
<b>Total Revenues</b>	<b>\$80,000</b>	<b>\$110,689</b>	<b>\$66,019</b>	<b>\$123,738</b>	<b>\$137,344</b>
Operating Expenses	3,170	70,755	70,750	14,750	28,750
Debt Service	42,330	39,934	39,934	39,698	39,304
Capital Outlay	-	-	-	58,248	58,248
Transfer to General Fund	-	-	5	11,042	11,042
<b>Total Expenditures</b>	<b>\$45,501</b>	<b>\$110,689</b>	<b>\$110,689</b>	<b>\$123,738</b>	<b>\$137,344</b>

Performance Measures	2012	2013	2014	2014 Estimated	2015 Budgeted	2016 Budgeted
Incremental Value Generated (equalized)	-	\$2,318,700	\$2,544,700	-	\$2,544,700	\$2,544,700



\*Purchase of land and intersection improvements

\*\*Excludes Fund balance Applied



**SPECIAL REVENUE**

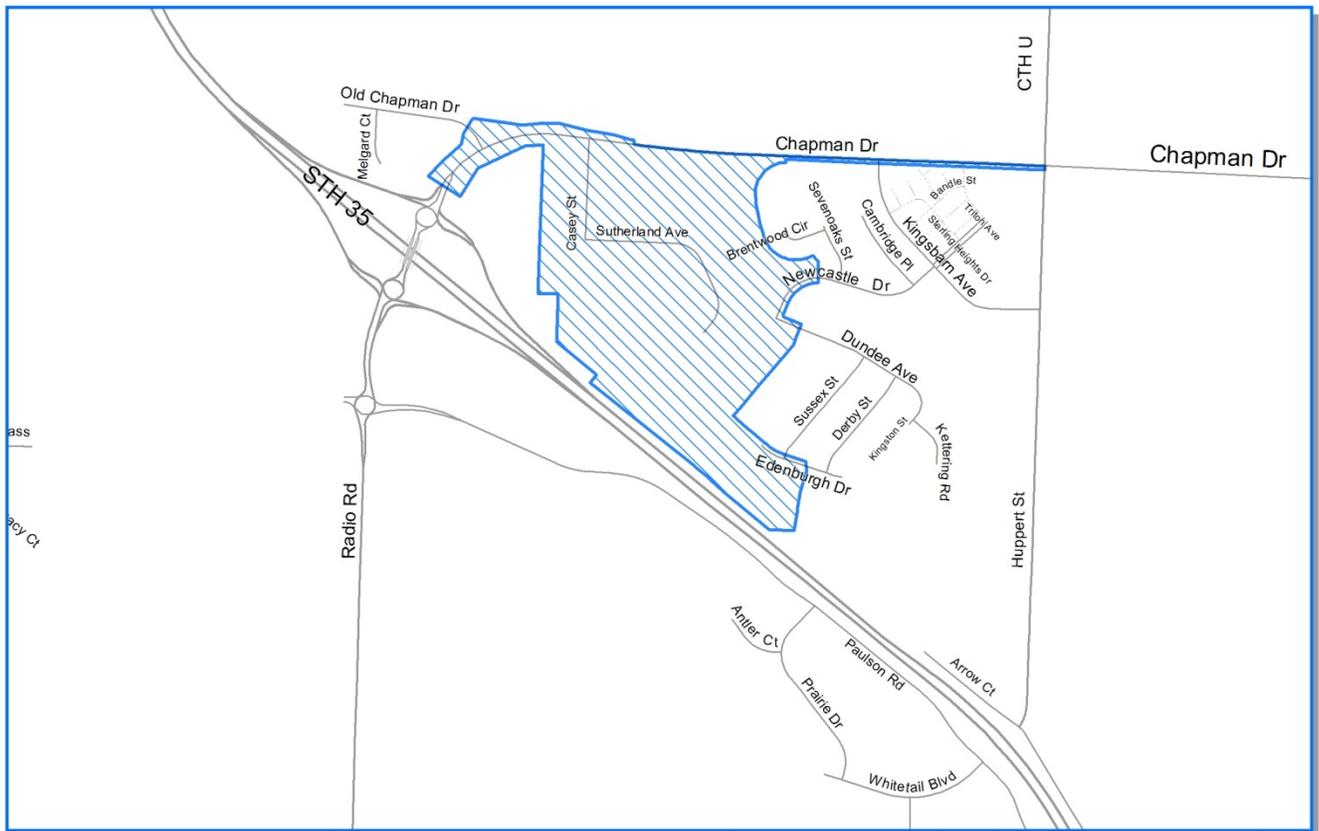
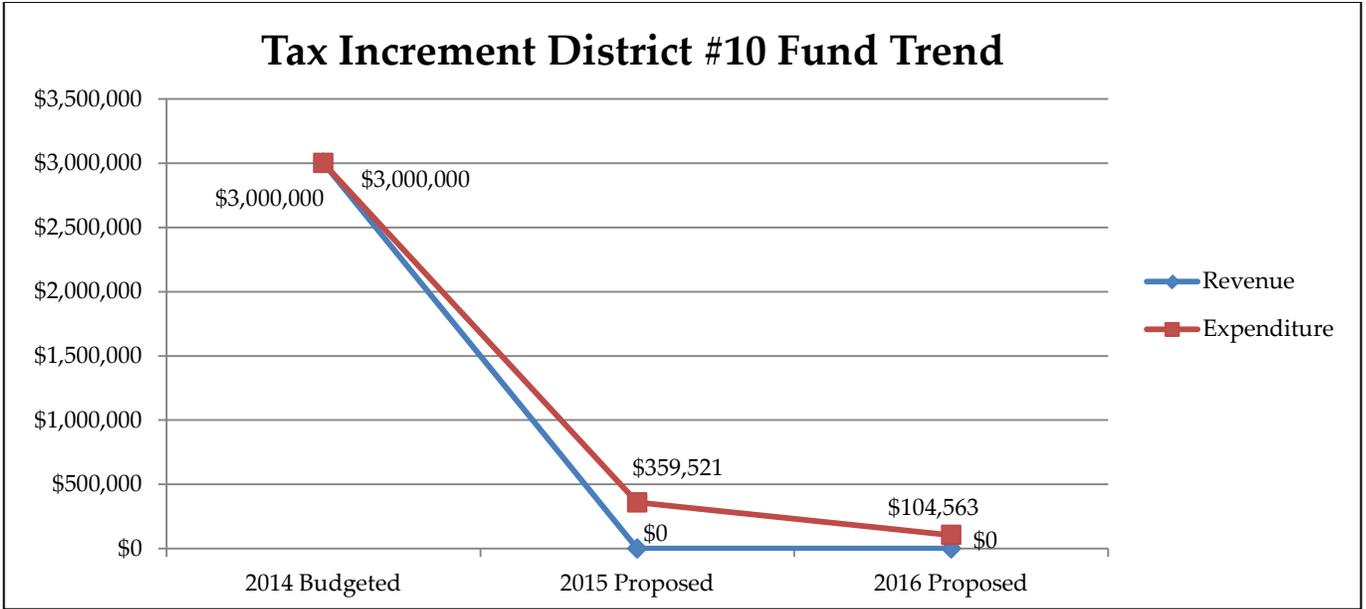
**TAX INCREMENT DISTRICT #10**

Program Description: Tax increment district #10 was created in 2014 and includes the area containing the Sterling Ponds Corporate Park. Construction on the new corporate park began in the fall of 2014. Fund balance at the end of 2013 was a deficit of \$9,000. The base value for the TID was \$16,851 in 2014.

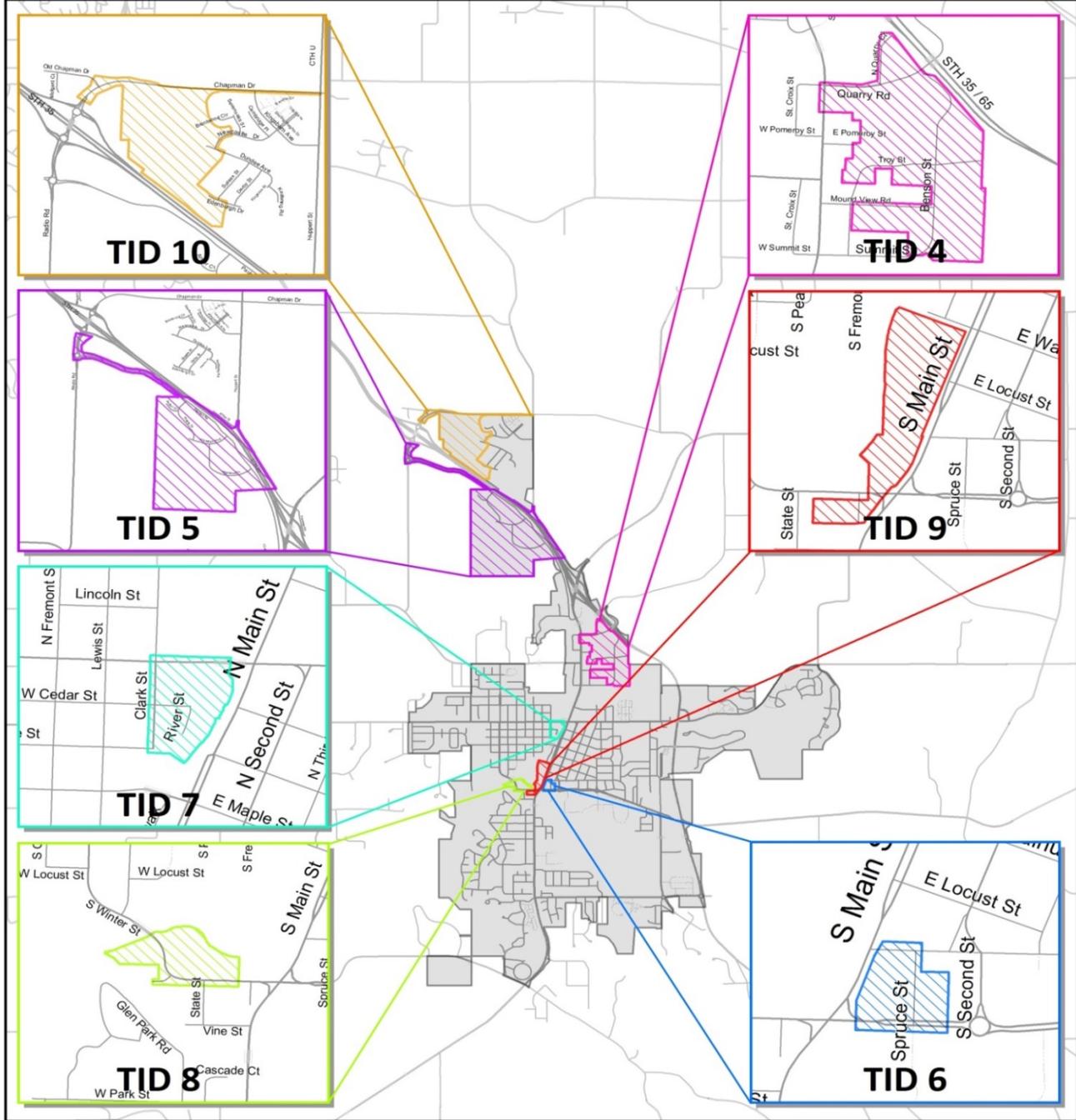
Product & Services: Tax increment financing is available to properties within the tax increment district for expansion, infrastructure improvements or developer incentives. Other costs may include debt service, and expenditures for annual audit and other district costs.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Fund Balance Applied	-	-	-	359,521	104,563
Bond Proceeds	-	3,000,000	3,171,040	-	-
<b>Total Revenues</b>	<b>-</b>	<b>\$3,000,000</b>	<b>\$3,171,040</b>	<b>\$359,521</b>	<b>\$104,563</b>
Operating Expenses	9,000	12,000	282,500	4,000	4,000
Debt Service	-	-	1,050,425	-	95,042
Capital Outlay	-	2,000,000	2,944,361	350,000	-
Other Financing Uses	-	988,000	-	5,521	5,521
Transfer to Other Funds	-	-	800,000	-	-
<b>Total Expenditures</b>	<b>\$9,000</b>	<b>\$3,000,000</b>	<b>\$5,077,286</b>	<b>\$359,521</b>	<b>\$104,563</b>

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Incremental Value Generated (equalized)	-	-	-	\$0	\$1,983,149	\$3,983,149



Tax Increment Districts (2014):



## DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Included within this group of funds are the State Trust Fund loans, general obligation bonds, general obligation notes, and loans from local banks.

At December 31, 2013, the City had \$17,370,134 of general obligation bonds and promissory notes outstanding. Of this amount, \$5,029,704, or 29 percent will be paid from business-type activity revenues. The City maintains an Aa2 rating from Moody's Investor Service on general obligation issues. Under current state statutes, the City's general obligation indebtedness may not exceed five percent (5%) of the equalized value of taxable property in the City. As of December 31, 2013, the City's total amount applicable to debt margin (outstanding notes less debt service fund balance) was \$17,370,134 or 43 percent of the legal limit of \$40,175,390. The net debt per capita equaled \$1,158 at year-end.

Revenue and general obligation debt paid with alternate revenue sources are not included below, but in the applicable fund.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
General Property Taxes	\$901,137	\$873,881	\$873,881	\$834,549	\$965,996
Investment Income	7,149	-	-	-	-
Fund Balance Applied	-	-	-	78,970	-
Transfers from Other Funds	62,045	27,011	27,011	26,850	26,583
<b>Total Revenues</b>	<b>\$970,331</b>	<b>\$900,892</b>	<b>\$900,892</b>	<b>\$940,369</b>	<b>\$992,579</b>
Principal	651,491	610,322	610,322	588,740	602,885
Interest	293,813	267,101	267,101	332,712	374,938
Paying Agent Fees	846	254	792	679	679
Transfer to Other Funds	13,683	23,215	23,215	18,238	14,077
<b>Total Expenditures</b>	<b>\$959,833</b>	<b>\$900,892</b>	<b>\$901,430</b>	<b>\$940,369</b>	<b>\$992,579</b>

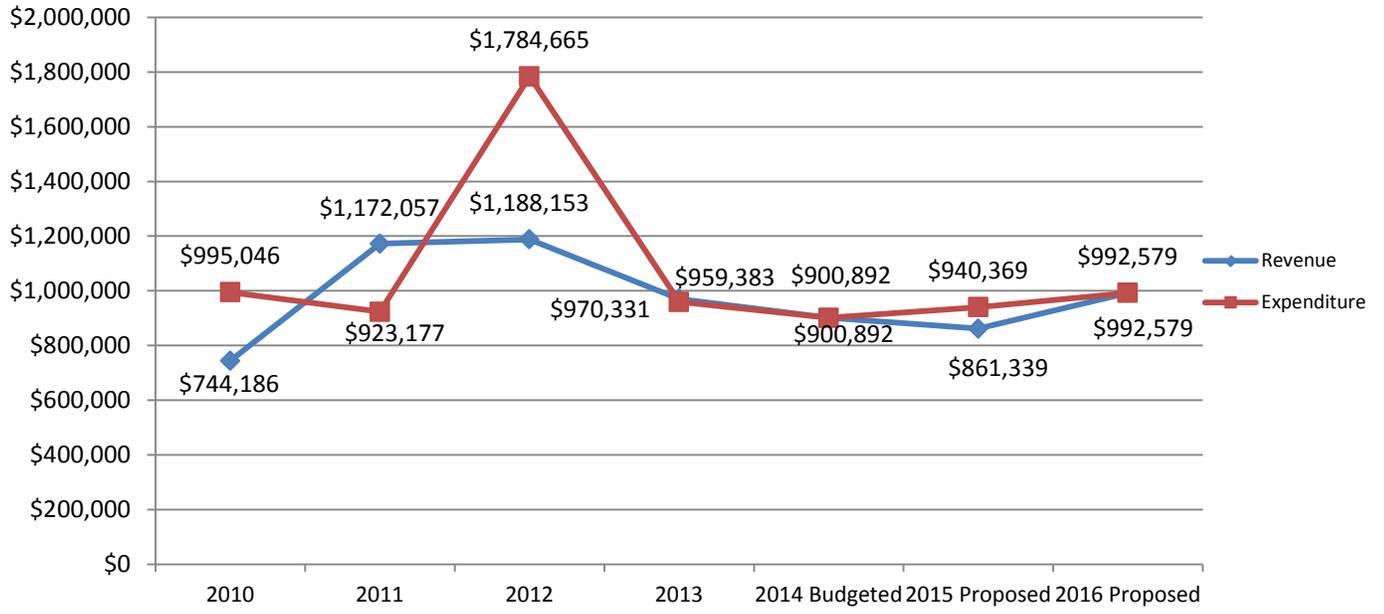
**DEBT SERVICE FUNDS**

**ALL GENERAL OBLIGATION DEBT  
INCLUDING ALTERNATIVE FUNDING SOURCES**

Debt Service Source	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Anticipated Balance 12-31-2014	Principal/Interest Due in 2015	Principal/Interest Due in 2016
State Trust Fund-Water Projects	3/2005	3/2015	4.00%	\$ 301,737	\$ 35,775	\$ 37,206	\$ -
State Trust Fund-Water Projects	7/2005	3/2015	4.00%	\$ 468,706	\$ 54,833	\$ 57,027	\$ -
Fire, PW Equip, Maple St. Bridge, City Hall design, 1998B refunding	10/2007	10/2017	3.50-3.85%	\$ 3,290,000	\$ 845,000	\$ 352,050	\$ 345,050
Whitetail Ridge Corp. Park	9/2008	3/2018	4.25%	\$ 300,000	\$ 150,360	\$ 41,671	\$ 41,671
City Hall Construction	2/2009	9/2029	3.00-4.60%	\$ 5,070,000	\$ 4,830,000	\$ 280,045	\$ 457,608
2010 Public Works Equip.	12/2010	1/2015	3.24%	\$ 260,000	\$ 18,707	\$ 19,323	\$ -
Refunding Bonds-Sewer	7/2011	5/2019	2.00-2.50%	\$ 1,740,000	\$ 1,365,000	\$ 175,225	\$ 370,325
Biosolids Facility Loan	5/2010	5/2015	3.49%	\$ 250,000	\$ 196,643	\$ 55,218	\$ -
Stormwater, PW Equip.	12/2011	11/2016	2.77%	\$ 220,000	\$ 88,000	\$ 46,160	\$ 44,928
Taxable Refunding-TID/Public Safety Bldg.	3/2012	3/2028	0.45-3.40%	\$ 4,560,000	\$ 3,840,000	\$ 468,111	\$ 461,780
Refunding-Sewer/Library	9/2012	5/2023	1.00-2.00%	\$ 3,765,000	\$ 2,870,000	\$ 517,225	\$ 319,925
PW Roof/Cascade Ave. Stormwater	12/2012	12/2017	1.92%	\$ 478,000	\$ 291,992	\$ 101,167	\$ 101,167
Public Works Equipment	11/2013	11/2018	1.79%	\$ 250,000	\$ 201,781	\$ 52,756	\$ 52,756
2014 G.O. Bonds	8/2014	6/2034	2.85%	\$ 5,425,000	\$ 5,425,000	\$ 252,918	\$ 194,138
<b>Total General Obligation Debt</b>					<b>\$ 20,213,191</b>	<b>\$ 2,456,102</b>	<b>\$ 2,389,348</b>
<b>Debt Service Costs Funded with Alternative Revenue Sources</b>						<b>\$ 1,029,895</b>	<b>\$ 1,076,981</b>

**DEBT SERVICE FUNDS**

## Debt Service Fund Trend



## CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. Capital project details are included in Appendix D of the Budget.

**General Capital Projects** records the expenditure of the majority of the City's scheduled capital projects as listed in the CIP. Funding is from a variety of sources including taxes, grants, bonds, donations, tax increment financing, and fund balances.

**Capital Equipment** fund accounts for those purchases listed in the CIP that are equipment related and are considered a major purchase. Funding is provided by taxes, the issuance of debt and grants.

## CAPITAL PROJECTS

## GENERAL CAPITAL PROJECTS FUND

Program Description: The General Capital Projects fund contains the projects from the capital improvement program that are not related to an enterprise fund (Ambulance, Stormwater, Electric, Water, Sewer) or equipment. These projects are generally major road, bridge, or building improvements and may extend beyond one budget year. Most projects involve engineering and design services. The City Council approved the [2015-2019 Capital Improvement Plan](#) in October, 2014. Fund balance at the end of 2013 was a deficit of \$4,221,910.

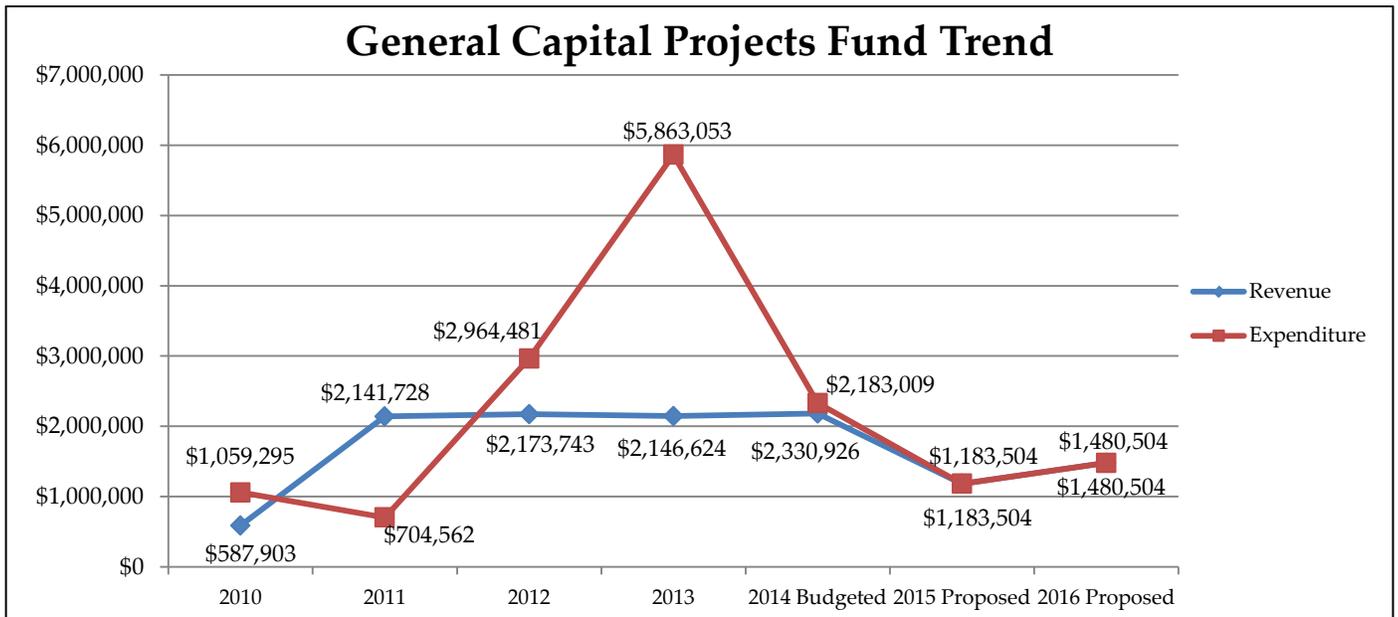
Product & Services: Allocate costs for specific projects per the approved capital project program; account for various revenues sources including grants, tax revenues, transfers from other funds, and bond issues.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Property Tax Revenues	\$137,209	\$130,926	\$130,926	\$269,644	\$108,064
State Revenues	950,621	995,764	979,139	188,200	870,800
Special Assessments	15,492	4,569	2,184	-	-
Fund Balance	-	1,131,625	-	-	-
Transfer from Other Funds	1,030,000	950,000	223,054	438,160	501,640
Other Revenues	13,302	101,750	16,500	287,500	-
Bond Proceeds	-	-	1,612,494	-	-
<b>Total Revenues</b>	<b>\$2,146,624</b>	<b>\$3,314,634</b>	<b>\$2,964,297</b>	<b>\$1,183,504</b>	<b>\$1,480,504</b>
Architecture and Engineering	-	133,000	61,500	100,000	10,000
Capital Expenditures	5,804,076	2,174,000	237,013	1,044,000	1,431,000
Debt Service	2,768	-	23,992	-	-
Reserves	-	983,708	-	-	-
Other Expenditures	-	-	6,710	-	-
Transfers to Other Funds	56,209	23,926	23,926	39,504	39,504
<b>Total Expenditures</b>	<b>\$5,863,053</b>	<b>\$3,314,634</b>	<b>\$353,141</b>	<b>\$1,183,504</b>	<b>\$1,480,504</b>

**CAPITAL PROJECTS**

**GENERAL CAPITAL PROJECTS FUND**

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Percentage of City Property Tax Levy allocated for Capital Projects	2.0%	3.9%	-	11.9%	7.9%	3.0%



## CAPITAL PROJECTS

## CAPITAL EQUIPMENT FUND

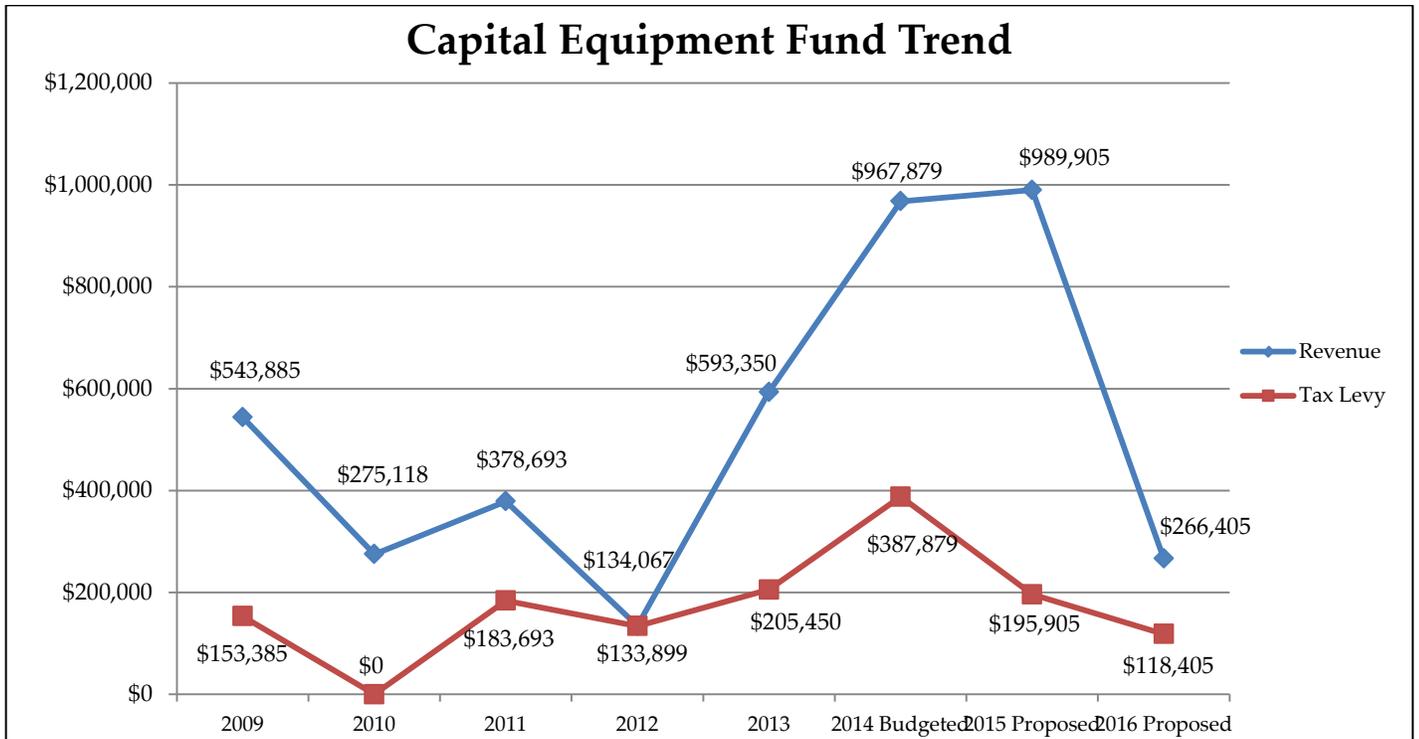
Program Description: The Capital Equipment fund includes the equipment related projects from the capital improvement program, including police vehicles, public works equipment, fire equipment and motor pool vehicles. Funding for this equipment is usually general property taxes or long term financing. Fund balance at the end of 2013 was \$62,272.

Product & Services: Sources and uses fund for purchase of major equipment to serve the City's needs. The fund amount may vary significantly from year to year.

Budget Highlights: The 2015-2016 budget includes the following replacement vehicles and equipment. More information can be found in the [2015-2019 Capital Improvement Plan](#).

- Fire Engine #6 Replacement - \$550,000
- Vacuum Truck - \$200,000
- Ambulance Replacement – \$175,000
- 6-Yard Dump Truck Replacement - \$185,000

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Property Tax Revenues	\$205,450	\$387,879	\$387,879	\$195,905	\$118,405
Bonds	250,000	500,000	-	774,000	148,000
Other Revenues	64,146	-	-	20,000	-
Transfer from Other Funds	0	80,000	80,000	-	-
<b>Total Revenues</b>	<b>\$519,596</b>	<b>\$967,879</b>	<b>\$467,879</b>	<b>\$989,905</b>	<b>\$266,405</b>
Capital Expenditures	398,200	961,000	416,000	966,000	242,500
Transfer to Other Funds	81,658	6,879	6,879	23,905	23,905
<b>Total Expenditures</b>	<b>\$479,858</b>	<b>\$967,879</b>	<b>\$422,879</b>	<b>\$989,905</b>	<b>\$266,405</b>



## ENTERPRISE FUNDS

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's Enterprise Funds are used to account for the operations of the Electric, Water and Sewer Utilities, stormwater and the River Falls Ambulance.

**Stormwater Utility** accounts for revenues from the stormwater fee and associated expenses, including depreciation.

**Ambulance Fund** provides emergency medical services to the City of River Falls and the surrounding ambulance service area. This fund accounts for ambulance charges and associated expenses including depreciation.

**Electric Fund** provides electrical services to the City of River Falls and other jurisdictions within the River Falls Municipal Utilities (RFMU) service area. This fund accounts for expenses associated with electrical service including capital improvements. Powerful Choices is a program started by the River Falls City Council and the Utility Commission with its purpose being to support energy efficiency and environmental stewardship.

**Water Fund** provides water services to the City of River Falls and other jurisdictions within the River Falls Municipal Utilities service area. This fund accounts for expenses associated with water service including capital improvements.

**Sewer Fund** provides sewer services to the City of River Falls and other jurisdictions within the River Falls Municipal Utilities service area. This fund accounts for expenses associated with sewer service including capital improvements.

**ENTERPRISE**

**STORMWATER UTILITY**

Program Description: The stormwater utility fee was implemented in 1998, and this fund is used to account for stormwater revenues and associated expenses. As the requirements for stormwater management increase, it is anticipated that more resources will be necessary to comply with federal and state regulations. Additional information can be found in the [2013 Annual Report](#). Total net position at the end of 2013 was \$5,862,717. Total unrestricted net assets at end of 2013 were \$377,563.

Product & Services: Administration of stormwater management plans, public involvement in stormwater education and participation, maintenance of stormwater systems, including inventory and expansion.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Stormwater Fees/Stormwater Management Fee	\$504,169	\$535,000	\$508,000	\$505,000	\$505,000
Investment & Miscellaneous Income	1,727	2,050	2,050	2,050	2,050
Fund Balance Applied	-	-	-	-	75,586
Transfer from Other Funds	5,000	5,000	5,000	5,000	5,000
<b>Total Revenues</b>	<b>510,896</b>	<b>542,050</b>	<b>515,050</b>	<b>512,050</b>	<b>587,636</b>
Personnel Services	156,849	158,668	152,754	161,867	165,819
Operating Expenses	124,609	177,705	372,088	141,146	215,409
Debt Service	11,300	9,282	14,672	6,379	3,767
Depreciation	143,379	140,000	140,000	143,000	143,000
Reserves	-	5,390	-	16,335	16,335
Transfer to Other Funds	47,636	51,005	51,005	43,323	43,306
<b>Total Expenditures</b>	<b>\$483,773</b>	<b>\$542,050</b>	<b>\$730,519</b>	<b>\$512,050</b>	<b>\$587,636</b>
<b>Net Change in Position</b>	<b>27,123</b>	<b>5,390</b>	<b>(215,469)</b>	<b>16,335</b>	<b>(59,251)</b>
<b>Beginning Net Position</b>	<b>\$5,835,594</b>	<b>\$5,862,717</b>	<b>\$5,862,717</b>	<b>\$5,647,248</b>	<b>\$5,663,583</b>
<b>Ending Net Position</b>	<b>\$5,862,717</b>	<b>\$5,868,107</b>	<b>\$5,647,248</b>	<b>\$5,663,583</b>	<b>\$5,604,332</b>
<b>Rate Increase Included</b>	<b>-</b>	<b>3%</b>	<b>-</b>	<b>-</b>	<b>-</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	1.90	1.90	1.90	1.90	1.90

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
City Owned/Maintained Ponds	89	93	-	96	99	102
Stormwater Structures Inspected*	15%	21%	-	20%	20%	20%
Stormwater Ponds Adopted	25%	25%	-	26%	26%	27%

\*Required by WI DNR Stormwater Permit

Historical Stormwater Utility Fee Rates				
Category*	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Residential	\$3.14	\$3.14	\$3.14	\$3.14

\*Other categories include Commercial, Industrial, Public, Office, Service, and Churches

**ENTERPRISE**

**AMBULANCE FUND**

Program Description: The River Falls Ambulance Service is responsible for emergency medical response within the City of River Falls and the surrounding towns by contract. The City and Towns pay a per capita retainer to the Ambulance Fund; the remaining costs are covered by patient billings, grants and donations. The Ambulance service provides paramedic level service, and is equipped with four ambulances and two advance vehicles. Overall, the service employs one full time Ambulance Director, one full time Lead Paramedic/Operations Supervisor, six full time paramedics, part time paramedics/EMTs, and volunteer paramedics/EMTs. The 2015-2016 budget includes funding for a full time training officer. Total net position at the end of 2013 was \$ 1,599,527, of which \$932,680 was unrestricted.

Product & Services: Provides paramedic level life support to area residents, coordinate training and service with area first responder groups, provide standby and support services to the River Falls Fire Department, and provides standby services for community event

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Ambulance Charges	\$838,143	\$1,100,000	\$750,000	\$1,126,019	\$1,151,809
Per Capita Revenue	84,590	78,000	77,672	213,000	213,000
Intergovernmental Revenue	6,480	7,000	7,236	7,000	7,000
Investment Income	630	1,000	\$1,000	1,000	1,000
Miscellaneous	-	20,000	20,000	20,000	20,000
Other Financing Sources	142,603	135,360	135,360	75,200	75,200
<b>Total Revenues</b>	<b>1,072,446</b>	<b>\$1,341,360</b>	<b>\$991,268</b>	<b>\$1,442,219</b>	<b>\$1,468,009</b>
Personnel Services	455,308	789,263	613,354	860,162	877,659
Operating Expenses	844,253	244,294	227,635	318,914	324,714
Capital Outlay	-	27,000	27,000	34,000	40,000
Reserves	-	97,226	-	9,184	5,677
Depreciation	86,170	80,000	80,000	106,500	106,500
Transfers to Other Funds	99,216	103,577	103,577	113,459	113,459
<b>Total Expenditures</b>	<b>1,484,947</b>	<b>\$1,341,360</b>	<b>\$1,051,566</b>	<b>\$1,442,219</b>	<b>\$1,468,009</b>
<b>Net Change in Position</b>	<b>42,807</b>	<b>97,226</b>	<b>(60,298)</b>	<b>9,184</b>	<b>5,677</b>
<b>Beginning Net Position</b>	<b>\$1,556,720</b>	<b>\$1,599,527</b>	<b>\$1,599,527</b>	<b>\$1,539,229</b>	<b>\$1,548,413</b>
<b>Ending Net Position</b>	<b>\$1,599,527</b>	<b>\$1,696,753</b>	<b>\$1,539,229</b>	<b>\$1,548,413</b>	<b>\$1,554,090</b>
<b>Rate Increase Included</b>	-	-		5%	-

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	5.00	9.50	9.50	8.34	8.34

*\*Personnel does not include Volunteer pay-per-call members*

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Cost per Capita Assessment	\$9	\$9	-	\$9	\$10	\$10
Annual Calls for Service	1,904	1,926	-	1,950	2,000	2,000
Average dispatch en route time (minutes)*	2:13	1:35	-	2:00	2:00	2:00
Average to scene time (minutes)**	6:59	6:24	-	7:00	7:00	7:00
Average back to service time (minutes)***	0:36:43	0:40:17	-	0:45:00	0:45:00	0:45:00

*\*Average time from dispatch of call to in response vehicle leaving station*

*\*\* Average travel time to scene from station*

*\*\*\*Average time for response vehicle to be back in service ready for a new call after responding to a call*

	2012	2013	2014 YTD	2015 Budgeted	2016 Budgeted
Response Time Reliability (minutes)*	0:09:00	0:09:00	0:08:00	0:08:30	0:08:30
Unit Hour Utilization**	0.155	0.165	0.166	0.160	0.160

*\*Target for response time reliability is 11 minutes. River Falls 911 only*

*\*\*Optimal range between 0.154 and 0.164*

**ENTERPRISE**

**ELECTRIC FUND**

Program Description: Since 1900, River Falls Municipal Utilities (RFMU) has been responsible for delivering high-quality electric services to the community at a competitive price. As the requirements for electric services increase, RFMU attempts to meet those needs by maintaining a progressive and dependable transmission & distribution system. In an effort to be a steward of the local environment, RFMU offers customers the opportunity to purchase blocks of renewable energy that reduce the community’s carbon footprint. In addition, River Falls is one of two Wisconsin communities that have been chosen by WPPI Energy to be a pilot program location for a community solar garden. Total net position at the end of 2013 was \$17,760,857, and unrestricted net assets were \$6,614,280.

Product & Services: Administration of electric service plans, public involvement in energy-saving education and participation, maintenance of electrical systems, including inventory and expansion.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Electric Revenue	\$13,210,203	\$12,948,768	\$13,312,432	\$13,694,468	\$14,189,533
Other Operating Revenues	328,826	274,957	274,957	382,255	343,402
Interest Income	46,346	24,500	24,500	15,000	15,000
Capital Contributions	29,627	30,000	30,000	30,000	30,000
Fund Balance Applied	-	-	-	-	129,574
Gain on Early Retirement - Power Plant	222,856	398,694	398,694	227,224	-
<b>Total Revenues</b>	<b>13,837,858</b>	<b>13,676,919</b>	<b>14,040,583</b>	<b>14,348,947</b>	<b>14,707,509</b>
Purchased Power	9,613,863	9,961,200	9,855,753	10,249,918	10,866,597
Personnel Services	1,115,117	1,136,699	1,098,376	1,204,793	1,273,886
Operating Expenses	768,643	753,135	947,931	959,095	878,571
Depreciation	785,970	787,273	787,273	734,000	734,000
Payment in Lieu of Taxes	409,380	402,800	409,356	414,500	414,500
Reserves	-	-	-	523,694	-
Interest Expense/Amort. Exp	76,399	57,615	39,480	-	277,008
Transfer to Other Funds	-	114,700	266,872	262,947	262,947
<b>Total Expenditures</b>	<b>\$12,769,373</b>	<b>\$13,213,422</b>	<b>\$13,405,041</b>	<b>\$14,348,947</b>	<b>\$14,707,509</b>
<b>Net Change in Position</b>	<b>1,068,485</b>	<b>635,772</b>	<b>635,542</b>	<b>523,694</b>	<b>(129,574)</b>
<b>Beginning Net Position</b>	<b>\$16,692,217</b>	<b>\$17,760,702</b>	<b>\$17,760,702</b>	<b>\$18,396,244</b>	<b>\$18,919,938</b>
<b>Ending Net Position</b>	<b>\$17,760,702</b>	<b>\$18,396,474</b>	<b>\$18,396,244</b>	<b>\$18,919,938</b>	<b>\$18,790,364</b>

**ENTERPRISE**

**ELECTRIC FUND**

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	12.70	12.70	12.70	12.98	12.98

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Operating Ratio (Expenses/Revenues)	92%	91%	-	92%	95%	95%
Net Take-Down (Income/Gross Revenue)	8%	9%	-	8%*	9%	9%
Debt Ratio (Liabilities/Assets)	16%	11%	-	7%*	11%	11%
Percentage of reliable service hours	99%	99%	-	99%	99%	99%
Average Monthly Electric Bill*	-	\$85	-	\$85	\$85	\$85
Moody's Revenue Bond Rating	A2	A2	-	A2	A2	A2
Total Number of Customers	6,218	6,168	-	6,208	6,248	6,288

\*Staff estimate based on average residential usage and current rates

**ENTERPRISE**

**PROGRAM: POWERFUL CHOICES**

Program Description: The Powerful Choices program began in 2007 to support energy efficiency and environmental stewardship. This budget combines funding from utility revenues, WPPI grants, and mandated programs to provide energy reduction assistance to the community. The majority of the revenues and expenses are netted out in the Electric Fund balance sheet and not included in the operating results. More information can be found on the [Powerful Choices 5-Year Comprehensive Review](#) document.

Products & Services: Educational programs to bring awareness to energy efficiency measures, community energy efficiency projects, customer incentives to promote energy savings, and training/meetings to support Powerful Choices direction and initiatives.

<b>Fiscal Resources</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
CTC - Wholesale Revenue Grant from WPPI	\$17,000	\$17,000	\$17,000	\$17,000
Intergovernmental Revenue	94,000	94,000	94,000	94,000
Electric & Water Funds	154,000	100,634	185,106	\$207,923
<b>Total Revenues</b>	<b>\$265,000</b>	<b>\$117,634</b>	<b>\$296,106</b>	<b>\$318,923</b>
Personnel Services	20,000	83,147	90,006	92,323
Operating Expenses	61,200	34,460	40,100	38,600
Programming	89,800	89,800	72,000	94,000
Intergovernmental Expense	94,000	94,000	94,000	94,000
<b>Total Expenses</b>	<b>\$265,000</b>	<b>\$117,607</b>	<b>\$296,106</b>	<b>\$318,923</b>

**ENTERPRISE**

**WATER FUND**

Program Description: Beginning in 1894, RFMU has been responsible for providing its customers with clean, high-quality water that meets or exceeds all state and federal standards. As the requirements for water service delivery increase, RFMU attempts to meet these needs by maintaining an up-to-date and accessible transmission & distribution system. Total net position at the end of 2013 was \$ 13,497,591, with unrestricted net position of \$1,282,599.

Product & Services: Administration of water processing and distribution plans, public involvement in water conservation education, maintenance of distribution systems, including inventory and expansion.

Budget Highlights: Budget includes funding for review of water rates in 2015.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Sales of Water	\$1,398,928	\$1,406,865	\$1,345,611	\$1,306,629	\$1,313,137
Other Operating Revenues	134,004	128,925	132,136	148,185	149,668
Non-Operating Revenue	4,042	4,474	3,474	3,474	3,474
Capital Contributions	217,235	21,685	95,000	85,080	85,080
Fund Balance Applied	-	-	-	228,096	249,793
<b>Total Revenues</b>	<b>\$1,754,208</b>	<b>\$1,561,949</b>	<b>\$1,576,221</b>	<b>\$1,771,464</b>	<b>\$1,801,152</b>
Personnel Services	354,288	463,499	443,115	511,654	550,519
Operating Expenses	498,791	403,426	484,100	379,929	373,672
Depreciation	360,346	321,364	378,540	379,548	379,548
Payment in Lieu of Taxes	335,144	330,000	330,000	330,000	330,000
Interest Charges/Amort. Of premium	136,910	78,081	156,082	69,039	66,119
Transfers to Other Funds	-	55,976	55,976	101,294	101,294
<b>Total Expenses</b>	<b>\$1,685,478</b>	<b>\$1,652,346</b>	<b>\$1,847,813</b>	<b>\$1,771,464</b>	<b>\$1,801,152</b>
<b>Net Change in Position</b>	<b>68,730</b>	<b>(90,397)</b>	<b>(271,592)</b>	<b>(228,096)</b>	<b>(249,793)</b>
<b>Beginning Net Position</b>	<b>\$13,428,861</b>	<b>\$13,497,591</b>	<b>\$13,497,591</b>	<b>\$13,225,999</b>	<b>\$12,997,903</b>
<b>Ending Net Position</b>	<b>\$13,497,591</b>	<b>\$13,407,194</b>	<b>\$13,225,999</b>	<b>\$12,997,903</b>	<b>\$12,748,110</b>

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	5.86	5.86	5.86	6.17	6.17

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Operating Ratio (Expenses/Revenues)	89%	79%	-	82%	82%	82%
Net Take-Down (Income/Gross Revenue)	31%	21%	-	18%	20%	20%
Debt Ratio (Liabilities/Assets)	19%	16%	-	16%	16%	16%
Percentage of water pumped and sold	87%	93%	-	90%	91%	91%
Gallons entering distribution system, not sold	60,291	27,673	-	46,200	35,000	35,000
Days of Compliance with Clean Water Act	100%	100%	-	100%	100%	100%
Average Monthly Water Bill**	\$13	\$15	-	\$15	\$15	\$15
Moody's Revenue Bond Rating	A1	A1	-	A1	A1	A1
Total Water Sales (000's gallons)	408,016	386,753	-	364,509	375,000	375,000

\*According to Moody's rating schedule, A1 is the fifth highest rating of credit worthiness and judges obligations to be of high quality and are subject to very low credit risk.

\*\*Staff estimate based on average residential usage and current rates

**ENTERPRISE**

**SEWER FUND**

Program Description: In 1930, RFMU installed their first sewerage system and began offering waste water services to the community. Though times have changed, improvements to the system have attempted to keep pace with the growing demands of the community. Total net position at the end of 2013 was \$ 15,573,239. Unrestricted net assets were \$1,829,562.

Product & Services: Administration of sewerage management plans; public participation; maintenance of sewerage system, including inventory and expansion.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Sewer Revenues	\$3,148,945	\$3,159,977	\$3,080,748	\$3,052,807	\$3,079,754
Other Operating Revenues	44,186	34,923	48,140	36,252	36,614
Non-Operating Revenue	31,529	39,129	21,229	5,847	4,500
Capital Contributions	135,731	95,988	150,000	59,480	59,480
<b>Total Revenues</b>	<b>\$3,360,391</b>	<b>\$3,330,017</b>	<b>\$3,300,117</b>	<b>\$3,154,386</b>	<b>\$3,180,348</b>
Personnel Services	426,255	696,955	539,029	721,646	765,293
Operating Expenses	882,771	789,618	779,884	935,758	923,666
Biosolids	352,123	363,200	398,664	394,000	394,000
Depreciation	493,162	518,900	518,900	493,000	493,000
Interest Charges/Amortization	296,832	209,032	209,932	124,540	100,637
Reserves	-	-	-	303,495	321,805
Transfer to Other Funds	-	102,910	157,770	181,947	181,947
<b>Total Expenses</b>	<b>\$2,451,144</b>	<b>\$2,680,615</b>	<b>\$2,604,179</b>	<b>\$3,154,386</b>	<b>\$3,180,348</b>
Net Change in Position	909,247	649,402	695,938	303,495	321,805
Beginning Net Position	\$14,663,992	\$15,573,239	\$15,573,239	\$16,269,177	\$16,572,672
Ending Net Position	\$15,573,239	\$16,222,641	\$16,269,177	\$16,572,672	\$16,894,477

Personnel	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Full Time Equivalent Positions	6.44	6.44	6.44	7.93	8.26

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Operating Ratio (Expenses/Revenues)	68%	67%	-	72%	70%	70%
Net Take-Down (Income/Gross Revenue)	32%	32%	-	28%	30%	30%
Debt Ratio (Liabilities/Assets)	39%	35%	-	31%	33%	33%
Average Monthly Sewer Bill***	\$36	\$43	-	\$43	\$43	\$43
Moody's Revenue Bond Rating	A1	A1	-	A1	A1	A1
Influent Gallons Per Day (000's gallons)**	450,871	437,597	-	435,000	440,000	440,000

\*According to Moody's rating schedule, A1 is the fifth highest rating of credit worthiness and judges obligations to be of high quality and are subject to very low credit risk.

\*\* According to 2013 Compliance Maintenance Annual Report.

\*\*\*Staff estimate based on average residential usage and current rates.

## INTERNAL SERVICE FUNDS

Internal Service Funds centralize certain services and allocate the costs of those services within the organization. The goal of these types of funds is to measure the full cost of providing goods or services and fully recover those costs from the benefitting users.

**City Hall/Building Maintenance** accounts for labor and expenses related to operating the City Hall building. Departments that are housed in City Hall are paying a prorated share of the total costs.

**Motor Pool** accounts for fund details the costs related to the lease and maintenance of the City's motor pool fleet.

**Technology** accounts for the costs of computer training, copier lease and maintenance, software support, equipment repair and supplies, phone lines/usage, computer lines and Internet charges.

**INTERNAL SERVICE**

**CITY HALL/BUILDING MAINTENANCE**

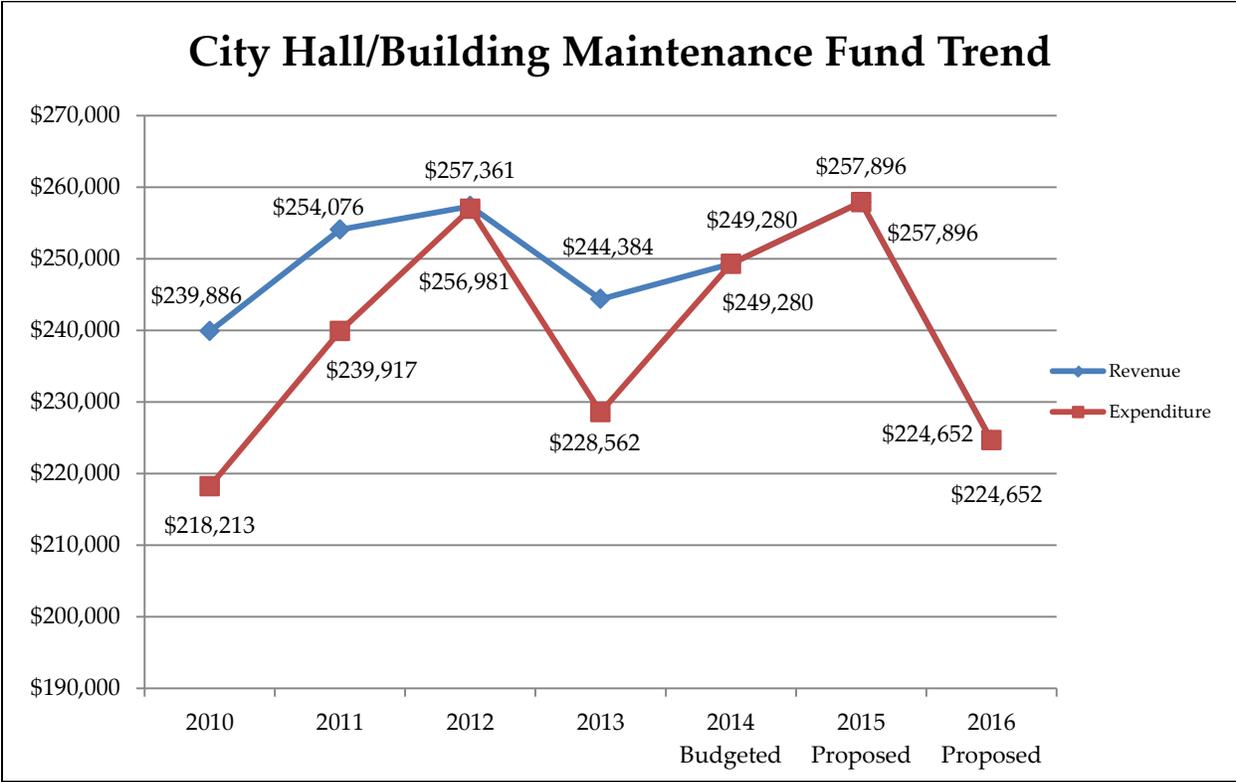
Program Description: This is a fund created in 2010 to account for the operating costs for the City Hall building and the Public Works Supervisor. Revenue includes cost reimbursements (rent) from the Media Services, Stormwater and utility funds, and transfers from other funds for rent equivalent operating costs, and allocation of maintenance services.

Product & Services: Account for the operating costs of the City Hall building and maintenance services. Prorated share is recovered with rent and transfers from other funds.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Rent (Cost Reimbursements)	\$41,227	\$41,227	\$41,227	\$42,218	\$42,218
Transfers from Other Funds	202,494	201,717	202,317	176,217	176,217
Other Revenues	663	6,336	6,336	39,461	6,217
<b>Total Revenues</b>	<b>\$244,384</b>	<b>\$249,280</b>	<b>\$249,880</b>	<b>\$257,896</b>	<b>\$224,652</b>
Personnel Services	90,572	91,458	92,775	65,674	66,967
Operating Expenses	118,893	139,764	140,264	174,164	139,627
Transfer to Other Funds	19,098	18,058	18,058	18,058	18,058
<b>Total Expenses</b>	<b>\$228,562</b>	<b>\$249,280</b>	<b>\$251,097</b>	<b>\$257,896</b>	<b>\$224,652</b>

<b>Personnel</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Full Time Equivalent Positions	1.00	1.00	1.00	1.00	1.00

<b>Performance Measures</b>	<b>2012</b>	<b>2013</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Cost of building maintenance per square foot	-	\$1.08	-	\$0.95	\$0.98	\$0.98



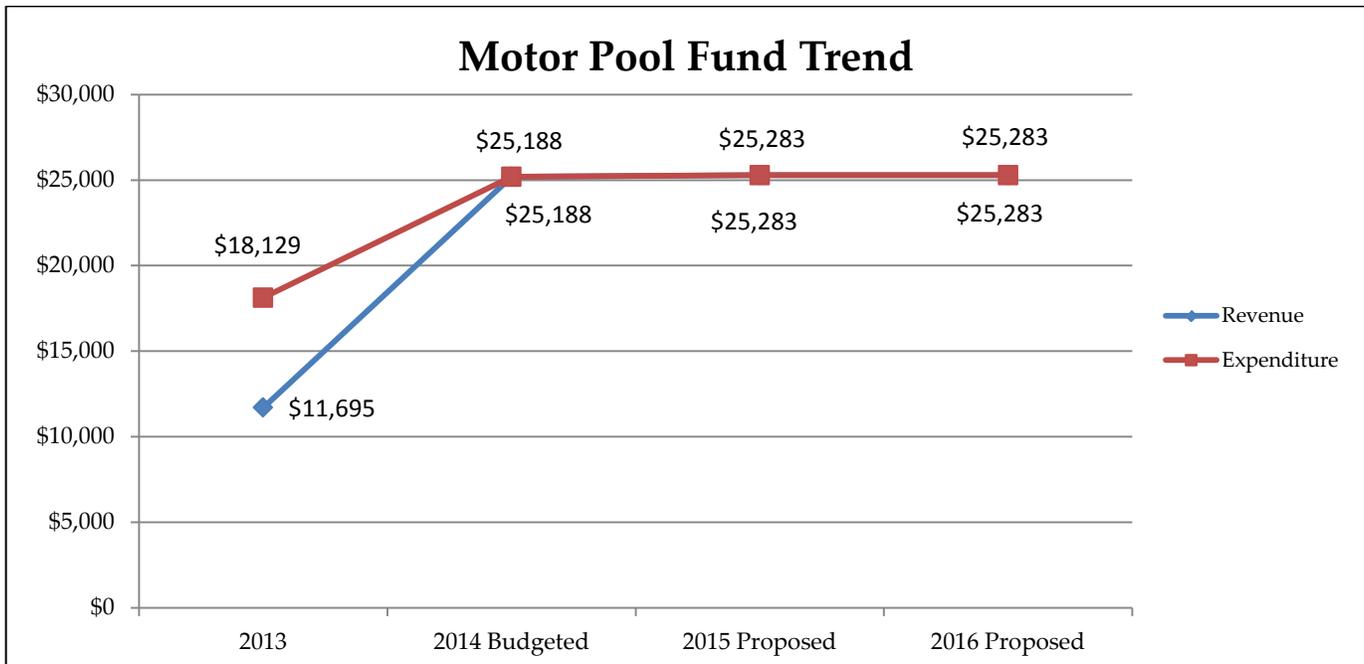
**INTERNAL SERVICE**

**MOTOR POOL**

Program Description: This fund details the costs related to purchased maintenance of the City’s motor pool fleet. This fund in previous fiscal years has been included in the Public Works – Garage budget and has been moved to an Internal Services account starting in fiscal year 2013. Annual costs are allocated to benefitting departments.

Product & Services: Repair of fleet vehicles and equipment.

Fiscal Resources	2013 Actual	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
Transfers from Other Funds	\$10,750	\$25,188	\$25,188	\$25,283	\$25,283
Other Revenues	945	-	-	-	-
<b>Total Revenues</b>	<b>\$11,695</b>	<b>\$25,188</b>	<b>\$25,188</b>	<b>\$25,283</b>	<b>\$25,283</b>
Motor Fuel	6,164	4,950	4,950	-	-
Operating Expenses	5,955	20,238	6,000	8,926	8,926
Depreciation	6,010	-	15,658	15,658	15,658
Transfers to Other Funds	-	-	604	699	699
<b>Total Expenses</b>	<b>\$18,129</b>	<b>\$25,188</b>	<b>\$27,212</b>	<b>\$25,283</b>	<b>\$25,283</b>



**INTERNAL SERVICE**

**TECHNOLOGY**

Program Description: The Technology budget includes contractual services for maintenance of the City’s information systems, including computers, copiers and printers, telephones, and software. This fund in previous fiscal years has been included in the General Fund – General Government budget and has been moved to an Internal Services account starting in fiscal year 2013. All costs for 2014 are allocated to departments based on the number of computers, telephones, and users. The 2015 and 2016 budget includes funds for a full time technology employee.

Product & Services: Coordinate with software and hardware vendors for support and maintenance on City systems; order and maintain supplies for copiers, printers, and other computer equipment; order and maintain City supplies of envelopes, letterhead, and copy paper.

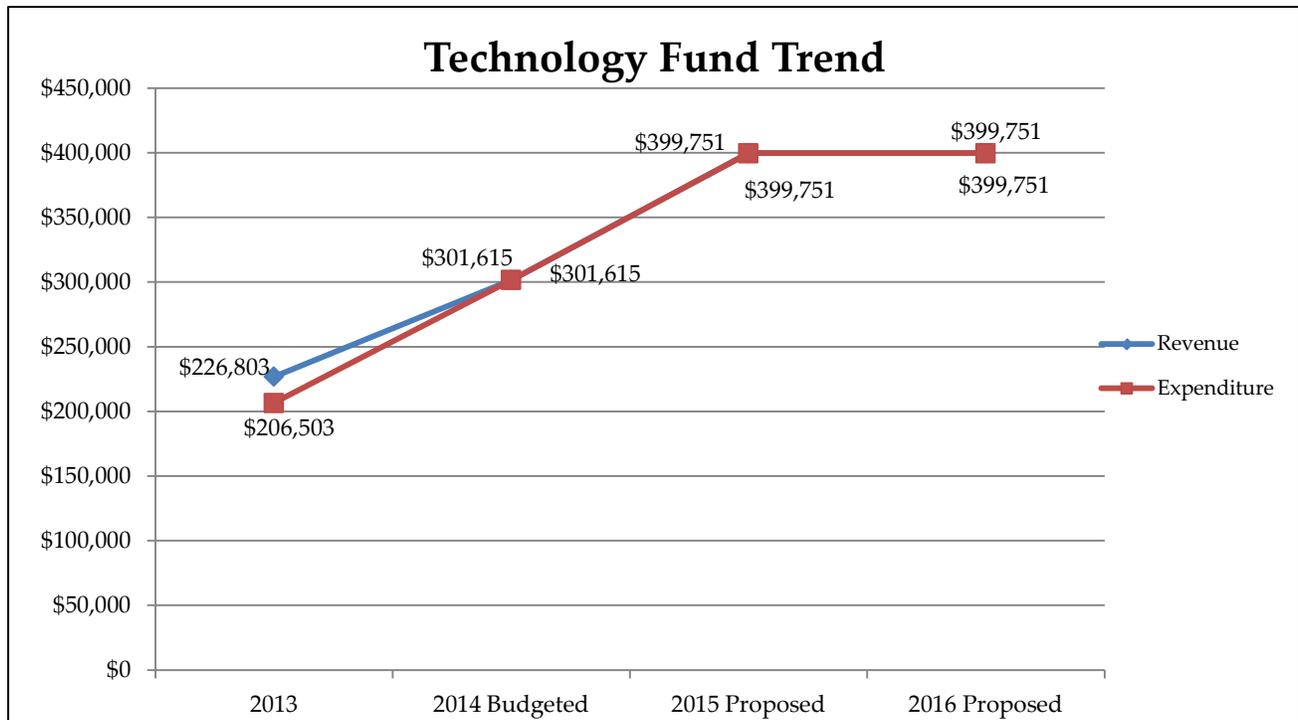
Budget Highlights: Addition of a full time technician in 2015.

<b>Fiscal Resources</b>	<b>2013 Actual</b>	<b>2014 Budgeted</b>	<b>2014 Estimated</b>	<b>2015 Budgeted</b>	<b>2016 Budgeted</b>
Transfers from Other Funds	\$198,906	\$301,615	\$301,615	\$399,751	\$399,751
Intergovernmental	27,897	-	-	-	-
<b>Total Revenues</b>	<b>\$226,803</b>	<b>\$301,615</b>	<b>\$301,615</b>	<b>\$399,751</b>	<b>\$399,751</b>
Personnel Services	-	-	13,000	111,821	114,155
Operating Expenses	183,148	301,615	207,464	180,964	180,964
Depreciation Expense	11,538	-	84,918	84,918	84,918
Capital Assets	-	-	-	10,000	7,666
Transfers to Other Funds	11,817	-	11,733	12,048	12,048
<b>Total Expenses</b>	<b>\$206,503</b>	<b>\$301,615</b>	<b>\$317,115</b>	<b>\$399,751</b>	<b>\$399,751</b>

**INTERNAL SERVICE**

**TECHNOLOGY**

Performance Measures	2012	2013	2014 Budgeted	2014 Estimated	2015 Budgeted	2016 Budgeted
IT Spent as a Ratio of the Operating Budget	0.2%	0.6%	-	0.8%	1.2%	1.2%
IT Spent per FTE	\$770	\$1,779	-	\$2,614	\$3,212	\$3,212
Number of Help Desk Request Received by Internal Users	N/A	N/A	-	350	700	725
Number of Employee Computer Users Supported in the City	N/A	150	-	160	163	165
Number of Total Computers Maintained in the City	N/A	150	-	155	155	155



\*Fund was created in 2013

## APPENDIX A: ALL FUNDS BREAKDOWN

Fiscal Resources	2014 Budgeted	2015 Budgeted	2016 Budgeted
Council	\$ 298,367	\$ 305,569	\$ 301,569
Mayor	\$ 14,681	\$ 14,681	\$ 14,681
Municipal Court	\$ 132,277	\$ 133,275	\$ 132,186
Administrator	\$ 327,371	\$ 352,294	\$ 354,540
City Clerk	\$ 92,873	\$ 93,492	\$ 94,796
Elections	\$ 40,605	\$ 25,281	\$ 40,782
Human Resources	\$ 267,794	\$ 275,985	\$ 271,924
Finance	\$ 473,716	\$ 540,336	\$ 562,450
City Attorney	\$ 60,000	\$ 52,000	\$ 52,520
Police	\$ 2,846,257	\$ 671,602	\$ 676,032
Police Reserves	\$ 14,910	\$ 9,109	\$ 9,109
Police Patrol	-	\$ 2,098,304	\$ 2,150,307
Police Investigations	-	\$ 114,583	\$ 116,799
Fire	\$ 680,167	\$ 298,510	\$ 298,533
Fire Inspection	-	\$ 17,105	\$ 18,605
Fire Suppression	-	\$ 341,146	\$ 412,497
Fire Prevention	-	\$ 13,584	\$ 13,584
Emergency Government	\$ 9,014	\$ 9,014	\$ 9,014
Garage	\$ 283,567	\$ 314,850	\$ 313,971
Streets	\$ 1,030,582	\$ 1,156,013	\$ 1,094,646
Bridges/Dams	\$ 21,000	\$ 21,000	\$ 21,000
Engineering	\$ 203,498	\$ 215,324	\$ 212,951
Snow Removal	\$ 203,602	\$ 172,184	\$ 173,540
Street Lighting/Traffic	\$ 267,100	\$ 269,769	\$ 272,464
Health Officer	\$ 2,000	\$ 2,000	\$ 2,000
Animal Control	\$ 8,040	\$ 8,040	\$ 8,040
Recreation	\$ 138,001	\$ 143,703	\$ 144,395
Swimming Pool	\$ 85,893	\$ 86,837	\$ 83,762
Parks	\$ 422,651	\$ 510,476	\$ 483,334
Forestry	\$ 51,574	\$ 63,424	\$ 63,424
Community Development	\$ 525,797	\$ 559,974	\$ 566,976
Cemetery	-	\$ 10,000	\$ 10,000
Transfers out	\$ 481,764	\$ 419,756	\$ 416,206
<b>Subtotal General Fund</b>	<b>\$ 8,983,101</b>	<b>\$ 9,319,220</b>	<b>\$ 9,396,638</b>
Taxi	\$ 230,000	\$ 195,694	\$ 158,694
Public Parking Lots	\$ 7,924	\$ 31,056	\$ 31,056
Media Services	\$ 258,682	\$ 264,590	\$ 266,404

Fiscal Resources	2014 Budgeted	2015 Budgeted	2016 Budgeted
Environmental Utility Fee	\$ 105,000	\$ 105,000	\$ 105,000
Refuse and Solid Waste	\$ 64,304	\$ 64,564	\$ 64,835
Library	\$ 1,336,832	\$ 1,307,182	\$ 1,269,405
Revolving Loan	\$ 8,000	\$ 23,213	\$ 19,234
Park Impact Fee	\$ 17,318	\$ 23,080	\$ 151,833
Library Impact Fee	\$ 10,663	\$ 14,184	\$ 14,184
Fire Impact Fee	\$ 27,339	\$ 227,551	\$ 27,284
Library Trust	\$ 5,327	\$ 5,867	\$ 5,867
Housing Reserve	\$ 68,772	\$ 68,652	\$ 68,652
Business Development & Tourism	\$ 92,000	\$ 108,500	\$ 108,500
TID #4 - Industrial Park	\$ 245,717	\$ 243,129	\$ 242,207
TID #5 - Whitetail Ridge Corporate Park	\$ 526,888	\$ 886,414	\$ 763,901
TID #6 - Spruce Street	\$ 208,368	\$ 98,008	\$ 196,658
TID #7 - Clark Street	\$ 2,873	\$ 13,288	\$ 13,288
TID #8 - Cascade / Winter Streets	\$ 41,152	\$ 64,991	\$ 64,991
TID #9 - Downtown District	\$ 110,689	\$ 123,738	\$ 137,344
TID #10 - Sterling Ponds	\$ 3,000,000	\$ 359,521	\$ 104,563
<b>Subtotal Special Revenue Funds</b>	<b>\$ 6,367,848</b>	<b>\$ 4,328,222</b>	<b>\$ 3,813,900</b>
Library Debt Service	\$ 209,970	\$ 208,161	-
2007 G.O. Notes	\$ 250,497	\$ 245,377	\$ 240,592
2009 G.O. Notes, City Hall / Arch. Fees	\$ 319,437	\$ 286,352	\$ 463,915
2012 Sterling Ponds (G.O. Portion)	\$ 10,696	\$ 10,664	\$ 10,664
2012 Public Safety Building	\$ 10,292	\$ 109,418	\$ 108,350
2014 G.O. (Radio Road)	-	\$ 80,397	\$ 47,025
2014 Mann Valley Land	-	-	\$ 122,033
<b>Subtotal Debt Service Funds</b>	<b>\$ 900,892</b>	<b>\$ 940,369</b>	<b>\$ 992,579</b>
General Capital Improvements	\$ 3,314,634	\$ 1,183,504	\$ 1,480,504
Capital Equipment	\$ 967,879	\$ 989,905	\$ 266,405
<b>Subtotal Capital Project Funds</b>	<b>\$ 4,282,513</b>	<b>\$ 2,173,409</b>	<b>\$ 1,746,909</b>
Stormwater Utility Fund	\$ 542,050	\$ 512,050	\$ 587,636
Ambulance Fund	\$ 1,341,360	\$ 1,442,219	\$ 1,468,009
Electric Fund	\$ 13,676,919	\$ 14,348,947	\$ 14,707,509
Water Fund	\$ 1,561,949	\$ 1,771,464	\$ 1,801,152
Sewer Fund	\$ 3,330,017	\$ 3,154,386	\$ 3,180,348
<b>Subtotal Enterprise Funds</b>	<b>\$ 20,452,295</b>	<b>\$ 21,229,006</b>	<b>\$ 21,744,654</b>
City Hall Fund	\$ 249,280	\$ 257,896	\$ 224,652
Motor Pool Fund	\$ 25,188	\$ 25,283	\$ 25,283
Technology Fund	\$ 301,615	\$ 399,751	\$ 399,751
<b>Subtotal Internal Service Funds</b>	<b>\$ 576,083</b>	<b>\$ 682,930</b>	<b>\$ 649,686</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 41,562,732</b>	<b>\$ 38,673,216</b>	<b>\$ 38,344,365</b>

## APPENDIX B: INFORMATIVE STATISTICS

<b>City Size:</b>	4,295.07 Acres 6.71 Square Miles
<b>Form of Government:</b>	Council-Administrator
<b>Fiscal Year:</b>	January 1 <sup>st</sup> through December 31 <sup>st</sup>
<b>City Bond Rating:</b>	General Obligation Debt – Aa2 Electric System Revenue Debt – A2 Water System Revenue Debt – A1 Sewer System Revenue Debt – A1
<b>Population Statistics:</b>	2016 Estimated Population – 15,100 2015 Estimated Population – 15,090 2014 Estimated Population – 15,085* 2013 Estimated Population – 15,065 2012 Estimated Population – 15,040 2011 Estimated Population – 15,038 2010 Census Population – 15,000
<b>Election Statistics:</b>	<i>2012 Presidential Election</i> Registered Voters – 8,515 Voter Turnout – 7,265 Percentage of Turnout – 85.32%  <i>Local 2014 Fall Primary Election</i> Registered Voters – 7,754 Voter Turnout – 841 Percentage of Turnout – 8.80%

### Numbers of City Employees (2014)

Regular (Full-time & Part-Time) City Employees:	117
Paid Per Call Volunteers (Firefighters and Ambulance EMTs):	78
Temporary (Seasonal, Intern, Elected) Employees:	137

<b>Streets &amp; Bridges:</b>	9 City operated and maintained traffic signals 74.33 miles of Streets 8 City Bridges 1 Pedestrian Underpass
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\*Gathered from 2010 U.S. Census and Wisconsin Department of Administration

## Utility Statistics (2013):

### *Electric Utility*

Total Residential Customers – 5,389  
Total Commercial & Industrial Customers – 713  
4 Operating City Substations  
Average Monthly Energy Usage (kWh) – 9,788,500  
Number of Pole Lines (urban and rural) – 53  
Number of Underground Lines (urban and rural) – 69  
Energy Purchased from Renewable Sources – 15.0%

### *Water Utility*

Total Number of Customers/Meters – 5,050  
Total Water Pumped – 414,426,000 Gallons  
Gallons Not Sold – 27,673,000 Gallons  
Total Production – 1,135,414 gallons per day  
Maximum Daily Usage – 2,344,000 gallons  
5 Operating City Wells  
63.5 Miles of Water Main\*  
675 Fire Hydrants  
3 Water Towers & Reservoirs  
Million gallons of total storage capacity – 1,300,000

### *Sewer Utility*

Average Daily Flow – 1.19 Million Gallons  
59.7 Miles of Sanitary Sewer Lines  
5 Lift Stations associated appraisal consultants

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\* Gathered from 2013 PSC Audit Report

**Community Development Statistics:**

**Housing Units (2013):**

5,971 Total Housing Units  
 City Housing Growth Rate – 263 new units  
 Percentage of housing owner-occupied – 51.2%  
 Percentage of housing renter occupied – 48.8%  
 106 Foreclosures

**Property Values (2013):**

Equalized Value – \$803,507,800  
 Equalized Value Reduced by Tax Increment Valuation – \$758,807,100  
 Assessed Value – \$939,324,200

**Equalized Values:**

Classification	2012 Total Equalized Value	Percentage of Total Equalized Value	2013 Total Equalized Value	Percentage of Total Equalized Value	2014 Total Equalized Value	Percentage of Total Equalized Value
<b>Residential</b>	\$ 587,047,900	72.603%	\$ 566,384,000	70.489%	\$ 609,906,000	71.559%
<b>Commercial</b>	\$ 181,786,900	22.483%	\$ 196,136,000	24.410%	\$ 202,057,000	23.707%
<b>Manufacturing</b>	\$ 22,052,000	2.728%	\$ 23,304,600	2.900%	\$ 23,304,600	2.734%
<b>Personal Property</b>	\$ 17,507,400	2.165%	\$ 17,499,900	2.178%	\$ 16,854,100	1.977%
<b>Agricultural</b>	\$ 12,700	0.000%	\$ 12,200	0.002%	\$ 12,100	0.001%
<b>Undeveloped</b>	\$ 500	0.000%	\$ 100	0.00001%	\$ 100	0.00001%
<b>Forest</b>	\$ 171,000	0.021%	\$ 171,000	0.021%	\$ 171,000	0.020%
<b>Total</b>	<b>\$ 808,578,400</b>	<b>100%</b>	<b>\$ 803,507,800</b>	<b>100%</b>	<b>\$ 852,304,900</b>	<b>100%</b>

**Principal Taxpayers (2013):**

Taxpayer	Type of Business/Property	2013 Equalized Value	Percentage of City's Total Estimated Equalized Value
<b>Goldridge Group (Comforts of Home)</b>	Senior Housing	\$ 8,715,591	1.08%
<b>Mahi, LLC</b>	Hotel/Restaurant	\$ 7,376,007	0.92%
<b>Erickson Diversified (Nash Finch)</b>	Retail Mall/Grocery	\$ 5,639,339	0.70%
<b>Allina Corporation</b>	Hospital/Clinic	\$ 4,549,623	0.57%
<b>Shopko</b>	Retail	\$ 3,846,470	0.48%
<b>Wisota LLC</b>	Apartments	\$ 7,079,605	0.88%
<b>Best Maid Cookies</b>	Cookie Manufacturing	\$ 3,695,403	0.46%
<b>AIM2B (Air Motion Systems)</b>	High Performance UV Printing	\$ 3,426,460	0.43%
<b>Convenience Store Investments</b>	Gas Station/Convenience Store	\$ 2,851,021	0.35%
<b>Total Larger Taxpayers</b>		<b>\$ 47,179,519</b>	<b>5.87%</b>

**Employment/Unemployment Statistics:**

Year	<u>Annual Unemployment Rate*</u>			
	Pierce County	St. Croix County	State of Wisconsin	National
2008	4.3%	4.4%	4.8%	5.8%
2009	7.7%	8.2%	8.7%	9.3%
2010	6.8%	7.3%	8.5%	9.6%
2011	5.9%	6.0%	7.5%	8.9%
2012	5.3%	5.4%	6.9%	8.1%
2013	4.9%	4.8%	6.7%	7.4%
2014**	3.8%	3.6%	5.0%	5.4%

\*Data from the Wisconsin Department of Workforce Development, Local Area Unemployment Statistics.

\*\*Data from December, 2014.

### Largest Employers (2014):

Firm	Type of Business/Product	Estimated Number of Employees
University of Wisconsin - River Falls	Post-Secondary Education	886
School District of River Falls	Elementary & Secondary Education	455
City of River Falls	Municipal Government	170
River Falls Area Hospital	Hospital	150
Minnesota Rubber and Plastics	Rubber and Plastic Component Manufacturer	125
Biodiagnostics, Inc.	Genetic Testing	117
Family Fresh Market	Grocery Store	116
ShopKo	Retail Store	98
River Falls Medical Clinic	Medical Clinic	85
Lutheran Home - River Falls	Nursing Home	80

*\*Data from Series 2014A Taxable General Obligation Refunding Bond documents, prepared by Ehlers & Associates and Quarles & Brady.*

### Construction Permits: Commercial and 1-2 Family Residential Units:

Building Activity Type:	2014 Total Number of Permits	2014 Permit Value	2015 Estimated Number of Permits	2015 Estimated Permit Values	2016 Estimated Number of Permits	2016 Estimated Permit Values
Single Family	57	\$ 8,945,500	60	\$ 8,500,000	60	\$ 8,500,000
Duplex	0	\$ -	0	\$ -	0	\$ -
Multi-Family	1	\$ 400,000	2	\$ 1,000,000	0	\$ -
1-2 Family Additions/Alt's	79	\$ 1,050,388	75	\$ 450,000	75	\$ 450,000
<b>Total</b>	<b>137</b>	<b>\$ 10,395,888</b>	<b>137</b>	<b>\$ 9,950,000</b>	<b>135</b>	<b>\$ 8,950,000</b>

*\*Source: City of River Falls Community Development Department*

**Commercial-Industrial Construction Permits: Non Residential:**

<b>Building Activity Type:</b>	<b>2014 Total Number of Permits</b>	<b>2014 Permit Value</b>	<b>2015 Est. Number of Permits</b>	<b>2015 Est. Permit Value</b>	<b>2016 Est. Number of Permits</b>	<b>2016 Est. Permit Value</b>
<b>New Commercial/Industrial</b>	1	\$40,000	3	\$3,500,000	3	\$3,500,000
<b>Commercial Additions/Alt's</b>	36	\$3,620,602	35	\$4,000,000	35	\$4,000,000
<b>Total</b>	<b>37</b>	<b>\$3,660,602</b>	<b>38</b>	<b>\$7,500,000</b>	<b>38</b>	<b>\$7,500,000</b>

*\*Source: City of River Falls Community Development Department*

## APPENDIX C: FUND BALANCES

Fund Number / Name	Ending Fund Balance 12/31/2013	Estimated Fund Balance 12/31/2014	Estimated Fund Balance 12/31/2015
101 - General Fund	\$ 8,394,971	\$ 8,797,915	\$ 8,547,915
220 - Parking Improvement Fund	\$ 139,079	\$ 133,061	\$ 102,105
230 - Taxi	\$ 1,857	\$ 2,010	\$ 2,010
231 - Solid Waste	\$ 303,145	\$ 301,555	\$ 299,151
250 - Media Services	\$ 240,981	\$ 261,506	\$ 212,016
251 - Library	\$ 212,933	\$ 130,595	\$ 34,984
252 - Park Impact Fees	\$ 33,635	\$ 59,345	\$ 75,592
253 - Library Impact Fees	\$ 54,727	\$ 67,500	\$ 80,984
254 - Fire Impact Fees	\$ 174,701	\$ 162,214	\$ (51,309)
255 - Library Trust	\$ 112,062	\$ 115,886	\$ 115,886
256 - Park Land Dedication	\$ 780	\$ 785	\$ 785
260 - Environmental Fee Utility	\$ 2,721,042	\$ 2,795,580	\$ 2,850,642
261 - Revolving Loan	\$ (18,083)	\$ (27,038)	\$ (8,966)
262 - Housing Reserve	\$ 161,507	\$ 209,452	\$ 265,142
263 - Business/Tourism	\$ (845,262)	\$ (818,131)	\$ (818,131)
270 - TID #4 (RF Industrial Park)	\$ 12,130	\$ 26,167	\$ 25,245
271 - TID #5 (Whitetail Ridge Corp. Park)	\$ (420,708)	\$ 612,086	\$ 287,157
272 - TID #6 (Spruce Street)	\$ (840,100)	\$ (842,159)	\$ (847,938)
273 - TID #7 (Clark Street)	\$ (467,960)	\$ (470,414)	\$ (483,702)
274 - TID #8 (University Falls)	\$ (14,429)	\$ (19,611)	\$ (25,321)

<b>Fund Number / Name</b>	<b>Ending Fund Balance 12/31/2013</b>	<b>Estimated Fund Balance 12/31/2014</b>	<b>Estimated Fund Balance 12/31/2015</b>
<b>275 - TID #9 (Downtown District)</b>	\$ (178,331)	\$ (222,700)	\$ (288,190)
<b>276 - TID #10 (Sterling Ponds)</b>	\$ (9,000)	\$ (998,963)	\$ (1,358,484)
<b>310 - Debt Service - Library Bonds</b>	\$ 10,167	\$ 9,942	\$ 9,942
<b>320 - Debt Service - 2007 G.O. Notes</b>	\$ 3,607	\$ 3,606	\$ 3,606
<b>330 - Debt Service - 2012 Sterling Ponds</b>	\$ (125)	\$ 3,499	\$ 3,499
<b>340 - Debt Service - 2009 G.O. Notes</b>	\$ 3,544	\$ 425	\$ 425
<b>350 - Debt Service - 2012 Public Safety</b>	\$ (42)	\$ 871	\$ 871
<b>860 - Debt Service - Radio Road</b>	\$ -	\$ -	\$ (78,970)
<b>370 - Debt Service-Mann Valley Land</b>	\$ -	\$ -	\$ -
<b>410 - General Capital Projects</b>	\$ (4,221,910)	\$ (853,070)	\$ (853,070)
<b>420 - Capital Equipment</b>	\$ 62,272	\$ 390,993	\$ 370,993
<b>610 - Electric</b>	\$ 17,760,857	\$ 18,287,803	\$ 18,811,497
<b>620 - Water</b>	\$ 13,497,591	\$ 13,081,983	\$ 12,853,887
<b>630 - Sewer</b>	\$ 15,573,239	\$ 16,334,027	\$ 16,637,522
<b>640 - Stormwater</b>	\$ 5,862,717	\$ 5,767,283	\$ 5,783,618
<b>650 - Ambulance</b>	\$ 1,599,527	\$ 1,629,258	\$ 1,638,442
<b>710 - Internal Service City Hall/Maint.</b>	\$ 52,149	\$ 69,680	\$ 30,219
<b>720 - Internal Service Motor Pool</b>	\$ (6,434)	\$ (8,245)	\$ (8,245)
<b>730 - Internal Service - Technology Support</b>	\$ 20,300	\$ (14,352)	\$ (14,352)
<b>Total All Funds</b>	<b>\$ 59,987,136</b>	<b>\$ 64,980,344</b>	<b>\$ 64,207,457</b>

## APPENDIX D: CAPITAL IMPROVEMENT PROJECTS

The projects that are listed below are to be started and completed in 2015 or 2016. The improvements from the projects should reduce the City's overall maintenance cost. \$18,000 has been included in maintenance and utility costs for the Hoffman Park Safe Room. No additional operating costs are expected from any new facilities in 2015 and 2016.

### **Ambulance Furnace Replacement**

<b>Department</b>	City Buildings
<b>Category</b>	Buildings
<b>Useful Life</b>	15 years

Description
Replace the furnaces that serve the office, meeting room and living area of the ambulance building.

Justification
The ambulance building was constructed in 1999. The furnaces have a service life of 15 years. This plan is to replace the furnaces as they become more costly to maintain as they age.

Expenditures			
Type	2015	2016	Total
Construction	-	\$13,000	\$13,000
Planning and Design	\$500	-	\$500

Funding Sources			
Type	2015	2016	Total
Ambulance Revenues	\$500	\$13,000	\$13,500
-	-	-	-

## Ambulance Building Card Readers

<b>Department</b>	City Buildings
<b>Category</b>	Buildings
<b>Useful Life</b>	10 years

Description
Add security card readers to Ambulance building.

Justification
Enhance the security of the Ambulance building as well as the personnel and equipment located within.

Expenditures			
Type	2015	2016	Total
Equipment	\$7,000	-	\$7,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Ambulance Revenues	\$7,000	-	\$7,000
-	-	-	-

## Hoffman Park Safe Room

<b>Department</b>	City Buildings
<b>Category</b>	Buildings
<b>Useful Life</b>	25 years

Description
Construction of a safe room under the Hazard Mitigation Grant Program (FEMA-4076-DR-WI)) with 75% federal funding, 12.5 percent state and 12.5 percent local. The estimated total cost is \$666,500.

Justification
In 2014-2015 the City will complete construction of a safe room at Hoffman Park. A limited number of FEMA funded restroom facilities were included. Additional restroom facilities are also needed to meet code requirements for baseball field constructed in 2013-14. Hoffman Park Master Plan will identify number and location of additional facilities.
Construction costs are spread over 2014 and 2015 and are estimated.

Expenditures			
Type	2015	2016	Total
Construction	\$300,000	-	\$300,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Grant Revenues	\$262,500	-	\$262,500
Tax Levy	\$37,500	-	\$37,500

## Fire Department Land

<b>Department</b>	City Buildings
<b>Category</b>	Land
<b>Useful Life</b>	Unassigned

Description
Possible purchase of land for future Fire Station.

Justification
Current facility is aging and is difficult for fire apparatus to access: doors are small and height is marginal for newer apparatus to enter. Traffic on N. Second is problematic when apparatus enter the building. There is no room to add any additional apparatus to meet any future expansion if needed.

Expenditures			
Type	2015	2016	Total
Acquisition of Property	\$200,000	-	\$200,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Fire Impact Fees	\$200,000	-	\$200,000
-	-	-	-

# Library - Replace Exterior Doors

<b>Department</b>	City Buildings
<b>Category</b>	Buildings
<b>Useful Life</b>	20 years

Description
Replace exterior doors and door operators.

Justification
Replace main entry doors at library from normal wear and tear.

Expenditures			
Type	2015	2016	Total
Construction	\$41,000	-	\$41,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Library Fund Balance	\$41,000	-	\$41,000
-	-	-	-

## Library - Building Upgrades

<b>Department</b>	City Buildings
<b>Category</b>	Buildings
<b>Useful Life</b>	10 years

Description
Replace carpeting - 2015 for lower level carpeting and 2020 for upper level carpeting.

Justification
The main floor carpeting is 17 years old and has stains from the passing of time, use, salt, and dirt. Lower level carpeting is 11 years old and heavily stained. Replacing carpeting is helpful for increasing the library's overall appeal to nearly 190,000 annual visitors.

Expenditures			
Type	2015	2016	Total
Construction	\$21,000	-	\$21,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Library Fund Balance	\$21,000	-	\$21,000
-	-	-	-

## LED Lighting – Library Exterior Lighting

<b>Department</b>	City Buildings
<b>Category</b>	Infrastructure
<b>Useful Life</b>	20 years

Description
Library parking lot and sidewalk lighting change to LED.

Justification
Reduce energy costs as well as maintenance costs with LED lighting.

Expenditures			
Type	2015	2016	Total
Site Improvements/Utilities	-	\$10,000	\$10,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Electric-Powerful Choices	-	\$10,000	\$10,000
-	-	-	-

## Public Safety Building – Asbestos Removal – Lower Level

<b>Department</b>	City Buildings
<b>Category</b>	Buildings
<b>Useful Life</b>	25 years

Description
Removal of asbestos in lower level of Public Safety Building.

Justification
Remove existing asbestos pipe installation from heat pipe in lower level of Public Safety Building.

Expenditures			
Type	2015	2016	Total
Professional Services	\$15,000	-	\$15,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Tax Levy	\$15,000	-	\$15,000
-	-	-	-

## Public Works Facility Security Gate/Fencing

<b>Department</b>	City Buildings
<b>Category</b>	Buildings
<b>Useful Life</b>	20 years

Description
Public Works Facility security gate and fencing alteration.

Justification
Alter fence location to expand secured outdoor storage and install power gate for access.

Expenditures			
Type	2015	2016	Total
Site Improvements/Utilities	-	\$25,000	\$25,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Electric – Utility Funds	-	\$7,500	\$7,500
Sewer – Utility Funds	-	\$750	\$750
Tax Levy	-	\$14,000	\$14,000
Water – Utility Funds	-	\$2,750	\$2,750

## Public Works Facility Painting Interior Building

<b>Department</b>	City Buildings
<b>Category</b>	Buildings
<b>Useful Life</b>	10 years

Description
Power washing and painting of public works facility interior.

Justification
The building's interior has been stained by exhaust smoke and general wear. New paint will improve the looks of the building and assist the new lights to function better.

Expenditures			
Type	2015	2016	Total
Planning and Design	\$4,000	-	\$4,000
Professional Services	\$40,000	-	\$40,000

Funding Sources			
Type	2015	2016	Total
Electric – Utility Funds	\$19,360	-	\$19,360
Tax Levy	\$24,640	-	\$24,640

## Public Works Facility Exterior Foam Insulation System

<b>Department</b>	City Buildings
<b>Category</b>	Buildings
<b>Useful Life</b>	10 years

Description
Repair damaged areas of the Exterior Foam Insulation System (EFIS).

Justification
Have damaged areas that have been temporarily repaired, professionally repaired and finished.

Expenditures			
Type	2015	2016	Total
Construction	\$20,000	-	\$20,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Electric – Utility Funds	\$8,800	-	\$8,800
Tax Levy	\$11,200	-	\$11,200

## Fire – Cascade Fill Station Replacement

<b>Department</b>	Equipment
<b>Category</b>	Equipment
<b>Useful Life</b>	20 years

Description
<p>Providing for the replacement of the City's existing air-fill station for SCBA bottles.</p> <p>A grant application has been submitted to FEMA and was approved. The CIP includes both the grant amount and the local share.</p>

Justification
<p>The existing unit is old and the air cylinders do not fill completely. Assuming only the SCBA air bottles are replaced in 2015, RFFD will need to upgrade this unit to accommodate filling them more efficiently.</p>

Expenditures			
Type	2015	2016	Total
Equipment	\$37,000	-	\$37,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Grant Revenues	\$25,000	-	\$25,000
Tax Levy	\$12,000	-	\$12,000

## Digital Signage for City Hall

<b>Department</b>	Equipment
<b>Category</b>	Equipment
<b>Useful Life</b>	25 years

Description
This project includes 2 monitor displays (digital signage) for the upper and lower entry ways, one interactive kiosk in the upper lobby plus a digital information feed for the Community Bulletin Board on our Channels.

Justification
The digital signage will serve as a communication tool to welcome people/groups to City Hall in general and for specific meetings. It will also provide a source of key city information for visitors to view as they enter the lobby.

Expenditures			
Type	2015	2016	Total
Equipment	\$30,000	-	\$30,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Fund Balance	\$30,000	-	\$30,000
-	-	-	-

## Mini-Excavator

<b>Department</b>	Equipment
<b>Category</b>	Equipment
<b>Useful Life</b>	20 years

Description
Mini excavator for underground work in the electric, water and sewer departments. Can be used in lieu of contracting.

Justification
Will save money by reducing contracted expenses.

Expenditures			
Type	2015	2016	Total
Equipment	\$55,000	-	\$55,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Electric – Utility Funds	\$18,333	-	\$18,333
Sewer – Utility Funds	\$18,334	-	\$18,334
Water – Utility Funds	\$18,333	-	\$18,333

## Valve Opening Equipment

<b>Department</b>	Equipment
<b>Category</b>	Equipment
<b>Useful Life</b>	20 years

Description
Purchase of new valve opener.

Justification
Keeping current with dependable equipment.

Expenditures			
Type	2015	2016	Total
Equipment	-	\$25,000	\$25,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Water – Utility Funds	-	\$25,000	\$25,000
-	-	-	-

## Police – Replacement Laptops in Squad Cars

<b>Department</b>	Equipment
<b>Category</b>	Equipment
<b>Useful Life</b>	5 years

Description
The Police Department has six patrol vehicles that have laptops and docking stations. These will need to be replaced in 2016 to upgraded equipment.

Justification
Maintain current technology, upgrade to new equipment.

Expenditures			
Type	2015	2016	Total
Equipment	-	\$12,000	\$12,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Tax Levy	-	\$12,000	\$12,000
-	-	-	-

## Confined Space Access/Rescue Equipment

<b>Department</b>	Equipment
<b>Category</b>	Equipment
<b>Useful Life</b>	20 years

Description
Purchase of equipment for confined space access and rescue equipment.

Justification
Will assist with training and enable equipping of personnel for confined space entry and potential rescue situations.

Expenditures			
Type	2015	2016	Total
Equipment	\$35,000	-	\$35,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Electric – Utility Funds	\$8,750	-	\$8,750
Sewer – Utility Funds	\$8,750	-	\$8,750
Stormwater Utility	\$8,750	-	\$8,750
Water – Utility Funds	\$8,750	-	\$8,750

## River Oaks Pond

<b>Department</b>	Stormwater
<b>Category</b>	Infrastructure
<b>Useful Life</b>	10 years

Description
Clear out unwanted trees, dewater pond, remove and land spread the sediments to restore the original size of the pond as well as fix the outlet pipe and perforated riser.

Justification
This pond is located off of River Ridge Road, down the hill towards the river. An inspection of this pond in 2009 found that the pond is very overgrown with trees and filled with sediment. The existing outlet consists of a perforated riser pipe which drains into a pipe that goes through the embankment to discharge to the river. This perforated riser has tipped over (rusted off) a couple times in the past few years and been repaired in house, these repairs are not a permanent fix. In addition, the pipe going through the embankment is also rusting away and needs replacement.

Expenditures			
Type	2015	2016	Total
Construction	-	\$43,000	\$43,000
Planning and Design	-	\$10,000	\$10,000

Funding Sources			
Type	2015	2016	Total
Stormwater Utility	-	\$53,000	\$53,000
-	-	-	-

## South Paulson Road Upgrade

<b>Department</b>	Transportation
<b>Category</b>	Infrastructure
<b>Useful Life</b>	25 years

Description
Upgrade of Paulson Road between Highland Drive and Shopko. Project would include the addition of curb and gutter on west side of road, widening of asphalt pavement, the addition of a 10' wide trail west of curb and gutter, and a mill and overlay of existing pavement.  Funding from Tax Increment District #5.

Justification
Bring road up to current City standards and provide trail connection between corporate park and the rest of the community.

Expenditures			
Type	2015	2016	Total
Construction	\$308,000	-	\$308,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Tax Increment District	\$308,000	-	\$308,000
-	-	-	-

## Lake George Trail – University Falls to Family Fresh

<b>Department</b>	Transportation
<b>Category</b>	Infrastructure
<b>Useful Life</b>	25 years

Description
<p>Make connection between pathway constructed as part of University Falls project and pathway on west side of Family Fresh. This does not include reconstruction of existing pathway from Family Fresh to Walnut Street. Doesn't include purchase of necessary land for trail system.</p> <p>Estimated \$3,000 cost per lighting fixture for pathway lighting, included in the CIP as a separate project. See 14-MU-006 under Utilities. Funded from Tax Increment District # 9.</p>

Justification
<p>Extension of this pathway has been discussed as part of the University Falls Project. Total project length is approximately 650'.</p>

Expenditures			
Type	2015	2016	Total
Construction	\$175,000	-	\$175,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Tax Increment District	\$175,000	-	\$175,000
-	-	-	-

## Main/Union Safety Improvements

<b>Department</b>	Transportation
<b>Category</b>	Infrastructure
<b>Useful Life</b>	10 years

Description
Consider safety improvements at Main/Union Streets to reduce vehicle accidents (rear-end).

Justification
High crash rates at this location have been identified by WisDOT as a concern and a priority to receive Highway Safety Improvement funds at 90 percent.

Expenditures			
Type	2015	2016	Total
Construction	\$98,000	-	\$98,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Grant Revenues	\$88,200	-	\$88,200
Tax Levy	\$9,800	-	\$9,800

## Chapman Drive – CTH U to STH 35

<b>Department</b>	Transportation
<b>Category</b>	Infrastructure
<b>Useful Life</b>	25 years

Description
Reconstruct Chapman Drive from CTH U to STH 35 (Radio Road Interchange).

Justification
This roadway is an old and narrow township road that has not been brought up to urban standards. No pedestrian or bike facilities exist along this section of road. Total project length is approximately 4000'.

Expenditures			
Type	2015	2016	Total
Construction	-	\$1,100,000	\$1,100,000
Planning and Design	\$100,000	-	\$100,000

Funding Sources			
Type	2015	2016	Total
Developer Contributions	-	\$263,200	\$263,200
State of Wisconsin	\$100,000	\$836,800	\$936,800

## Trail Head – Whitetail Ridge Corporate Park

<b>Department</b>	Transportation
<b>Category</b>	Infrastructure
<b>Useful Life</b>	20 years

Description
Establish parking lot in Whitetail Ridge Corporate Park for bike trail system.

Justification
Establish trailhead location for events.

Expenditures			
Type	2015	2016	Total
Construction	\$46,000	-	\$46,000
Planning and Design	\$4,000	-	\$4,000

Funding Sources			
Type	2015	2016	Total
Tax Increment District	\$50,000	-	\$50,000
-	-	-	-

## Water Main Extension – North Loop Extension

<b>Department</b>	Utilities
<b>Category</b>	Infrastructure
<b>Useful Life</b>	25 years

Description
Before the North Water Tower construction is built, RFMU will need to extend water main from the tower to our system. See project 12-MU-027. \$350,000 is planned for the project, which will be repaid through impact fees.

Justification
Will create a loop feed system to accommodate growth in the area.

Expenditures			
Type	2015	2016	Total
Construction	-	\$350,000	\$350,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Water Impact Fees	-	\$350,000	\$350,000
-	-	-	-

## Power Plant Substation

<b>Department</b>	Utilities
<b>Category</b>	Infrastructure
<b>Useful Life</b>	25 years

Description
The transformer replacement phase of this project will provide for the replacement of transformer, switch gear, and feeder exit at the River Falls Power Plant Substation. Specifically, this will cover the costs of replacement and construction of these features. The breaker replacement phase of this project will provide for the replacement of breakers at the River Falls Power Plant Substation. Specifically, this will cover the costs of replacement and construction of the new breakers. Replacement of 69 KV breakers for RNB5, RNB6, and RNB12 S switches.

Justification
With the closure of the Power Plant, the substation equipment will need to be relocated. This will allow for repurposing of the Power Plant building as well as upgrade this major substation. Current transformer has exceeded its expected life.

Expenditures			
Type	2015	2016	Total
Construction	-	\$3,500,000	\$3,500,000
Planning and Design	\$700,000	-	\$700,000

Funding Sources			
Type	2015	2016	Total
Electric Revenue Bonds	\$700,000	\$3,500,000	\$4,200,000
-	-	-	-

## Relay Replacement – South Fork Substation

<b>Department</b>	Utilities
<b>Category</b>	Equipment
<b>Useful Life</b>	25 years

Description
Replacement of the relay at the South Fork Substation, includes battery rack.

Justification
Replacement per vendor recommendations.

Expenditures			
Type	2015	2016	Total
Equipment	-	\$275,000	\$275,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Electric – Utility Funds	-	\$275,000	\$275,000
-	-	-	-

## Televising Equipment

<b>Department</b>	Utilities
<b>Category</b>	Equipment
<b>Useful Life</b>	20 years

Description
Purchase of trailer mounted television equipment for sewer and electric.

Justification
Reduce dependency on contracted services.

Expenditures			
Type	2015	2016	Total
Equipment	-	\$50,000	\$50,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Electric – Utility Funds	-	\$25,000	\$25,000
Sewer – Utility Funds	-	\$25,000	\$25,000

## City Fiber from PSB – Power Plant Substation

<b>Department</b>	Utilities
<b>Category</b>	Infrastructure
<b>Useful Life</b>	25 years

Description
Install fiber from Public Safety Building to relocated Power Plant Substation.

Justification
Replacement of existing fiber with new single mode fiber.

Expenditures			
Type	2015	2016	Total
Site Improvements/Utilities	\$50,000	-	\$50,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Electric – Utility Funds	\$50,000	-	\$50,000
-	-	-	-

## Wastewater Treatment Plant – Replace Fiber

<b>Department</b>	Utilities
<b>Category</b>	Infrastructure
<b>Useful Life</b>	25 years

Description
Replace existing fiber to Wastewater Treatment Plant.

Justification
Replace existing fiber with single mode fiber.

Expenditures			
Type	2015	2016	Total
Site Improvements/Utilities	-	\$100,000	\$100,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Sewer – Utility Funds	-	\$100,000	\$100,000
-	-	-	-

## Water Tower Painting

<b>Department</b>	Utilities
<b>Category</b>	Infrastructure
<b>Useful Life</b>	20 years

Description
Painting and maintenance of Sycamore Street Water Tower. May include removal of lead based paint.

Justification
Painting the Water Tower is a component of preserving the overall integrity of the Water Tower.

Expenditures			
Type	2015	2016	Total
Professional Services	\$500,000	-	\$500,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Water – Utility Funds	\$500,000	-	\$500,000
-	-	-	-

## Hydroelectric Facility Relicensing

<b>Department</b>	Utilities
<b>Category</b>	Infrastructure
<b>Useful Life</b>	Unassigned

Description
Exploratory research and analysis for hydroelectric facility relicensing process.

Justification
Staff and consultant review of requirements, plan for future expenditures to comply with relicensing requirements.

Expenditures			
Type	2015	2016	Total
Planning and Design	\$50,000	-	\$50,000
-	-	-	-

Funding Sources			
Type	2015	2016	Total
Electric – Utility Funds	\$50,000	-	\$50,000
-	-	-	-

## Radio Road Looping Project

<b>Department</b>	Utilities
<b>Category</b>	Infrastructure
<b>Useful Life</b>	25 years

Description
Design and construction of electrical looping from Radio Road interchange to County Road MM.

Justification
To serve proposed new Sterling Ponds Corporate Park.

Expenditures			
Type	2015	2016	Total
Planning and Design	\$50,000	-	\$50,000
Site Improvements/Utilities	-	\$300,000	\$300,000

Funding Sources			
Type	2015	2016	Total
Electric – Utility Funds	\$50,000	\$300,000	\$350,000
-	-	-	-

## Solar Garden

<b>Department</b>	Utilities
<b>Category</b>	Infrastructure
<b>Useful Life</b>	20 years

Description
Planned study for potential solar garden.

Justification
Seeking alternative power sources for residents, in addition to purchase of green blocks.

Expenditures			
Type	2015	2016	Total
Acquisition of Property	\$45,000	-	\$45,000
Professional Services	\$20,000	-	\$20,000

Funding Sources			
Type	2015	2016	Total
Electric – Powerful Choices	\$65,000	-	\$65,000
-	-	-	-

# APPENDIX E: BUDGET ORDINANCE



## ORDINANCE 2014-10

### AN ORDINANCE APPROPRIATING THE NECESSARY FUNDS FOR THE OPERATION OF THE GOVERNMENT AND ADMINISTRATION OF THE CITY OF RIVER FALLS, WISCONSIN, FOR THE YEAR 2015

The Common Council of the City of River Falls, Wisconsin, does ordain as follows:

Section 1. There is hereby appropriated out of the revenue shown below of the City of River Falls for the year 2015, including monies received from the general property tax levy, to the various funds and purposes set up in the budget presented herewith, for the purposes therein stated, in the following amounts:

SUMMARY OF BUDGETED REVENUES:	ACTUAL 2013	6 MONTHS ACTUAL 2014	ESTIMATED 12 MONTHS 2014	BUDGETED 2015
Taxes:				
a. Property Taxes	\$4,599,971	\$3,335,421	\$4,981,718	\$5,171,749
b. Tax Increment Revenue	976,345	671,771	1,048,259	1,048,259
c. Other Taxes	170,490	50,923	161,171	166,500
Intergovernmental Revenue	4,676,322	1,179,922	4,867,175	4,351,985
Regulation/Compliance	414,941	212,340	347,877	339,000
Public Charges for Services	20,299,988	9,655,233	19,605,603	20,310,283
Special Assessments	17,083	2,475	5,684	2,500
Miscellaneous Revenues	822,045	843,279	1,536,481	1,249,923
Interest Income	33 2,236	65,370	380,123	336,862
Cash Balance Applied			0	1,784,150
Other Financing Sources	5,070,848	836,834	9,222, 970	3,912,005
<b>Total Revenues</b>	<b>\$37,380,269</b>	<b>\$16,853,568</b>	<b>\$42,157,061</b>	<b>\$38,673,216</b>

SUMMARY OF BUDGETED EXPENSES/EXPENDITURES:	ACTUAL 2013	6 MONTHS	ESTIMATED	BUDGETED 2015
		ACTUAL 2014	12 MONTHS 2014	
General Government	\$2,118,750	\$1,023,562	\$2,153,355	\$2,410,454
Public Safety	4,139,439	1,934,473	4,191,803	4,811,005
Public Works	18,358,273	8,589,337	18,809,661	19,677,999
Culture, Recreation & Education	1,593,064	895,440	2,001,606	2,057,930
Conservation and Development	977,416	349,361	1,044,667	762,473
Other Public Service	10,396	7,372	9,945	10,040
Capital Projects	6,307,340	289,321	4,310,011	3,074,829
Debt Service	2,212,972	997,934	2,923,246	1,707,484
Other Financing Uses	2,954,245	836,834	3,656,715	3,149,739
Reserves/Retained Earnings				1,011,263
Total Expenditures	\$38,671,895	\$14,923,634	\$39,101,009	\$38,673,216

Section 2. There is hereby levied a tax of \$ 5,171,749 upon all taxable property within the City of River Falls, Wisconsin, as returned by the Assessor in the year 2014 for uses and purposes as set forth in said budget.

Section 3. The City Clerk is hereby authorized and directed to levy taxation against the tax incremental districts located in the City of River Falls and allocate the proceeds thereof in accordance with Section 66.1105 the Wisconsin Statutes.

Section 4. The City Clerk be and hereby is authorized and directed to spread the said tax upon the current tax roll of the City of River Falls, Wisconsin.

Section 5. Budget appropriations are established by function and fund. Additional details included in the budget are presented as supplementary information.

Section 6. The Ordinance shall take effect and be in force after its passage and publication.

FOR THE CITY OF RIVER FALLS



Dan Toland, Mayor

ATTEST:



Lu Ann Hecht, City Clerk

Adopted: November 25, 2014

Published: December 11, 2014

## APPENDIX F: GLOSSARY OF TERMS

**Assessed Value** – The estimated value placed upon real and personal property by the City Assessors for purposes of levying property taxes.

**Budget (Operating)** – A plan of financial operation embodying proposed expenditures for a given period, typically a fiscal year, and the means of financing them (revenue estimates). The term is also used to denote the officially approved expenditure ceiling under which the City and its departments operate.

**Business Improvement District (BID)** – A district created under State Statute by petition to the City from owners of commercial property. The purpose is to allow businesses within the district to develop, manage, and promote their district and provide a method to fund these activities through a self-imposed assessment.

**Capital Outlay** – Payment for purchase or construction of any item having a unit cost of \$5,000 and more, or a useful life of more than one year. Typical capital outlay items include vehicles, construction equipment, land, buildings, and infrastructure.

**Capital Project (Capital Improvement or Capital Expenditure)** – Major construction, acquisition, or renovation activities that add value to the City’s physical assets or significantly increase their useful life.

**Contingency** – Funds set aside but not appropriated or approved for future use. These funds could be used for unanticipated expenditures, new programs, or to absorb unexpected revenue losses.

**Cost Allocations** - the assigning of a common cost to several cost objects.

**Debt Service** – Amount of cash flow payments of principal and interest to holders to of the City’s debt instruments.

**Deficit** – Excess of an entity’s liabilities overs its assets (a negative fund balance). The term may also be used to describe when expenditures exceed program revenues.

**Department** – A major organizational unit in the City comprised of related work activities aimed at accomplishing a major service or regulatory program.

**Division** – The organization of functions within the City. The term may also be used to describe an organizational subdivision of a department.

**Employee Benefits** – Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits, including Social Security, the Wisconsin Retirement System, and other medical, disability, and life insurance plans.

**Enterprise Fund** – A separate financial entity used for government operations financed and operated in a manner similar to a business enterprise for which preparation of an income statement is desirable.

**Equalized Value** – The estimated value placed upon real and personal property by the State Department of Revenue. Equalized values estimate the total value of all taxable property in a municipality and are the basis upon which County and School District tax levies are distributed to each municipality.

**Expenditures (Expenses)** – For funds using the modified accrual basis of accounting, the cost of goods received and services rendered are recognized when measurable and reflect near-term outflows of cash. For funds using full accrual accounting, the costs of operations, capital outlay, and debt service are accounted as soon as the underlying event or transaction occurs.

**Fiscal Year** – The 12-month period to which the annual operating budget applies. The fiscal year is the calendar year for all City funds.

**Full-time Equivalent (FTE) Positions** – Each FTE is equal to a standard work year or 2,080 hours. Part-time and seasonal positions are converted to the decimal equivalent position based on total hours per year.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance** – The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**General Fund** – The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. The general fund accounts for all City operations that are not specifically accounted for in another fund.

**General Obligation Bonds** – Long-term debt obligations that are backed by the full faith and credit of the City.

**Grants** – Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

**Intergovernmental Revenue** – A contribution of assets (usually cash) by one governmental unit or another. Typically, these contributions are made to local governments from the State and Federal governments.

**Internal Service Revenue** – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, on a cost reimbursement basis.

**Mill Rate** – The property tax rate stated in terms of dollars and cents for every \$1,000 of assessed property value.

**Operating Transfer** – Routine and/or recurring transfers of assets between funds.

**Ordinance** – A formal legislative enactment by the City Common Council that implements or amends local law.

**Payment in lieu of taxes (PILOT)** – Charges to an enterprise fund that the City would receive in property taxes if the enterprise were a private sector operation. Some enterprise funds are assessed a payment in lieu of property tax based on the value of the real property assets of the fund.

**Professional Service** – Services rendered by full-time and part-time employees to support the functions of City departments. Costs include: wage, health insurance, and other related benefits.

**Reserves** – Funds available due to revenues in excess of expenditures.

**Revenue** – Income derived from taxes, fees, and other charges. This term refers to all government income, regardless of source, used to fund services.

**Revenue Bonds** – A bond that is payable from a specific source of revenue and to which the full faith and credit of the City is not pledged.

**Special Assessment** – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement of service deemed to primarily benefit those properties.

**Tax Incremental Financing District (TIF or TID)** – A geographical area designated for public and private development. Public improvements are funded by debt that is repaid by segregating the increased property taxes resulting from private development within the district.

**Tax Levy** – The total amount of property taxes imposed by a government.

**Tax Rate** – The amount of tax stated in terms of a unit of the tax base. The tax rate is expressed in terms of “mills”, with one mill equivalent to \$1 of tax for every \$1,000 of assessed value.