



City of River Falls 2019-2020 Adopted Budget

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

ACKNOWLEDGEMENTS

Dan Toland, Mayor
Scot Simpson, City Administrator

CITY COUNCIL

At Large: Diane Odeen, Scott Morrisette, Michael Page
District 1: Sean Downing, District 2: Christopher Gagne
District: 3: Hal Watson, and District 4: Todd Bjerstedt

PREPARED BY

Susan Langer, Accounting Manager/City Treasurer
Amy White, City Clerk
Keri Schreiner, Economic Development Specialist
Brandt Johnson, Assistant to the City Administrator
Jason Rohloff, Management Analyst Fellow

CONTRIBUTORS

Julie Bergstrom, Assistant City Administrator
Karen Bergstrom, Human Resources Director
Buddy Lucero, Community Development Director
Tanya Misselt, Library Director
Scott Nelson, Fire Chief
Amy Peterson, Development Services Director
Michael Stifter, Operations Director
Kevin Westhuis, Utility Director
Reid Wronski, City Engineer
Gordon Young, Police Chief
The Finance Department and City Staff

COMMENTS AND QUESTIONS

Administration Department
222 Lewis Street, River Falls, WI 54022
Phone 715-426-3449
E-mail: jbergstrom@rfcity.org

2018 RIVER FALLS CITY COUNCIL



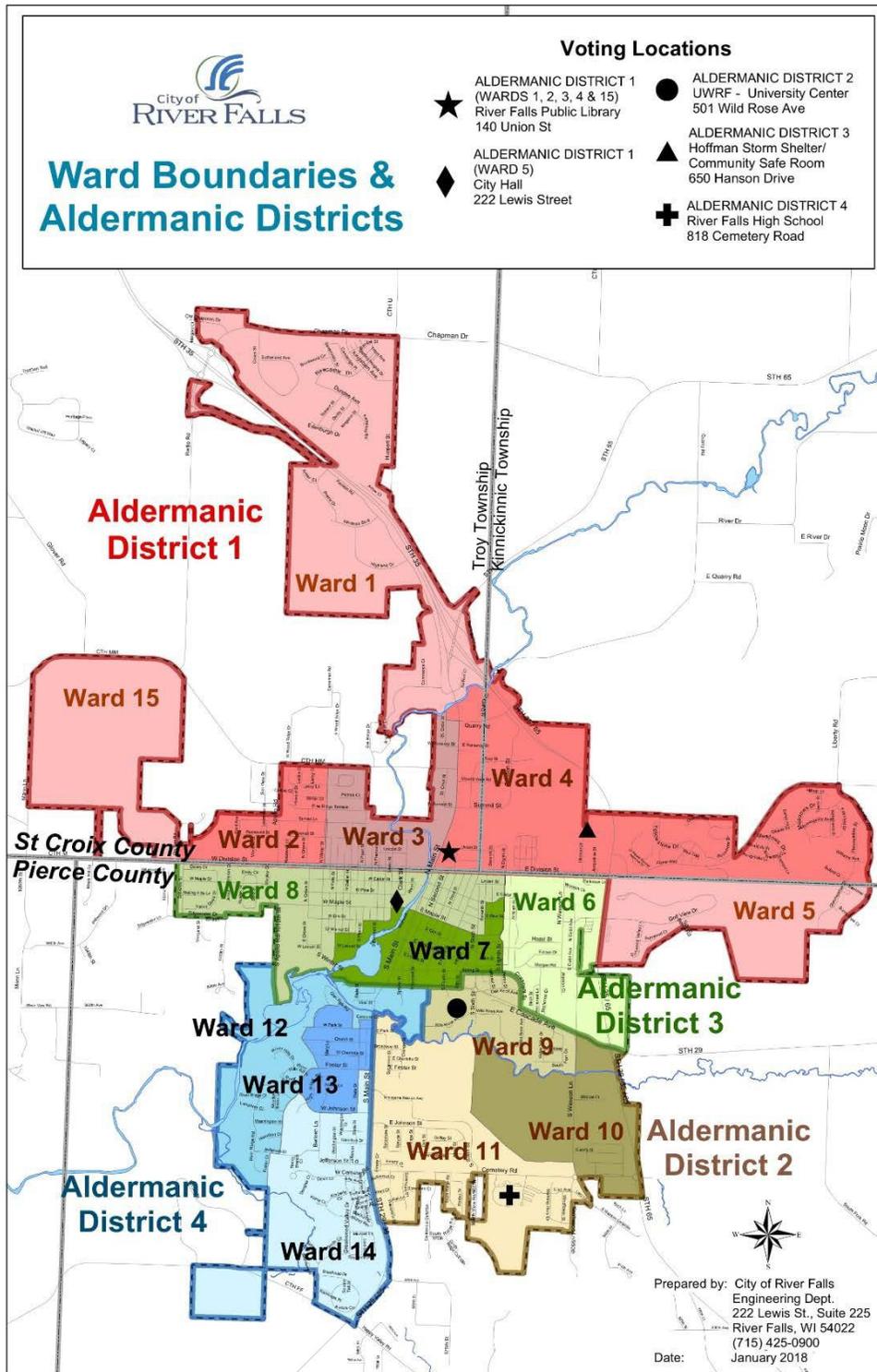
(L-R) Sean Downing, Christopher Gagne, Scott Morrisette, Dan Toland, Diane Odeen,
Todd Bjerstedt, Michael Page, Hal Watson

CONTACT INFORMATION				
Position	Name	Phone	Term Expires	E-Mail Address
Mayor	Dan Toland	715-426-3404	2020	dtoland@rfcity.org
At Large	Diane Odeen	715-426-5325	2019	dodeen@rfcity.org
At Large	Scott Morrisette	715-425-8993	2020	smorrisette@rfcity.org
At Large	Michael Page	612-810-3949	2020	mpage@rfcity.org
District 1	Sean Downing	715-307-2057	2019	sdowning@rfcity.org
District 2	Christopher Gagne	715-222-3220	2019	cgagne@rfcity.org
District 3	Hal Watson	715-781-5814	2019	hwatson@rfcity.org
District 4	Todd Bjerstedt	651-248-1099	2020	tbjerstedt@rfcity.org

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of River Falls

Wisconsin

For the Biennium Beginning

January 1, 2017

Executive Director

The Government Finance Officers Association (GFOA) presented a Distinguished Budget Presentation Award to the City of River Falls, Wisconsin for its biennial budget for the fiscal year beginning January 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

TABLE OF CONTENTS

ACKNOWLEDGEMENTS	i
2018 RIVER FALLS CITY COUNCIL.....	ii
ALDERMANIC DISTRICT MAP.....	iii
DISTINGUISHED BUDGET PRESENTATION AWARD	iv
TABLE OF CONTENTS.....	v
TRANSMITTAL LETTER	1
ABOUT RIVER FALLS.....	11
HISTORY CONTINUED.....	12
Community Profile	13
Government.....	14
Community Vision & Goals	15
AFFORDABILITY.....	18
Methodology	18
Utility Services	19
Property Taxes.....	20
Total Cost Summary.....	21
Data Sources	22
BUDGET PROCESS	23
Fiscal Management Overview	24
Purchasing Policy Overview.....	31
2019-2020 BUDGET IN BRIEF.....	32
CITY DIVISIONS	40
Administration & Finance	44
Community Development.....	46
Engineering.....	49
Public Works	50
Library Services.....	52

River Falls Municipal Utilities	54
Public Safety	56
CITY AWARDS AND RECOGNITION	59
2019-2020 ADOPTED BUDGET	60
ALL FUNDS OVERVIEW	61
GENERAL FUND OVERVIEW	65
General Government	70
Public Safety	82
Public Works	87
Leisure Services	94
Conservation / Development	99
OTHER FINANCING USES.....	104
SPECIAL REVENUE FUNDS	106
DEBT SERVICE FUNDS	138
CAPITAL PROJECTS FUNDS	141
ENTERPRISE FUNDS	146
INTERNAL SERVICE FUNDS.....	157
APPENDIX A: ALL FUNDS BREAKDOWN	162
APPENDIX B: INFORMATIVE STATISTICS	164
APPENDIX C: FUND BALANCES	170
APPENDIX D: 2019 BUDGET ORDINANCE.....	172
APPENDIX E: GLOSSARY OF TERMS.....	174
APPENDIX F: 2019-2023 CAPITAL IMPROVEMENT PLAN.....	177

TRANSMITTAL LETTER



Date: December 1, 2018

To: Mayor Toland and City Council Members

From: Julie Bergstrom, Assistant City Administrator

Re: 2019-2020 Biennial Budget Transmittal

EXECUTIVE SUMMARY

The City's biennial budget was presented for review and approval by the Mayor and City Council in conjunction with the public hearing and second reading of the budget ordinance at their meeting in November 2018. The property tax levy proposed at the October 27, 2018, Council meeting has been reduced from \$6,641,126 to \$6,550,000 through increases in other revenues such as transportation aids and the expenditure restraint program for a net local (City only) mill rate increase of 2.4 percent. This is slightly lower than the projected target of between 3-4 percent for the City's share of property tax and would increase the local share by \$30 for an average \$180,000 home.

The Council reviewed the draft budget in a workshop session on September 11 which included the proposed tax levy for both the 2019 and 2020 budget years, and a comparison to the City's approved and proposed fiscal plan. Other items discussed include the planned implementation of the street light utility and possible changes to utility fees.

One of the goals of the 2019-2020 budget is to prepare the City for future financial sustainability. This is carried out in the funding of departmental needs for staff and equipment, and also in the funding of capital projects that will benefit residents and property owners in the future. Attention has been given to matching the funding to the Council's expectations for service levels.

Maintenance and Upgrade of City Assets

The City has a history of dedicating time and money to the ongoing maintenance of infrastructure and facilities in order to protect the investments made and extend the life as long as possible. The budget process and the five-year fiscal plan complement long-term planning

to identify project affordability and timing. The adopted budget continues to fund ongoing maintenance and also includes several major upgrade projects of City assets.

The implementation of the Glen Park plan is scheduled for late 2018 and 2019 and will provide the community with a new pavilion with a safe room, realigned parking for improved access to the park and pool facilities, and a splash pad to accompany the Glen Park pool. Although not a complete upgrade of the park, these improvements provide the affordable upgrades that were desired by the community.

The City is working in conjunction with the Wisconsin Department of Transportation to provide a second ramp from Highway 35 at Division Street. This improvement is needed due to higher traffic volumes on the bypass and to prevent future accidents at the intersection. The majority of the \$2.6 million project cost is funded by the State of Wisconsin.

Although not a visible asset, the sanitary sewer is important for livability and economic development. A major upgrade to the sewer system in the northern section of the City is planned for 2019. This would involve construction of a new gravity flow sewer and removal of the North Main lift station due to future capacity issues. Other sewer improvements include upsizing the north interceptor sewer, and improvements to the wastewater treatment plant.

Direct Service Staffing

The ability of the City to hire and retain employees that directly provide City services is also essential. The 2019-2020 budget includes funding for two additional public works positions, two electric line workers and two additional police officers. The ability of the City to increase tax funded staffing levels is directly related to the success of Sterling Ponds Corporate Park and Whitetail Ridge Corporate parks.

2019-2020 Budget Compared to Adopted Fiscal Plan

The property tax levy for each year is less than the fiscal plan presented to the City Council in workshop sessions earlier this year.

2019 Budget Year		2020 Budget Year		
<u>Fund Type</u>	<u>Per Fiscal Plan</u>	<u>Adopted 2019</u>	<u>Per Fiscal Plan</u>	<u>Adopted 2020</u>
General Fund	\$3,876,514	\$4,234,187	\$4,016,293	\$4,443,273
General Fund Advances		64,866		64,106
Library Fund	869,000	869,000	855,000	855,000
Debt Service	1,499,269	797,471	1,761,834	983,680
Capital Projects	<u>400,000</u>	<u>584,476</u>	<u>325,000</u>	<u>514,176</u>
Total	\$6,644,783	\$6,550,000	\$6,958,128	\$6,860,235

The adopted 2019-20 budget totals \$91,355,642 which is an increase of 10 percent from the 2017-18 budget of \$82,985,116. Much of this increase is related to capital projects, such as the Glen Park improvements and upgrade of the Division Street-Highway 35 intersection. Additional costs have been allocated to the General fund for advances to other funds, additional staff and repayment of fund balances to defend the City from the Town of Troy lawsuit.

The following graph represents the total current biennial budget and adopted budget for 2019-2020 by fund type.

Fiscal Resources	2017-18	2019-20
	Original Budget	Adopted Budget
General Fund	\$20,206,630	\$21,801,831
Special Revenue Funds	10,158,473	9,146,298
Debt Service Funds	1,950,575	2,457,843
Capital Project Funds	3,724,588	9,905,392
Enterprise Funds	44,391,188	45,272,617
Internal Service Funds	2,553,662	2,771,661
TOTAL	\$82,985,116	\$91,355,642

Valuation

River Falls continues to see an increase in net new construction for both counties, with Pierce and St. Croix Counties realizing 2.2 percent and 6.1 percent growth, respectively.

Overall, the City's equalized value (market value) increased by nine percent, or \$84.7 million for a total value of \$1.05 billion in 2018. The value increases were seen in both residential and commercial property values.

The final assessed values of \$926,945,600 shows an increase of \$25.3 million over the prior year, or 2.8 percent growth, with the majority of the growth in St. Croix County. This is due to both an increase in construction and some recovery in market values for existing properties.

State Shared Revenues and Expenditure Restraint Program

In 2011, state shared revenues were reduced by \$147,000. The 2019-20 budget is based on the estimated aid provided by the Wisconsin Department of Revenue, the budget assumes no increase in aid in the next two-year period.

The budgetary increase of 6.7 percent in the General fund for 2019-20 will most likely be higher than the allowable criteria for the expenditure restraint program. The City will receive \$110,000 in 2019 from this program, but generally has not met the eligible guidelines for this funding.

Other Revenue Highlights Transportation

Aids

The revenue from transportation aids have increased due to the City's investment in roads. The amount expected to be received in 2018 is approximately \$700,000. Using the 2019 estimate from the Wisconsin Department of Transportation, the amount of \$668,163 was added for 2019 and \$650,000 for 2020.

Ambulance Fund

The City's ambulance service is funded primarily with billed service revenues, but supplemented by a per capita charge to the surrounding towns and grants. The City last increased the billing rate for ambulance service calls in 2018, and an additional rate increase is anticipated for the 2019-2020 budget.

The contract for EMT level service to the Prescott area expires in 2019, the assumption is that the contracted relationship will continue into future years. As the River Falls service is paramedic level, the expected staff recommendation will be to upgrade the Prescott area services to paramedic level to be consistent with the River Falls operation if desired by Prescott.

Storm Water Fund

The storm water fund is currently maintaining sufficient revenue levels for the maintenance of the ponds and other storm water activities. Due to increased development in the City, no fee increases are planned for the 2019-2020 timeframe.

Solid Waste Fund

The solid waste fund includes the revenue and expenses for the contracted refuse and recycling collection for residential properties, currently serviced by Advanced Disposal. The fund also covers the costs of spring and fall cleanup, compost grinding, and other solid waste related costs. Prior to 2016, the additional services were funded with a fee of \$1.25 per month for those with refuse and recycling services. This fee has been restored at the same rate of \$1.25 but will be added to all improved properties in the City. This will allow for continuation of the

current services of composting, spring and fall cleanup events as well as the electronic recycling event.

Compensation, Benefits and Staffing

Compensation and Benefits

The City has one bargaining unit which represents the police department officers. Employees share in the required pension contribution, with all employees projected to pay 6.55 percent of qualified wages for 2019. The City matches this amount for non-represented general employees and pays 10.55 percent for police officers.

The City contracts with HealthPartners for medical and dental insurance. A two-year agreement with an increase of 6.5 percent in 2019 and a cap of 10 percent for 2020 is anticipated. With the annual City cost of \$1.75 million per year for premiums, any increase can negatively affect the budget. Currently, employees are paying 12.5 percent of premium for a high deductible plan.

The City received an increase of four percent dental premiums for 2019. Dental premiums are shared 50/50 with employees, for a net increase in the City’s share of approximately \$3,000 for 2019.

Staffing

The 2019-2020 budget includes changes to staffing to address previous initiatives by the Council, department succession plan implementation, and strengthen service to the community:

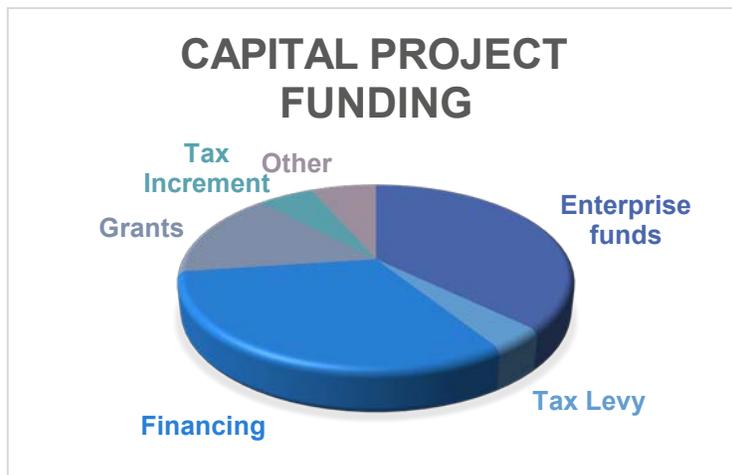
Description	Increased (Decreased) Budgetary Cost w/Benefits 2019-20	Funding Source
Police officer (1/1/2019)	\$188,000	General fund
Police officer (7/1/2020)	\$46,000	General Fund
Fire Officer (1/1/2019)	\$210,000	General Fund
Reduction of 1 FTE in Community Development	(\$129,000)	General fund
Reduction of 1 FTE in Finance	(\$140,000)	Various funds
Public Works Mechanic	\$170,000	General fund
Public Works Maintenance	\$125,000	General fund
Electric Apprentice (2 positions)	\$315,000	Electric fund

Capital Improvement Program

The City has capital improvement funds for projects and for vehicle replacements. The following major projects have been funded in the budget based on the approved 2019-2023 Capital Improvement Plan. The Council will be asked to review and approve projects that exceed \$50,000 even if they are included in the biennial budget.

Capital Project Plan	Project Total 2019-2020
Community signage	\$137,000
Corporate park improvements	950,000
Automated Meter Infrastructure (AMI)	1,340,000
Transformer for South Fork substation	1,200,000
Upgrade Council chambers	150,000
St Croix Pond Rehabilitation	710,000
Pool liner and filter system	55,000
Division Street/Hwy 35 interchange	2,606,000
Glen Park master plan implementation	4,401,000
North interceptor sewer and rehabilitation	2,578,000
Water/sewer maintenance projects	1,075,500
Electric maintenance projects	625,000
Economic development projects	525,450
Vehicle Replacement Plan	
Replacement fire vehicles	\$722,500
Replacement park vehicles	134,000
Replacement taxi van	74,000
Replacement police vehicles	80,000
Replacement public works vehicles	308,500
Replacement utility vehicles	127,500

Alternative funding sources are used extensively for capital projects, with only four percent of the 2019-2020 projects funded by the annual property tax levy.



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

Cost Allocations

Cost allocations for Human Resources, Administration-Finance, Building Maintenance and Technology Services are included in the 2019-2020 budget. Allocations are based on factors such as number of employees, fund revenues, number of computers and telephones, and square footage. This is a continuation of past practice.

Use of Fund Balance Reserves

The adopted budget includes the use of existing cash on hand when appropriate. In the previous biennial budget, General fund balance was included for one-time costs related to succession planning. No planned use of fund balance is anticipated or budgeted in the General fund for the 2019-2020 fiscal years. Other funds have a budgeted use of fund balance, such as General Capital projects (\$200,000) which is a planned carryover from 2018, and parking improvement fund (\$83,150) which is a drawdown of parking meter revenues that will be used for parking lot improvements. The most significant planned use of fund balance is in the Ambulance fund (\$473,094) which is not sustainable long term. A review of the City’s EMS service is planned for 2020 in order to prepare for the next biennial budget.

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 2019-2020 budget, a sinking fund is again used for the fire departments future purchase of SCBA equipment.

Tax Increment Districts (TIDs)

The availability of tax increment financing is one of the major tools used for economic development. As the City expands and establishes more tax increment districts, it becomes imperative to closely monitor and plan the development of each district. One of the major projects completed was to review each district, set development goals and a long-term strategy that ensures the success of each district. Up to date information on the City's tax increment districts is available on the [City website](#).

Tax Increment District #5 (Whitetail Ridge Corporate Park) The current increment value is \$25.5 million. The expenditure period for this district has ended, and the revenues received through the termination date will be used to pay project costs and reimburse the General fund for advances and interest. A portion of the debt service for the Sterling Ponds Corporate Park land purchase is paid from this tax increment district.

The City approved *Tax Increment District #6* (Spruce Street) in 2005. The current increment value is \$ 9.3 million. Projected increment revenues are budgeted at \$178,658 each calendar 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. This district is scheduled to be terminated at the end of 2018, with an overlay district (#14) created in 2018 for proposed new development on this property.

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 \$4.5 million and recent development in the district will generate an estimated increment of \$69,245 in 2019 and 2020. 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. Future tax increment revenues are expected to provide funding for the Glen Park bonds issued in 2018.

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 \$2.8 million with 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*. Debt service costs for the acquisition of land and construction costs to develop the property are included in the 2019-20 budget. With the new development constructed in 2016, the increment of \$21 million will provide \$847,180 in revenue in 2019-20.

In 2015, *Tax Increment District #11* was established in the City's industrial park. The district was created based on possible development of the 7-acre vacant parcel at the intersection of Mound View and Summit streets. Increment of \$485,800 in 2018 will provide an estimated \$19,432 in increment revenue in 2019-20.

In 2016, *Tax Increment District #12* was created to encourage development in the Mann Valley area. The district is approximately 5 acres on County Road MM near Radio Road. The current increment value is \$2 million, and the estimated tax revenue is \$22,897 per year.

In 2018, two additional tax districts were created. *Tax Increment District #13* is an overlay district which encompasses the vacant lots in the Whitetail Corporate Park that will be able to provide increment revenues for improvements to Paulson Road to the interchange, and also some projects related to Sterling Ponds Corporate Park. No increment is expected in the 2019-20 budget period, and no proposed budget has been included in this document.

Tax Increment District #14 was created as a partial overlay district in Tax Increment District #7, which is expected to terminate at the end of 2018. This new district is smaller in size and has two housing development projects in process. No increment is expected in the 2019-20 budget period for this district, and no proposed budget has been included in this document.

Fiscal Plan

The City's approved [fiscal plan](#) was adopted in November, 2013 for the fiscal years 2014-2020. The fiscal plan uses historical trend data that stems from the City's history of consistent property value growth of one to two percent, as well as known changes in major revenues. As the City's share of local government aids from the State of Wisconsin contribute approximately 18 percent of General fund revenues, the fiscal plan assumes a decrease in aid revenue of one percent for each year of the plan. Expenditures are assumed to increase by two percent for salaries and one percent for general operating costs.

The plan has been recently updated to reflect planned capital and debt service changes and is expected to be reviewed and adopted by the City Council in early 2019. The updated plan was used as a benchmark for the earlier comparison of the 2019 and 2020 levy. A comparison of the adopted fiscal plan to the 2019-2020 budget is as follows:

2019-2020 Budget Year		
<u>Fund Type</u>	<u>Per Fiscal Plan</u>	<u>Adopted</u>
General Fund	\$8,007,123	\$8,677,460
General Fund Advances		128,972
Library Fund	1,901,343	1,724,000
Debt Service	2,436,268	1,781,151
Capital Projects	534,500	1,098,652
Total	\$12,879,233	\$13,410,235

The decisions that determined the adopted levy for the 2019-2020 budget include an increased priority level for direct services to the community, including additional staffing for the fire and police departments, and maintaining succession planning positions from prior years in public works. These changes reallocated projected funding from the library and debt service levies to the General fund and capital projects funds.

CONCLUSION

This budget ordinance approving the 2019 property tax levy was approved by the City Council on November 13, as well as approval of the 2019-2020 biennial budget.

The adopted budget is available in the City Clerk’s office, the River Falls Public Library, and the City’s website. 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 service to citizens and 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 CONTINUED

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 were 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 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 percent 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 6,000 students. In addition to UWRF, River Falls is also home to Chippewa Valley Technical College with an enrollment of 1,250 students and the River Falls Public School District that consists of eight schools serving approximately 3,223 students.



River Falls is located in 13 county Minneapolis-St. Paul Metropolitan and Statistical Area

In 2017, the population estimate for the City of River Falls was 15,769, an increase of 2.5 percent over the prior year. According to the 2010 U.S. Census, gender is distributed relatively 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 percent). The second largest sector of the housing mix is made up of apartment housing (23.2 percent), 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.

Additional statistical information regarding the City is provided in Appendix B.

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. 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 aids 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.

Strategic Plan

The [Strategic Plan](#) is a guide for the development of the City's two-year work plans, the investment of City resources, and where the City's leadership and staff focuses its energy. On July 24, 2018, the City Council passed the 2018-2022 Strategic Plan. The 2018-2022 Strategic Plan includes the following goals and strategic initiatives:

Connected Community

- New board recruitment strategy
- New applications for digital engagement
- KinniCorridor Plan (including implementation of a Kinni Corridor Public-Private Partnership)
- Establish baseline number of citizen contacts
- Utilize new tools to monitor and enhance online engagement
- Expand social media toolbox

Economic Vitality

- Mann Valley Corporate Park Concept Plan
- Sterling Ponds Corporate Park Phase 3 Implementation
- Whitetail Corporate Park, Creation of Tax Increment District #13
- Economic Development Incentive Policy target areas
- Hire additional development staff
- Develop Economic Development Plan
- City and Town of Kinnickinnic Boundary agreement

Financial Sustainability

- Completion of Fiscal Plan 2020
- Street Light Utility Implementation
- Sewer Business Plan creation and approval
- Water Business Plan creation and approval
- Maintain General Obligation Rating of Aa2
- Maintain Revenue bond rating of a minimum of A1

Quality Municipal Services

- North sewer project completion
- Organization plan/succession plan
- Police Department Facility Design
- Glen Park Implementation Phase 1
- Maintain infrastructure
- EMS service review (2020)
- Capital Improvement Plan Implementation
- Assessing Services review (2019)

Administrator’s Work Plan

Since 2009, the City of River Falls has engaged in a work plan process that provides a guideline for ongoing projects and performance results. With the conclusion of the [2017-2019 Work Plan](#) in mid- 2019, the City Council and staff will develop a 2019-2021 Work Plan based on the goals and initiatives outlined in the 2017 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. 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 2019-2020. 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 2017. This was the third comprehensive citizen survey administered to City residents. The City plans to conduct comprehensive citizen surveys every two years, with the next survey is planned for 2019. 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 on the following page displays the 2017 citizen survey results. 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 [2017 City of River Falls Citizen Survey Results](#) is also available on the City’s website.

2017 Citizen Survey Results

Percentage of respondents who:	2017	Comparison to Benchmark Jurisdictions
<i>Administration & Finance</i>		
Rated the economic development services as excellent/good	67%	Similar
Self-reported voting in the last general election	80%	Similar
Rated City employee's knowledge as excellent/good	92%	N/A
Rated City employee's responsiveness as excellent/good	92%	N/A
Rated City employee's courtesy as excellent/good	91%	N/A
Reported visiting the City website	92%	N/A
<i>Community Development</i>		
Rated recreation programs as excellent/good	82%	Similar
Visited a neighborhood park or regional park	93%	Higher
Rated City parks as excellent/good	93%	Higher
Rated the overall quality of new development in the City as excellent/good	58%	Similar
Rated code enforcement services as excellent/good	57%	Similar
Rated land use, planning, and zoning services as excellent/good	65%	Higher
<i>Engineering/Public Works</i>		
Rated snow removal services as excellent/good	77%	Higher
Rated street repair services as excellent/good	56%	Similar
Rated street cleaning services as excellent/good	78%	Similar
Rated garbage collection services as excellent/good	89%	Similar
Rated storm drainage services as excellent/good	84%	Higher
<i>Library Services</i>		
Reported using the River Falls Public Library	77%	Higher
Rated public library services as excellent/good	94%	Similar
<i>Municipal Utilities</i>		
Rated electric utility services as excellent/good	90%	Similar
Rated drinking water as excellent/good	79%	Similar
Rated sewer services as excellent/good	90%	Similar
<i>Public Safety</i>		
Rated ambulance/emergency medical services as excellent/good	90%	Similar
Rated fire services as excellent/good	95%	Similar
Rated fire prevention and education services as excellent/good	88%	Similar
Rated police services as excellent/good	89%	Similar
Rated crime prevention services as excellent/good	85%	Similar
Rated emergency preparedness as excellent/good	71%	Similar
Rated animal control services as excellent/good	76%	Similar

AFFORDABILITY

The City's 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. To quantify affordability in River Falls, national studies were researched but few studies defined what affordable living is. A 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 US Census. The American Community Survey through the US Census Bureau was used to assess affordability for 2013-2017 using their 5-year estimates for median household income. The Federal poverty threshold was used to assess affordability for residents living at the poverty level.

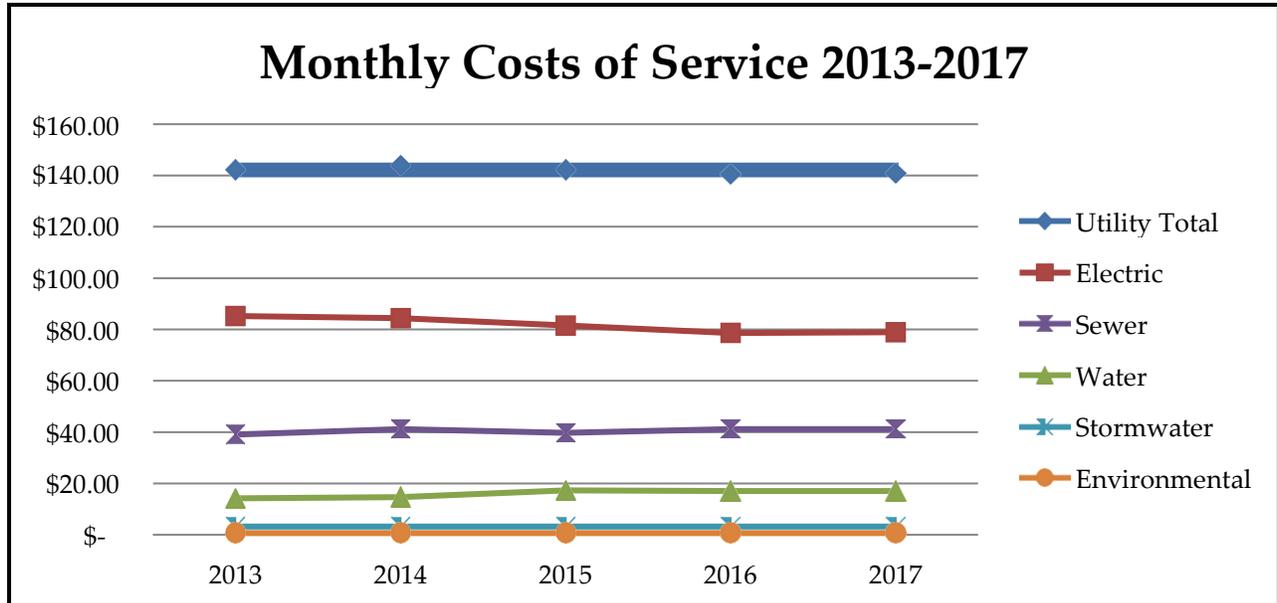
Median house values from 2013–2017 were calculated by the City. The value for 2013-2017 were obtained from data provided by the American Community Survey through the US Census Bureau using their 5-year estimates. The median house values are comprised of both land and improvement values.

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.

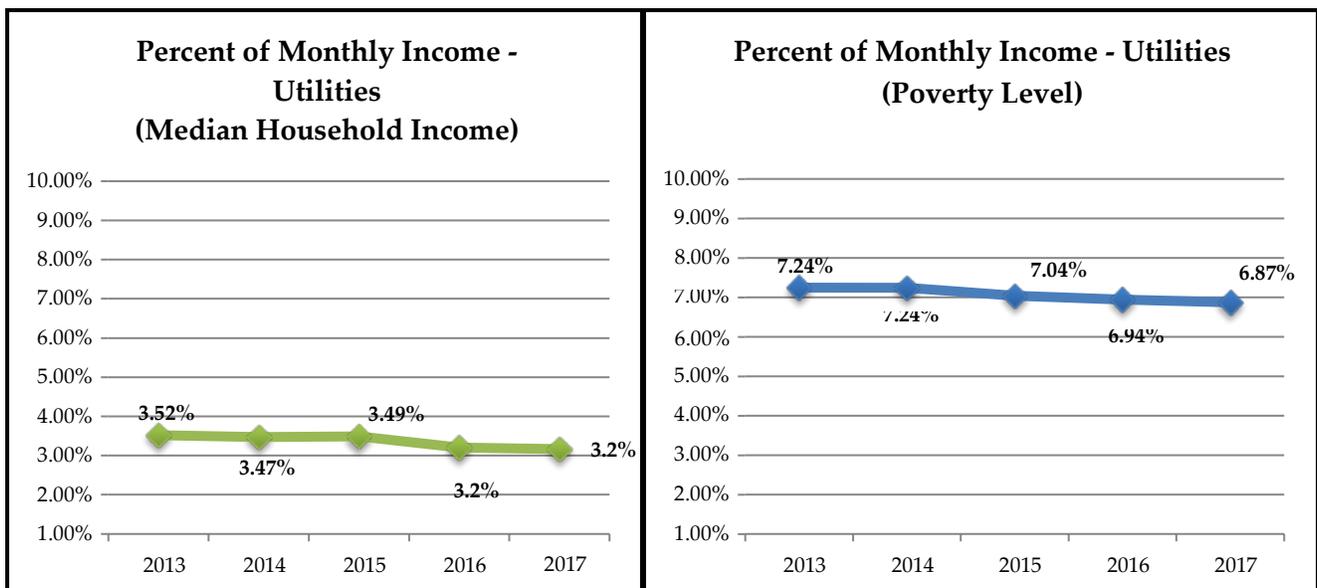
An average household's property tax payment was calculated by applying the City's mill rate to the median house value. The percent of household income allocated to paying for municipal property taxes varies widely across the country. The percentage of a household's income used for City property taxes 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 2013 and 2017 are provided below.

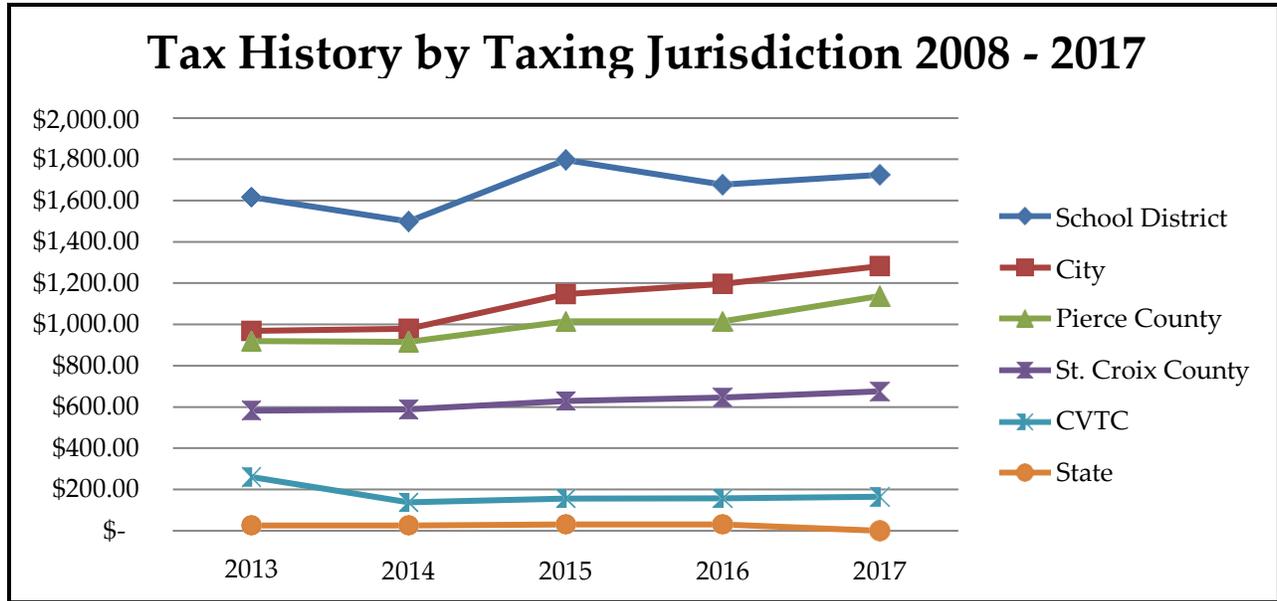


Median income households in River Falls have been under the six percent benchmark in each of the past ten years. However, utility costs for households at the poverty level have exceeded the six percent threshold.

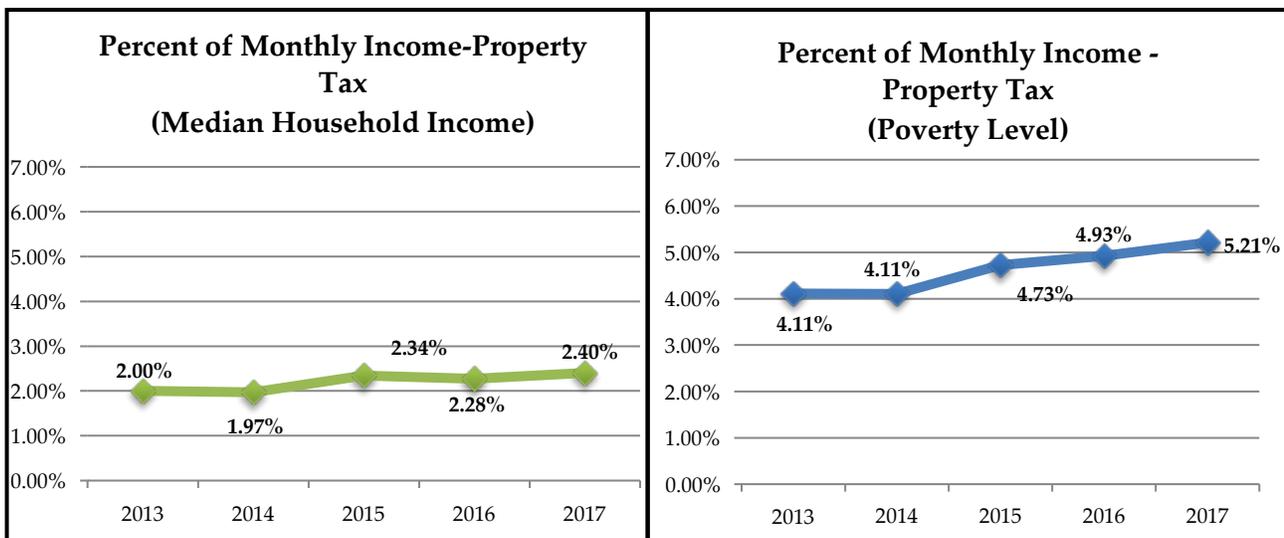


Property Taxes

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 \$1,282 for a median home of \$176,870. The chart below shows how much money is collected from an average property tax bill by each taxing jurisdiction.

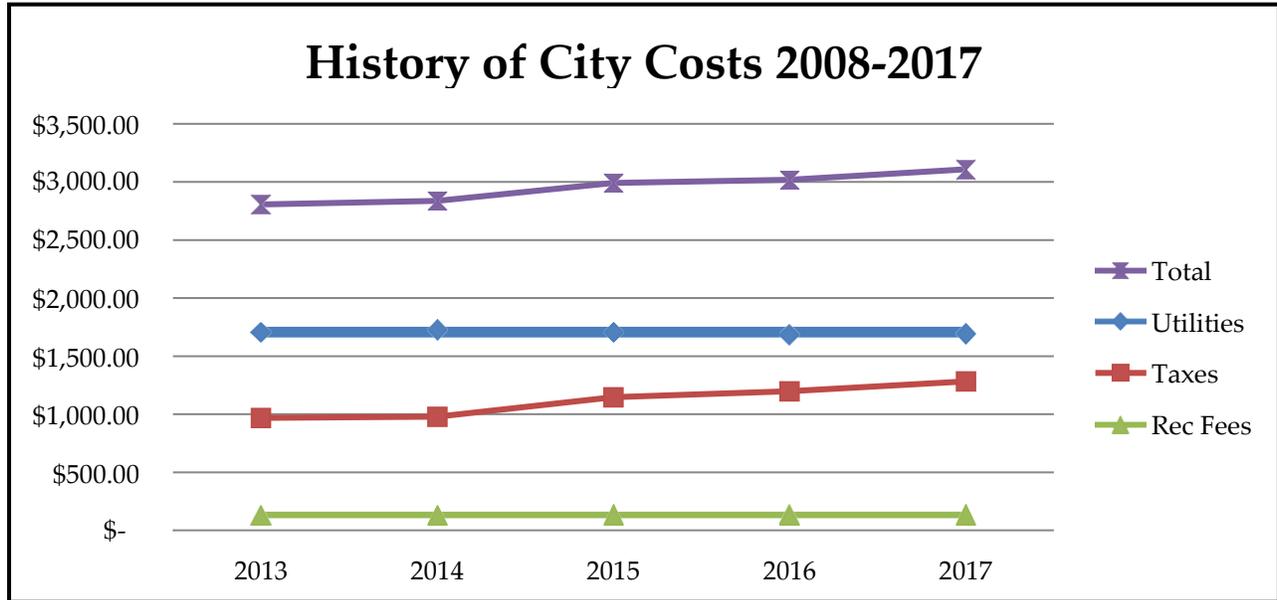


It is difficult to set a standard benchmark for property tax affordability due to the wide variety of services provided by local governments. The charts below detail how much of a household's income is collected for City services from property taxes. A median income household in River Falls paid 2.40 percent of its monthly income to City property taxes in 2017. A household in River Falls at the Federal poverty level paid 5.21 percent of its income to City property taxes in 2017.

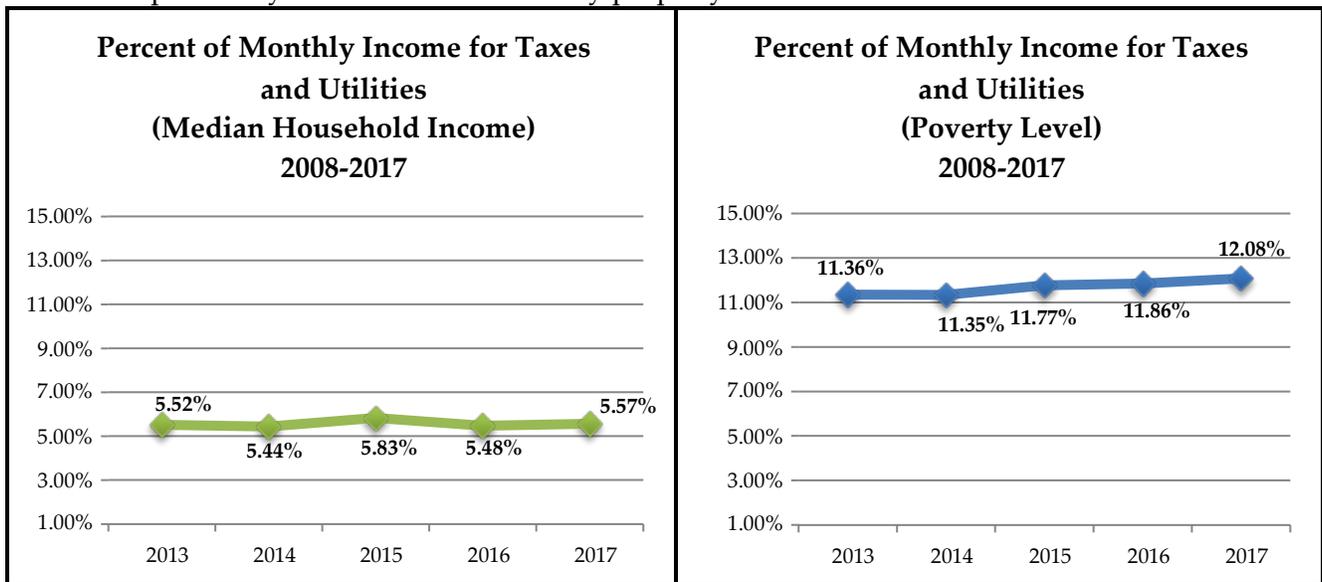


Total Cost Summary

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 \$3,500 per year over the past five years.



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 five 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.

Data Sources

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

Median Home Values 2013 – 2017				
2013	2014	2015	2016	2017
\$175,900	\$169,800	\$172,400	\$174,600	\$176,870

Recreation Fees in Selected Programs 2013 – 2017					
	2013	2014	2015	2016	2017
Swimming	\$100	\$100	\$100	\$100	\$100
Youth Baseball	\$30	\$30	\$35	\$35	\$35

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

Average Utility Consumption per Month 2013 – 2017					
	2013	2014	2015	2016	2017
Electric	690.7	686.6	656.0	646.0	647.0
Water	3.2	3.5	3.7	3.1	3.0
Sewer	3.2	3.5	3.3	3.2	3.1

Note: Water and sewer data are presented in thousands of gallons. Electricity is presented in kilowatt hours (in 1000's).

Water		
Base Fee	Per 1,000 Gallons	Fire Protection Fee
\$8.00	\$1.39*	\$4.15
Sewer		
Base Fee	Per 1,000 Gallons	-
\$16.50	\$7.04	-
Electric		
Base Fee	Per Kilowatt Hour	-
\$7.00	\$.0977	-

*The water rate of \$1.39 is applied to the first 4,000 gallons used monthly by single family residential and multi-family residential customers. The different water rates are applied based on monthly volume.

BUDGET PROCESS

In 2018, the City Council will approve a biennial budget for the City of River Falls. The budget will cover a two-year fiscal period, 2019 through 2020. 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 1 and ending December 31. All City departments are required to submit departmental budget requests in June. These requests are the starting point for developing the adopted budget.

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 the fall of 2019, 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.

BUDGET CALENDAR		
Date	Budget Activity	Lead
Calendar Year 2018		
April 30	Update Salary Projections	Finance Department, Human Resource Department
May 1-May 31	Finalize Operations Budgets	Departments Heads, Finance Department
June 1-June 30	Review Operations Budget	Finance Department
July-August	Prepare Draft Budget	Management Analyst, Management Analyst Fellows
August	Draft Budget to City Administrator	Finance Department
September 11	Budget Workshop with City Council	Council, Administrator, Finance Director
October 9	Budget in Brief Presentation, Set Public Hearing Date	Administrator, Finance Department
October 18	Publish Public Hearing Notice, Proposed Budget Summary	Finance Department
October 23	First Reading of 2019 Budget Ordinance	Council, Administrator
November 14	Public hearing and Second Reading of Budget Ordinance	Council
Calendar Year 2019		
October 8	Review Budget, Set Public Hearing Date	Finance Department
October 17	Publish Notice	Finance Department
October 22	First reading of ordinance for 2020 budget	Council, Administrator
November 13	Public hearing and Second Reading of Budget Ordinance	Council

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 a budget for all operating funds. Use of fund reserves may occasionally be used as source of funding in order to present a balanced budget.
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 a minimum of 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 Management Policy

The City's Debt Management Policy is the guideline for City staff to use in recommending debt in order to assure the community that the City is well-managed, financially sound, and to obtain financing at the lowest cost. It will be the responsibility of the Finance Director, or designee, to recommend debt on behalf of the City. Upon City Council approval, the Finance Director, or designee, will coordinate to ensure that all financings are issued in full compliance with related laws and regulations. Any substantive modifications made to this policy must be approved by the City Council.

Guidelines for Use

Debt is a financing tool which should be used when the City has legal, financial and market debt capacities and will be considered when some or all the following conditions exist:

- The City will consider all 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;
- Financing of equipment or projects with short-term debt (5 years or less) is undertaken annually;
- Financing of certain equipment or projects with long-term debt (10 to 20 years) is undertaken every two to three years;
- Pay as you go financing will be used to fund general capital projects whenever feasible
- When bonds or promissory notes are the desired financing vehicle, the issue will be bid competitively;
- The term of the financing will not exceed the useful life of the capital project, facility or equipment financed

Fund Balance Policy

The City's Fund Balance Policy establishes guidelines for preserving an adequate fund balance in order to sustain financial stability and to provide prudent management of the City's financial reserves. It is essential that the City maintain adequate levels of fund balance to mitigate financial risk that can occur from unforeseen emergencies. At the end of 2017, the City's unassigned General fund balance was \$4.1 million, or 41 percent of the 2017 expenses. Although this is less than the goal of 50 percent of annual expenditures, the City has invested in the community by creating and developing two new corporate parks, both of which are expected to cash flow in 2019.

General Fund

The City will establish a contingency expenditure appropriation in the annual General Fund operating budget to provide for unanticipated expenditures of non-recurring nature. This contingency will be a minimum of 0.5 percent of the General Fund budget. This appropriation, if unused, will be considered

part of the City's unreserved, unassigned fund balance. The City wishes to minimize its dependence on revenues not controlled by the City; therefore, a long-term goal is to increase General Fund revenues from City Controlled sources.

The City will also maintain a working capital reserve (current assets less current liabilities) 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.

Unassigned General Fund Balance

The City Council has established a General Fund unassigned fund balance goal of 50 percent of total annual General Fund expenditures. Any projected surplus over 50 percent will be available for use by the City as determined in the budget process, generally for one-time projects or debt reduction.

Total General Fund Cash and Investments/Liabilities

The goal of the City is to keep sufficient cash and short-term investments available to meet short-term liabilities. The ratio of 2 to 1 is preferred.

Implementation

The 2 to 1 ratio will fluctuate during the year; however, it is the goal of the City to maintain a 2 to 1 ratio as an average. This will be measured by the Finance Department as of December 31 of each year. Cash and liquid investments, including those available within 30 days, will be used, as well as the liabilities payable less deferred revenues within 30 days of the end of the year.

Maintenance

Once the annual audit of the City is complete, the unassigned General Fund balance will be annually calculated by the Finance Director, or designee. In the event that the unassigned General Fund balance is calculated to be less than the policy anticipates, the City shall plan to adjust budget resources in the subsequent fiscal years to restore the balance. Except in extraordinary circumstances the unassigned General Fund balance should not be used to fund any portion of the ongoing year-to-year operating expenditures of the City. It should be used primarily to insure adequate assigned balances, to respond to unforeseen emergencies, to provide cash flow, and to provide overall financial stability. Whenever General Fund balance funds are used, the reserve will be replenished as soon as possible.

Debt Service Funds

The City currently holds a rating of Aa2 from Moody's Investors Service for general obligation debt issued by the City. Sewer revenue debt is rated Aa3, water revenue is rated Aa3, and electric revenue debt is rated A1.

Debt Service Reserves

Debt Service reserves shall be restricted for the debt payments of the specific debt issuance that was established. Residual amounts within the fund when the debt is paid in full shall be transferred to the General Fund.

Proprietary Funds

Enterprise Funds

The appropriate net position of Enterprise Funds will be maintained to ensure adequate maintenance reserves and to ensure that cash flow balancing requirements and legal restrictions are met.

Reserves

The City will maintain a minimum level of Working Capital (current assets minus current liabilities) of its Enterprise Funds equal to three months of regular, on-going operating expenses including transfers out. In the event that the reserves are used resulting in a balance below the three-month minimum, the Finance Director, or designee, will develop a plan to be presented during the annual budget process.

The Finance Department will also ensure that net operating revenues of the Enterprise Funds that hold revenue debt constitute a minimum of 1.5 times the annual Debt Service requirements. The Finance Department will review the Enterprise Fund Reserves once the annual audit of the City is complete.

Rate Structure

Each Enterprise Fund will maintain an adequate rate structure to cover the costs of all operations, including maintenance, depreciation, capital and debt service requirements, reserves, and any other cost deemed necessary. Enterprise Fund rate structures will be reviewed by the Finance Department at least the annually.

Internal Service Funds

The appropriate net position of Internal Service Funds will be maintained to ensure adequate maintenance reserves and to ensure that cash flow balancing requirements and legal restrictions are met.

Reserves

The City will maintain a minimum level of net position (total assets minus liabilities) in its Internal Service Funds equal to one month of operating expenses. The Finance department will review the Internal Service Fund Reserves annually once the annual audit of the City is complete.

Reserves for all other Funds

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.

Administrative Responsibilities

The Finance Director is responsible for monitoring and reporting the City's various Fund Balance assignments. The City Administrator and Finance Director will both make recommendations to the City Council on the use of the various funds during the annual budget process and when the need may arise.

Tax Increment Financing Policy

Tax Increment Financing (TIF) is one of the few tools that the State of Wisconsin provides municipalities to advance development and redevelopment goals of a community. The City of River Falls has an adopted tax increment financing policy to guide the process for fully utilizing this important economic development tool.

Implementation

1. The City Administrator, through City staff as designated, shall be responsible for implementing this Tax Increment Financing policy.
 - a. As development projects arise, the City Administrator, or designated agent, shall have the authority to negotiate the types and level of development incentives needed in accordance with the provisions of this policy.
 - b. The City Administrator shall regularly inform the City Council of the progress of negotiations.
2. The City Council shall have the final authority to review and approve all negotiated agreements.

Tax Increment District Creation

Tax Incremental Districts (TID's) will be created to further the development and redevelopment goals of the City. The City will be proactive in creating TID's to stimulate and facilitate these efforts. The creation of new TID's will be guided by the following policies:

1. TID's will be created to further the development and redevelopment goals of the City.
2. TID's may be created within a Redevelopment Area.
3. TID's may be created within an area defined as a Target Area.
4. If the creation of a TID for a new development is initiated in a development area or by a request for development assistance, the target guaranteed assessed value of the initial project is \$4 million. The target guaranteed assessed value of a Redevelopment project is \$2 million.
5. The creation of all TID's must follow and meet the requirements contained in Wisconsin Statutes § [66.1105](#).

Eligible Project Costs

Wisconsin Statutes § [66.11 05\(2\)\(f\)](#) identify and define project costs that may be paid through the use of Tax Increment Financing. All such project costs may in the proper circumstance benefit the public and further the general welfare of the residents and taxpayers of the City. However, as guidance to the City in lawfully exercising its discretionary powers these eligible costs will be placed into the following categories:

- Public Improvements of General Public Use.
- Public Improvements of Development Specific Use.
- Cash Grants to Owners, Lessees, or Developers.

Maximum Amount of Assistance

It is the policy of the City of River Falls to provide no more than the minimum assistance necessary to make a project financially feasible. Each project will be evaluated to determine compliance with this policy. The purpose of this section is to establish the maximum assistance amounts and in no way should be construed as establishing an entitlement or minimum.

1. Blight or Rehabilitation TID (maximum life of 27 years)
 - a. Target of 7-13 years of tax increment from the incremental taxes received from development may be allocated to Public Improvements Primarily Benefitting the Development and Cash Grants to Owners, Lessees, or Developers.
 - b. Maximum of 5 years of tax increment from the incremental taxes received from development may be allocated to capitalize a development fund.
2. Industrial or Mixed-use TID (maximum life of 20 years)
 - a. Target of 5-10 years of tax increment from the incremental taxes received from development may be allocated to Public Improvements Primarily Benefitting the Development and Cash Grants to Owners, Lessees, or Developers.
 - b. Maximum of 5 years of tax increment from the incremental taxes received from development may be allocated to capitalize a development fund.

Minimum Project Value for Development Assistance

Projects proposed in an existing TID should, at a minimum, provide an increase in assessed value of \$2 million to be considered for assistance. Proposed projects that require the creation of a new TID should, at a minimum, have an assessed value of \$4 million to be considered for assistance. Projects with a lesser anticipated increase in assessed value may be considered if they create a substantial new development or advance redevelopment goal of the City.

Requests for Development Assistance

All requests for development assistance must be submitted in writing to the City of River Falls. Staff generally will consider the following before forwarding a recommendation to the City Council:

1. Estimated total project costs
2. Estimated assessed value of project
3. Impact on local workforce development and employment opportunities

4. Amount of requested assistance
5. Statement of Sources and Uses for construction phase of project
6. 3-5 year operating pro-forma for project
7. Plan view of proposed project

Financial Due Diligence

The City may require some, or all, of the following:

1. Owner/Developer/Tenant financial statements (as applicable)
2. Confirmation of private financing
3. Any subrogation requirements

Development Agreement

Any entity receiving financial assistance will be required to enter into a Development Agreement with the City. All Development Agreements must be approved by the City Council. Development agreements must contain, at a minimum:

1. Guarantee of Assessed Value
2. Guarantee of annual property tax payment
3. Maintenance of taxable status of PILOT agreement for greater of useful life of TID, period of assistance, or 20 years.
4. Security (e.g. mortgage on project, personal guarantees, or other collateral)

Purchasing Policy Overview

The City of River Falls issues about 500 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.

2019-2020 BUDGET IN BRIEF

Overview

The City's biennial budget has been prepared using the Council-approved work plan, the [fiscal plan](#), the approved [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.

Trends that are evident in the 2019-2020 budget include increased emphasis on direct services to the community through additional staffing. This is a result of the City's updated [strategic plan](#) that commits resources to provide quality municipal services. Another trend is to build increased financial stability by additional fund reserves. An additional \$1.1 million has been included in the biennial budget over the 2017-2018 budget.

The approved 2019-2020 budget includes an increase of 10 percent over the 2017-2018 budget with the majority of this increase due to increased staffing, and investment in capital improvements and infrastructure. The levy for governmental capital projects is funded at 8 percent of the total levy which exceeds the goal of 5 percent. Major funds of the City are the General fund, Tax Increment District #10 and the Capital Project fund, and the expectation is that these will continue to be the major funds through the end of the biennial budget.

STRATEGIC PLAN GOALS

- *CONNECTED COMMUNITY*
- *ECONOMIC VITALITY*
- *FINANCIAL SUSTAINABILITY*
- *QUALITY MUNICIPAL SERVICES*

2019-2020 Budget Highlights

- City's equalized value (market value) increased by 8.7 percent or \$84.6 million for a total value of \$1,050,124,600.
- Transportation aids from the State of Wisconsin are expected to increase by over \$33,000.
- Utility rates/service fees:
 - Compost and recycling fee of \$1.25 per unit is included for maintenance of the City's compost site and for clean-up and electronic recycling events.
 - A review of the electric rates is planned for 2019 and an increase of 3-5 percent is anticipated. The last electric rate increase was in 2008.
- Funding of Division Street Interchange at STH 35 is budgeted at \$2,606,000, with 75 percent of the funding from the State of Wisconsin.
- Implementation of Glen Park improvements is budgeted at \$4,401,000, bonds were issued in 2018 for this project.
- Replacement of the South Fork transformer is budgeted at \$1,200,000 from electric system

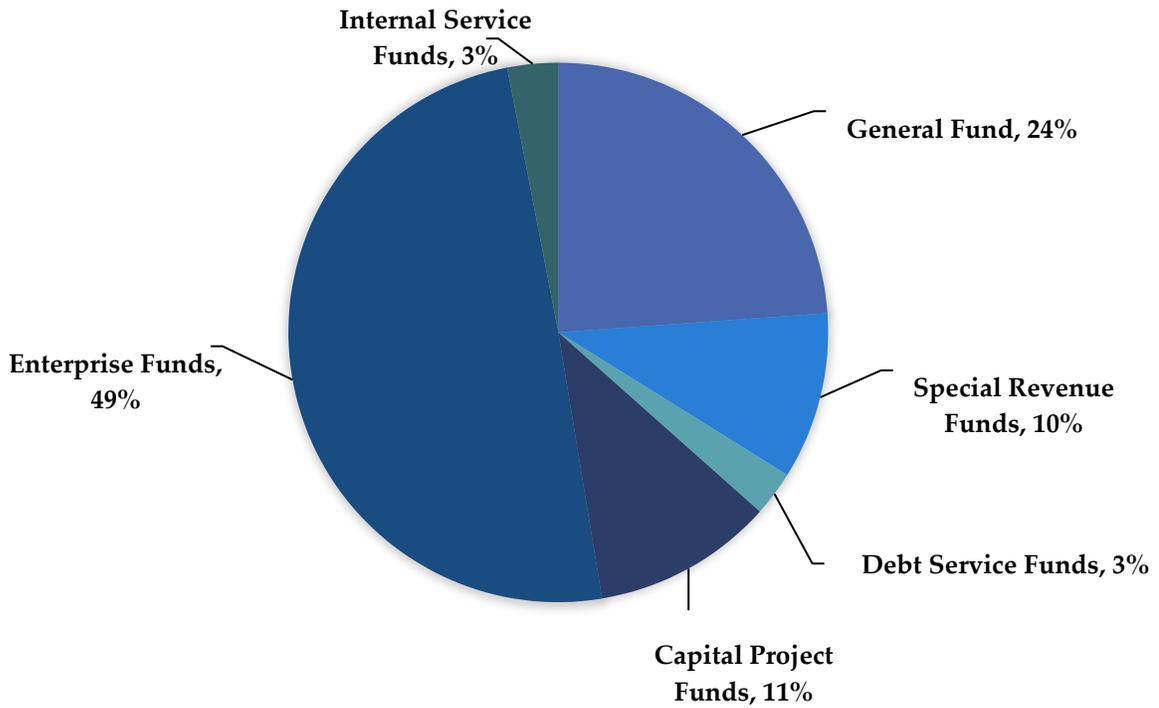
debt.

- Completion of the North Interceptor sewer is budgeted at \$2,578,000, using funds on hand.
- Implementation of Advanced Metering Infrastructure (AMI) is budgeted at \$1,340,000 from electric, water and waste water funds.
- An Economic Development Specialist has been added in the 2019-2020 budget.
- Implementation of a Street Light Utility is expected to be started in 2019.

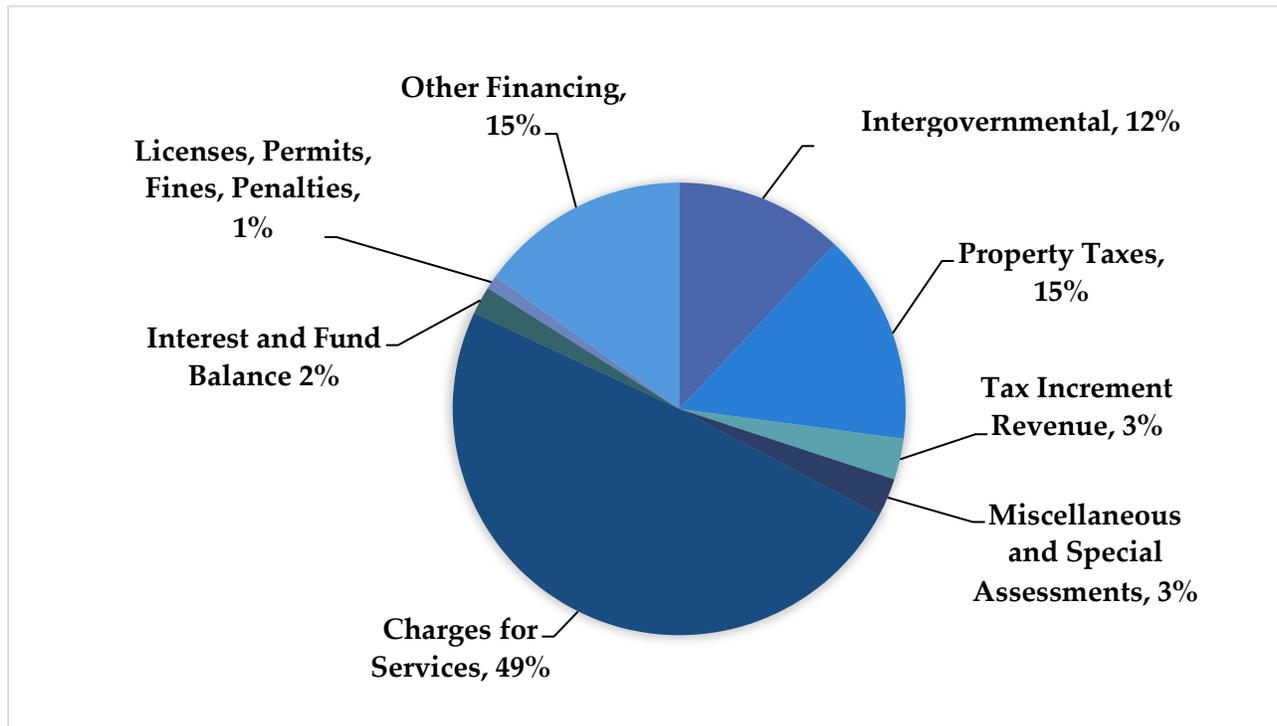
Total 2019-2020 Budget



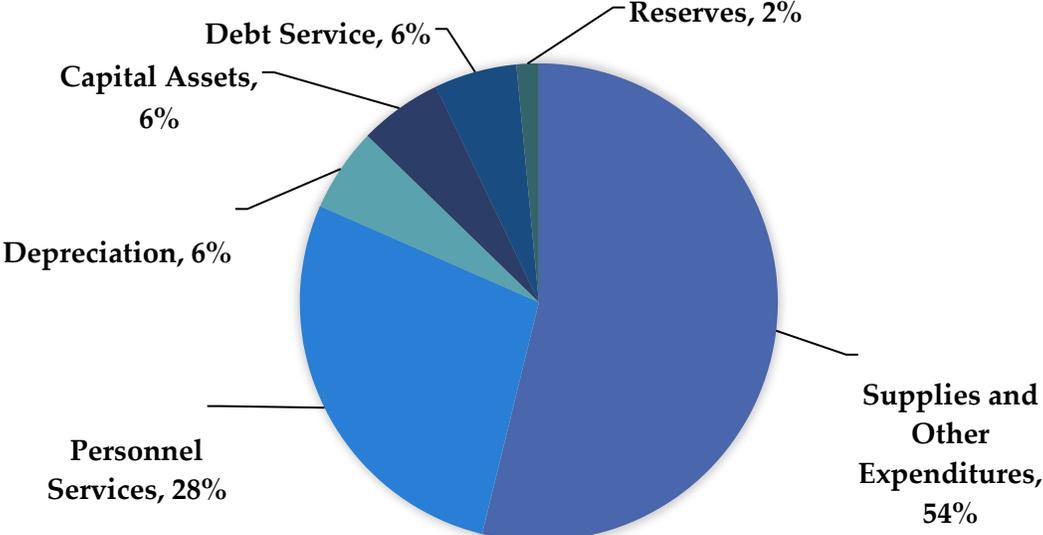
2019-2020 Budget All Funds Breakdown



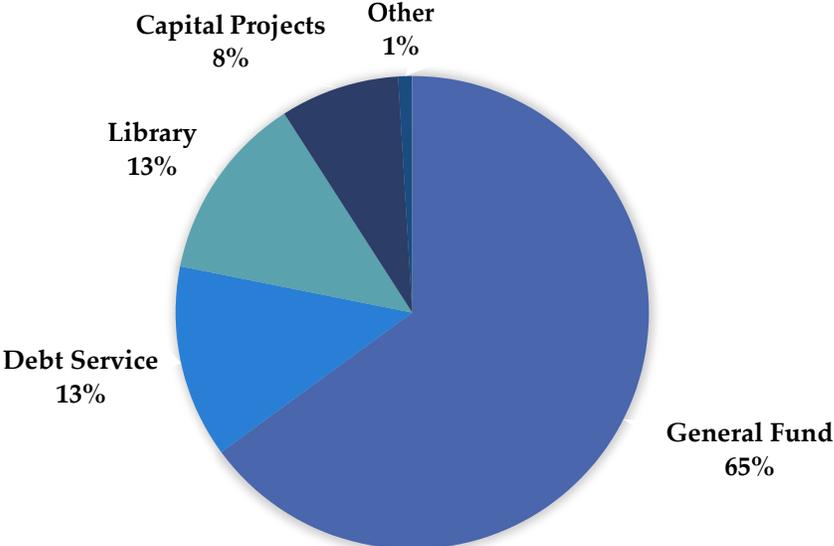
2019-2020 All Funds Revenue Breakdown



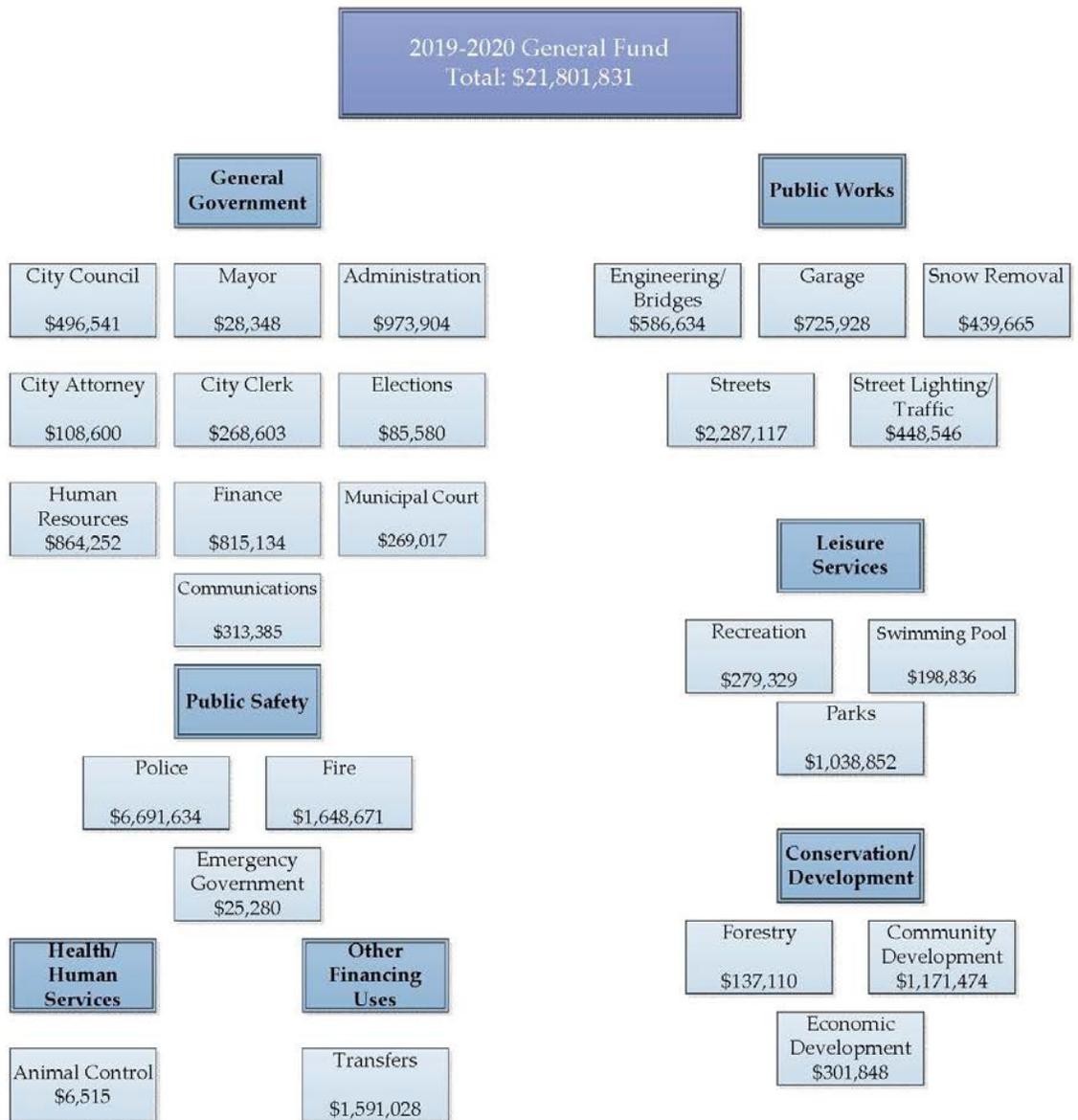
2019-2020 All Funds Expenditure Breakdown



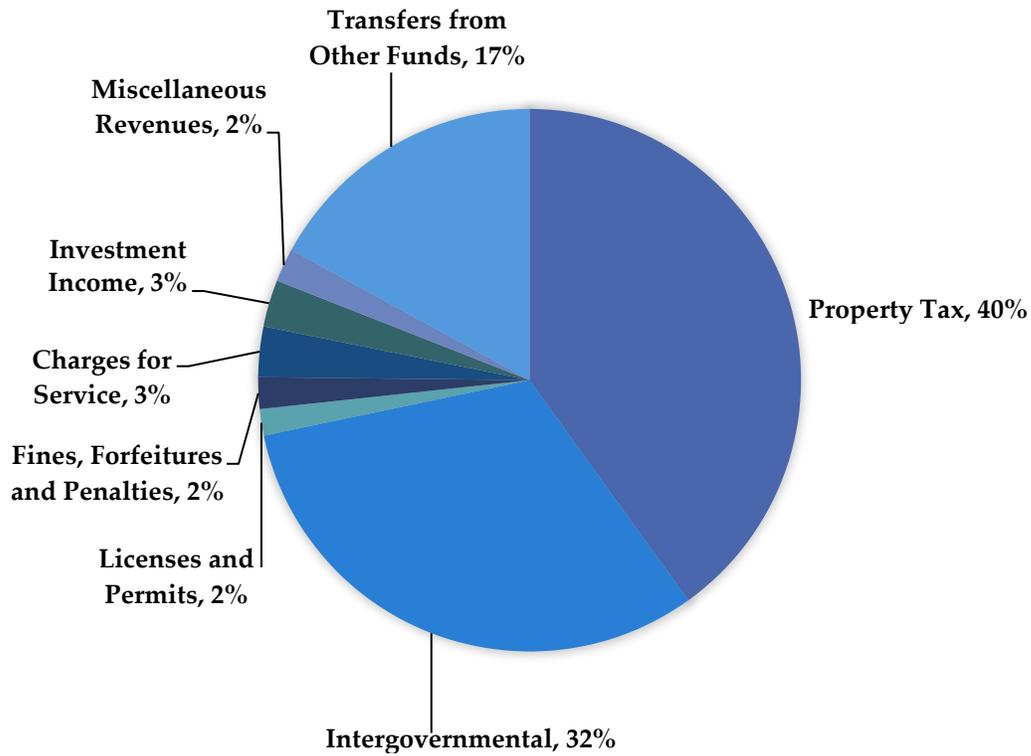
2019-2020 Levy Breakdown



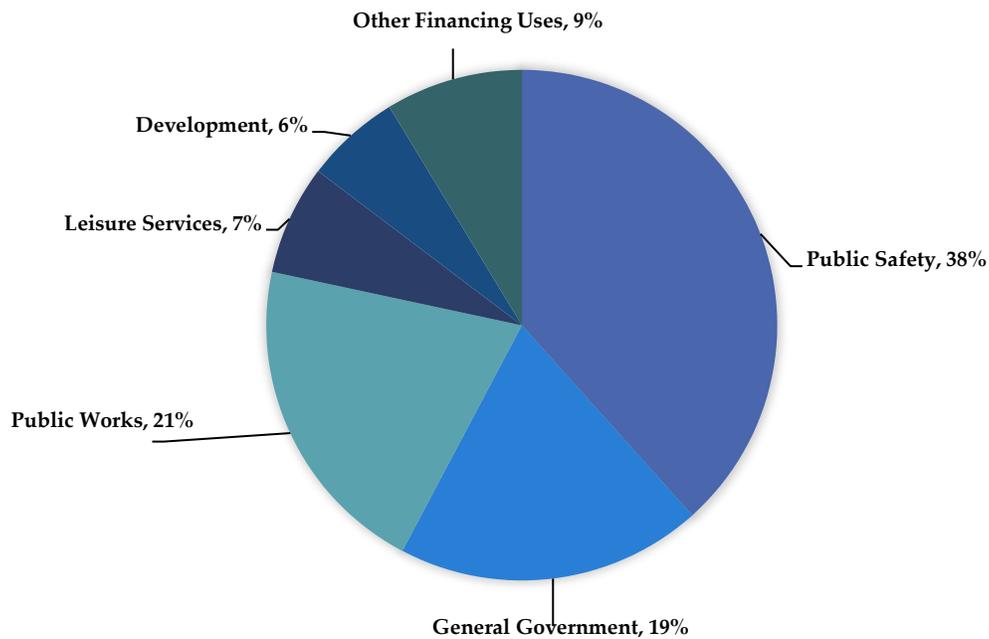
2019-2020 General Fund



2019-2020 General Fund Revenues

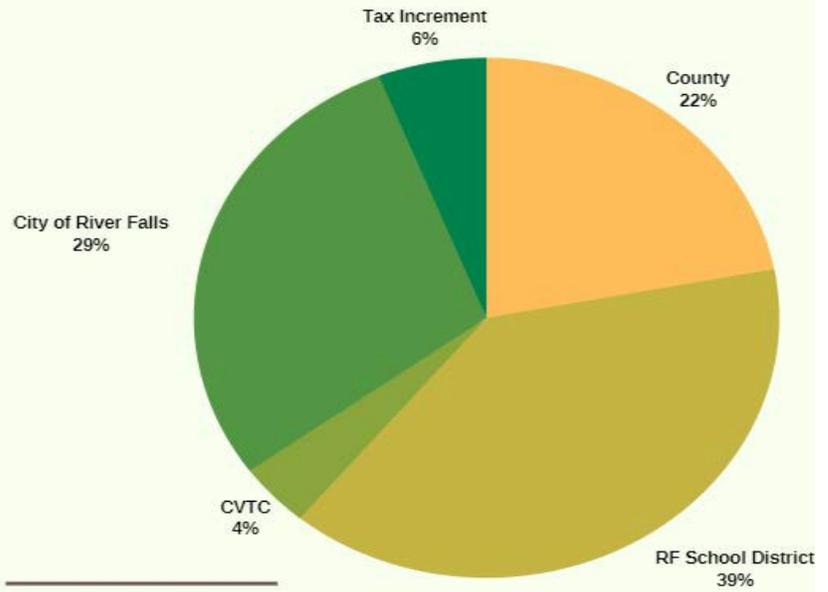


2019-2020 General Fund Expenditures



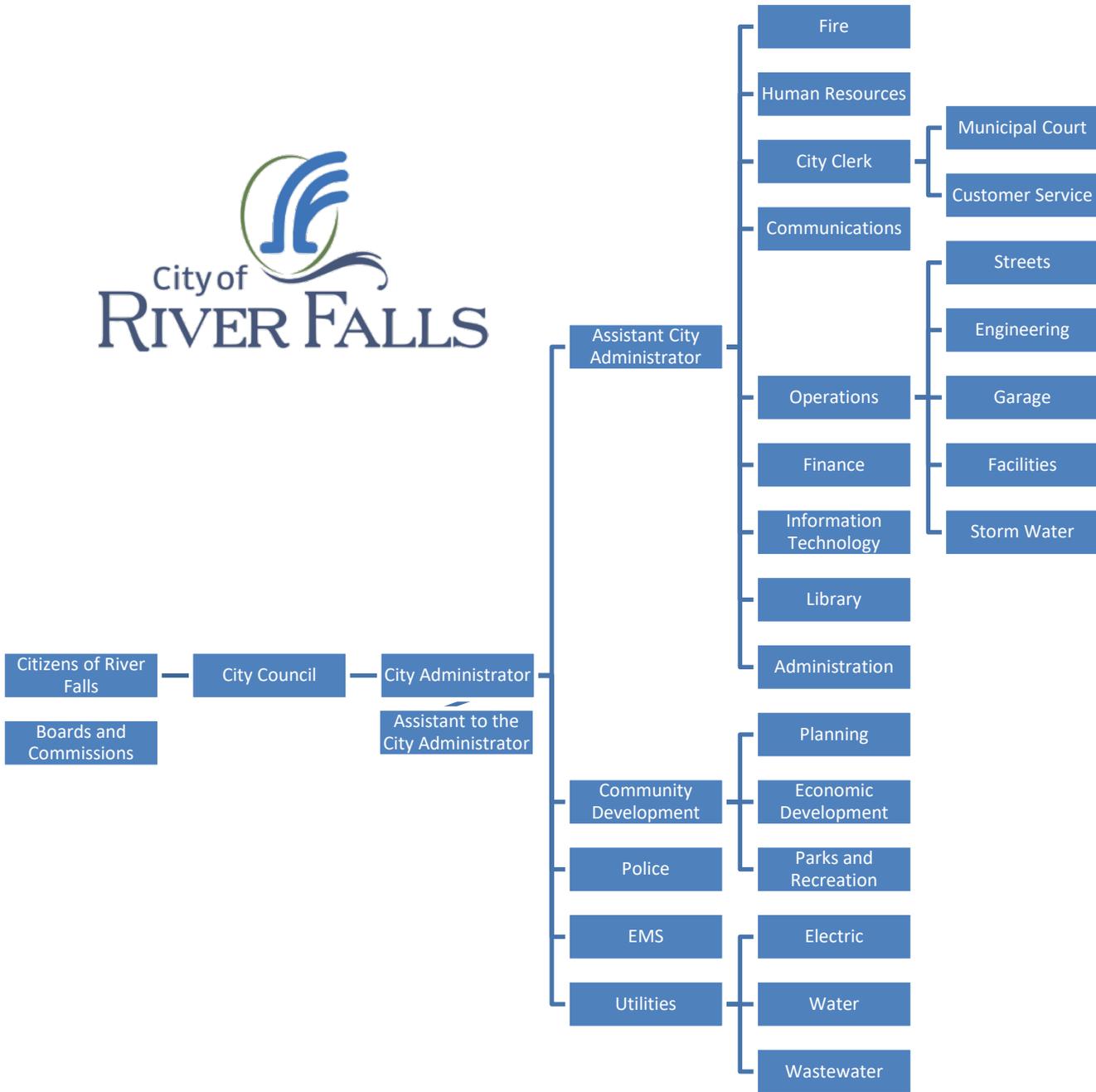


WHERE DOES YOUR TAX DOLLAR GO?



MORE
INFORMATION
WWW.RFCITY.ORG

2019-2020 Organizational Chart

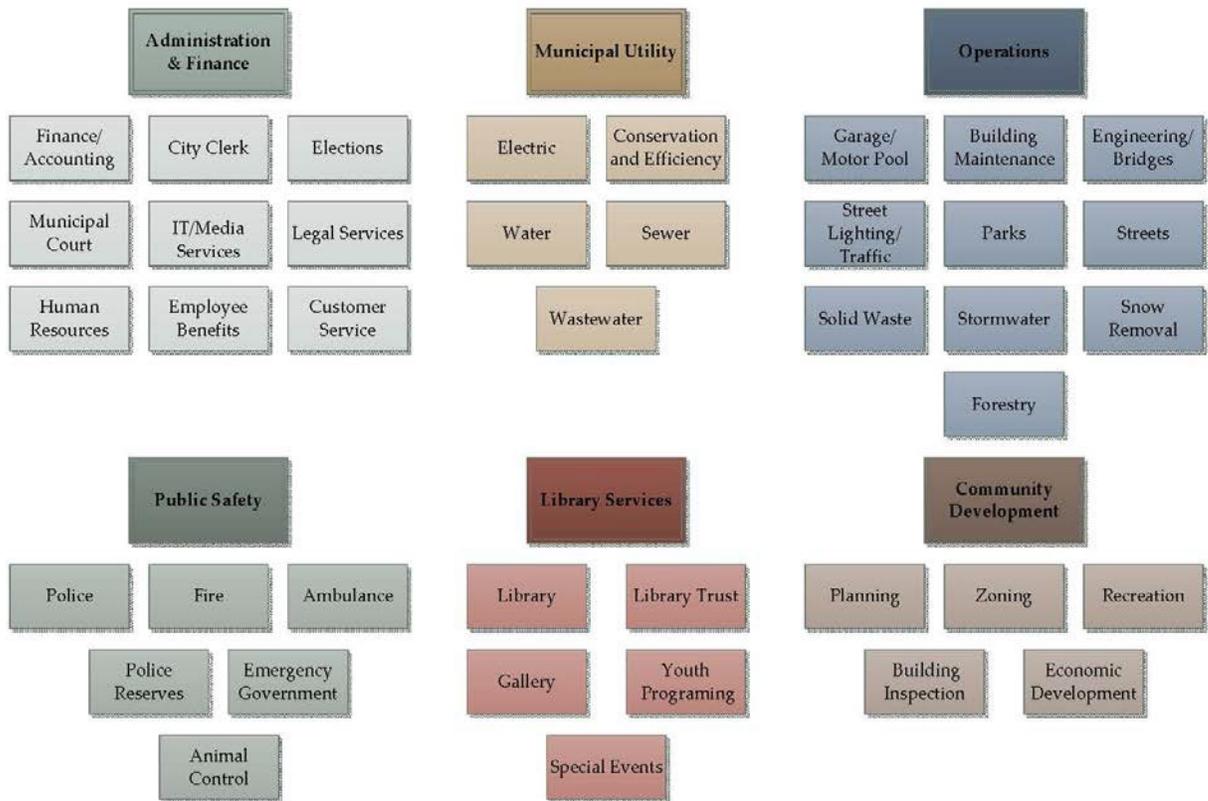


CITY DIVISIONS

For the biennial budget, the City plans on employing 142.89 full-time equivalent positions for 2019 and 144.39 for 2020, in addition to volunteer and contract positions. This is an increase of approximately 18 FTE over the amount budgeted in 2018. The staffing changes include increase staffing in public safety (+12.5 FTE), administration/finance (+2.0 FTE), economic development (+1.0 FTE), utilities (+5.0 FTE) and a reduction in public works (-2.5 FTE).

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.

City of River Falls Functions by Division



The following is a breakdown of the budgeted full-time equivalent (FTE) positions for the City of River Falls by department. One 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. Schedule includes full time, part time and regular temporary employees, and allocations between departments reflect funding sources.

FULL-TIME EQUIVALENT BREAKDOWN BY FUNDING SOURCE					
Full Time Equivalents (FTEs) by Division	2016	2017	2018 Budgeted	2019 Budgeted	2020 Budgeted
<i>Administration & Finance</i>					
Administration	4.00	4.35	3.35	4.35	4.35
City Clerk	1.00	2.50	1.50	1.40	1.40
Communications	-	-	-	1.00	1.00
Municipal Court	1.43	1.00	1.00	1.20	1.20
Human Resources/Safety	2.20	2.20	2.20	3.20	3.20
Finance	5.80	3.50	3.50	2.42	2.42
Technology Fund	2.00	2.00	2.00	2.00	2.00
Subtotal (Admin/Finance)	16.43	15.55	13.55	15.57	15.57
<i>Community Development</i>					
Community Development/Inspections	6.80	6.00	6.00	5.00	5.00
Economic Development	-	-	-	1.00	1.00
Recreation	1.50	1.50	1.50	1.50	1.50
Swimming Pool	1.59	1.20	1.20	1.20	2.20
Subtotal (ComDev)	9.89	8.70	8.70	8.70	9.70
<i>Engineering/Public Works</i>					
City Hall/Building Maintenance	1.00	2.70	3.20	3.20	3.20
Engineering/Bridges	3.58	2.50	2.50	1.90	1.90
Garage	2.20	3.20	3.20	3.20	3.20
Parks	3.80	3.80	3.80	3.80	3.80
Streets	4.48	5.35	5.35	4.35	4.35
Stormwater Utility	1.97	2.05	2.05	2.00	2.00
Subtotal (ENG/PW)	17.03	19.60	20.10	18.45	18.45
<i>Library Services</i>					
Library Fund	12.38	12.38	11.39	11.39	11.39
Subtotal (Library Services)	12.38	12.38	11.39	11.39	11.39
<i>Municipal Utilities</i>					
Electric Fund	12.98	15.70	16.70	17.69	17.69
Water Fund	6.04	6.33	6.33	6.09	6.09
Sewer Fund	8.68	5.62	5.62	9.85	9.85
Subtotal (RFMU)	27.70	27.65	28.65	33.63	33.63
<i>Public Safety</i>					
Ambulance Fund	9.47	15.65	15.65	25.15	25.15
Fire	1.00	1.00	1.00	2.00	2.00
Police – Civilian	3.90	3.00	3.00	3.00	3.00
Police – Sworn	23.00	23.00	23.50	25.00	25.50
Subtotal (Public Safety)	37.37	42.65	43.15	55.15	55.65
Total FTEs	120.80	126.53	125.54	142.89	144.39

*Includes seasonal and part-time personnel

**Does not include paid per call personnel

Departmental Goals 2019-2020	Connected Community	Economic Vitality	Financial Sustainability	Quality Municipal Services
General Government				
Provide quality election services				✓
Continue to work with community partners – University, CVTC, RF School District	✓			
Continue to provide engagement with the newsletter, social media	✓			
Citizen Survey-2019	✓			
Expand social media toolbox	✓			
Ongoing review of org chart for succession planning				✓
Review of assessing services				✓
Update fiscal plan			✓	
Public Safety				
Research new public safety facilities				✓
Review fire and EMS services				✓
Review staffing needs for police and fire departments				✓
Comprehensive review of EMS				✓
Add additional school liaison officer	✓			
Public Works				
Continue street maintenance program				✓
Completion of sewer expansion project				✓
Implementation of Advance Metering for electric and water				✓
Implementation of street light utility			✓	
Mann Valley Corporate Park Concept plan		✓		

Departmental Goals 2019-2020	Connected Community	Economic Vitality	Financial Sustainability	Quality Municipal Services
Health/Human Services				
Support for new dog park	✓			
Partnership with Pierce and St. Croix counties for health services	✓			
Leisure Services				
Implementation of Glen Park renovation				✓
Upgrade Glen Park pool				✓
Upgrade recreation software				✓
Conservation/Development				
Review of CDA/RDA options			✓	
Establish development marketing plan		✓		
Support tax increment districts through planning and development		✓		
Town of Kinnickinnic boundary agreement		✓		
Review staffing needs for development		✓		

Administration & Finance

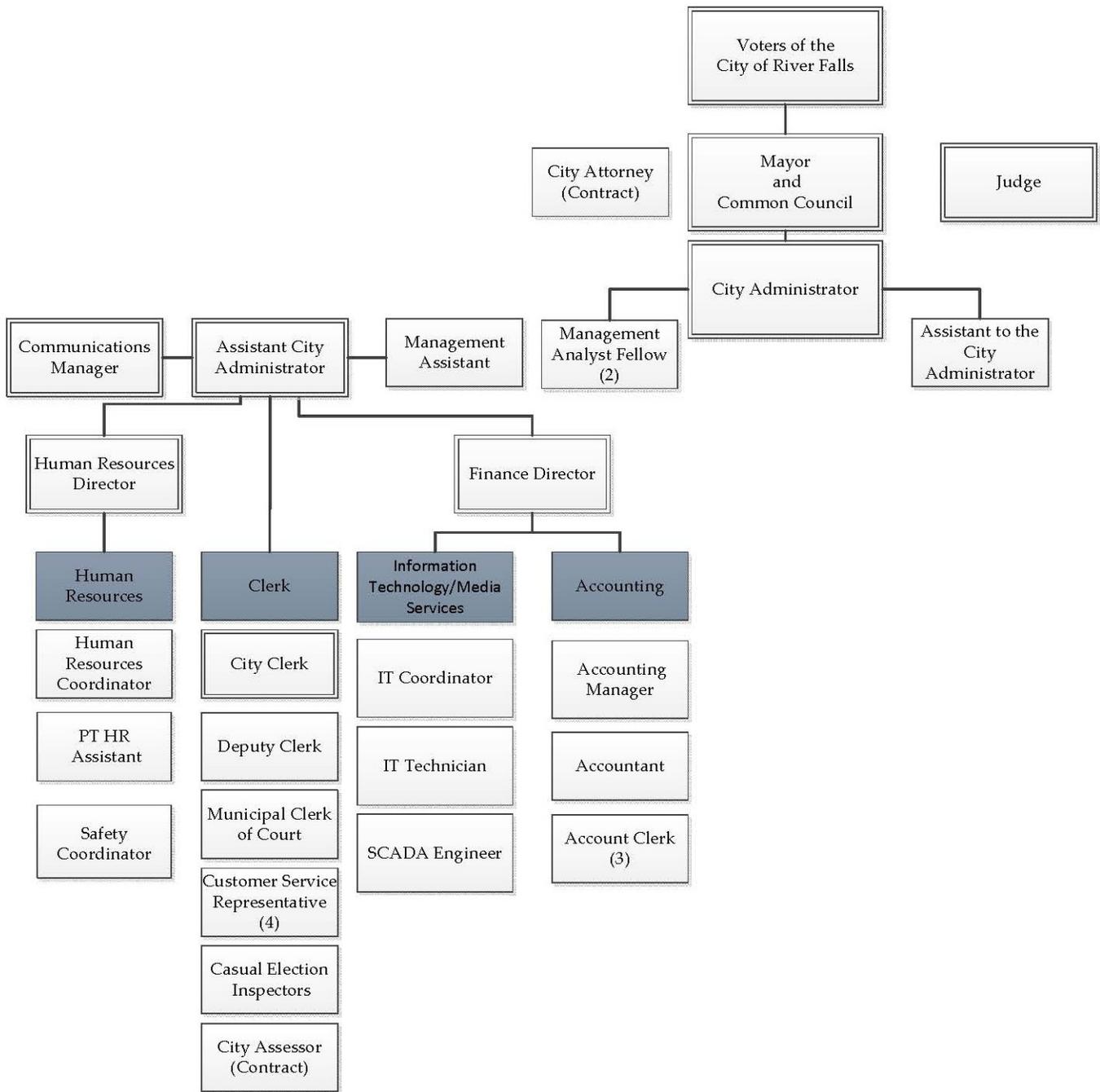
Administration & Finance responsibilities include:

- 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.
- All communications activities including the technical work related to producing official City website and television programs

Administration & Finance 2017-2018 Accomplishments:

- The St. Croix Valley Business Innovation Center opened in April 2018.
- Six public forums or “Tech Talks” were held by the Kinni Corridor Project Committee in 2017.
- Administration and Finance staff conducted a TID 101 workshop with City Council in June 2017.
- The River Falls Theatre was awarded an \$83,000 WEDC Community Development and Investment grant to expand and add another screen.
- The City experienced higher than normal turnout for the four elections that have occurred so far in 2018 compared to 2017 elections.
- Implemented a new economic development incentive policy for future TID projects.
- Attracted new development to the Sterling Ponds Corporate Park and Mann Valley.

Administration & Finance— Adopted Personnel Organizational Chart:



Community Development

Community Development responsibilities include:

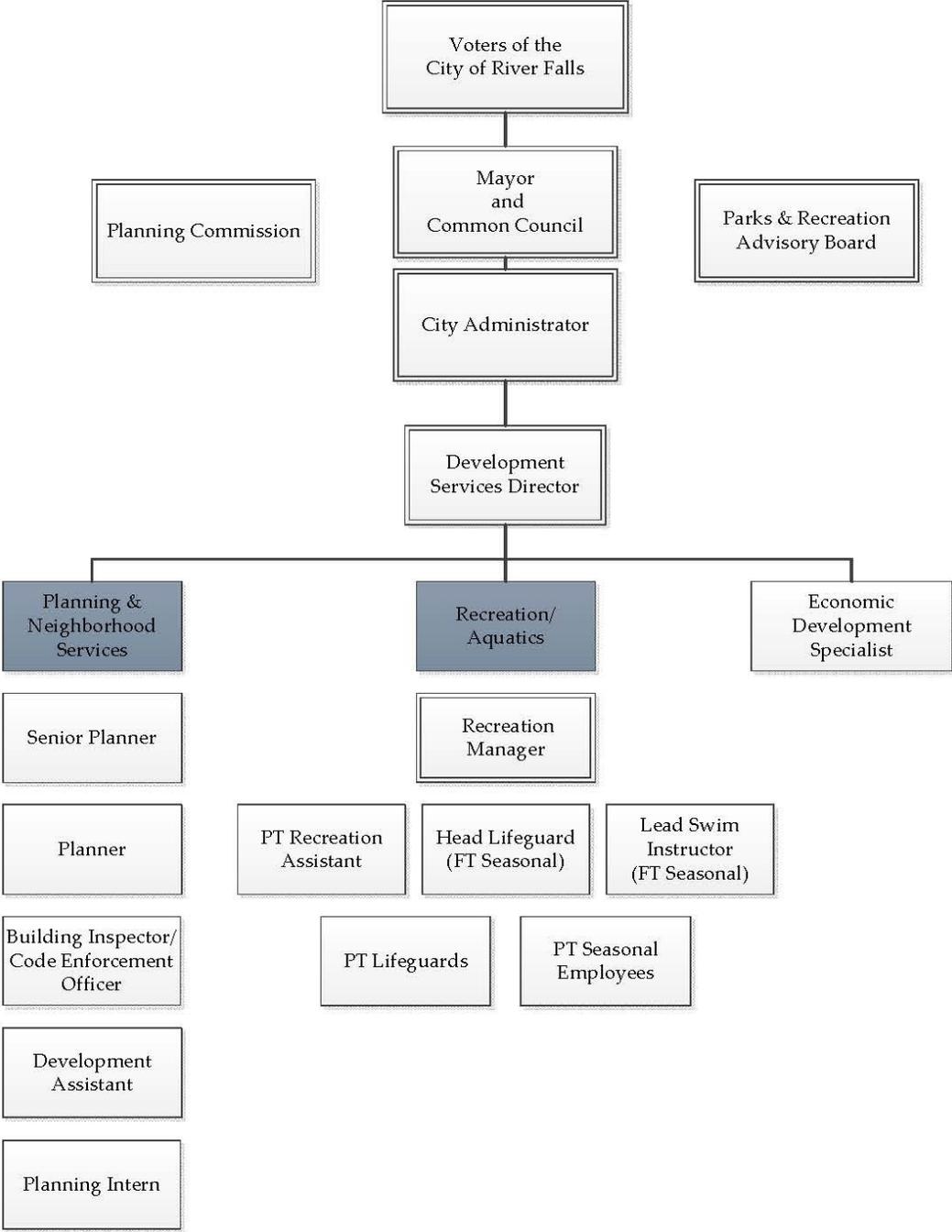
- Guiding future growth and development of the community through effective long and short-range planning, zoning, subdivisions, annexations, in the City as well as the extra-territorial area(s).
- Manage the built environment through development review, building plan review and inspections, permitting, rezoning requests, code enforcement, sign and fence permits.
- Manage recreation and park development, including planning, directing and supervising recreation opportunities within the City.
- Support staff to City Council, Plan Commission, Park and Recreation Advisory Board, Historic Preservation Commission, Board of Appeals, Downtown Design Review Committee, Business Improvement District Board (BID), and Extra Territorial Committees.
- Administer the following sections of the Municipal Code: building and construction, subdivisions (including extraterritorial platting jurisdictional area), zoning (including extraterritorial zoning).
- Ensure sustainability planning that takes care of the needs of the present generations without compromising future generations.
- Coordination of projects involving interdepartmental cooperation.

Community Development 2017-2018 Accomplishments:

- Worked large development opportunities including DeSanctis Park, the Depot, Sterling Ponds subdivision, Spring Creek Estates, Knollwood Phase 2, Aldi's, Culver's, Rise Baking, Eagle Storage, River Falls Gymnastics, Dollar Tree, CVTC expansion and Birchcrest student housing development.
- Hired a new Planner/GIS Technician in 2018.
- Planned and hosted training for contractors, seasonal recreation employees and the Plan Commission and Board of Appeals in 2017.
- Renewed Bird City and Playful City community designations.
- Amended the municipal code to remove satellite dish regulations, updated the fence code and building height standards, and created standards for mini-storage and columbaria.
- Hired a consultant and prepared a community wayfinding master plan.
- Finalized the South Main Street Corridor Study.
- Completed a Housing Needs Assessment.
- Received designation for the Swinging Bridge on the State and National Register of Historic Places.
- Continued work on a cooperative agreement with the Town of Kinnickinnic.
- Continued work on the Kinni Corridor Plan.
- Support Glen Park Plan implementation; completed design and started construction on the Pavilion.
- Applied and received two recreation program grants from the Allina Health Foundation.

- Opened new Community Dog Park.
- Applied for and received a \$48,000 WisDOT bike/pedestrian plan grant.
- Entered into a contract with FEMA for grant funding for the Glen Park Safe Room.
- Assisted Administration and other departments with GIS projects and needs.
- Implemented limited pro-active code enforcement. Parking on lawn, garbage, furniture in lawn, long grass.
- Changed from annual rental license renewals to a rental registration program in response to WI Act 317.

Community Development—Adopted Personnel Organizational Chart:



Engineering

Engineering responsibilities include:

- Planning and overseeing infrastructure projects such as street overlays and reconstruction, contract monitoring, engineering studies and services, storm water management and other public works related projects
- Design and construction management of streets, storm sewer, roadways, traffic lights and bridges within the City
- Planning for contractual inspections of City bridges, maintenance of bridges based on inspection reports
- Providing direction for activities of all public and private construction in the city corporate limits including review of development plans to ensure they meet the city's engineering standards.
- Providing engineering analysis, surveying, design, preparation, and review of plans, specifications, and cost estimates for city funded Capital Improvement projects.
- Performing construction and site inspections
- Organizing administration for permit processing; right-of-way acquisitions, and/or relocation
- Resolving traffic and parking issues
- Managing the storm water utility
- Mapping the city and its infrastructure, managing address assignments, managing property information and related records

Engineering 2017-2018 Accomplishments:

- Mapping the city and its infrastructure, managing address assignments, managing property information and related records
- Rehabilitation of 18 sanitary Manholes
- Lined 2,420 feet of sanitary mains
- Curb/Sidewalk/Storm project (1,200 square feet of curb and 2,300 square feet of sidewalk, across approximately 100 separate locations)
- Planning for North Interceptor Sewer Project and Paulson Road Water and Sewer Extension to Sterling Ponds
- Rout and Seal, Mill & Overlay and Chip Seal projects completed
- Repaired approximately 100 catch basins and manholes

Public Works

Public Works responsibilities include:

- Planning and overseeing infrastructure projects such as street overlays and reconstruction, contract monitoring, engineering studies and services, storm water 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.
- Maintaining streets free of snow and ice, using City trucks, and/or contracted services as necessary.
- Maintaining city 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.
- Maintaining all city parks, playgrounds and the swimming pool.
- Assisting with maintaining Greenwood Cemetery.

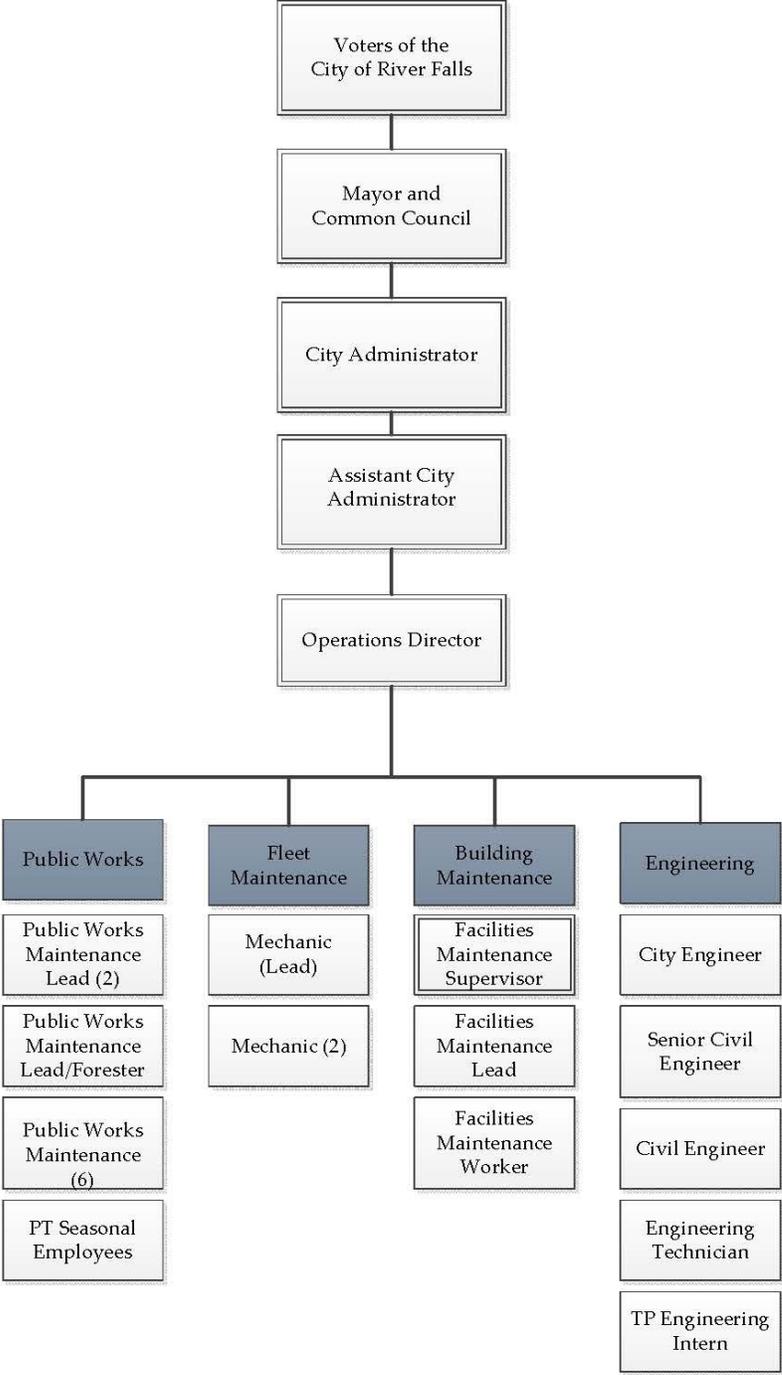


Cascade Avenue

Public Works 2017-2018 Accomplishments:

- 2nd Annual Public Works Awareness Week for 2nd graders
- Partnered with the Boy Scouts to implement a new rain barrel program
- City Hall Front-End Remodel design and construction in summer 2017
- Awarded Environmental Leadership Award from the Freshwater Society of Minnesota
- Received the American Public Works Association's Excellence in Winter and Ice Maintenance Award in May 2018.

Operations— Adopted Personnel Organizational Chart:



Library Services

Library responsibilities include:

- Providing patrons with access to locally owned books, magazines, video and audio materials.
- Providing access to additional print and online materials through resource sharing with other MORE libraries in the Indianhead Federated Library System.
- Coordinating with area libraries for interlibrary loans.
- Maintaining online catalogs and book renewal services.
- Providing meeting space for community organizations and civic engagement.
- Providing programming for children, teens and adults.
- Maintaining and updating events in the gallery.
- Providing technical and research assistance.
- Creating a collaborative environment with other city departments, educational institutions and organizations to benefit those we serve.

Library 2017-2018 Accomplishments:

Programming Highlights:

- Library celebrated 20 years of library service in existing building
- Hosted Kinni Corridor Design Charrette in October 2017
- Senior outreach program in area to assist living and nursing home facilities
- Soup, Salad & Science program

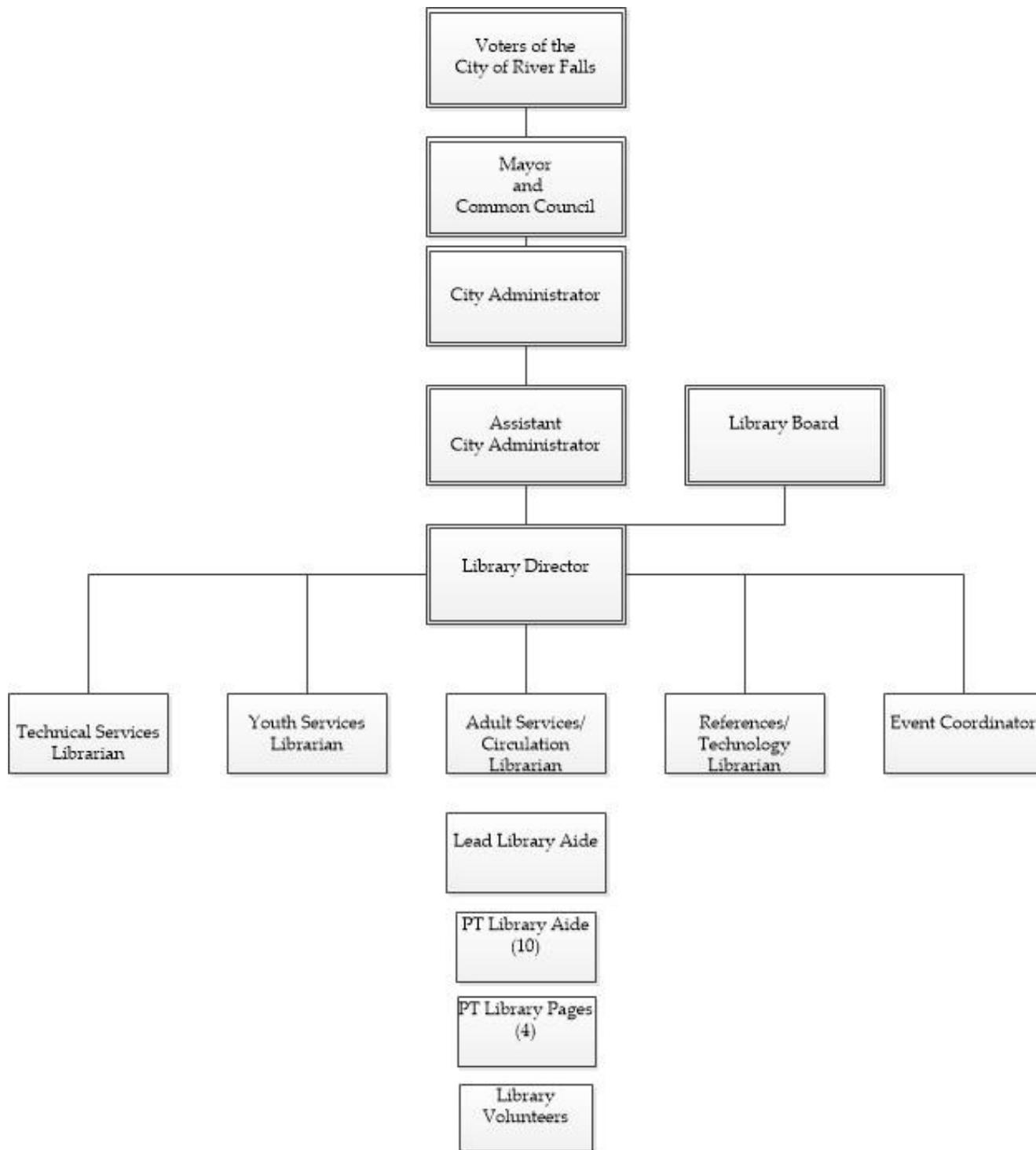
Gallery Exhibit Highlights:

- National exhibit of original artwork from the pages of Little Golden Books
- Underwater photography exhibit by youth participating in mental health treatment
- Contemporary American Indian tradition and culture in Wisconsin
- The Year of South Korea: Ceramic Art & Jeju island
- Awkward Family Photos

Circulation Highlights:

- New outdoor screens checked out 53 times from 2017 to present
- New WIFI hotspots checked out 451 times from 2017 to present

Library Services— Adopted Personnel Organizational Chart:



River Falls Municipal Utilities

River Falls Municipal Utilities (RFMU) responsibilities include:

- SCADA implementation for Electric, Water and Wastewater.
- Providing electric services to the community
- Providing water services to the community
- Providing sewer services to the community
- Providing waste water treatment for the community
- Support and administer energy efficiency programs
- All RFMU customer communication activities

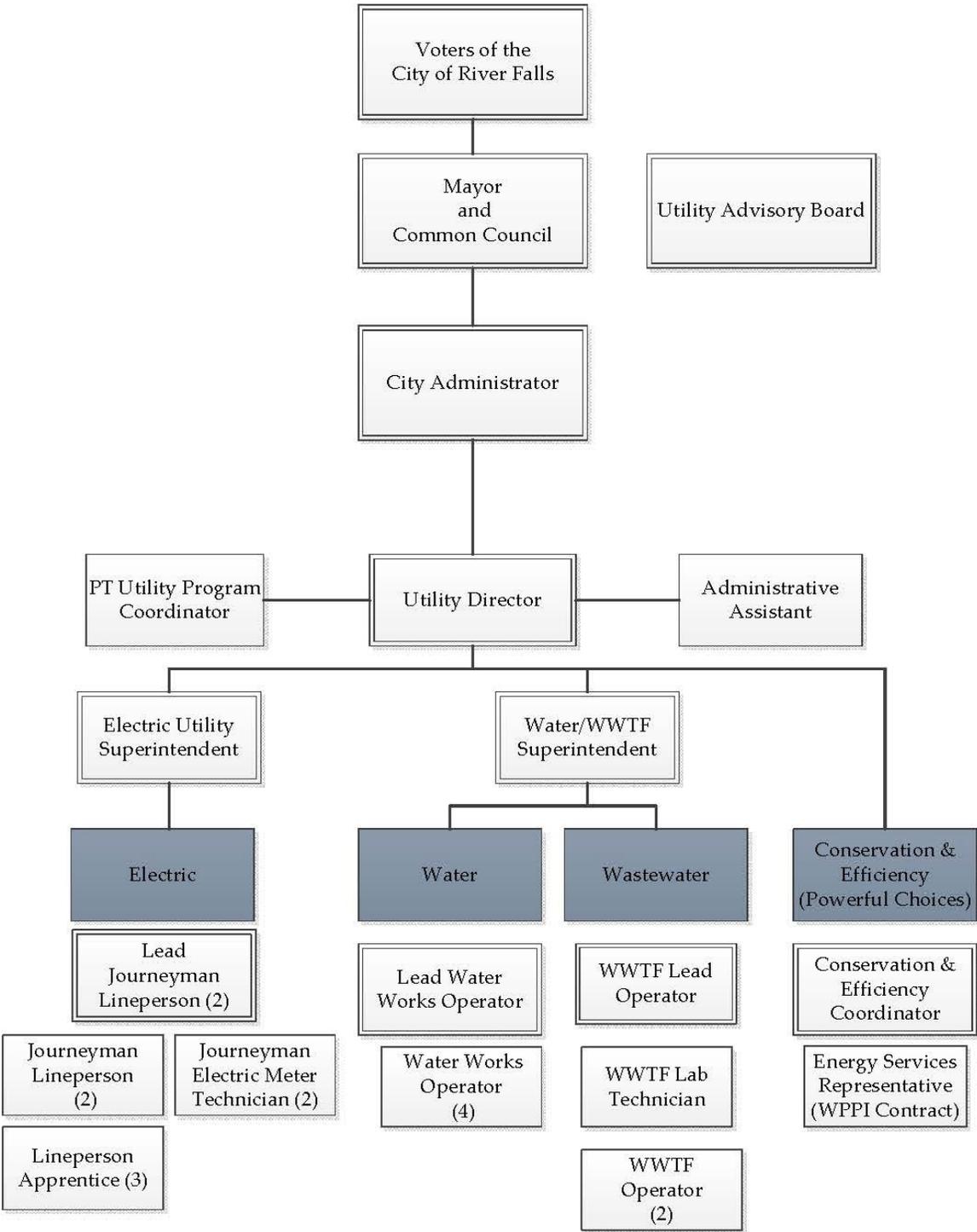
RFMU 2017-18 Accomplishments:

- SCADA implementation for Electric, Water and Wastewater.
- AMI planning and implementation.
- Re-licensing the hydro-electric facilities with planning for eventual removal.
- North Interceptor Sewer planning.
- Drafting the Electric Utility Business Plan.
- Over 800 customers attended the 2017 and 2018 Customer Appreciation Event.
- Downtown River Falls holiday lighting experience provided by River Falls Municipal Utilities.
- LED Street Light program was completed in 2017, exceeding its goal of converting 70% of City lights to LED.
- Water asset management study.



Powerplant Substation

River Falls 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 2017-2018 Accomplishments:

Police Department

- On December 7, 2017, Officer Steve Thomas was given a Certificate of Commendation for outstanding service to the Police Department and Community Officer Thomas took a caring approach to taking an individual into custody during a life-threatening situation.
- On September 1, 2018, a second school resource officer assignment was added to our department/school district.
- Received funding from Sajan, Inc. to supply each officer with Narcan (medication used to block the effects of opioids).
- Received funding from First National Bank – River Falls for five (5) portable fire extinguishing systems (FTS-Xtinguishers).
- In July 2017 and 2018, the RFPD hosted a Crime Scene Investigation Camp with the Recreation Department for kids.

Fire Department

- Submitted application for FEMA's SAFER Grant to hire a Daytime Fire Officer.
- Completed our ISO inspection receiving a Class 3 rating which we were one of 2,015 departments in the Country to receive.
- Took delivery of a Kubota UTV wildland fire suppression unit.
- Fire prevention activities in schools, over 1,500 students from K-5th grade.
- Fire/EMS Delivery Study completed.
- Received a four gas monitor from proceeds of the West Wind Chicken Fry during the 2017 River Falls Days.

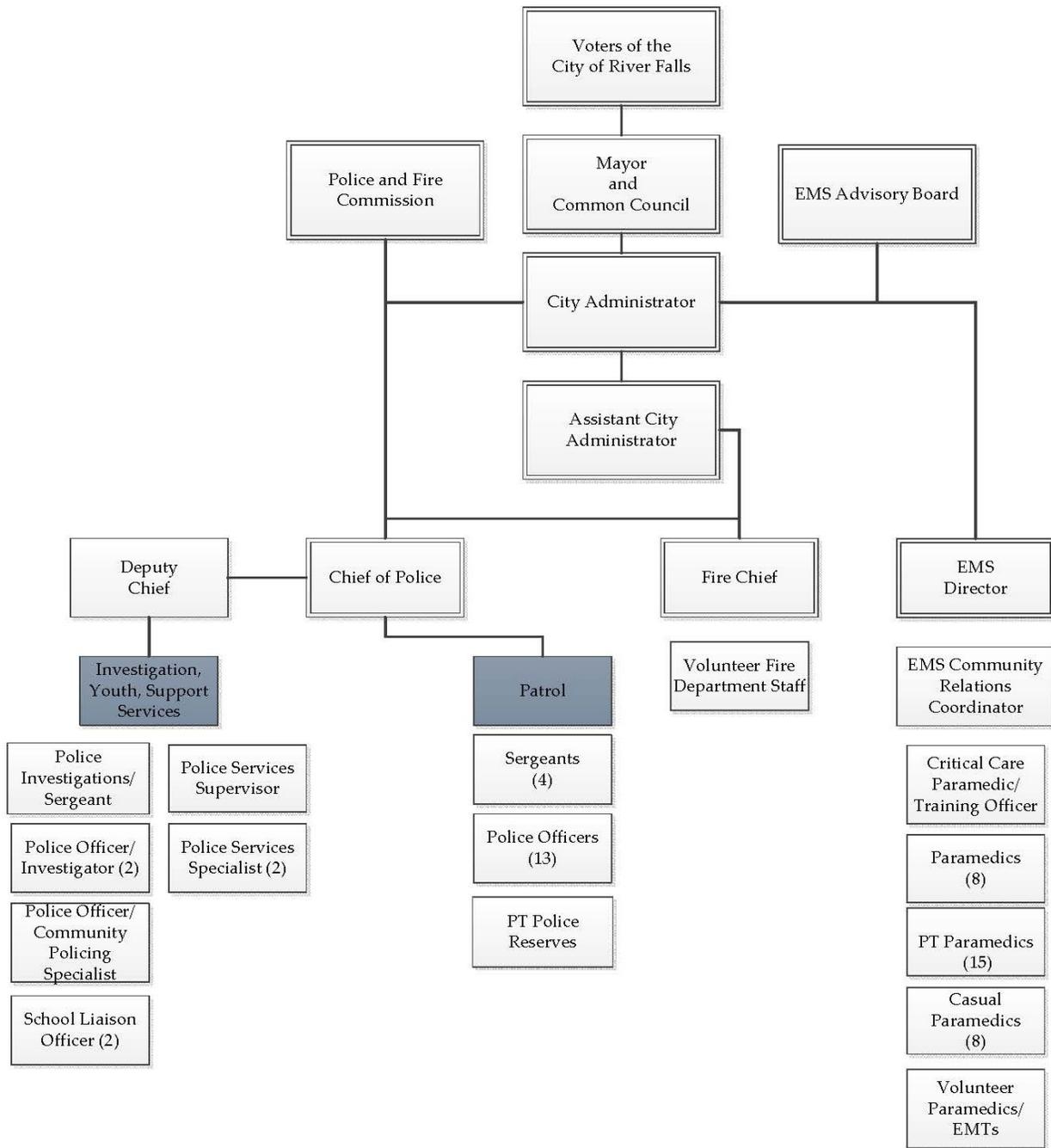


Annual Firefighter of the Year

EMS/Ambulance Department

- Department ended 2017 with 2,160 calls. As of July 2018, department had (1,222) calls.
- In January 2015, River Falls EMS assumed the EMS operations for the Prescott Fire and EMS Association.
- During National EMS week 2018, EMS taught safety to all 536 third grade students in River Falls and Prescott.
- The EMS Department trained 1,452 people in CPR.
- The EMS Department took over the hospital public CPR education program in June 2018.
- Two additional full-time paramedic positions were added.
- Seven additional part-time EMT positions were added.
- Department passed our State Inspection with a perfect score and no issues for the eighth year in a row.
- EMS partnered with RFSD and UWRF for athletic training drills and writing emergency pre plans & building access locations.

Public Safety—Adopted Personnel Organizational Chart:



CITY AWARDS AND RECOGNITION

The City of River Falls continues to be recognized as an outstanding community and has received several acknowledgements and awards that demonstrate commitment to its residents. In 2018, the City was awarded the Excellence in Snow and Ice Award from the American Public Works Association, as well as the [Planning Excellence Award](#) from the Wisconsin Chapter of the American Planning Association for the Kinnickinnic Corridor project.

The City maintains 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.”



2019-2020 ADOPTED BUDGET

ALL FUNDS OVERVIEW

Program Description: The term “All Funds” refers to a concise financial summary of all funds maintained by the City. The purpose of the summary is to provide a snapshot of the total cost needed to deliver services and programs to the community. The City’s basis of budgeting mirrors the annual audited financial statements.

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.

The City’s Enterprise Funds are budgeted for and reported using the full accrual basis of accounting. 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. The General fund is reported and budgeted for using the modified accrual basis of accounting and budgeting.

Special Revenue Funds account for the proceeds of defined 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.

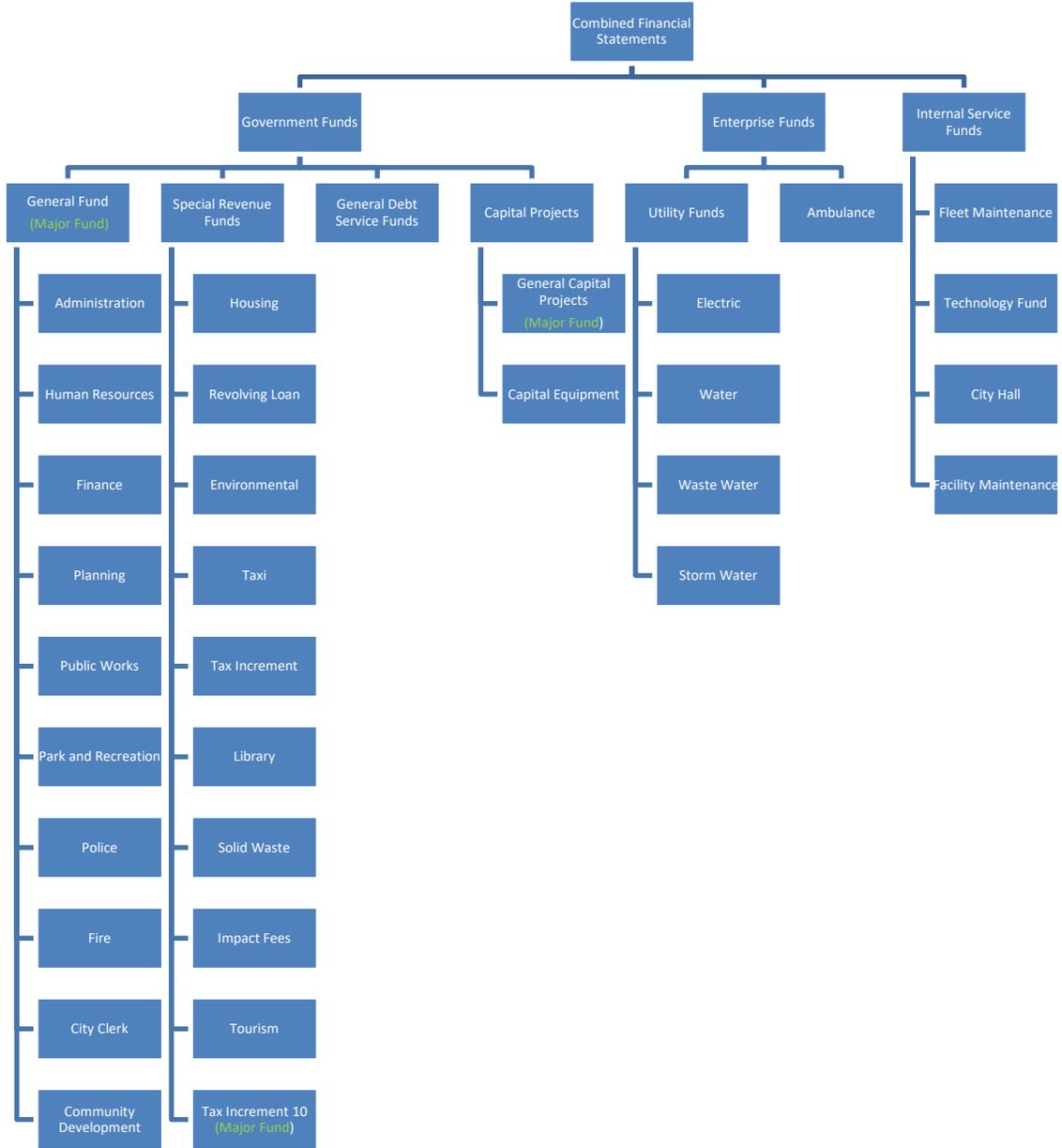
Debt Service Funds account for the payment of interest and principal on long-term revenue and general obligation debt not funded directly by another fund. These funds are reported and budgeted for using the modified accrual basis of accounting and budgeting.

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 full accrual basis of accounting and budgeting.

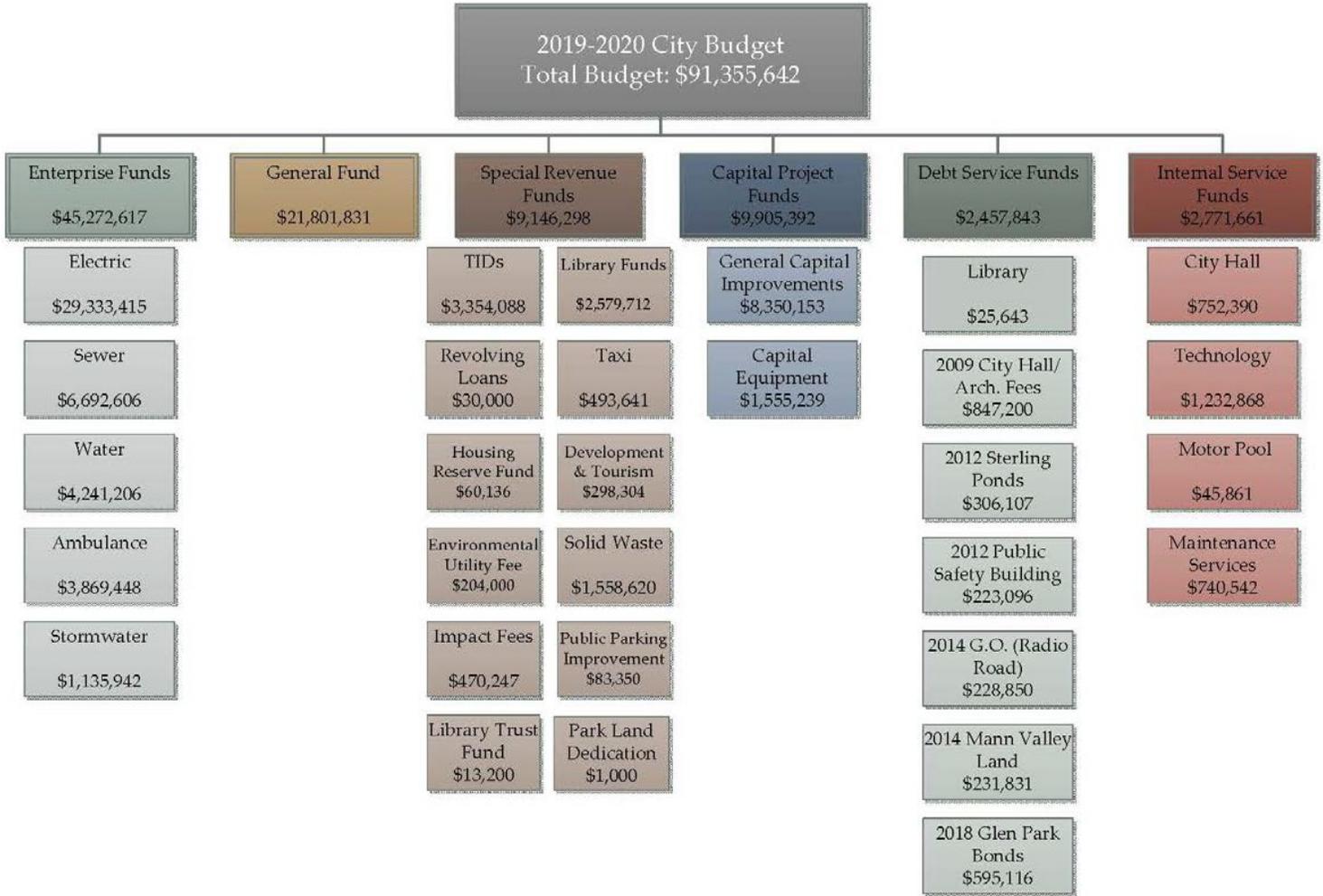
Internal Service Funds account for the financing of goods and services provided by one department to another department on a cost-reimbursement basis. These funds are reported and budgeted for using the full accrual basis of accounting and budgeting.

2019-2020 Fund Relationships and Major Funds



ALL FUNDS

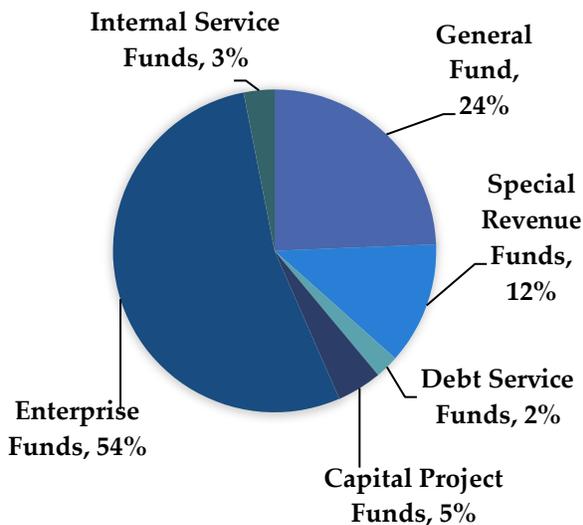
FUND STRUCTURE



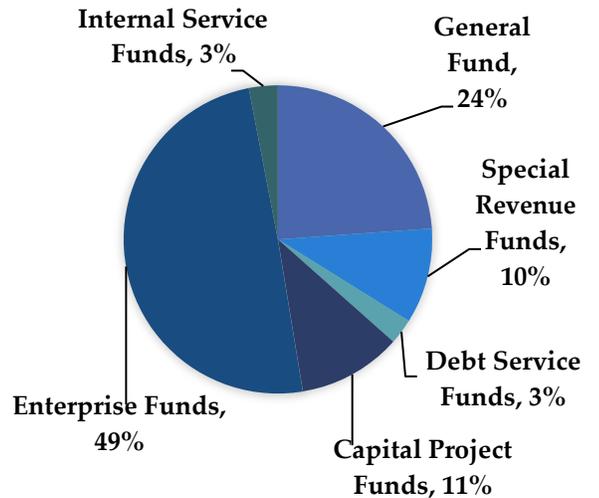
The approved All Funds budget for 2019-2020 Budget is \$91,355,642. For a detailed list of departments within the General fund and individual fund totals, please see Appendix A in the back of this document.

Fiscal Resources	2017-18 Budgeted	2019-20 Budgeted
General Fund	\$ 20,206,630	\$ 21,801,831
Special Revenue Funds	10,158,473	9,146,298
Debt Service Funds	1,950,575	2,457,843
Capital Project Funds	3,724,588	9,905,392
Enterprise Funds	44,391,188	45,272,617
Internal Service Funds	2,553,662	2,771,661
TOTAL	\$ 82,985,116	\$ 91,355,642

2017-18 BUDGET ALL FUNDS BREAKDOWN



2019-2020 BUDGET ALL FUNDS BREAKDOWN



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 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, generally one-time expenditures.

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, finance and human resources services accounted for in the General fund.

GENERAL FUND

REVENUES

The approved General Fund revenues for the 2019-2020 budget total \$21,801,831. Notable changes from the approved 2017-2018 budget include the following:

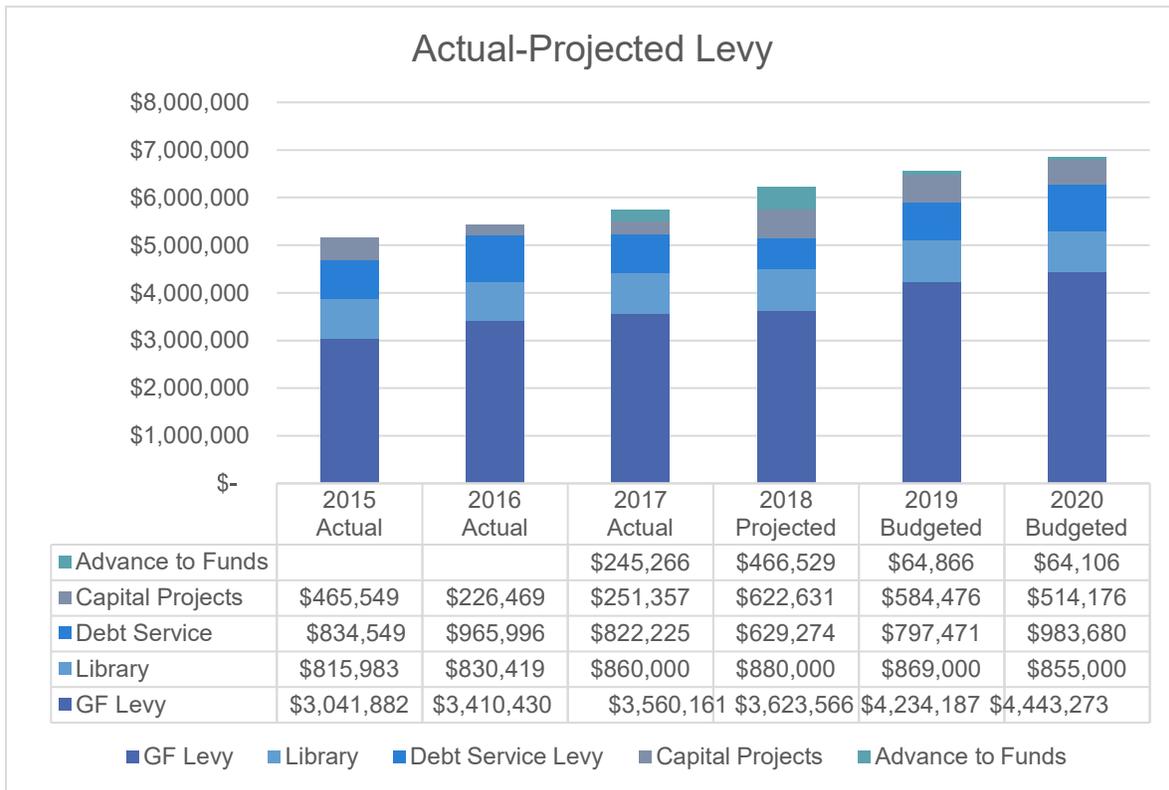
- \$100,000 additional funding for adding a school resource officer
- \$128,972 in tax levy that will be advanced to TID #9

Revenues related to a department (program revenues), are included in that departmental budget. Revenue estimates are based on 2018 actuals or estimates provided by the State of Wisconsin.

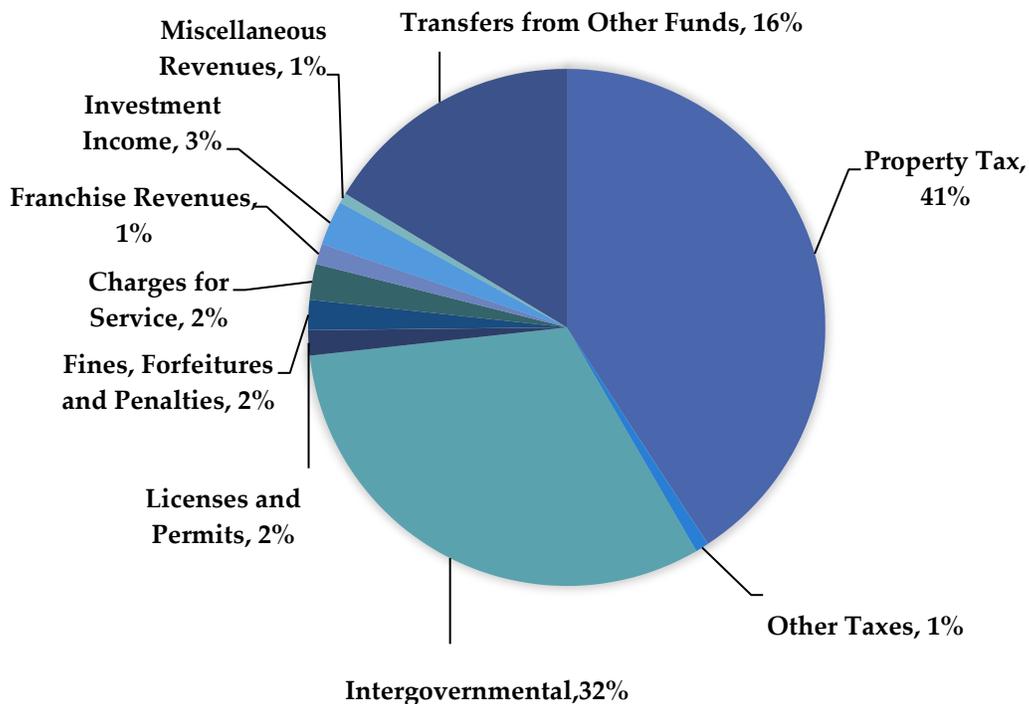
Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Adopted Budget	2019-2020 Budgeted
Property Tax	\$ 3,805,427	\$ 4,131,088	\$ 7,936,515	\$ 7,180,488	\$ 8,806,432
Other Taxes	91,632	90,000	181,632	173,000	182,644
Intergovernmental	3,245,913	3,377,382	6,623,295	6,487,520	6,981,306
Licenses and Permits	215,862	203,485	419,347	390,400	371,150
Fines, Forfeitures and Penalties	196,574	205,000	401,574	410,000	410,000
Charges for Services*	252,275	267,775	520,050	474,550	458,850
Franchise Revenues	142,472	140,000	282,472	264,360	280,360
Special Assessments	44,135	268	44,403	-	-
Investment Income	244,902	300,000	544,902	600,000	608,000
Fund Balance	-	-	-	875,045	-
Miscellaneous Revenues	112,722	73,191	185,913	122,409	137,296
Transfers from Other Funds	1,827,735	1,648,989	3,476,724	3,228,858	3,565,793
Total	\$ 10,179,649	\$ 10,437,178	\$ 20,616,827	\$ 20,206,630	\$21,801,831

* Includes Intergovernmental sales

Performance Measures	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Property Tax Per Capita	\$250	\$234	\$261	\$272	\$279
Intergovernmental Revenue Per Capita	\$213	\$210	\$208	\$224	\$220
Percentage of General Fund Budget Generated by Property Tax Revenue	37%	36%	40%	40%	42%



2019-2020 GENERAL FUND REVENUES

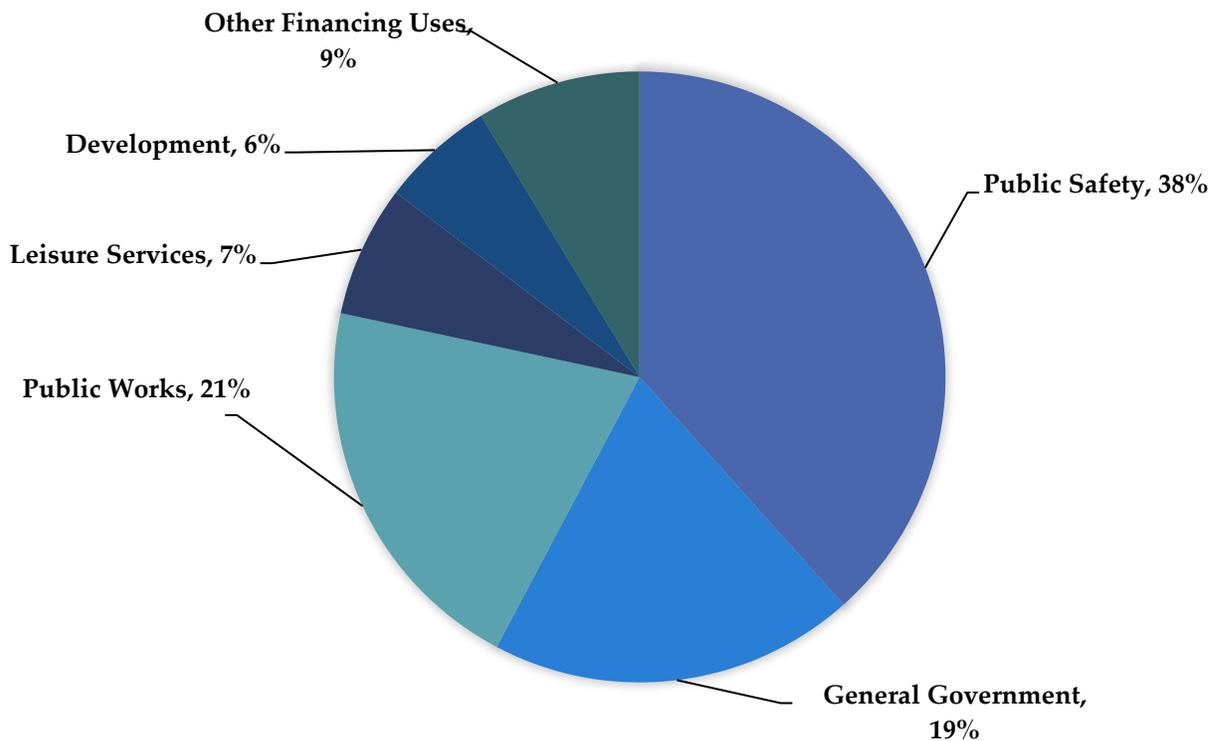


The General Fund accounts for all financial resources except those required to be accounted for in another fund, and accounts for many of the City’s tax-based activities. The General Fund is broken down into the following expenditure functions:

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

Below is a summary of the 2019-2020 General Fund Budget operating expenditures by function:

2019-2020 GENERAL FUND EXPENDITURES



General Government

General Government function consists of the Mayor and Council, City Administrator, City Attorney, City Clerk, Communications, 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. The **Council** establishes 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, Assistant City Administrator, Assistant to the City Administrator, and Management 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, Safety Coordinator and 20 percent of the Utility Program Coordinator/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: Adopted budget includes \$200,000 in contingency funds, which exceeds the goal of five percent of the operating budget.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 43,116	\$ 42,621	\$ 85,737	\$ 84,696	\$ 86,718
Operating Expenses	131,346	90,650	221,996	172,102	209,823
Contingency Fund	-	-	-	200,000	200,000
Total	\$ 174,462	\$ 133,271	\$ 307,733	\$ 456,798	\$ 496,541

Percentage of respondents who:	2017	Comparison to Benchmark Jurisdictions
<i>Council</i>		
Rated the overall image of River Falls as excellent/good	86%	Similar
Rated the overall direction of River Falls as excellent/good	73%	Similar
Rated the services provided by the City as excellent/good	88%	Similar
Rated the value of services for the taxes paid to River Falls as excellent/good	64%	Similar

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.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 12,174	\$ 12,174	\$ 24,348	\$ 24,348	\$ 24,348
Operating Expenses	480	480	960	3,200	3,200
Contingency Fund	-	-	-	800	800
Total	\$ 12,654	\$ 12,654	\$ 25,308	\$ 28,348	\$ 28,348

GENERAL FUND

ADMINISTRATOR

Program Description: The City Administrator is the chief administrative officer of the City and is responsible for the day to day operations of the City. The Assistant City Administrator is responsible for assisting and facilitating the City Administrator in the day-to-day management of the City. The Management Assistant and Assistant to the City Administrator are newly reclassified positions and provide support for the Mayor and Council as well as the administration department.

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

Budget Highlights: The position of Management Analyst has been re-classified as Assistant to the City Administrator and the position of Executive Assistant has been re-classified as Management Assistant in the 2019-20 budget. The budget includes the funding for a Management Analyst Fellow.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 395,886	\$ 394,000	\$ 789,886	\$ 740,637	\$ 920,779
Operating Expenses	30,371	19,300	49,671	68,495	53,125
Total	\$ 426,257	\$ 413,300	\$ 839,557	\$ 809,132	\$ 973,904

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	4.00	4.35	3.35	4.35	4.35

Performance Measures	2016	2017	2018 Proposed	2018 Estimated*	2019 Budgeted	2020 Budgeted
Citizen Satisfaction Score-Overall Community Quality	-	90% Positive	-	-	85% Positive	-
Citizen Satisfaction Score-Would Recommend Living in River Falls to someone who asks	-	94% Positive	-	-	90% Positive	-
Completion/Maintaining of Strategic Initiatives	13 out of 18	13 out of 18	13 out of 18	14 out of 18	14 out of 18	14 out of 18

GENERAL FUND

CITY ATTORNEY

Program Description: Program accounts for expenses related to general services of the contracted position of City Attorney. 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 local ordinance violations and 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 prosecution expenses. Expenses in 2017 and 2018 include approximately \$115,000 in out of pocket expenses related to the Town of Troy annexation suit. The budget for 2019-2020 uses the five year average of approximately \$50,000 per year as the basis for the estimated expenses.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Operating Expenses	\$ 181,962	\$ 69,742	\$ 251,704	\$ 105,040	\$ 108,600
Total	\$ 181,962	\$ 69,742	\$ 251,704	\$ 105,040	\$ 108,600

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.

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

Budget Highlights: City Clerk includes funding for attending Wisconsin City Clerk Association meetings and supervisory training. A portion of the City Clerk’s salary and benefits is allocated to Electric, Water and Sewer funds due to the change in supervision responsibilities of customer service from Finance to the City Clerk.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	209,048	183,835	392,883	365,355	241,131
Operating Expenses	11,273	15,615	26,888	14,033	27,472
Total	\$ 220,321	\$ 199,450	\$ 419,771	\$ 379,388	\$ 268,603

Program Revenue	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Liquor & Malt Beverage License	\$ 18,329	\$ 18,520	\$ 36,849	\$ 34,000	\$ 36,000
Operator/Bartender License	5,513	5,000	10,513	12,000	12,000
Business and Occupation License	1,680	1,700	3,380	3,000	3,000
Cigarette License	950	950	1,900	2,000	2,000
Publication Fee	1,200	1,150	2,350	2,000	2,000
Dog License	3,202	4,272	7,474	8,000	8,000
Clerk Fees	8,779	24,600	33,379	15,000	18,000
Interest-Special Assessments	18,569	459	19,028	-	-
Weights and Measures Charges	4,550	4,550	9,100	8,950	8,950
Bicycle License	54	22	76	-	-
Total	\$ 62,826	\$ 61,223	\$ 124,049	\$ 84,950	\$ 89,950

GENERAL FUND

CITY CLERK

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	1.00	2.50	1.50	1.40	1.40

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Licenses Issued	240	250	1050	280	250	250
Training Hours (City Clerk/Deputy Clerk)	46	46	120	120	120	120

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 2019 and four elections in 2020, which includes the 2020 Presidential election.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 13,805	\$ 34,527	\$ 48,332	\$ 50,643	\$ 48,000
Operating Expenses	7,066	13,745	20,811	36,044	37,580
Total	\$ 20,871	\$ 48,272	\$ 69,143	\$ 86,687	\$ 85,580

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Number of elections (within the year)	4	2	4	5	2	4
Election training hours - Inspectors	202	33	325	300	140	300
Election Training Hours - City Clerk/Deputy Clerk	12	14	20	18	18	18

GENERAL FUND

COMMUNICATIONS

Program Description: The Communications Manager is responsible for managing and coordinating all strategic communications, marketing, and branding efforts for the City of River Falls.

Product & Services: Responsible for strategic planning for internal and external City communications, updating the City’s website, newsletters, and making recommendations for improved marketing.

Budget Highlights: The 2019-20 budget includes funding for the City Newsletter, development of a comprehensive marketing strategy, and a contracted intern position.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 96,310	\$ 102,900	\$ 199,210	\$ 156,170	\$ 212,167
Operating Expenses	16,429	22,984	39,413	87,600	101,218
Total	\$ 112,739	\$ 125,884	\$ 238,623	\$ 243,770	\$ 313,385

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	-	-	-	1.00	1.00

GENERAL FUND

HUMAN RESOURCES/SAFETY

Program Description: The Human Resources budget includes costs related to Human Resources, the position of Human Resources Director, the Human Resources Coordinator, the Safety Coordinator and 20 percent of the Utility Program Coordinator/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 per department.

Product & Services: Provides ongoing programs including disability insurance, employee assistance, ERP software support, maintenance of personnel files, and the leadership development program. The Safety Coordinator will implement and monitor the City’s safety plan.

Budget Highlights: The 2019-2020 Budget includes funding for a full-time Safety Coordinator and funding for a comprehensive salary survey.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 248,703	\$ 266,000	\$ 514,703	\$ 447,077	\$ 735,898
Operating Expenses	34,143	25,934	60,077	89,300	128,354
Total	\$ 282,846	\$ 291,934	\$ 574,780	\$ 536,377	\$ 864,252

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	2.20	2.20	2.20	3.20	3.20

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Turnover rate of employees (% of authorized FTE)*	13%	16%*	6%	5.5%	10%	10%
Workers Compensation experienced modified rate	0.79	0.84	0.85	0.77	0.77	0.77
Percentage of employees in leadership development program	N/A	18%	15%	0%	0%	12%
Cost of Service Per Employee	\$2,497	\$2,244	\$2,314	\$2,314	\$3,497	\$3,758

* 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 65 percent of the Accounting Manager and partial funding of four Account Clerks.

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 fiscal management.

Budget Highlights: The 2019-2020 budget reduces full-time equivalents by 1 full-time position and reallocates full-time equivalents through allocations to other funds.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 374,873	\$ 333,000	\$ 707,873	\$ 689,982	\$ 604,093
Operating Expenses	96,444	71,380	167,824	169,504	162,849
Total	\$ 471,317	\$ 404,380	\$ 875,697	\$ 859,486	\$ 766,942

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	5.80	3.50	3.50	2.42	2.42

Performance Measures-updated	2016 Actual	2017-18 Budgeted	2019-20 Budgeted
Moody's G.O. Bond Rating*	Aa2	Aa2	Aa2
Received GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes

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

GENERAL FUND

MUNICIPAL COURT

Program Description: The City operates a municipal court that has jurisdiction over imposing forfeitures and fines for violations of City ordinances. The salary of the elected municipal judge is included in this budget. 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 pre-trials 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 2019-20 budget includes annual training expenses for the Municipal Clerk of Court as well as required training for municipal judge. Revenues associated with the Municipal Court are shown as program revenues. Changes include an increase in allocated costs for 0.10 full-time equivalents to account for staffing from customer service and the deputy clerk in both 2019 and 2020.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 96,382	\$ 105,780	\$ 202,162	\$ 166,225	\$ 229,926
Operating Expenses	14,642	11,700	26,342	41,377	39,091
Total	\$ 111,024	\$ 117,480	\$ 228,504	\$ 207,602	\$ 269,017

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Court Penalties/Forfeitures	\$ 62,207	\$ 73,780	\$ 135,997	\$ 140,000	\$ 140,000
Court Costs	30,676	32,112	62,788	60,000	60,000
Total	\$ 92,883	\$ 105,892	\$ 198,775	\$ 200,000	\$ 200,000

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	1.43	1.00	1.00	1.20	1.20

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Total cases processed	1,305	1,137	1,300	1,096	1,300	1,300
Fine Revenue Retained by City	\$65,691	\$56,164	\$68,546	\$78,903	\$70,000	\$70,000
Court Cost Revenue	\$34,442	\$27,232	\$37,591	\$35,238	\$30,000	\$30,000

Public Safety

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

Police Department and Police Reserve are 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 24 sworn officers including the Chief of Police, and 3 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: The budget includes an additional 1.5 full time equivalent (FTE) positions as well as an additional .5 FTE for the full year impact of the officer added in 2018. Additional positions are expected to be added in January 2019 and July 2020. The Police department budget is divided into administration, patrol, reserves, and investigations.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 2,619,537	\$ 2,737,822	\$ 5,357,359	\$ 5,120,998	\$ 6,049,525
Operating Expenses	369,766	336,600	706,366	697,127	690,301
Total	\$ 2,989,303	\$ 3,071,422	\$ 6,060,725	\$ 5,818,125	\$ 6,739,826

Program Revenue	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
School District Grants	\$ 57,473	\$ -	\$ 57,473	\$ 110,000	\$ 200,000
Parking Violations	103,690	95,300	198,990	210,000	210,000
Police Department Fees	8,337	10,600	18,937	20,000	20,000
Police Towing Charges	4,232	9,000	13,232	22,000	20,000
Total	\$ 173,732	\$ 114,900	\$ 288,632	\$ 362,000	\$ 450,000

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions - Sworn	23.00	23.00	23.50	25.00	25.50
Full Time Equivalent Positions - Civilian	3.90	3.00	3.00	3.00	3.00

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Clearance Rate – Non-violent Crimes	32%	41%	25%	43%	38%	38%
Clearance Rate - Violent Crimes*	58%	55%	57%	57%	57%	57%

*Violent crimes are classified as murder and non-negligent manslaughter, rape, robbery, aggravated assault, and simple assault.

GENERAL FUND

FIRE

Program Description: The Fire department is managed by a full time Fire Chief and staffed by approximately 50 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 2017 to fund the purchase of replacement SCBA equipment. The equipment will be purchased in 2024.

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: The Fire department budget was allocated between administration, fire suppression, fire education and inspections. The 2019-2020 budget includes funding for a daytime Fire Officer (75 percent Federally Funded) assuming that a SAFER Grant is awarded to the City from FEMA.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 351,554	\$ 286,705	\$ 638,259	\$ 788,689	\$ 963,189
Operating Expenses	158,608	137,445	296,053	483,465	484,032
Debt Service	130,772	71,200	201,972	201,852	136,450
Sinking Fund	-	-	-	60,000	65,000
Total	\$ 640,934	\$ 495,350	\$ 1,136,284	\$ 1,534,006	\$ 1,648,671

Program Revenue	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Fire Insurance State	40,146	40,354	80,500	70,000	80,000
Federal Grants	-	-	-	-	149,280
Fire Department Fees	\$ 18,512	\$ 12,200	\$ 30,712	\$ 30,000	\$ 30,000
Donations	1,400	400	1,500	-	-
Fire Inspection Fees	1,840	1,000	2,840	2,000	2,000
Total	\$ 61,638	\$ 53,954	\$ 115,592	\$ 102,000	\$ 261,280

GENERAL FUND

FIRE

Personnel*	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	1.00	1.00	1.00	2.00	2.00

*Personnel excludes volunteer Fire Fighters

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Commercial Fire Inspections	192	268	600	710	720	800
Commercial Re-Inspections	5%	5%	20%	10%	10%	10%
Number of Officers with Mutual Aid Box Alarm System Training	4	10	12	10	12	15
Percent of Firefighters with Hazardous Materials Technician Level Certification*	75%*	100%	100%	100%	80%*	100%
Percent of Firefighter-2 Certification*	75%*	100%	100%	100%	80%*	100%
Percent of Firefighters with Emergency Vehicle Driving and Pump Operations	75%*	100%	90%	100%	80%*	100%
Fire Education Prevention/Tours	30	34	35	38	40	42

*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 weather warning sirens.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Operating Expenses	\$ 6,740	\$ 8,640	\$ 15,380	\$ 24,028	\$ 25,280
Total	\$ 6,740	\$ 8,640	\$ 15,380	\$ 24,028	\$ 25,280

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Number of weather sirens maintained	8	8	8	8	8	8
Number of weather siren tests	7	6	7	7	7	7
Percentage of sirens responsive during scheduled tests	98%	98%	100%	95%	95%	95%

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, storm water 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 is 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 2019-2020 budget include 20 percent of the Operations Director, 40 percent of City Engineer, 50 percent of Civil Engineer, and 80 percent of the Senior Civil Engineer.

Product & Services: Review site plans for subdivisions and development; coordinate streets, traffic signals, bridges, and storm water 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 budget for 2019-20 does not anticipate significant changes other than allocation changes to other funds.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 232,064	\$ 228,611	\$ 460,675	\$ 477,295	\$ 435,026
Operating Expenses	41,372	62,541	103,913	168,852	151,608
Total	\$ 273,436	\$ 291,152	\$ 564,588	\$ 646,147	\$ 586,634

Program Revenues	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Right of Way Inspections	\$ 510	\$ 2,897	\$ 3,407	\$ 6,000	\$ 6,000
Total	\$ 510	\$ 2,897	\$ 3,407	\$ 6,000	\$ 6,000

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	3.58	2.50	2.50	1.90	1.90

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Number of Right-of-Way Permits Issued	23	39	23	25	23	23

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 Operations Director position, Mechanic Lead and two Mechanic positions. 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: Intergovernmental sales include mechanical work done for other revenue generating departments.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 251,834	\$ 212,747	\$ 464,581	\$ 522,368	\$ 529,897
Operating Expenses	123,525	128,331	251,856	216,015	196,031
Debt Service	24,934	-	24,934	24,975	-
Total	\$ 400,293	\$ 341,078	\$ 741,371	\$ 763,358	\$ 725,928

Program Revenue	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Interdepartmental Sales	\$ 40,398	\$ 22,606	\$ 63,004	\$ 50,000	\$ 50,000
Total	\$ 40,398	\$ 22,606	\$ 63,004	\$ 50,000	\$ 50,000

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	2.20	3.20	3.20	3.20	3.20

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Average age of City Fleet in years (including motor pool)	8.5	8.5	8.5	8.5	8.5	8.5
Percent of equipment maintenance performed on schedule	96%	97%	97%	95%	85%	85%

**Based on 2018 Operations estimates.*

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 shoveling sidewalks and downtown areas; and plowing 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: Operating costs are based on a 10-year average to mitigate the effects of a particularly mild or harsh winter. The 2019-20 budget includes debt service payments for the purchase of the 2016 snow blower.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 28,501	\$ 79,073	\$ 107,574	\$ 94,837	\$ 30,272
Operating Expenses	131,375	189,244	320,619	361,970	349,320
Debt Service	-	-	-	-	60,073
Total	\$ 134,226	\$ 268,317	\$ 402,543	\$ 456,807	\$ 439,665

Performance Measures*	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Tons of Salt Used per Mile	4.92	5.4	8	5.5	5	4.5
Gallons of Salt Brine Used per Mile	238.6	193.2	220	292.7	300	325
Average Response Time for Snow Plow Operations (minutes)	30	30	30	30	30	30
Gallons of Magnesium Chloride Used per Mile	1.1	7.1	27	5.7	5	5
Tons of Treated Salt Used per Mile	2	0.4	3.4	1	2.5	2.5

**Note: Harshness of winter dramatically affects the total amount of materials used. 2018-2020 represent department estimates.*

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 Public Works positions, 20 percent of the salary and benefits of the Operations Director, and 15 percent of the City Engineer position.

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: Position of Street Supervisor was removed from the 2019-2020 budget.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 431,413	\$ 435,937	\$ 867,350	\$ 889,840	\$ 719,542
Operating Expenses	177,154	192,047	369,201	392,414	398,641
Street Maintenance	511,585	510,000	1,021,585	1,160,515	1,030,461
Debt Service	58,142	75,000	133,142	142,185	138,473
Total	\$ 1,178,294	\$ 1,212,984	\$ 2,391,278	\$ 2,584,954	\$ 2,287,117

Program Revenue	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Public Works Charges	\$ 5,132	\$ 36,004	\$ 41,136	\$ 20,000	\$ 20,000
Total	\$ 5,132	\$ 36,004	\$ 41,136	\$ 20,000	\$ 20,000

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	4.48	5.35	5.35	4.35	4.35

Performance Measures	2016	2017	2018 Estimated	2018 Projected	2019 Projected	2020 Projected
Mill & Overlay - % of streets completed (Goal: 2.9% per year average over 5 years)	0%	1.3%	2.40%	2.40%	2.90%	2.90%
Crack Sealing - % of streets completed (average over 5 years)	0%	10%	0%	0%	7.10%	7.10%
Seal Coat - % of streets completed (average over 5 years)	19%	11%	9%	9%	7.10%	7.10%

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. Much of the expense is related to street light utility costs; factoring approximately 85 percent of the total operating costs.

Budget Highlights: Phased implementation of the street light utility starting in 2019, with full implementation in 2021.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Operating Expenses	\$ 227,995	\$ 208,978	\$ 436,973	\$ 550,625	\$ 448,546
Total	\$ 227,995	\$ 208,978	\$ 436,973	\$ 550,625	\$ 448,546

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Traffic Signals Operated and Maintained	9	9	9	9	9	9
Regulatory, Warning, and Street Name Signs Maintained	2,326	2,326	2,326	2,326	2,326	2,326
Signs Formally Inspected	775	775	775	775	775	775

GENERAL FUND

ANIMAL CONTROL

Program Description: 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 Police Department.

Product & Services: 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: The River Falls Dog Park opened in late 2018 with permit revenue for non-residents for use of the park is included in this department.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Operating Expenses	\$ 928	\$ 1,000	\$ 1,928	\$ 15,045	\$ 6,515
Total	\$ 928	\$ 1,000	\$ 1,928	\$ 15,045	\$ 6,515

Program Revenue	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Dog Park Permits	\$ -	\$ -	\$ -	\$ -	\$ 1,750
Donations	\$ -	\$ -	\$ -	\$ -	\$ 200
Total	\$ -	\$ -	\$ -	\$ -	\$ 1,950

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.

The Swimming Pool is 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 were 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 as contracted employees in the 2019-20 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: Program revenues have been revised with swim lesson revenues moved to the swimming pool budget. Personnel costs are reduced due to contracting of seasonal work instead of direct hire.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budget	2019-2020 Budgeted
Personnel Services	\$ 113,138	\$ 120,648	\$ 233,786	\$ 233,319	\$ 169,414
Operating Expenses	21,574	24,239	45,813	52,640	109,915
Total	\$ 134,712	\$ 144,887	\$ 279,599	\$ 285,959	\$ 279,329

Program Revenue	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budget	2019-2020 Budgeted
Recreation Programs	\$ 76,948	\$ 77,394	\$ 154,342	\$ 200,000	\$ 120,000
Donations	-	-	-	-	12,250
Total	\$ 76,948	\$ 77,394	\$ 154,342	\$ 200,000	\$ 132,250

Personnel	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2019 Budgeted
Full Time Equivalent Positions	1.50	1.50	1.50	1.50	1.50

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Percentage of recreational programs meeting minimum enrollment	98%	98%	98%	98%	98%	98%
Number of youth participants	3,529	3,600	3,700	3,700	3,700	3,700
Percentage of Recreation Survey respondents rating satisfaction with programs as "very satisfied" and "somewhat satisfied"	95%	95%	97%	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: Glen Park is being updated with new facilities, a new pavilion and new paths. Due to construction the pool will be closed for the 2019 summer season. Swim lessons will be held out at River Falls High School. The pool will be updated with a new liner and filter and will be open in 2020. 2019-2020 revenue includes swimming lessons previously recorded in the recreation department.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2019 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 68,244	\$ 50,009	\$ 118,253	\$ 98,905	\$ 67,896
Operating Expenses	28,187	25,456	53,643	79,051	130,940
Total	\$ 96,431	\$ 75,465	\$ 171,896	\$ 177,956	\$ 198,836

Program Revenue	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Swimming Pool Fees	\$ 15,788	\$ 11,791	\$ 27,579	\$ 40,000	\$ 70,000
Total	\$ 15,788	\$ 11,791	\$ 27,579	\$ 40,000	\$ 70,000

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	1.59	1.20	1.20	1.20	2.20

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted*	2020 Budgeted
Percentage of personnel and operating costs recovered by pool fees and revenue	40%	40%	40%	40%	0%	40%
Swim pass users as a percentage of daily attendance	37%	40%	40%	40%	0%	40%

*Glen Park Pool will be closed in 2019 due to construction in Glen Park

GENERAL FUND

PARKS/CEMETERY

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 3.80 FTE public 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 2019-20 budgets include \$15,000 in annual funding for the Greenwood Cemetery.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 297,073	\$ 305,563	\$ 602,636	\$ 616,373	\$ 633,327
Operating Expenses	168,745	149,311	318,056	303,314	375,525
Cemetery Maintenance	17,299	20,659	37,958	30,000	30,000
Debt Service	21,103	21,104	42,207	42,207	-
Total	\$ 504,220	\$ 496,637	\$ 1,000,857	\$ 991,894	\$ 1,038,852

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Park Fees	\$ 32,744	\$ 25,000	\$ 59,744	\$ 40,000	\$ 73,700
Donations	3,100	1,000	4,100	-	-
Total	\$ 35,844	\$ 26,000	\$ 61,844	\$ 40,000	\$ 73,700

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	3.80	3.80	3.80	3.80	3.80

GENERAL FUND

PARKS

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Acres of developed park land	201	201	202	202	202	202
Acres of Conservation Land	441	441	466	470	470	470
Acres of open space (conservation land and developed parks) per 1,000 residents*	38.2	42.7	43.9	43.9	43.9	43.9
Miles of Bike, Walking, and Hiking Trails**	18.47	18.47	34.4	35	35	35

* 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 and Economic 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.

Economic Development develops and administers the economic development programs for the City with the purpose of business retention, expansion and attraction.

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.

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: Increases the budget for trimming to \$40,000 per year.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 1,096	-	\$ 1,096	-	-
Operating Expenses	54,043	58,842	112,885	\$ 125,858	\$ 137,110
Total	\$ 55,139	\$ 58,842	\$ 113,981	\$ 125,858	\$ 137,110

GENERAL FUND

COMMUNITY DEVELOPMENT AND INSPECTIONS

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 Development Services Director, Senior Planner, Planner, Building Inspector/Code Enforcement Officer, Community Development Assistant, 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: The 2019-20 Budget reduces staffing by one full-time equivalent in 2019 and eliminates the majority of revenue related to rental permitting due to state legislative changes.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ 551,123	\$ 545,840	\$ 1,096,963	\$ 1,205,610	\$ 949,484
Operating Expenses	132,987	121,267	254,254	157,517	221,990
Total	\$ 684,110	\$ 667,107	\$ 1,351,217	\$ 1,363,127	\$ 1,171,474

Program Revenue	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Housing Inspection License	\$ 25,290	\$ 20,297	\$ 45,587	\$ 44,000	\$ 1,000
Housing Citations	870	403	1,273	2,400	1,000
Building Permits	153,041	125,000	278,041	250,000	260,000
Plumbing Inspection	2,400	2,657	5,057	4,000	4,000
Inspectors Red Seal	1,947	1,810	3,757	3,000	3,400
Sign Permits	2,081	1,670	3,751	4,000	-
Zoning Administration Fee	19,075	15,925	35,000	20,000	34,000
Fence Permit Fee	560	1,280	1,840	-	3,000
Annexation Application Fee	3,430	-	3,430	-	-
Plat Review Fee	10,750	13,286	24,036	20,000	20,000
Total	\$ 219,444	\$ 182,328	\$ 401,772	\$ 347,400	\$ 326,400

GENERAL FUND

COMMUNITY DEVELOPMENT AND INSPECTIONS

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	6.80	6.00	6.00	5.00	5.00

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Building Permits Issued	272	251	250	250	250	250
Construction Value of Permits	47,595,221	21,176,325	20,000,000	20,000,000	20,000,000	20,000,000
Sq. Ft. of Commercial/Industrial Building Permits	215,656	82,239	100,000	100,000	100,000	100,000
Development Review Approvals	11	8	10	10	10	10
Subdivisions Approved	0	3	1	1	1	1
Single Family Lots Approved	0	120	60	60	60	60
Multifamily Units Approved	0	5	50	50	50	50
Planning and Zoning Permits	12	25	25	25	25	25
Grant Funds Awarded	242,800	632,869	5,000	5,000	5,000	5,000

GENERAL FUND

ECONOMIC DEVELOPMENT

Program Description: The primary function is to build on River Falls reputation for proactive, attentive, and effective economic development.

Product & Services: Developing and implementing economic development programs for the City with the purpose of business retention, expansion and attraction.

Budget Highlights: Newly created department includes an Economic Development Specialist position for 2019-2020 with an estimated 50 percent funding from the Electric Fund as a transfer to the General Fund.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 209,548
Operating Expenses	-	-	-	-	92,300
Total	\$ -	\$ -	\$ -	\$ -	\$ 301,848

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	-	-	-	1.00	1.00

Performance Measures	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Increase in value to Tax Increment Districts	\$2,856,500	\$7,869,200	\$950,703	\$950,703	\$1,275,787	\$1,290,787

OTHER FINANCING USES

The General fund makes annual operating transfers to other funds for various reasons. The following transfers are included in the 2019-2020 budgets:

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 City Hall Fund, the costs of operating the City Hall building and a prorated share of the debt service requirements 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.

Transfer to Motor Pool Fund, the annual budget includes a transfer to the Motor Pool internal service fund to reflect the costs allocated for motor pool operations.

Transfer to Technology Fund, the technology fund was created as an internal service fund to account for hardware and software needs of the City. Allocations are based on number of users and equipment.

Transfer to Facility Maintenance Fund, this fund includes budgeted positions of Facilities Superintendent, Lead Facilities Maintenance worker and a Facilities Maintenance worker. Allocations to departments and funds are based on the square footage of City buildings.

Advances to Other Funds, is in place to allow for property tax levy for tax increment funds, with planned repayment in the future.

Reserves, funds budgeted to replenish General Fund balances to maintain goal of 50 percent of annual operating expenses.

GENERAL FUND

OTHER FINANCING USES

Program Description: Certain programs require transfers from the General Fund on an annual basis. This program allocates the budget for the transfers and other financing uses.

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

Budget Highlights: New line item of Advances to Other Funds was added in 2019 to document advances primarily to tax increment funds, that are expected to be repaid in the future. Transfer to the Taxi fund is for the City’s local share of the Shared-Ride taxi program, other transfers reflect allocated costs.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Transfer to Taxi Fund	\$ 22,985	\$ 22,819	\$ 48,804	\$ 48,804	\$ 36,743
Transfer to City Hall	95,934	92,966	188,900	185,932	263,126
Transfer to Motor Pool	17,492	17,492	34,984	34,984	36,593
Transfer to Technology Fund	325,923	345,255	671,178	671,178	547,464
Transfer to Facility Maintenance	100,939	115,272	216,211	216,211	239,483
Transfer to TID #10	245,266	-	245,266	-	-
Transfer to Library Fund	-	50	50	-	-
Advances to Other Funds	-	-	-	-	128,972
Reserves	-	-	-	-	338,647
Total	\$ 808,539	\$ 593,854	\$1,405,393	\$1,157,109	\$1,591,028

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 2019-20 budget.

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

Parking Improvement Fund recorded 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.

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 and repayment of a loan to the St. Croix Habitat for Humanity for the Eco Village project.

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

Parkland Acquisition records cash donations from new subdivision development.

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 #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.

Tax Increment # 11 was created in 2015 to include approximately 7-acre parcels on Summit and Mound View Streets.

Tax Increment # 12 was created in 2016 for the City owned property in Mann Valley.

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.

Budget Highlights: 2019-2020 budget includes additional hours for the Safe Ride Home program implemented in partnership with UWRF.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Grant Revenues	\$ 157,287	\$ 213,497	\$ 370,784	\$ 419,976	\$ 438,098
Transfer from General fund (local share)	22,985	25,819	48,804	48,804	36,743
Other Revenues	-	17,500	17,500	4,000	18,800
Total Revenues	\$ 180,272	\$ 256,816	\$ 437,088	\$ 472,780	\$ 493,641
Operating Expenses	204,532	198,738	403,270	389,212	414,388
Capital Assets	-	34,436	34,436	75,500	74,000
Other Expenses	3,990	4,070	8,060	8,068	5,253
Total Expenditures	\$ 208,522	\$ 237,244	\$ 445,766	\$ 472,780	\$ 493,641

Performance Measures*	2016	2017	2018 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Cost Per Passenger Trip	\$8.25	\$8.47	\$8.35	\$8.12	\$8.45	\$8.46
City Share Per Capita	\$1.05	\$1.92	\$1.38	\$1.01	\$1.08	\$1.21
City/County Share Per Trip	\$0.86	\$1.26	\$1.00	\$0.81	\$0.95	\$0.99

*Based on 2018 budget numbers from prep of 2017/18 budget and compiled using same method for all other years.

SPECIAL REVENUE

PUBLIC PARKING IMPROVEMENT FUND

Program Description: The City owns several parking lots in the downtown district to provide adequate parking for downtown patrons.

Product & Services: Maintenance of public lots using fund reserves. This fund will be closed out following the 2020 fiscal year.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Interest	\$ -	\$ 500	\$ 500	\$ 200	\$ 200
Fund Balance Applied	-	-	-	\$ 87,800	83,150
Miscellaneous Revenue	2,755	-	2,755	-	-
Total Revenues	\$ 2,755	\$ 500	\$ 3,255	\$ 88,000	\$ 83,350
Operating Expenses	\$ 4,129	\$ 4,000	\$ 8,129	\$ 88,000	83,350
Transfer to General Fund	-	-	-	-	-
Total Expenditures	\$ 4,129	\$ 4,000	\$ 8,129	\$ 88,000	\$ 83,350

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.

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. Fund balance at the end of 2017 was \$2.98 million.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Environmental Fee Revenue	\$ 91,464	\$ 92,000	\$ 183,464	\$ 170,000	\$ 184,000
Other Revenues	10,314	10,000	20,314	40,000	20,000
Total Revenues	\$ 101,778	\$ 102,000	\$ 203,778	\$ 210,000	\$ 204,000
Operating Expenses	\$ 31,957	\$ 31,200	\$ 63,157	\$ 89,200	68,600
Reserves	-	-	-	112,339	127,873
Transfers to Other Funds	2,938	5,338	8,276	8,461	7,527
Total Expenditures	\$ 34,895	\$ 36,538	\$ 71,433	\$ 210,000	\$ 204,000

Historical Environmental Fee Rates				
<u>Category</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
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 direct billing to residential customers on the City’s monthly utility bill. The current refuse and recycling contract is held by Advanced Disposal.

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.

Budget Highlights: Implementation of a \$1.25 monthly fee for all property owners is planned for 2019-20, to allow all properties access to the spring and fall cleanup services, use of the City’s compost site, and electronic recycling services. Fund balance at the end of 2017 was \$179,228.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Solid Waste Collection Fee	\$ 619,258	\$ 688,044	\$1,307,302	\$1,353,696	\$1,557,620
Other Revenues	1,013	300	1,313	12,782	1,000
Fund Balance Applied	-	-	-	27,400	-
Total Revenues	\$ 620,271	\$ 582,876	\$1,308,615	\$1,393,878	\$1,558,620
Operating Expenses	659,756	620,531	1,280,287	1,380,258	1,490,464
Debt Service	-	-	-	-	27,986
Transfers to Other Funds	6,704	6,916	13,620	13,620	40,170
Total Expenditures	\$ 666,460	\$ 627,447	\$1,293,907	\$1,393,878	\$1,558,620

Historical Solid Waste Fee Rates				
Category	2015	2016	2017	2018
Residential Refuse/Recycling Collection	\$10.50 - \$11.75	\$13.00	\$13.50	\$14.00
Ancillary Solid Waste Services Fee	\$1.25	\$0	\$0	\$0

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 Wisconsin libraries.

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. Goals for 2019-20 will be reflected in the budget to develop efficiencies in processes and use of staff time to improve quality of collections and services as well as opening staff time for community engagement.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Property Tax	\$ 860,000	\$ 880,000	\$ 1,740,000	\$ 1,740,000	\$ 1,724,000
County Grants	361,022	356,382	717,404	686,487	717,920
Fund Balance Applied	-	-	-	16,039	15,926
Other Revenues	48,452	63,100	111,552	123,600	121,866
G.O. Debt	-	60,000	60,000	243,372	-
Transfer from General Fund	-	50	50	-	-
Total Revenues	\$ 1,269,474	\$ 1,359,532	\$ 2,629,006	\$ 2,809,498	\$ 2,579,712
Personnel Services	757,940	749,647	1,507,587	1,530,205	1,539,069
Operating Expenses	343,394	346,510	689,904	745,974	725,140
Capital Expenditures	-	60,000	60,000	249,209	-
Transfers to Other Funds	137,373	146,736	284,110	284,110	310,603
Debt Service	-	-	-	-	4,900
Total Expenditures	\$ 1,238,707	\$ 1,302,893	\$ 2,541,600	\$ 2,809,498	\$ 2,579,712

SPECIAL REVENUE

LIBRARY FUND

Personnel	2016	2017	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	11.39	11.39	11.39	11.39	11.39

Performance Measures	2016	2017	2018 Projected	2018 Estimated	2019 Budgeted	2020 Budgeted
Circulation (physical and electronic)	320,000	327,000	327,000	327,000	327,000	327,000
Circulation per FTE	25,000	26,436	26,436	26,436	26,500	26,500
Interlibrary Loaned	45,268	46,680	46,680	46,680	46,700	46,700
Interlibrary Received	44,662	52,362	52,362	52,362	52,000	52,000
Percentage of transactions completed by self-check stations	55%	54%	54%	54%	54%	54%
Number of volunteer hours	2,034	1,780	1,780	1,800	1,800	1,800

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.

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.

Budget Highlight: Outstanding loan balance of \$82,486 at the end of 2017 from three loans to commercial businesses in the downtown district. All loans are current at the end of 2018.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Loan Principal Repayment	\$ 11,966	\$ 13,000	\$ 24,966	\$ 32,426	\$ 26,000
Interest on Loans	2,971	2,000	4,971	6,042	4,000
Total Revenues	\$ 14,937	\$ 15,000	\$ 29,937	\$ 38,468	\$ 30,000
Reserves	-	-	-	36,113	27,796
Transfers to General Fund	1,165	5,141	6,306	2,355	2,204
Total Expenditures	\$ 1,165	\$ 5,141	\$ 6,306	\$ 38,468	\$ 30,000

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 financed the purchase of land for future corporate parks in Mann Valley and the Sterling Ponds subdivision.

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: Room tax revenue is shared with the local tourism bureau with the City retaining 30 percent for in-kind costs of local festivals and events. Business Development and Tourism funds advanced the purchase of 85 acres in Mann Valley in 2011. No payment schedule has been determined.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Room Tax Revenues	\$ 133,243	\$ 115,000	\$ 248,243	\$ 230,000	\$ 260,000
Interest	2,721	5,000	7,721	5,000	7,304
Special Assessments	-	2,500	2,500	-	5,000
Fund Balance Applied	-	-	-	40,820	-
Transfers from Other Funds	13,000	13,000	26,000	26,000	26,000
Total Revenues	\$ 148,964	\$ 135,500	\$ 261,064	\$ 301,820	\$ 298,304
Operating Expenses	111,236	85,400	196,636	172,333	196,000
Transfers to Other Funds	5,938	52,069	58,007	129,007	98,689
Reserves	-	-	-	-	3,615
Total Expenditures	\$ 117,174	\$ 137,469	\$ 254,643	\$ 301,820	\$ 298,304

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.

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

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Donations to Library	\$ 6,882	\$ 6,291	\$ 13,173	\$ 12,547	\$ 12,600
Other Revenues	-	500	500	600	600
Total Revenues	\$ 6,882	\$ 6,791	\$ 13,673	\$ 13,147	\$ 13,200
Operating Expenses	4,182	5,000	9,182	10,000	10,000
Reserves	-	-	-	-	2,862
Transfer to General Fund	1,556	867	2,423	3,147	338
Total Expenditures	\$ 5,738	\$ 5,867	\$ 11,605	\$ 13,147	\$ 13,200

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. Additional funds for affordable housing were added in 2017 from the closure of tax increment district #4.

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

Budget Highlights: Outstanding loan balance of \$278,871 at the end of 2017 for interest free loans to St. Croix Habitat for Humanity for the Eco Village project and to River Glen Apartments. Loan repayment revenues are lower in 2019-2020 due to the final payment from River Glen in August 2019, and a negotiated reduction in principal payments from Habitat, final payment due May 2027.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Loan Repayment	\$ 44,411	\$ 68,652	\$ 113,063	\$ 137,304	\$ 40,136
Interest on Investments	4,281	10,000	14,281	-	20,000
Total Revenues	\$ 48,692	\$ 78,652	\$ 127,344	\$ 443,632	\$ 60,136
Operating Expenses	10,210	9,189	19,399	331,328	-
Fund Reserves	-	-	-	89,075	52,949
Transfer to General Fund	6,776	12,962	19,738	23,229	7,187
Total Expenditures	\$ 16,986	\$ 22,151	\$ 39,137	\$ 443,632	\$ 60,136

SPECIAL REVENUE

PARK IMPACT FEE/PARK LAND FUND

Program Description: Park impact fees were implemented in 2002 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. This budget also records cash in lieu of land for new development.

Product & Services: Account for park impact fees paid and allocate impact fees for park projects. Park Land Dedication Fund included for \$1,000 total for 2019 and 2020.

Budget Highlights: Use of park reserves in 2019 for capital projects, including \$124,450 for DeSanctis Park, \$11,500 for Community Signage, and \$151,00 for Glen Park. Estimated revenues based on the 5-year average of single family building permits (56) and one 30,000 square foot commercial or industrial building each year.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Park Impact Fee Revenues	\$ 49,275	\$ 50,000	\$ 99,275	\$ 49,622	\$ 78,424
Other Revenues	996	1,000	1,996	200	200
Fund Balance	-	-	-	151,000	248,800
Park Land Dedication	-	-	-	-	1,000
Total Revenues	\$ 50,271	\$ 51,000	\$ 101,271	\$ 200,822	\$ 328,424
Reserves	-	-	-	28,151	31,000
Transfer to Other Funds	826	20,845	21,671	172,671	297,424
Total Expenditures	\$ 826	\$ 20,845	\$ 21,671	\$ 200,822	\$ 328,424

Historical Park Impact Fee Rates				
Category	2015	2016	2017	2018
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 ²)	\$0.23	\$0.23	\$0.23	\$0.23

SPECIAL REVENUE

LIBRARY IMPACT FEE FUND

Program Description: Library impact fees were implemented in 2003 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.

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

Budget Highlights: The City purchased three properties in 2015-16 for future expansion of the library and library parking areas. Rental revenue will be allocated back to the impact fee fund until a plan is developed for use of the property. Estimated revenue is based on the five-year average of single family (56) building permits per year.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Library Impact Fee Revenue	\$ 19,224	\$ 15,140	\$ 34,364	\$ 30,280	\$ 39,424
Rent	28,893	23,940	52,833	47,880	47,880
Total Revenues	\$ 48,117	\$ 39,080	\$ 87,197	\$ 78,160	\$ 87,304
Operating Supplies	21,621	13,652	35,273	27,304	27,304
Fund Reserves	-	24,906	24,906	49,823	57,633
Transfers to Other Funds	511	522	1,033	1,033	2,367
Total Expenditures	\$ 22,132	\$ 39,080	\$ 61,212	\$ 78,160	\$ 87,304

Historical Library Impact Fee Rates				
Category	2015	2016	2017	2018
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 ²)	\$0.00	\$0.00	\$0.00	\$0.00

SPECIAL REVENUE

FIRE IMPACT FEE FUND

Program Description: Fire impact fees were implemented in 2002 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.

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

Budget Highlights: Estimated revenue is based on the 5-year average of single family home (56) building permits per year. In addition, one 30,000 square foot commercial or industrial building is anticipated each year.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Fire Impact Fee Revenue	\$ 21,085	\$ 14,000	\$ 35,085	\$ 29,732	\$ 40,440
Other Revenues	-	250	250	200	200
Fund Balance Applied	-	-	-	300,528	14,879
Total Revenues	\$ 21,085	\$ 14,250	\$ 35,335	\$ 330,460	\$ 55,519
Transfers to Other Funds	484	27,524	28,008	330,460	\$ 55,519
Total Expenditures	\$ 484	\$ 27,524	\$ 28,008	\$ 330,460	\$ 55,519

Historical Fire Impact Fee Rates				
Category	2015	2016	2017	2018
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 ²)	\$0.03	\$0.03	\$0.03	\$0.03

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 expired in 2016, and the district terminates in 2021. An overlay district was created in 2018 (TID #13) that incorporates several of the undeveloped lots in the park. A base value of \$6,703,500 was established as of January 1, 2018.

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.

Estimated tax increment revenue based on value of \$25,569,400 using an estimated rate of .020, or \$20 per thousand. Transfers to other funds include a donor payment to Tax Increment District #10-Sterling Ponds Corporate Park in the amount of \$115,082. This fund is also receiving an annual loan payment from Beulah LLC (NCCM) with the last payment due October 1, 2020.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Tax Increment Revenues	\$ 496,637	\$ 490,000	\$ 986,637	\$ 1,018,000	\$ 1,022,776
Other Revenues	25,611	45,288	70,899	89,983	79,982
Fund Balance Applied	-	-	-	108,827	-
Total Revenues	\$ 522,248	\$ 535,288	\$ 1,057,536	\$ 1,216,810	\$ 1,102,758
Operating Expenses	3,954	11,500	15,454	15,000	17,000
Debt Service	415,909	199,300	615,209	584,519	801,900
Reserves	-	-	-	56,085	-
Transfers to Other Funds	262,553	263,653	526,206	561,206	283,858
Total Expenditures	\$ 682,416	\$ 474,453	\$ 1,156,869	\$ 1,216,810	\$ 1,102,758

Performance Measures	2016	2017	2018 Actual	2019 Budgeted	2020 Budgeted
Tax Increment Base Value (January 1, 1994)	\$467,400	\$467,400	\$467,400	\$467,400	\$467,400
Current District Equalized Value	\$24,712,700	\$24,613,000	\$26,036,800	\$26,036,800	\$26,036,800
Incremental Value Generated (equalized)	\$24,245,300	\$24,145,600	\$25,569,400	\$25,569,400	\$25,569,400



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.

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.

Debt service payments related to improvements in the district are scheduled to be paid in full in 2028.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Tax Increment Revenues	\$ 174,455	\$ 178,658	\$ 357,187	\$ 336,792	\$ 357,316
Fund Balance Applied	-	-	-	42,911	13,369
Total Revenues	\$ 174,554	\$ 203,562	\$ 378,116	\$ 379,703	\$ 370,685
Operating Expenses	2,350	1,000	3,350	2,000	2,000
Debt Service	163,794	161,812	325,606	325,651	335,837
Reserves					7,087
Transfer to Other Funds	15,183	26,312	41,495	52,052	25,761
Total Expenditures	\$ 181,327	\$ 189,124	\$ 370,451	\$ 379,703	\$ 370,685

SPECIAL REVENUE

TAX INCREMENT DISTRICT #6

Performance Measures	2016	2017	2018 Actual	2019 Budgeted	2020 Budgeted
Tax Increment Base Value (January 1, 2005)	\$974,600	\$974,600	\$974,600	\$974,600	\$974,600
Current District Equalized Value	\$8,705,200	\$8,837,900	\$9,325,900	\$9,325,900	\$9,325,900
Incremental Value Generated (equalized)	\$7,730,600	\$7,863,300	\$8,351,300	\$8,351,300	\$8,351,300



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 eight-unit apartment building in the district in August 2012.

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.

The district was terminated as of December 31, 2018, due to creation of a new overlay district. The new district #14 has a base value of \$73,100 as of January 1, 2018.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Tax Increment Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues	103,241	50,000	153,241	338,800	-
Fund Balance	-	-	-	238,800	4,190
Total Revenues	\$ 103,241	\$ 50,000	\$ 153,241	\$ 577,600	\$ 4,190
Operating Expenses	57,782	23,150	80,932	46,300	4,190
Capital Projects	380,593	-	380,593	477,600	-
Reserves	-	-	-	36,600	-
Transfers to Other Funds	4,988	8,644	13,632	17,100	-
Total Expenditures	\$ 443,363	\$ 31,794	\$ 475,157	\$ 577,600	\$ 4,190

Performance Measures	2016	2017	2018 Actual	2019 Budgeted	2020 Budgeted
Tax Increment Base Value (January 1, 2009)	\$1,158,200	\$1,158,200	\$1,158,200	\$1,158,200	-
Current Equalized Value	\$1,008,900	\$928,800	\$961,600	\$961,600	-
Incremental Value Generated (equalized)	(\$149,300)	(\$229,400)	(\$196,600)	(\$196,600)	-



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 expected to be paid by 2021.

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.

Future tax increment revenues are expected to be used for debt service related to improvements to Glen Park – a project within one-half mile of this district.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Tax Increment Revenues	\$ 59,804	\$ 66,889	\$ 126,693	\$ 120,000	\$ 138,490
Fund Balance Applied	-	-	-	13,463	-
Total Revenues	\$ 59,804	\$ 66,889	\$ 126,693	\$ 133,463	\$ 138,490
Operating Expenses	783	750	1,533	1,500	1,500
Capital Assets	59,804	65,000	124,804	120,000	117,710
Reserves	-	-	-	-	10,453
Transfer to Other Funds	5,916	4,960	10,876	11,963	8,827
Total Expenditures	\$ 66,503	\$ 70,710	\$ 137,213	\$ 133,463	\$ 138,490

Performance Measures	2016	2017	2018 Actual	2019 Budgeted	2020 Budgeted
Tax Increment Base Value (January 1, 2010)	\$1,326,500	\$1,326,500	\$1,326,500	\$1,326,500	\$1,326,500
Current District Equalized Value	\$3,976,600	\$4,270,500	\$4,474,000	\$4,474,000	\$4,474,000
Incremental Value Generated (equalized)	\$2,650,100	\$2,944,000	\$3,147,500	\$3,147,500	\$3,147,500



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 because 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 expected to be repaid by 2024.

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.

Debt service costs stem from taxable debt issued in 2012 and scheduled to be retired in 2021; and project costs for the improvements to the Kinnickinnic trail from Family Fresh to Walnut Street.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Tax Increment Revenues	\$ 60,603	\$ 67,793	\$ 128,396	\$ 127,235	\$ 135,586
Other Revenue	17,563	15,616	33,179	13,600	28,000
Fund Balance Applied	-	-	-	107,663	-
Transfer from General Fund					128,972
Total Revenues	\$ 78,166	\$ 83,409	\$ 161,575	\$ 248,498	\$ 292,558
Operating Expenses	892	750	1,642	1,500	1,500
Debt Service	38,690	38,099	76,789	76,923	139,522
Reimburse Developer	70,000	70,000	140,000	140,000	140,000
Transfer to Other Funds	7,455	11,042	18,497	30,075	11,536
Total Expenditures	\$ 117,037	\$ 119,891	\$ 236,928	\$ 248,498	\$ 292,558

SPECIAL REVENUE

TAX INCREMENT DISTRICT #9

Performance Measures	2016	2017	2018 Actual	2019 Budgeted	2020 Budgeted
Tax Increment Base Value (January 1, 2010)	\$4,712,300	\$4,712,300	\$4,712,300	\$4,712,300	\$4,712,300
Current District Equalized Value	\$7,397,800	\$7,696,100	\$7,518,000	\$7,518,000	\$7,518,000
Incremental Value Generated (equalized)	\$2,685,500	\$2,983,800	\$2,805,700	\$2,805,700	\$2,805,700



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. The park includes Winfield Solutions, TW Equities, and the Business Innovation Center for a total modest value of \$20.9 million.

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.

Budget Highlights: Budgetary changes for 2019-2020 include an increase of \$752,550 in tax increment revenue due to new construction in the district, transfer of \$115,082 in donor payments from tax increment district #5 – Whitetail Ridge Corporate Park, and proposed financing of \$350,000 for the improvements to Balmoral Place and Newcastle Drive.

A cost sharing agreement between the City and Winfield Solutions allocates 50 percent of the tax increment revenue over the guaranteed minimum amount of \$6 million rebated to the developer.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
General Property Tax	\$ -	\$ 453,569	\$ 453,569	\$ 698,835	\$ -
Tax Increment	-	94,000	94,000	93,450	847,180
Transfers from Other Funds	1,345,266	59,500	1,404,766	102,060	530,172
Total Revenues	\$1,345,266	\$ 607,069	\$ 1,952,335	\$ 894,345	\$ 1,377,352
Operating Expenses	8,661	84,000	92,661	88,000	8,000
Debt Service	240,110	436,840	676,950	676,953	716,612
Capital Outlay	46,059	-	46,059	102,060	375,000
Other Expenditures	59,330	10,289	69,589	-	
Developer Reimbursement					121,500
Reserves					67,385
Transfer to Other Funds	301,153	26,179	327,332	27,332	88,855
Total Expenditures	\$ 655,313	\$ 557,308	\$ 1,212,621	\$ 894,345	\$ 1,377,352

SPECIAL REVENUE

TAX INCREMENT DISTRICT #10

Performance Measures	2016	2017	2018 Actual	2019 Budgeted	2020 Budgeted
Tax Increment Base Value (January 1, 2014)	\$133,300	\$133,300	\$133,300	\$133,300	\$133,300
Current Equalized Value	\$71,500	\$5,900,200	\$20,937,800	\$20,937,800	\$21,687,800
Incremental Value Generated (equalized)	(\$61,800)	\$5,766,900	\$20,804,500	\$20,804,500	\$21,554,500



SPECIAL REVENUE

TAX INCREMENT DISTRICT #11

Program Description: Tax increment district #11 was created in 2015 and includes the area at the intersection of Summit and Mound View Streets in the River Falls Industrial Park. In 2018, the City purchased seven acres in the park for future redevelopment or a public safety facility.

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	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Tax Increment	\$ -	\$ 7,685	\$ 7,685	\$ -	\$ 19,432
Fund Balance Applied	-	-	-	3,488	2,892
Total Revenues	\$ -	\$ -	\$ 7,685	\$ 3,488	\$ 22,261
Operating Expenses	783	872	1,655	1,500	1,500
Transfer to Other Funds	983	1,005	1,988	1,988	20,761
Total Expenditures	\$ 1,766	\$ 1,877	\$ 3,643	\$ 3,488	\$ 22,261

Performance Measures	2016	2017	2018 Actual	2019 Budgeted	2020 Budgeted
Tax Increment Base Value (January 1, 2016)	\$7,860,500	\$7,860,500	\$7,860,500	\$7,860,500	\$7,860,500
Current Equalized Value	\$7,680,500	\$8,224,000	\$8,346,300	\$8,346,300	\$8,346,300
Incremental Value Generated (equalized)	\$ -	\$ 363,500	\$ 485,800	\$485,800	\$485,800



SPECIAL REVENUE

TAX INCREMENT DISTRICT #12

Program Description: Tax increment district #12 was created in 2016 and includes a five-acre area on County Road MM near Radio Road. Winfield Solutions has constructed an agricultural facility within the district with a market value of \$2 million.

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.

Debt service includes a portion of debt attributable to TID 12 from the 2015 State Trust Fund loan.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
General Property Tax	\$ -	\$ 12,960	\$ 12,960	\$ 12,960	\$ -
Tax Increment	-	22,333	22,333	17,850	45,794
Fund Balance Applied	-	-	-	983	-
State Trust Fund Loan	-	-	-	51,030	-
Other Revenue	341	-	341	-	-
Total Revenues	\$ 341	\$ 35,293	\$ 35,634	\$ 82,823	\$ 45,794
Operating Expenses	7,812	9,092	16,904	-	1,760
Debt Service	166	29,508	29,674	29,805	5,427
Capital Outlay	46,530	-	46,530	51,030	-
Reserves					35,655
Transfer to Other Funds	983	1,005	1,988	1,988	2,952
Total Expenditures	\$ 55,491	\$ 39,565	\$ 95,056	\$ 82,823	\$ 45,794

Performance Measures	2016	2017	2018 Actual	2019 Budgeted	2020 Budgeted
Tax Increment Base Value (January 1, 2016)	\$ -	\$ -	\$ -	\$ -	\$ -
Current District Equalized Value	\$ -	\$ 1,131,900	\$ 2,019,900	\$ 2,019,900	\$ 2,019,900
Incremental Value Generated (equalized)	\$ -	\$ 1,131,900	\$ 2,019,900	\$ 2,019,900	\$ 2,019,900



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. Debt service funds use the modified accrual basis of accounting. The City issued general obligation debt in 2018 in the amount of \$3,460,000 for upgrades in [Glen Park](#). Electric revenue debt of \$2,500,000 was issued in 2018 for upgrades to the [City's power plan substation](#).

At December 31, 2018, the City had \$19,943,081 of general obligation bonds and promissory notes outstanding. Of this amount, \$1,725,000, or nine percent will be paid from business-type activity revenues and \$6,138,357 or 31 percent will be from tax increment funds or alternative revenue sources. 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 of the equalized value of taxable property in the City. As of December 31, 2018, the City's total amount applicable to debt margin was 38 percent of the legal limit of \$52,506,230. The net debt per capita equaled \$1,263 at year-end.

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

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
General Property Tax	\$ 822,225	\$ 629,274	\$ 1,456,499	\$ 1,451,499	\$ 1,781,151
Investment Income	\$ 3,299	\$ 3,253	\$ 6,552	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Rent	\$ 48,081	\$ 40,069	\$ 88,150	\$ 128,368	\$ 103,595
Fund Balance Applied	\$ -	\$ -	\$ -	\$ -	\$ 17,374
Transfers from Other Funds	\$ 156,572	\$ 159,654	\$ 316,226	\$ 370,708	\$ 555,723
Total Revenues	\$ 1,030,177	\$ 832,250	\$ 1,862,427	\$ 1,950,575	\$ 2,457,843
Principal	\$ 714,338	\$ 628,121	\$ 1,342,459	\$ 1,426,460	\$ 1,803,607
Interest	\$ 259,203	\$ 240,135	\$ 499,338	\$ 500,094	\$ 637,689
Professional Services	\$ 950	\$ -	\$ 950	\$ -	\$ -
Paying Agent Fees/Miscellaneous	\$ 1,159	\$ 1,098	\$ 2,257	\$ 1,250	\$ 1,300
Transfer to General Fund	\$ 11,127	\$ 11,127	\$ 22,502	\$ 22,771	\$ 15,247
Total Expenditures	\$ 986,777	\$ 880,729	\$ 1,867,506	\$ 1,950,575	\$ 2,457,843

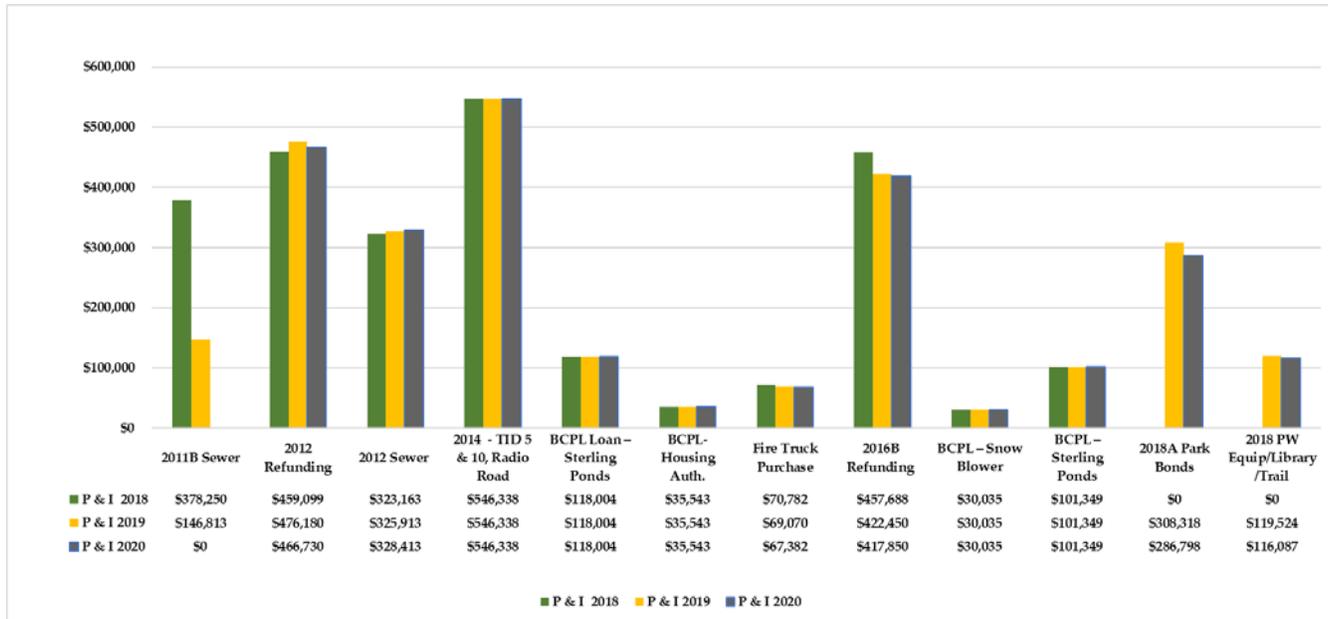
DEBT SERVICE FUNDS

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

Debt Service Source	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Anticipated Principal Balance 12-31-2018	Principal/Interest Due in 2019	Principal/Interest Due in 2020
2011B GO Bonds - Sewer Refinancing	7/2011	5/2019	2.00-2.50%	\$ 1,740,000	\$ 145,000	\$ 146,813	\$ -
2012 GO Refunding Bonds 2012A	3/2012	3/2028	0.45-3.40%	\$ 4,560,000	\$ 2,285,000	\$ 476,180	\$ 466,730
2012 GO Bonds Sewer	9/2012	5/2023	1.00-2.50%	\$ 3,765,000	\$ 1,580,000	\$ 325,913	\$ 328,413
2014 GO Bonds - TID 10, Radio Road, TID 5	8/2014	6/2034	3.00 - 4.00%	\$ 5,425,000	\$ 4,805,000	\$ 546,338	\$ 546,338
BCPL Loan – Sterling Ponds	7/2015	3/2034	3.75%	\$ 1,600,000	\$ 1,400,446	\$ 118,004	\$ 118,004
State Trust Fund – Housing Authority	10/2015	3/2025	3.25%	\$ 269,800	\$ 219,350	\$ 35,543	\$ 35,543
Fire Truck Purchase	10/2015	10/2025	2.94%	\$ 575,000	\$ 402,500	\$ 69,070	\$ 67,382
2016B Refunding Bonds	4/2016	3/2029	2.00 - 3.00%	\$ 4,060,000	\$ 4,000,000	\$ 422,450	\$ 417,850
State Trust Fund – Snow Blower	11/2017	3/2021	2.50%	\$ 112,500	\$ 85,778	\$ 30,035	\$ 30,035
State Trust Fund – Sterling Ponds	11/2017	3/2031	3.50%	\$ 1,100,000	\$ 1,044,007	\$ 101,349	\$ 101,349
2018A Park Bonds	7/2018	12/2033	3.00 - 3.20%	\$ 3,460,000	\$ 3,460,000	\$ 308,318	\$ 286,798
2018 PW Equip/Library/ Trail	12/2018	12/2023	3.33%	\$516,000	\$516,000	\$ 119,524	\$ 116,087
Total General Obligation Debt				\$ 27,183,300	\$19,973,082	\$ 2,699,537	\$ 2,514,529
Debt Service Costs Funded with Alternative Revenue Sources						\$ 1,373,701	\$ 1,223,162

DEBT SERVICE FUNDS

**General Obligation
Debt Service Due 2018-2020**



General Obligation and Revenue Debt Service by Fund		
Fund	2019	2020
General Fund	\$99,104	\$235,812
Tax Increment Funds	\$980,413	\$1,025,385
Debt Service Funds	\$1,235,319	\$1,205,977
Capital Projects	\$35,543	\$35,543
Electric Fund	\$297,715	\$295,550
Water Fund	\$158,640	\$155,840
Sewer Fund	\$782,075	\$633,763
Total	\$3,588,809	\$3,587,870

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 and also in the City's 2019-2023 Capital Improvement Plan. These funds use the modified accrual basis of accounting.

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 alternative funding source, such as Ambulance, Storm water, 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 has reviewed the 2019-2023 Capital Improvement Plan which was finalized in August 2018.

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. Major projects include upgrades to Glen Park and community signage projects.

Some increased operating costs are expected in 2020 following the renovation of Glen Park. The new safe room and pavilion building will require more maintenance due to the year around nature of the new facility, but should also benefit from improved energy efficiencies than the buildings being replaced.

A summary of expected operating costs for each major project follows this section.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Property Tax Revenues	\$ 140,472	\$ 481,782	\$ 622,254	\$ 622,254	\$ 468,813
Federal/State Grants	1,327,302	-	1,327,302	720,000	2,616,000
Other Revenues	1,257,194	42,000	1,299,194	55,000	744,383
Interest on Investments	25,761	45,000	70,761		
Bond Proceeds	-	3,512,944	3,512,944	1,010,000	3,815,000
Fund Balance Applied	-	-	-	100,000	200,000
Transfer from Other Funds	300,000	47,400	347,400	590,600	554,770
Total Revenues	\$ 3,050,729	\$ 4,129,126	\$ 7,179,855	\$ 3,097,854	\$ 8,350,153
Capital Expenditures	3,621,926	1,191,096	4,813,022	2,798,620	8,025,075
Debt Service	35,543	116,537	152,080		
Other Expenses	-	-	-	-	71,087
Transfer to Other Funds	49,072	50,162	99,234	99,234	253,991
Reserves				200,000	
Total Expenditures	\$ 3,706,541	\$ 1,357,795	\$ 5,064,336	\$ 3,097,854	\$ 8,350,153

Capital Projects 2019-2020 – Effect on Operating Budgets

Department	Project #	2019	2020	5 Year	Description
City Buildings					
LED Lighting-PWF Lot and Storage Yard	14-MU-010				Positive impact on operating budget
PWF Fire Detection System Upgrade	14-PW-017				No impact on operating budget
Automation & Security System Upgrade	16-CH-005				No impact on operating budget
Construct Mechanics Office	16-PW-027				No impact on operating budget
Gallery LED Lighting Conversion	18-LIB-003				Positive impact on operating budget
Public Works LED Lighting Conversion	18-PW-008				Positive impact on operating budget
Economic Development					
Community Signage Program	16-CD-003				No impact on operating budget
Downtown Alley Upgrades	16-CD-005				Positive impact on operating budget
Downtown Streetscape & Furnishing	16-CD-006				No impact on operating budget
DeSanctis Park-Phase 2	18-CD-001		10,000	50,000	Increased maintenance for schoolhouse
Sterling Ponds Property Acquisition	18-CD-002				No impact on operating budget
Newcastle and Edinburgh Drive	18-CD-003				No impact on operating budget
Sterling Ponds Property Acquisition #2	18-CD-004				No impact on operating budget
Electric					
Complete Electric Looping - RF Industrial Park	16-MU-009		10,000	40,000	Maintenance of additional infrastructure
County Road MM Feeder Project-Phase 1	16-MU-022		10,000	40,000	Maintenance of additional infrastructure
AMI	16-MU-023				Positive impact on operating budget
North Substation Paving	18-MU-003				No impact on operating budget
Underground Pulling Trailer	18-MU-005				No impact on operating budget
Moving Three Phase Feeders at Clark Street	18-MU-007				No impact on operating budget
Equipment					
Fire - Extrication Equipment	12-FR-001				No impact on operating budget
Replace Emergency Weather Sirens	12-PD-002				No impact on operating budget
Cardiac Monitor Replacement	16-AMB-001				No impact on operating budget
Replace Critical Care Ventilators	16-AMB-004				No impact on operating budget
Fiber Network Connections to all City Facilities	16-IT-001				No impact on operating budget
Desktop Computer Replacement Project	16-IT-003				No impact on operating budget
RFPD Laptop Replacement	16-IT-004				No impact on operating budget
Sonic Wall Replacement	16-IT-008				No impact on operating budget
Fault Indicators	16-MU-006				No impact on operating budget
Replace Relays at North Substation	16-MU-013				No impact on operating budget
South Fork Substation Transformer	16-MU-016				No impact on operating budget
Voting Machines	18-CC-01				No impact on operating budget
Upgrade City Council Chambers	18-IT-001				No impact on operating budget
In-House Interview Rooms Recording System	18-PD-001				No impact on operating budget

Capital Projects 2019-2020 – Effect on Operating Budgets (Con't)

Department	Project #	2019	2020	5 year	Description
Parks					
Glen Park Master Plan Implementation	16-PK-001		20,000	80,000	Add'l maintenance of new pavilion and splash pad
Replace Pool Liner	16-PK-006				No impact on operating budget
Sterling Hill Disc Golf Course	18-PK-003				No impact on operating budget
Pool Filter System Replacement	18-PK-005				No impact on operating budget
Stormwater					
St. Croix Pond Rehabilitation	16-SW-001				No impact on operating budget
Transportation					
South Main St-Cemetery to CTH FF	14-PW-028				No impact on operating budget
Division Street Interchange with STH 35	14-PW-029				No impact on operating budget
Public Parking Lot Improvements	14-PW-035				No impact on operating budget
Wastewater					
North Interceptor Sewer Rerouting	16-ENG-001				Positive impact on operating budgets
North Interceptor Rehabilitation	16-ENG-003				Positive impact on operating budgets
Front End Screening	16-MU-007				Positive impact on operating budgets
Abandon South Main Lift	18-MU-008				Positive impact on operating budgets
Oxidation Ditch Aeration	18-MU-010				No impact on operating budgets
Water					
Water Main Extension - North Loop Extension	12-MU-028		10,000	40,000	Add'l maintenance of infrastructure and depreciation

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.

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 but follows a 20-year replacement plan.

Budget Highlights: The 2019-2020 budget includes the following replacement vehicles and equipment. More information can be found in the 2019-2023 Capital Improvement Plan.

- Quad Axle Truck \$170,000 (2019)
- Toro Mower \$80,000 (2019)
- Fire Engine Replacement \$650,000 (2020)

No additional operating costs are anticipated with the purchase of the replacement equipment.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Property Tax Revenues	\$ 110,885	\$ 140,849	\$ 251,734	\$ 251,734	\$ 629,839
Other Revenues	12,050	6,050	18,100	-	400
Bond Proceeds	112,500	185,000	297,500	371,000	925,000
Transfer from Other Funds	-	4,000	4,000	4,000	-
Total Revenues	\$ 235,435	\$ 335,899	\$ 571,334	\$ 626,734	\$ 1,555,239
Capital Expenditures	384,061	111,875	495,936	561,750	1,225,000
Reserves	-	-	-	-	300,000
Transfer to Other Funds	32,135	32,849	64,984	64,984	30,239
Total Expenditures	\$ 416,196	\$ 144,724	\$ 560,920	\$ 626,734	\$1,555,239

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, Storm Water and the River Falls Ambulance. These funds use the full accrual basis of accounting.

Storm Water Utility accounts for revenues from the storm water 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 to support energy efficiency and environmental stewardship, which is included in the Electric fund.

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

STORM WATER UTILITY

Program Description: The storm water utility fee was implemented in 1998, and this fund is used to account for storm water revenues and associated expenses. As the requirements for storm water management increase, it is anticipated that more resources will be necessary to comply with federal and state regulations.

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

Fiscal Resources	2017 Actual	2018 Projected	2017-18 Projected	2017-18 Revised Budgets	2019-2020 Budgeted
Storm Water Fees/ Management Fee	\$ 546,881	\$ 561,000	\$ 1,107,881	\$ 1,074,900	\$ 1,116,000
Investment & Miscellaneous Income	73,728	18,421	92,149	4,103	19,100
Fund Balance Applied	-	-	-	11,400	842
Total Revenues	\$ 620,609	\$ 579,421	\$ 1,200,030	\$ 1,090,403	\$ 1,135,942
Personnel Services	159,720	185,183	344,903	398,542	377,084
Operating Expenses	178,222	222,914	401,136	270,512	300,892
Debt Service	1,231	500	1,731	1,433	-
Transfer to Other Funds	53,222	54,294	107,516	109,916	110,456
Depreciation	171,807	172,000	343,807	310,000	345,250
Reserves	-	-	-	-	2,260
Total Expenditures	\$ 564,202	\$ 634,891	\$ 1,199,093	\$ 1,090,403	\$ 1,135,942
Net Change in Position	56,407	(55,470)	937	(11,400)	1,418
Beginning Net Position	\$6,865,794	\$ 6,922,200	\$ 6,865,794	\$ 6,865,794	\$ 6,866,731
Ending Net Position	\$6,922,201	\$ 6,866,730	\$ 6,866,731	\$6,854,394	\$ 6,868,149

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	1.97	2.05	2.05	2.00	2.00

Performance Measures	2016	2017	2018 Estimated	2018 Projected	2019 Projected	2020 Projected
Storm water Ponds Adopted*	41%	57%	57%	59%	60%	61%
City Owned/Maintained Ponds	107	109	109	109	110	111
Storm water Structures Inspected	20%	21%	20%	20%	20%	20%

*Assumes 1 per year.

Historical Storm Water Utility Fee Rates				
Category*	2015	2016	2017	2018
Residential	\$3.30	\$3.30	\$3.30	\$3.30

*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 Prescott Area Fire and EMS Association 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.

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 and Prescott Fire Departments, and provides standby services for community events.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Ambulance Charges	\$ 1,290,478	\$ 1,219,216	\$ 2,509,694	\$ 2,720,000	\$ 2,850,000
Contract Revenue	234,749	296,869	531,618	463,000	534,354
Investment Income	6,958	6,293	13,251	2,000	2,000
Donations/Miscellaneous	4,759	6,860	11,619	10,000	10,000
Fund Balance Applied				-	473,094
Total Revenues	\$ 1,536,944	\$ 1,529,238	\$ 3,066,182	\$ 3,195,000	\$ 3,869,448
Personnel Services	1,028,406	1,078,093	2,106,499	1,877,852	2,658,024
Operating Expenses	341,025	357,161	698,186	655,583	657,081
Capital Outlay	-	25,189	25,189	24,000	24,000
Depreciation	130,246	138,715	268,961	301,289	277,450
Transfers to Other Funds	164,021	172,255	336,276	336,276	252,893
Total Expenditures	\$ 1,663,698	\$ 1,771,413	\$ 3,435,111	\$ 3,195,000	\$ 3,869,448
Net Change in Position	(126,728)	(242,175)	(368,903)	-	(473,094)
Beginning Net Position	\$2,219,232	\$ 2,092,504	\$ 2,219,232	\$ 2,219,232	\$ 1,850,329
Ending Net Position	\$2,092,504	\$ 1,850,329	\$ 1,850,329	\$ 2,219,232	\$ 1,377,235

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	9.47	15.65	15.65	25.15	25.15

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

Performance Measures	2016	2017	2018 Proposed	2018 Estimated	2019 Budgeted	2020 Budgeted
Cost per Capita Assessment - Towns	\$11	\$11	\$11	\$11	\$11	\$11
Cost per Capita – Prescott Area	\$18	\$18	\$19	\$19	\$19	\$25
Time Unit dispatched to Time Unit in Route	0:03:00	0:02:00	0:02:15	0:02:11	0:02:20	0:02:20
Time Unit Dispatched to Time Unit on-Scene	0:10:00	0:07:41	0:07:43	0:07:33	0:08:00	0:08:00

Notes: Based on calls dispatched emergent, includes 911 and emergent Critical Care, ALS and BLS inter-facilities transfers; time expressed in hours, minutes and seconds; based on calls within River Falls Service Area only.

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. 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 was one of two Wisconsin communities that was chosen by WPPI Energy to add a community solar garden.

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

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Electric Revenue	\$ 13,316,743	\$13,920,886	\$ 27,237,629	\$28,165,410	\$28,373,583
Other Operating Revenues	386,139	347,700	733,839	818,150	779,832
Investment Income	58,776	80,000	138,776	60,000	80,000
Capital Contributions	139,765	75,000	214,765	60,000	100,000
Fund Balance Applied	-	-	-	484,000	-
Total Revenues	\$ 13,901,423	\$14,423,586	\$ 28,325,009	\$29,587,560	\$29,333,415
Purchased Power	9,682,706	9,900,000	19,582,706	20,737,928	19,874,230
Personnel Services	1,145,627	1,635,204	2,780,831	3,133,814	2,812,638
Operating Expenses	1,081,164	1,051,824	2,132,988	2,379,954	2,161,749
Depreciation	789,972	820,257	1,610,229	1,731,400	1,918,000
Transfer to Other Funds	778,392	818,677	1,597,069	1,604,464	1,971,066
Debt Service	-	-	-	-	545,732
Capital Assets	-	-	-	-	50,000
Total Expenditures	\$ 13,477,861	\$ 14,225,962	\$ 27,703,823	\$29,587,560	\$29,333,415
Net Change in Position	423,562	197,624	621,186	(484,000)	381,011
Beginning Net Position	\$ 20,374,310	\$ 20,797,872	\$ 20,374,310	\$20,348,664	\$ 20,995,496
Ending Net Position	\$ 20,797,872	\$ 20,995,496	\$ 20,995,496	\$19,864,664	\$ 21,376,507

ENTERPRISE

ELECTRIC FUND

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	12.98	15.70	16.70	17.69	17.69

Performance Measures	2016	2017	2018 Estimate	2018 Projected	2019 Projected	2020 Projected
Operating Ratio (Expenses/Revenues)	91%	93%	93%	94%	93%	94%
Net Take-Down (Income/Gross Revenue)	9%	7%	7%	8%	8%	8%
Debt Ratio (Liabilities/Assets)	7.8%	10.8%	16.8%	8%	7%	8%
Percentage of reliable service hours	99%	99%	99%	99%	99%	99%
Average Monthly Electric Bill*	\$83	\$82	\$82	\$85	\$86	\$86
Moody's Revenue Bond Rating	No Rating	No Rating	A1	A1	A1	A1
Total Number of Customers	6,533	6,565	6,615	6,646	6,665	6,715

**Residential customers only*

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.

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

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Sales of Water	\$ 1,598,137	\$ 1,613,644	\$ 3,211,781	\$ 3,244,301	\$ 3,216,652
Operating Revenues	143,267	134,356	277,623	287,889	294,422
Investment Income	13,007	40,000	53,007	14,400	43,080
Capital Contributions and Impact Fees	515,866	186,000	701,866	453,900	687,052
Total Revenues	\$ 2,270,277	\$ 1,974,000	\$ 4,244,277	\$ 4,000,490	\$ 4,241,206
Personnel Services	489,726	554,911	1,044,637	1,090,941	1,057,881
Operating Expenses	332,625	410,546	743,171	791,233	794,906
Depreciation	484,831	449,901	934,732	827,096	883,260
Reserves	-	-	-	293,297	344,487
Interest Charges/Amort. Of premium	63,394	69,181	132,575	125,303	115,024
Capital Assets	-	-	-	-	50,000
Transfers (including PILOT) to Other Funds	408,342	450,187	858,529	872,620	995,648
Total Expenditures	\$ 1,778,918	\$ 1,934,726	\$ 3,713,644	\$ 4,000,490	\$ 4,241,206
Net Change in Position	491,366	39,274	530,633	293,297	344,487
Beginning Net Position	\$ 14,430,395	\$ 14,921,761	\$ 14,430,395	\$ 13,480,916	\$ 14,961,028
Ending Net Position	\$ 14,921,761	\$ 14,961,035	\$ 14,961,028	\$ 13,774,213	\$ 15,305,515

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	6.40	6.33	6.33	6.09	6.09

Performance Measures	2016	2017	2018 Estimate	2018 Projected	2019 Projected	2020 Projected
Operating Ratio (Expenses/Revenues)	74%	75%	75%	85%	83%	85%
Net Take-Down (Income/Gross Revenue)	18%	19%	18%	17%	15%	17%
Debt Ratio (Liabilities/Assets)	14%	11%	10.4%	15%	14%	15%
Percentage of water pumped and sold	92%	90%	90%	86%	90%	90%
Gallons entering distribution system, not sold (1000s of gallons)	30	34	35	50	40	40
Days of Compliance with Clean Water Act	100%	100%	100%	100%	100%	100%
Average Monthly Water Bill	\$13	\$15	\$15	\$16	\$16	\$16
Moody's Revenue Bond Rating	A1	A1	Aa3	Aa3	Aa3	Aa3
Total Water Sales (000's gallons)	368	361	360	366	365	365

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.

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

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-20 Budgeted
Sewer Revenues	\$ 3,356,395	\$ 3,119,466	\$ 6,475,861	\$ 6,264,826	\$ 6,290,310
Other Operating Revenues	228,928	42,995	271,923	98,352	80,000
Investment Income	37,349	60,000	97,349	36,000	74,400
Impact Fees	118,261	110,000	228,261	187,560	247,896
Total Revenues	\$ 3,740,933	\$ 3,332,461	\$ 7,073,394	\$ 6,586,738	\$ 6,692,606
Personnel Services	632,239	715,715	1,347,954	1,390,618	1,773,000
Operating Expenses	607,784	871,460	1,479,244	1,778,757	1,889,147
Biosolids	344,260	347,800	692,060	689,180	691,100
Depreciation	667,086	556,680	1,223,766	1,320,000	1,080,000
Debt Service	219,216	144,540	363,756	425,605	345,263
Transfer to Other Funds	191,009	204,983	395,992	435,357	402,452
Reserves	-	-	-	547,222	461,644
Capital Assets	-	-	-	-	50,000
Total Expenses	\$ 2,661,594	\$ 2,841,178	\$ 5,502,772	\$ 6,586,739	\$ 6,692,606
Net Change in Position	1,079,339	491,283	1,570,622	547,221	461,644
Beginning Net Position	\$ 18,671,049	\$19,750,388	\$ 18,671,049	\$ 17,830,739	\$ 20,241,671
Ending Net Position	\$ 19,750,388	\$20,241,671	\$ 20,241,671	\$ 18,377,960	\$ 20,703,315

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	8.68	5.62	5.62	9.85	9.85

Performance Measures	2016	2017	2018 Estimate	2018 Projected	2019 Projected	2020 Projected
Operating Ratio (Expenses/Revenues)	70%	67%	68%	75%	75%	75%
Net Take-Down (Income/Gross Revenue)	24%	30%	25%	35%	35%	35%
Debt Ratio (Liabilities/Assets)	35%	31%	28%	36%	35%	36%
Moody's Revenue Bond Rating**	Aa3	Aa3	Aa3	Aa3	Aa3	Aa3
Influent Gallons Per Day (millions of gallons per day)	1.269	1.273	1.270	1.262	1.275	1.280

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. These funds are recorded on the full accrual basis of accounting.

City Hall accounts for 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.

Facilities Maintenance accounts for labor and staff expenses related to maintaining the City's buildings. Cost allocations are based on a prorated square footage of the City's facilities.

INTERNAL SERVICE

CITY HALL

Program Description: This is a fund created in 2010 to account for the operating costs for the City Hall building. Revenue included cost reimbursements (rent) from the alternative revenue departments such as Technology, Storm Water and utility funds, and transfers from other funds for rent equivalent operating costs from the General fund. The River Falls Chamber of Commerce has leased a portion of the building, with estimated rent revenues of \$41,000 included in the budget. City Hall operating and debt service costs are reflected in the square footage cost to resident departments.

Product & Services: Account for the funding and operating costs of the City Hall building. Salaries and benefits for maintenance positions was moved from this fund to the Facilities Maintenance internal service fund in 2018. The City Hall fund will transfer \$91,000 to the Facilities Maintenance fund for servicing the City Hall building in 2019-2020.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Rent	\$ 254,778	\$ 252,434	\$ 507,212	\$ 506,991	\$ 489,264
Transfers from Other Funds	95,934	78,833	174,767	174,767	263,126
Total Revenues	\$ 350,712	\$ 331,267	\$ 681,979	\$ 681,758	\$ 752,390
Personnel Services	13,399	-	13,399	-	-
Operating Expenses	321,630	123,855	445,485	279,632	263,558
Debt Service	-	-	-	-	52,041
Transfer to Other Funds	196,752	205,374	402,126	402,126	436,791
Total Expenses	\$ 532,381	\$ 329,229	\$ 861,010	\$ 681,758	\$ 752,390

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	1.00	2.70	-	-	-

Performance Measures	2017-18 Projected	2019-20 Budgeted
Rental rate per square foot (per month)	\$1.70-\$1.80	\$1.80-\$1.90

INTERNAL SERVICE

MOTOR POOL

Program Description: This fund details the costs related to purchased maintenance of the City’s motor pool fleet. Annual costs are allocated to benefitting departments.

Product & Services: Lease purchase and fuel for fleet vehicles. The lease with Enterprise includes four pool cars and one inspection vehicle on a five-year capital lease. Costs are allocated to departments based on usage from prior years.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Transfers from Other Funds	\$ 21,864	\$ 27,046	\$ 48,910	\$ 43,728	\$ 45,861
Total Revenues	\$ 21,864	\$ 27,046	\$ 48,910	\$ 43,728	\$ 45,861
Operating Expenses	10,160	8,586	18,746	16,952	20,570
Depreciation	12,021	12,000	24,021	24,011	24,042
Transfers to Other Funds	989	699	1,688	2,765	1,249
Total Expenses	\$ 23,170	\$ 21,285	\$ 44,455	\$ 43,728	\$ 45,861

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.

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. Cost of services is allocated to departments based on number of employees and associated equipment.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Transfers from Other Funds	\$ 534,337	\$ 537,279	\$ 1,071,616	\$ 1,100,921	\$ 1,148,168
Charges for Service	36,900	42,300	79,200	63,400	87,700
Total Revenues	\$ 571,237	\$ 579,579	\$ 1,150,816	\$ 1,164,321	\$ 1,232,868
Personnel Services	\$ 166,038	\$ 156,905	\$ 322,943	\$ 303,597	\$ 338,330
Operating Expenses	338,310	284,068	622,378	601,382	721,143
Depreciation Expense	57,842	60,000	117,842	189,780	118,300
Capital Assets	-	-	-	12,100	-
Transfers to Other Funds	28,500	28,962	57,462	57,462	44,275
Debt Service	-	-	-	-	10,820
Total Expenses	\$ 590,690	\$ 529,935	\$ 1,120,625	\$ 1,164,321	\$ 1,232,868

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	2.00	2.00	2.00	2.00	2.00

INTERNAL SERVICE

FACILITIES MAINTENANCE

Program Description: Costs include wages and benefits, training, communications and uniforms for Facility Maintenance Superintendent, Facility Maintenance Lead and Facility Maintenance Worker, and 20 percent of the Operations Director.

Product & Services: Service all City buildings, including repairs and preventative maintenance, contract with service providers and plan for future capital projects for buildings. Costs are allocated to other funds and departments based on square footage of buildings.

Fiscal Resources	2017 Actual	2018 Projected	2017-2018 Projected	2017-2018 Revised Budgets	2019-2020 Budgeted
Transfer from Other Funds	\$ 309,924	\$ -	\$ 309,924	\$ 663,855	\$ 735,311
Miscellaneous	-	-	-	-	5,231
Total Revenues	\$ 309,924	\$ -	\$ 309,924	\$ 663,855	\$ 740,542
Personnel Services	222,756	269,738	492,494	534,672	579,441
Operating Expenses	26,428	18,090	44,518	38,180	46,482
Transfer to Other Funds	38,042	46,126	84,168	91,003	114,619
Total Expenses	\$ 287,226	\$ 333,954	\$ 621,180	\$ 663,855	\$ 740,542

Personnel	2016	2017 Budgeted	2018 Estimated	2019 Budgeted	2020 Budgeted
Full Time Equivalent Positions	-	2.70	3.20	3.20	3.20

APPENDIX A: ALL FUNDS BREAKDOWN

Fiscal Resources	2017-2018 Original Budget	2019-2020 Budget
Council	\$456,798	\$496,541
Mayor	\$28,348	\$28,348
Municipal Court	\$207,602	\$269,017
Administrator	\$809,132	\$973,904
City Clerk	\$379,388	\$268,603
Communications	\$243,770	\$313,385
Elections	\$86,687	\$85,580
Human Resources/Safety	\$536,377	\$864,252
Finance	\$859,486	\$766,942
City Attorney	\$105,040	\$108,600
Police	\$1,423,835	\$1,551,892
Police Reserves	\$5,300	\$28,400
Police Patrol	\$3,532,942	\$4,021,574
Police Investigations	\$856,048	\$1,137,960
Fire	\$545,686	\$717,897
Fire Inspection	\$59,694	\$42,374
Fire Suppression	\$902,626	\$871,400
Fire Prevention	\$26,000	\$17,000
Emergency Government	\$24,028	\$25,280
Garage	\$763,358	\$725,928
Streets	\$2,579,954	\$2,287,117
Bridges/Dams	\$42,000	\$37,000
Engineering	\$604,149	\$549,634
Snow Removal	\$456,807	\$439,665
Street Lighting/Traffic	\$550,628	\$448,546
Animal Control	\$12,040	\$6,515
Recreation	\$151,112	\$279,329
Swimming Pool	\$228,608	\$198,836
Parks	\$575,295	\$1,008,852
Forestry	\$540,728	\$137,110
Community Development	\$560,199	\$762,838
Inspections	\$676,954	\$408,636
Economic Development	\$188,902	\$301,848
Cemetery	\$30,000	\$30,000
Transfers out	\$1,157,109	\$1,591,028
Subtotal General Fund	\$20,206,630	\$21,801,831
Taxi	\$472,780	\$493,641
Public Parking Lots	\$58,000	\$83,350
Environmental Utility Fee	\$210,000	\$204,000

Fiscal Resources	2017-2018 Original Budget	2019-2020 Budget
Refuse and Solid Waste	\$1,353,878	\$1,558,620
Parkland Dedication	\$1,266,218	\$1,000
Library	\$1,562,514	\$2,579,712
Revolving Loan	\$195,145	\$30,000
Park Impact Fee	\$63,991	\$327,424
Library Impact Fee	\$342,016	\$87,304
Fire Impact Fee	\$34,080	\$55,519
Library Trust	\$381,571	\$13,200
Housing Reserve	\$209,163	\$60,136
Business Development & Tourism	\$472,387	\$298,304
TID #5 - Whitetail Ridge Corp. Park	\$1,216,810	\$1,102,758
TID #6 - Spruce Street	\$379,703	\$370,685
TID #7 - Clark Street	\$577,600	\$4,190
TID #8 - Cascade / Winter Streets	\$133,463	\$138,490
TID #9 - Downtown District	\$248,498	\$292,558
TID #10 - Sterling Ponds	\$894,345	\$1,377,352
TID #11- Industrial Park	\$3,488	\$22,261
TID #12 - Mann Valley	\$82,823	\$45,794
Subtotal Special Revenue	\$10,158,473	\$9,146,298
Library Debt Service	\$ -	\$25,643
2007 G.O. Notes	\$271,381	\$ -
2009 G.O. Notes, City Hall	\$890,540	\$847,200
2012 Sterling Ponds (G.O. Portion)	\$36,396	\$306,107
2012 Public Safety Building	\$221,028	\$223,096
2014 G.O. (Radio Road)	\$292,093	\$228,850
2014 Mann Valley Land	\$239,137	\$231,831
2018 G.O. Glen Park Bonds	\$ -	\$595,116
Subtotal Debt Service Funds	\$1,950,575	\$3,052,959
General Capital Improvements	\$3,097,854	\$8,350,153
Capital Equipment	\$626,734	\$1,555,239
Subtotal Capital Project	\$3,724,588	\$9,905,392
Stormwater Utility Fund	\$1,105,403	\$1,135,942
Ambulance Fund	\$3,195,000	\$3,869,448
Electric Fund	\$29,503,560	\$29,333,415
Water Fund	\$4,000,487	\$4,241,206
Sewer Fund	\$6,586,738	\$6,692,606
Subtotal Enterprise	\$44,391,188	\$45,272,617
City Hall Fund	\$681,758	\$752,390
Motor Pool Fund	\$43,728	\$45,861
Technology Fund	\$1,164,321	\$1,232,868
Maintenance Fund	\$663,855	\$740,542
Subtotal Internal Service	\$2,553,662	\$2,771,661
TOTAL ALL FUNDS	\$82,985,116	\$91,355,642

APPENDIX B: INFORMATIVE STATISTICS

City Size:	4,652 Acres 7.27 Square Miles
Form of Government:	Council-Administrator
Fiscal Year:	January 1 st through December 31 st
City Bond Rating:	General Obligation Debt – Aa2 (2018) Water System Revenue Debt – Aa3 (updated October 2018) Sewer System Revenue Debt – Aa3 (2016) Electric System Revenue Debt – A1 (2018)
Population Statistics*:	2018 Estimated Population – 15,459 2017 Estimated Population – 15,417 2016 Estimated Population – 15,229 2015 Estimated Population – 15,180 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
Election Statistics:	<i>2018 Midterm Election</i> Registered Voters – 8,838 Voter Turnout – 6,176 Percentage of Turnout – 70% <i>2018 Special Election State Senate District 10</i> Registered Voters – 2,104 Voter Turnout – 486 Percentage of Turnout – 23.09%
Numbers of City Employees (2018)	
Regular (Full-time & Part-Time) City Employees:	145
Paid Per Call Volunteers (Firefighters, Police, and Ambulance EMTs):	79
Temporary (Seasonal, Intern, Elected) Employees:	103

*Gathered from U.S. Census Bureau and Wisconsin Department of Administration

Streets & Bridges:

- 4 roundabouts
- 9 traffic signals
- 13 activated pedestrian warning flasher systems
- 76.8 miles of streets and alleys
- 10 vehicular bridges
- 2 pedestrian bridges
- 1 pedestrian tunnel

Utility Statistics (2017)*:

Electric Utility

- Total Residential Customers – 5,803
- Total Commercial & Industrial Customers – 739
- 4 Operating City Substations
- Average Monthly Energy Usage (kWh) – 10,057,720
- Number of Pole Lines (urban and rural) – 42
- Number of Underground Lines (urban and rural) – 77
- Energy Purchased from Renewable Sources – 15.0%

Water Utility

- Total Number of Customers/Meters – 5,381
- Total Water Pumped – 398,651,000 Gallons
- Gallons Not Sold – 38,097,600 Gallons
- Total Production – 1,092,195 gallons per day
- 5 Operating City Wells
- 65.5 Miles of Water Main
- 699 Fire Hydrants
- 3 Water Towers & Reservoirs
- Gallons of total storage capacity – 1,305,840

Sewer Utility

- Average Daily Flow – 1.266 Million Gallons
- 62.5 Miles of Sanitary Sewer Lines
- 5 Lift Stations

**from 2017 Public Service Commission Utility Report*

Community Development Statistics:

Housing Units (via 2012-2016 American Community Survey):

5,575 Total Housing Units
 Percentage of housing owner occupied – 47%
 Percentage of housing renter occupied – 48.4%
 Vacant Units- 4.6%

Property Values (2018):

Equalized Value – \$1,050,124,600
 Equalized Value Reduced by Tax Increment Valuation – \$970,504,300
 Estimated Assessed Value – \$926,399,800

Equalized Values:

Classification	2016 Total Equalized Value	Percentage of Total Equalized Value	2017 Total Equalized Value	Percentage of Total Equalized Value	2018 Total Equalized Value	Percentage of Total Equalized Value
Residential	\$ 680,925,600	74.730%	\$ 720,213,800	74.599%	\$793,713,000	75.583%
Commercial	\$ 187,497,200	20.577%	\$ 200,811,800	20.799%	\$215,145,000	20.488%
Manufacturing	\$ 26,864,200	2.948%	\$ 27,203,300	2.817%	\$ 28,243,200	2.690%
Personal Property	\$ 15,712,300	1.724%	\$ 17,102,000	1.771%	\$ 12,911,600	1.230%
Agricultural	\$ 27,300	0.003%	\$ 16,800	0.002%	\$ 15,000	0.001%
Undeveloped	\$ 16,100	0.001%	\$ 8,100	0.001%	\$ 7,300	0.001%
Forest	\$ 137,700	0.015%	\$ 89,100	0.009%	\$ 89,100	0.008%
Total	\$ 911,180,400	100%	\$ 965,444,900	100%	\$1,050,124,600	100%

Principal Taxpayers (2018)*:

Taxpayer	Type of Business/Property	2018 Equalized Value	Percentage of City's Total Estimated Equalized Value
Winfield Solutions	Agricultural Research/ Distribution	\$12,075,000	1.15%
IGO Legacy Hotel Group Marshfield LLC	Hotel/Restaurant	\$6,931,000	.66%
TW Equities LLC	Office/Warehouse	\$6,125,000	.58%
River Falls RCAC LLC	Senior Care	\$4,920,900	.47%
Erickson's Diversified Corporation	Grocery Store	\$4,634,000	.44%
Smta Shopko Portfolio	Retail	\$4,130,200	.39%
Wisota LLC	Apartment	\$4,104,700	.39%
Wisota LLC	Apartment	\$3,530,500	.34%
Health One Corporation	Hospital	\$3,114,600	.30%
River Valley Business Center LLC	Office Building	\$2,877,500	.27%

*Data from 2018B Electric Revenue Bond Official Statement

Employment/Unemployment Statistics*:

Year	Annual Unemployment Rate			
	Pierce County	St. Croix County	State of Wisconsin	National
2012	5.3%	5.4%	6.9%	8.1%
2013	4.9%	4.8%	6.7%	7.4%
2014	4.4%	4.5%	5.4%	6.2%
2015	3.9%	3.8%	4.6%	5.3%
2016	3.8%	3.4%	3.3%	4.5%
2017	2.8%	2.8%	2.7%	3.9%
2018**	2.6%	2.4%	2.6%	4.0%

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

**Data as of May 2018.

Largest Employers (2018)*:

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	450
River Falls Area Hospital	Hospital	444
BioDiagnostics, Inc.	Genetic Testing	180
Best Maid Cookie Company	Bakers	175
Vibrant Health	Medical Clinic	148
City of River Falls	Municipal Government	145
Minnesota Rubber & Plastics	Rubber and Plastic Manufacturer	130
Family Fresh Market	Grocery Store	130
Shopko	Retail Store	100

*Data from Reference USA, written and telephone survey (March 2018) and Allina Health Website.

Construction Permits: Residential and 1-2 Single Family Residential Units*:

	2016 Total Number of Permits	2016 Permit Value	2017 Total Number of Permits	2017 Permit Values	2018 Total Number of Permits (as of December 2018)	2018 Permit Values (as of December 2018)
Single Family	50	\$ 9,600,000	59	\$9,957,790	50	\$ 9,629,000
Duplex	1	\$ 160,000	0	\$ -	0	\$ -
Multi-Family	2	\$ 1,595,000	0	\$ -	1	\$ 795,000
1-2 Family Additions/Alt's	120	\$ 1,075,903	93	\$1,012,715	102	\$ 1,228,788
Total	173	\$ 11,498,791	152	\$10,970,505	153	\$ 11,652,788

*Source: City of River Falls Community Development Department

Commercial-Industrial Construction Permits: Non- Residential*:

Building Activity Type:	2016 Total Number of Permits	2016 Permit Value	2017 Total Number of Permits	2017 Permit Value	2018 Total Number of Permits (as of December 2018)	2018 Permit Value (as of December 2018)
New Commercial/ Industrial	6	\$31,488,311	5	\$3,535,704	7	\$11,924,557
Commercial Additions/Alt's	28	\$4,189,035	25	\$6,370,207	16	\$6,408,864
Total	34	\$35,677,346	30	\$9,905,911	23	\$18,333,415

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

APPENDIX C: FUND BALANCES

Fund Number / Name	Estimated Fund Balance 12/31/2018	Estimated Fund Balance 12/31/2019	Estimated Fund Balance 12/31/2020
100 - General Fund	\$ 10,168,248	\$ 10,551,527	un
220 - Parking Improvement Fund	\$ 115,624	\$ 86,574	\$ 32,474
230 - Taxi	\$ 34,526	\$ 27,126	\$ 19,726
231 - Solid Waste	\$ 240,859	\$ 247,377	\$ 268,845
251 - Library	\$ 123,830	\$ 128,731	\$ 112,805
252 - Park Impact Fees	\$ 235,822	\$ 36,412	\$ 17,022
253 - Library Impact Fees (Funds used for purchase of property for future library construction)	\$ (163,589)	\$ (134,758)	\$ (105,956)
254 - Fire Impact Fees	\$ 152,009	\$ 144,365	\$ 137,130
255 - Library Trust	\$ 167,037	\$ 168,470	\$ 169,899
256 - Park Land Dedication	\$ 993	\$ 1,493	\$ 1,993
260 - Environmental Fee Utility	\$ 3,046,302	\$ 3,110,269	\$ 3,174,175
261 - Revolving Loan	\$ 14,003	\$ 27,914	\$ 41,799
262 - Housing Reserve	\$ 680,006	\$ 714,592	\$ 732,955
263 - Business/Tourism (Funds used for advance for purchase of Mann Valley)	\$ (662,106)	\$ (662,106)	\$ (658,491)
271 - TID #5 (Whitetail Ridge Corp. Park) (Tax increment revenues expected to cover deficit by termination date of 2021)	\$ (46,429)	\$ (46,429)	\$ (46,429)
272 - TID #6 (Spruce Street) (Tax increment revenues expected to cover deficit by termination date of 2032)	\$ (927,511)	\$ (931,958)	\$ (933,793)
273 - TID #7 (Clark Street)	\$ (614,661)	-	\$ -
274 - TID #8 (University Falls) (Tax increment revenues expected to cover deficit by termination date of 2037)	\$ (119,820)	\$ (119,820)	\$ (109,367)

275 - TID #9 (Downtown District)	\$	(534,876)	\$	(534,876)	\$	(534,876)
(Tax increment revenues expected to cover deficit by termination date of 2038)						
276 - TID #10 (Sterling Ponds)	\$	(3,265,802)	\$	(3,213,417)	\$	(3,198,417)
(Tax increment revenues expected to cover deficit by termination date of 2034)						
277 - TID #11 (Industrial Park)	\$	(21,806)	\$	(23,400)	\$	(24,635)
(Tax increment revenues expected to cover deficit by termination date of 2036)						
278 - TID #12 (Mann Valley)	\$	(670,476)	\$	(651,125)	\$	(634,821)
(Tax increment revenues expected to cover deficit by termination date of 2036)						
310 – Debt Service – Library Bonds	\$	11,942	\$	11,942	\$	11,942
320 - Debt Service- 2007 G.O. Notes	\$	147,059	\$	147,059	\$	147,059
330 - Debt Service- 2012 Sterling Ponds	\$	912	\$	912	\$	912
340 - Debt Service- 2009 G.O. Notes	\$	9,271	\$	9,271	\$	9,271
350 - Debt Service - 2012 Public Safety	\$	-	\$	-	\$	-
360 - Debt Service- Radio Road	\$	-	\$	-	\$	-
370 - Debt Service- Mann Valley Land	\$	(12,534)	\$	(12,534)	\$	(12,534)
(Agricultural land rental less than expected)						
380 – Debt Service – Glen Park	\$	-	\$	-	\$	-
410 - General Capital Projects	\$	1,107,229	\$	907,229	\$	907,229
420 - Capital Equipment	\$	272,517	\$	422,517	\$	572,517
610 - Electric	\$	20,995,496	\$	21,115,513	\$	21,376,507
620 - Water	\$	14,961,035	\$	15,005,131	\$	15,305,515
630 - Sewer	\$	20,241,671	\$	20,435,890	\$	20,703,315
640 - Storm Water	\$	6,866,730	\$	6,892,271	\$	6,868,149
650 - Ambulance	\$	1,850,329	\$	1,775,582	\$	1,377,235
710 - Internal Service- City Hall	\$	(153,263)	\$	(132,334)	\$	(101,222)
(City Hall remodel)						
720 - Internal Service- Motor Pool	\$	15,349	\$	15,349	\$	15,349
730 - Internal Service- Technology Support	\$	192,539	\$	197,673	\$	203,359
740 - Internal Service- Maintenance	\$	42,676	\$	42,630	\$	37,445
Total All Funds	\$	74,501,141	\$	75,761,062	\$	76,485,847

APPENDIX D: 2019 BUDGET ORDINANCE



ORDINANCE 2018-14 APPROPRIATING THE NECESSARY FUNDS FOR THE OPERATION OF THE GOVERNMENT AND ADMINISTRATION OF THE CITY OF RIVER FALLS, WISCONSIN, FOR THE YEAR 2019

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 2019, 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 2017	6 MONTHS ACTUAL 2018	ESTIMATED 12 MONTHS 2018	BUDGETED 2019
Taxes:				
a. Property Taxes	5,739,009	5,359,586	7,142,993	6,550,000
b. Tax Increment Revenue	1,092,673	659,983	927,351	1,275,787
c. Other Taxes	224,874	45,817	205,000	222,322
Intergovernmental Revenue	6,339,391	2,042,113	4,794,952	5,246,844
Regulation/Compliance	554,907	262,340	408,485	390,450
Charges for Services	22,197,393	10,172,808	21,757,560	22,687,628
Special Assessments	44,135	253	94,768	24,000
Miscellaneous Revenues	489,522	610,757	1,347,225	810,651
Investment Income	429,889	271,047	573,525	459,229
Cash Balance Applied	-	-	-	764,321
Other Financing Sources	6,124,200	1,653,867	3,592,581	8,498,211
Total Revenues	\$ 43,235,993	\$ 21,078,571	\$40,844,440	\$46,929,443

SUMMARY OF EXPENDITURES/EXPENSES	ACTUAL 2017	6 MONTHS ACTUAL 2018	ESTIMATED 12 MONTHS 2018	BUDGETED 2019
General Government	3,136,061	1,424,162	2,643,985	3,087,137
Public Safety	5,010,052	2,451,798	5,720,080	6,043,300
Public Works	19,811,507	9,537,533	20,047,043	20,932,915
Culture, Recreation, Education	1,841,399	1,498,020	2,928,924	1,842,768
Conservation and Development	1,046,149	376,630	971,861	1,164,270
Other Public Service	1,864	502	2,800	2,740
Capital Projects	4,690,116	827,853	1,476,971	6,252,928
Debt Service	2,388,032	1,069,301	2,047,735	2,684,780
Reserves	-	-	-	1,143,896
Other Financing Uses	3,831,210	1,494,144	3,337,153	3,774,709
Total Expenditures	\$41,756,390	\$18,679,943	\$39,176,555	\$ 46,929,443

- Section 2. There is hereby levied a tax of \$ 6,550,000 upon all taxable property within the City of River Falls, Wisconsin, as returned by the Assessor in the year 2018 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:



Amy White, City Clerk

Adopted: 11/13/18

Published: 11/22/18

APPENDIX E: 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 over 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.

Government Finance Officers Association (GFOA) – Organization that supports public finance officers in the United States and Canada. The association’s mission is advance excellence in state and local government financial management.

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.

City of River Falls, Wisconsin

Capital Improvement Plan

2019 thru 2023

PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
City Buildings							
LED Lighting-PWF Lot and Storage Yard	14-MU-010	8,000					8,000
PWF Fire Detection System Upgrade	14-PW-017	13,000					13,000
Automation & Security System Upgrade	16-CH-005		20,400				20,400
City Compost Site	16-MU-001			20,000	130,000		150,000
Power Plant Fall Protection	16-MU-024					45,000	45,000
Police Building Design and Construction	16-PSB-001				500,000	7,000,000	7,500,000
Construct Mechanics Office	16-PW-027	14,825					14,825
Gallery LED Lighting Conversion	18-LIB-003		12,000				12,000
Public Works LED Lighting Conversion	18-PW-008	8,000					8,000
City Buildings Total		43,825	32,400	20,000	630,000	7,045,000	7,771,225
Economic Development							
Mann Valley Corporate Park	14-CD-003			275,000	545,000	6,467,000	7,287,000
Community Signage Program	16-CD-003	88,103	48,897	68,700	36,000	38,000	279,700
Downtown Alley Upgrades	16-CD-005	43,000	313,000				356,000
Downtown Streetscape & Furnishing	16-CD-006		20,000		20,000		40,000
Power Plant Repurposing Public Process	16-MU-021				100,000		100,000
DeSanctis Park-Phase 2	18-CD-001	75,000	49,450				124,450
Sterling Ponds Property Acquisition	18-CD-002		25,000				25,000
Newcastle and Edinburgh Drive	18-CD-003	350,000					350,000
Sterling Ponds Property Acquisition #2	18-CD-004	300,000					300,000
Economic Development Total		856,103	456,347	343,700	701,000	6,505,000	8,862,150
Electric							
County Road MM Feeder Project-Phase 2	16-MU-004			500,000			500,000
Complete Electric Looping - RF Industrial Park	16-MU-009		200,000				200,000
County Road MM Feeder Project-Phase 1	16-MU-022	200,000					200,000
AMI	16-MU-023	810,000	530,000	380,000			1,720,000
Sterling Ponds Corporate Park Loop	18-MU-002			90,000			90,000
North Substation Paving	18-MU-003	100,000					100,000
Underground Pulling Trailer	18-MU-005	125,000					125,000
Moving Three Phase Feeders at Clark Street	18-MU-007	300,000					300,000
Removal of Powell Dam	18-MU-017				100,000		100,000
Electric Total		1,535,000	730,000	970,000	100,000		3,335,000
Equipment							
Fire - Extrication Equipment	12-FR-001		50,000				50,000
Replace Emergency Weather Sirens	12-PD-002		19,000		19,000		38,000
PWF - Generator	14-PW-013			90,000			90,000
Cardiac Monitor Replacement	16-AMB-001	60,000					60,000
Replace Critical Care Ventilators	16-AMB-004		50,000				50,000
Development/Inspections Software	16-CD-016					50,000	50,000
North Main and Summit Street Signal	16-ENG-002			52,000	286,000		338,000

Department	Project #	2019	2020	2021	2022	2023	Total
Fiber Network Connections to all City Facilities	16-IT-001	85,000	85,000	85,000			255,000
Desktop Computer Replacement Project	16-IT-003	30,000	30,000		30,000		90,000
RFPD Laptop Replacement	16-IT-004		28,800				28,800
Sonic Wall Replacement	16-IT-008		11,000				11,000
Additional HP ProCurve Network Switch	16-IT-010					16,500	16,500
Fault Indicators	16-MU-006	15,000	15,000	10,000			40,000
Replace Relays at North Substation	16-MU-013		75,000				75,000
South Fork Substation Transformer	16-MU-016	1,200,000					1,200,000
Parking Ticket Software	16-PSB-006				15,000		15,000
Voting Machines	18-CC-01	15,000					15,000
Upgrade City Council Chambers	18-IT-001	150,000					150,000
Phone System Upgrade	18-IT-003			125,000			125,000
In-House Interview Rooms Recording System	18-PD-001	15,000					15,000

Equipment Total

1,570,000	363,800	362,000	350,000	66,500	2,712,300
-----------	---------	---------	---------	--------	-----------

Parks

Glen Park Master Plan Implementation	16-PK-001	4,401,000					4,401,000
Knollwood Park Improvements	16-PK-003			25,000			25,000
Replacement of Playground Equipment	16-PK-004			50,000			50,000
Replace Pool Liner	16-PK-006	30,000					30,000
Glen Park Pool	18-PK-002					100,000	100,000
Sterling Hill Disc Golf Course	18-PK-003		5,000	70,000			75,000
Whitetail Ridge Bathhouse/shelter/water	18-PK-004				50,000	300,000	350,000
Pool Filter System Replacement	18-PK-005	25,000					25,000

Parks Total

4,456,000	5,000	145,000	50,000	400,000	5,056,000
-----------	-------	---------	--------	---------	-----------

Stormwater

St. Croix Pond Rehabilitation	16-SW-001	710,000					710,000
-------------------------------	-----------	---------	--	--	--	--	---------

Stormwater Total

710,000					710,000
---------	--	--	--	--	---------

Transportation

Lake George Trail-Railroad Trestle	14-PW-002					98,000	98,000
Main Street Reconst. Division to Locust	14-PW-012				137,000	69,000	206,000
W Division W of Apollo to Mann Valley Corp. Park	14-PW-020				76,000	151,000	227,000
Locust Street-Grove to Apollo	14-PW-026			43,000	294,000		337,000
South Main St-Cemetery to CTH FF	14-PW-028		125,000	850,000			975,000
Division Street Interchange with STH 35	14-PW-029	676,000	1,930,000				2,606,000
Public Parking Lot Improvements	14-PW-035	25,000	50,000				75,000
St. Croix Street (Pomeroy to CTH MM)	16-ENG-006				25,000	326,000	351,000
North Main Sidewalk Infill (TID 11)	16-ENG-007			53,000	106,000		159,000

Transportation Total

701,000	2,105,000	946,000	638,000	644,000	5,034,000
---------	-----------	---------	---------	---------	-----------

Wastewater

North Interceptor Sewer Rerouting	16-ENG-001	1,870,000					1,870,000
North Interceptor Rehabilitation	16-ENG-003	472,000	236,000	108,000			816,000
Front End Screening	16-MU-007	155,000					155,000
Abandon South Main Lift	18-MU-008	20,000	115,500				135,500
Oxidation Ditch Aeration	18-MU-010	110,000	600,000				710,000
UV Disinfection	18-MU-011					30,000	30,000

Wastewater Total

2,627,000	951,500	108,000		30,000	3,716,500
-----------	---------	---------	--	--------	-----------

Water

Department	Project #	2019	2020	2021	2022	2023	Total
North Zone Water Tower	12-MU-026				2,000,000		2,000,000
Water Main Extension - North Loop Extension	12-MU-028	75,000					75,000
W Cedar Street Watermain Replacement	18-MU-012				43,000	85,000	128,000
	Water Total	75,000			2,043,000	85,000	2,203,000
	GRAND TOTAL	12,573,928	4,644,047	2,894,700	4,512,000	14,775,500	39,400,175

City of River Falls, Wisconsin

Capital Improvement Plan

2019 thru 2023

PROJECTS BY FUNDING SOURCE

Source	Project #	2019	2020	2021	2022	2023	Total
Advanced Disposal							
City Compost Site	16-MU-001				10,000		10,000
Advanced Disposal Total					10,000		10,000
Ambulance Revenues							
Cardiac Monitor Replacement	16-AMB-001	60,000					60,000
Replace Critical Care Ventilators	16-AMB-004		50,000				50,000
Ambulance Revenues Total		60,000	50,000				110,000
Chamber/BID							
Community Signage Program	16-CD-003	10,808					10,808
Downtown Streetscape & Furnishing	16-CD-006		10,000		10,000		20,000
Chamber/BID Total		10,808	10,000		10,000		30,808
City Hall Fund							
Automation & Security System Upgrade	16-CH-005		20,400				20,400
Upgrade City Council Chambers	18-IT-001	150,000					150,000
City Hall Fund Total		150,000	20,400				170,400
Developer Contributions							
South Main St-Cemetery to CTH FF	14-PW-028		125,000	850,000			975,000
Division Street Interchange with STH 35	14-PW-029	250,000					250,000
Developer Contributions Total		250,000	125,000	850,000			1,225,000
Donations							
Glen Park Pool	18-PK-002					100,000	100,000
Sterling Hill Disc Golf Course	18-PK-003		5,000	30,000			35,000
Whitetail Ridge Bathhouse/shelter/water	18-PK-004				50,000	150,000	200,000
Temporary Placeholder	617	0					0
Donations Total		0	5,000	30,000	50,000	250,000	335,000
Electric - Utility Funds							
Mann Valley Corporate Park	14-CD-003				51,000	340,000	391,000
Main Street Reconst. Division to Locust	14-PW-012				17,000	9,000	26,000
PWF - Generator	14-PW-013			18,000			18,000
PWF Fire Detection System Upgrade	14-PW-017	3,900					3,900

Source	Project #	2019	2020	2021	2022	2023	Total
Division Street Interchange with STH 35	14-PW-029		15,000				15,000
County Road MM Feeder Project-Phase 2	16-MU-004			500,000			500,000
Fault Indicators	16-MU-006	15,000	15,000	10,000			40,000
Complete Electric Looping - RF Industrial Park	16-MU-009		200,000				200,000
Replace Relays at North Substation	16-MU-013		75,000				75,000
Power Plant Repurposing Public Process	16-MU-021				100,000		100,000
County Road MM Feeder Project-Phase 1	16-MU-022	200,000					200,000
AMI	16-MU-023	390,000	140,000	10,000			540,000
Power Plant Fall Protection	16-MU-024					45,000	45,000
Sterling Ponds Corporate Park Loop	18-MU-002			45,000			45,000
North Substation Paving	18-MU-003	100,000					100,000
Underground Pulling Trailer	18-MU-005	125,000					125,000
Moving Three Phase Feeders at Clark Street	18-MU-007	150,000					150,000
Removal of Powell Dam	18-MU-017				50,000		50,000
Electric - Utility Funds Total		983,900	445,000	583,000	218,000	394,000	2,623,900
Electric Revenue Bonds							
South Fork Substation Transformer	16-MU-016	1,200,000					1,200,000
Electric Revenue Bonds Total		1,200,000					1,200,000
Electric-Powerful Choices							
LED Lighting-PWF Lot and Storage Yard	14-MU-010	8,000					8,000
City Compost Site	16-MU-001				85,000		85,000
Gallery LED Lighting Conversion	18-LIB-003		12,000				12,000
Public Works LED Lighting Conversion	18-PW-008	8,000					8,000
Electric-Powerful Choices Total		16,000	12,000		85,000		113,000
G.O. Bonds							
Main Street Reconst. Division to Locust	14-PW-012				72,000	36,000	108,000
Division Street Interchange with STH 35	14-PW-029	250,000	100,000				350,000
Glen Park Master Plan Implementation	16-PK-001	3,410,000					3,410,000
Replace Pool Liner	16-PK-006	30,000					30,000
Police Building Design and Construction	16-PSB-001				500,000	7,000,000	7,500,000
W Cedar Street Watermain Replacement	18-MU-012				12,000	26,000	38,000
Pool Filter System Replacement	18-PK-005	25,000					25,000
G.O. Bonds Total		3,715,000	100,000		584,000	7,062,000	11,461,000
Grant Revenues							
Glen Park Master Plan Implementation	16-PK-001	640,000					640,000
Removal of Powell Dam	18-MU-017				50,000		50,000
Sterling Hill Disc Golf Course	18-PK-003			30,000			30,000
Grant Revenues Total		640,000		30,000	50,000		720,000
IT Fund							
Desktop Computer Replacement Project	16-IT-003	30,000	30,000		30,000		90,000
Sonic Wall Replacement	16-IT-008		11,000				11,000
Additional HP ProCurve Network Switch	16-IT-010					16,500	16,500
Phone System Upgrade	18-IT-003			125,000			125,000

Source	Project #	2019	2020	2021	2022	2023	Total
IT Fund Total		30,000	41,000	125,000	30,000	16,500	242,500
Park Impact Fees							
Community Signage Program	16-CD-003	11,500	8,000	4,000			23,500
Glen Park Master Plan Implementation	16-PK-001	151,000					151,000
Knollwood Park Improvements	16-PK-003			25,000			25,000
DeSanctis Park-Phase 2	18-CD-001	75,000	49,450				124,450
Sterling Hill Disc Golf Course	18-PK-003			10,000			10,000
Park Impact Fees Total		237,500	57,450	39,000			333,950
Parking Lot Improvement Fund							
Public Parking Lot Improvements	14-PW-035	25,000	50,000				75,000
Parking Ticket Software	16-PSB-006				15,000		15,000
Parking Lot Improvement Fund Total		25,000	50,000		15,000		90,000
Revenue Bonds							
North Zone Water Tower	12-MU-026				1,395,200		1,395,200
Revenue Bonds Total					1,395,200		1,395,200
Sewer - Utility Funds							
Mann Valley Corporate Park	14-CD-003					1,119,000	1,119,000
Main Street Reconst. Division to Locust	14-PW-012				11,000	5,000	16,000
PWF - Generator	14-PW-013			18,000			18,000
PWF Fire Detection System Upgrade	14-PW-017	390					390
Locust Street-Grove to Apollo	14-PW-026			22,000	147,000		169,000
Division Street Interchange with STH 35	14-PW-029		15,000				15,000
Community Signage Program	16-CD-003			4,400		1,700	6,100
North Interceptor Sewer Rerouting	16-ENG-001	1,870,000					1,870,000
North Interceptor Rehabilitation	16-ENG-003	472,000	236,000	108,000			816,000
Front End Screening	16-MU-007	155,000					155,000
AMI	16-MU-023	210,000	195,000	185,000			590,000
Abandon South Main Lift	18-MU-008	20,000	115,500				135,500
Oxidation Ditch Aeration	18-MU-010	110,000	600,000				710,000
W Cedar Street Watermain Replacement	18-MU-012				4,000	8,000	12,000
Sewer - Utility Funds Total		2,837,390	1,161,500	337,400	162,000	1,133,700	5,631,990
Sewer Connection Fees							
Mann Valley Corporate Park	14-CD-003			35,000	167,850		202,850
Sewer Connection Fees Total				35,000	167,850		202,850
Solid Waste Fund							
Locust Street-Grove to Apollo	14-PW-026			11,000	74,000		85,000
Community Signage Program	16-CD-003			4,400			4,400
City Compost Site	16-MU-001			20,000	15,000		35,000
UV Disinfection	18-MU-011					30,000	30,000

Source	Project #	2019	2020	2021	2022	2023	Total
Solid Waste Fund Total				35,400	89,000	30,000	154,400
Special Assessments							
Downtown Alley Upgrades	16-CD-005	21,500	156,500				178,000
North Main and Summit Street Signal	16-ENG-002				52,000		52,000
North Main Sidewalk Infill (TID 11)	16-ENG-007			26,500	53,000		79,500
W Cedar Street Watermain Replacement	18-MU-012				2,000	3,000	5,000
Special Assessments Total		21,500	156,500	26,500	107,000	3,000	314,500
State of Wisconsin							
Division Street Interchange with STH 35	14-PW-029	176,000	1,800,000				1,976,000
St. Croix Pond Rehabilitation	16-SW-001	150,000					150,000
State of Wisconsin Total		326,000	1,800,000				2,126,000
Stormwater Utility							
Main Street Reconst. Division to Locust	14-PW-012				12,000	6,000	18,000
PWF - Generator	14-PW-013			18,000			18,000
St. Croix Pond Rehabilitation	16-SW-001	560,000					560,000
W Cedar Street Watermain Replacement	18-MU-012				3,000	5,000	8,000
Stormwater Utility Total		560,000		18,000	15,000	11,000	604,000
Tax Increment District							
Water Main Extension - North Loop Extension	12-MU-028	75,000					75,000
Mann Valley Corporate Park	14-CD-003			217,500	326,150	4,153,000	4,696,650
Lake George Trail-Railroad Trestle	14-PW-002					98,000	98,000
W Division W of Apollo to Mann Valley Corp. Park	14-PW-020				31,000	61,000	92,000
Community Signage Program	16-CD-003	29,903	5,197	20,800			55,900
Downtown Alley Upgrades	16-CD-005	10,750	78,250				89,000
North Main and Summit Street Signal	16-ENG-002			52,000	234,000		286,000
St. Croix Street (Pomeroy to CTH MM)	16-ENG-006				25,000	326,000	351,000
North Main Sidewalk Infill (TID 11)	16-ENG-007			26,500	53,000		79,500
Sterling Ponds Property Acquisition	18-CD-002		25,000				25,000
Newcastle and Edinburgh Drive	18-CD-003	350,000					350,000
Sterling Ponds Property Acquisition #2	18-CD-004	300,000					300,000
Sterling Ponds Corporate Park Loop	18-MU-002			45,000			45,000
Moving Three Phase Feeders at Clark Street	18-MU-007	150,000					150,000
Whitetail Ridge Bathhouse/shelter/water	18-PK-004					150,000	150,000
Tax Increment District Total		915,653	108,447	361,800	669,150	4,788,000	6,843,050
Tax Levy							
Fire - Extrication Equipment	12-FR-001		50,000				50,000
Replace Emergency Weather Sirens	12-PD-002		19,000		19,000		38,000
PWF - Generator	14-PW-013			18,000			18,000
PWF Fire Detection System Upgrade	14-PW-017	7,280					7,280
W Division W of Apollo to Mann Valley Corp. Park	14-PW-020				45,000	90,000	135,000
Locust Street-Grove to Apollo	14-PW-026			10,000	73,000		83,000
Community Signage Program	16-CD-003	30,217	35,700	35,100	36,000	36,300	173,317
Downtown Alley Upgrades	16-CD-005	10,750	78,250				89,000

Source	Project #	2019	2020	2021	2022	2023	Total
Downtown Streetscape & Furnishing	16-CD-006		10,000		10,000		20,000
Development/Inspections Software	16-CD-016					50,000	50,000
Fiber Network Connections to all City Facilities	16-IT-001			85,000			85,000
RFPD Laptop Replacement	16-IT-004		28,800				28,800
Glen Park Master Plan Implementation	16-PK-001	100,000					100,000
Replacement of Playground Equipment	16-PK-004			50,000			50,000
Construct Mechanics Office	16-PW-027	14,825					14,825
Voting Machines	18-CC-01	15,000					15,000
In-House Interview Rooms Recording System	18-PD-001	15,000					15,000
Tax Levy Total		193,072	221,750	198,100	183,000	176,300	972,222
University of Wisconsin							
Community Signage Program	16-CD-003	5,675					5,675
City Compost Site	16-MU-001				20,000		20,000
University of Wisconsin Total		5,675			20,000		25,675
Water - Utility Funds							
Main Street Reconst. Division to Locust	14-PW-012				25,000	13,000	38,000
PWF - Generator	14-PW-013			18,000			18,000
PWF Fire Detection System Upgrade	14-PW-017	1,430					1,430
Fiber Network Connections to all City Facilities	16-IT-001	85,000	85,000				170,000
AMI	16-MU-023	210,000	195,000	185,000			590,000
Glen Park Master Plan Implementation	16-PK-001	100,000					100,000
W Cedar Street Watermain Replacement	18-MU-012				22,000	43,000	65,000
Water - Utility Funds Total		396,430	280,000	203,000	47,000	56,000	982,430
Water Impact Fees							
North Zone Water Tower	12-MU-026				604,800		604,800
Mann Valley Corporate Park	14-CD-003			22,500		855,000	877,500
Water Impact Fees Total				22,500	604,800	855,000	1,482,300
GRAND TOTAL		12,573,928	4,644,047	2,894,700	4,512,000	14,775,500	39,400,175

City of River Falls, Wisconsin

Vehicle Replacement Plan

2019 thru 2023

PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
Ambulance							
2011 Ambulance	AMB6501					250,000	250,000
2009 Ambulance	AMB6502			250,000			250,000
2014 Ford Interceptor	MED7			35,000			35,000
Ambulance Total				285,000		250,000	535,000
Engineering							
2002 Ford Ranger	Eng21902				27,000		27,000
Engineering Total					27,000		27,000
Fire							
2002 Ford Brush Truck	BR0102					70,000	70,000
Fire Command Vehicle	FCV05	47,500					47,500
1989 Engine #7	FDE0789		650,000				650,000
Fire Engine Loose Equipment	FLE0001		25,000				25,000
Fire Total		47,500	675,000			70,000	792,500
Library							
Library Van	LIB227			25,000			25,000
Library Total				25,000			25,000
Motor Pool							
2017 Ford Escape Code Enforcement	CE 60417				30,000		30,000
2013 Ford Fusion	MP60313					24,000	24,000
2013 Ford Fusion	MP60513					24,000	24,000
2013 Dodge Grand Caravan	MP60813					28,000	28,000
Motor Pool Total					30,000	76,000	106,000
Parks							
2002 Chevrolet Silverado	PK10302				41,000		41,000
2012 Scag Turf Tiger	PK10612	14,000					14,000
2015 JD Mower 1585	PK10715			50,000			50,000
2007 JD Mower 1565	PK10808		40,000				40,000
2011 Toro Mower	PK10911	80,000					80,000
Parks Total		94,000	40,000	50,000	41,000		225,000
Police							
2013 Ford Fusion	MP60613					24,000	24,000
Patrol 1	PD0114			43,000			43,000
Patrol 2	PD0214				44,500		44,500
Patrol 3	PD0311	40,000				45,000	85,000

Department	Project #	2019	2020	2021	2022	2023	Total
Patrol 4	PD0413		40,000				40,000
Patrol 5	PD0508					45,000	45,000
Police Total		40,000	40,000	43,000	44,500	114,000	281,500
Streets							
2014 Tymco 600	ST1114					225,000	225,000
1999 1 Ton Flatbed	ST1399	40,500					40,500
Quad Axle Truck	ST1519	170,000					170,000
1999 Forklift	ST3199				28,000		28,000
Tandem Axle Hook Truck	ST5920			225,000			225,000
Hook Truck Attachments	ST5920a			25,000			25,000
2019 Bobcat Toolcat	ST6502	60,000					60,000
UTV	ST6505	18,000	20,000				38,000
Streets Total		288,500	20,000	250,000	28,000	225,000	811,500
Taxi							
Replacement Taxi Van	14-TAXI-001	37,000	37,000		38,000	38,000	150,000
Taxi Total		37,000	37,000		38,000	38,000	150,000
Utilities							
Electric Vehicle	UT20119		40,000				40,000
WWTP/Water Truck	UT2019	27,000					27,000
2007 Dodge Caravan	UT22107				32,500		32,500
2004 3/4 Ton	UT22504	40,500					40,500
2008 1 Ton	UT22808					85,000	85,000
Utility Tractor/Mower	UT24114	20,000					20,000
Truck 208	UT24500			80,000			80,000
Utilities Total		87,500	40,000	80,000	32,500	85,000	325,000
GRAND TOTAL		594,500	852,000	733,000	241,000	858,000	3,278,500

City of River Falls, Wisconsin

Vehicle Replacement Plan

2019 thru 2023

PROJECTS BY FUNDING SOURCE

Source	Project #	2019	2020	2021	2022	2023	Total
Ambulance Revenues							
2011 Ambulance	AMB6501					250,000	250,000
2009 Ambulance	AMB6502			250,000			250,000
2014 Ford Interceptor	MED7			35,000			35,000
Ambulance Revenues Total				285,000		250,000	535,000
Electric - Utility Funds							
2019 Bobcat Toolcat	ST6502	20,000					20,000
Electric Vehicle	UT20119		40,000				40,000
2008 1 Ton	UT22808					85,000	85,000
Truck 208	UT24500			80,000			80,000
Electric - Utility Funds Total		20,000	40,000	80,000		85,000	225,000
Fund Balance							
Replacement Taxi Van	14-TAXI-001	7,400	7,400		8,000	8,000	30,800
Fund Balance Total		7,400	7,400		8,000	8,000	30,800
G.O. Notes							
1989 Engine #7	FDE0789		650,000				650,000
Fire Engine Loose Equipment	FLE0001		25,000				25,000
2011 Toro Mower	PK10911	80,000					80,000
2014 Tymco 600	ST1114					225,000	225,000
Quad Axle Truck	ST1519	170,000					170,000
Tandem Axle Hook Truck	ST5920			225,000			225,000
Hook Truck Attachments	ST5920a			25,000			25,000
G.O. Notes Total		250,000	675,000	250,000		225,000	1,400,000
Library Foundation							
Library Van	LIB227			25,000			25,000
Library Foundation Total				25,000			25,000
Motor Pool Internal Service							
2017 Ford Escape Code Enforcement	CE 60417				30,000		30,000
2013 Ford Fusion	MP60313					24,000	24,000
2013 Ford Fusion	MP60513					24,000	24,000
2013 Ford Fusion	MP60613					24,000	24,000
2013 Dodge Grand Caravan	MP60813					28,000	28,000

Source	Project #	2019	2020	2021	2022	2023	Total
Motor Pool Internal Service Total					30,000	100,000	130,000
Other Sources							
Replacement Taxi Van	14-TAXI-001	29,600	29,600		30,000	30,000	119,200
Other Sources Total		29,600	29,600		30,000	30,000	119,200
Sewer - Utility Funds							
WWTP/Water Truck	UT2019	18,000					18,000
2007 Dodge Caravan	UT22107				16,250		16,250
2004 3/4 Ton	UT22504	40,500					40,500
Sewer - Utility Funds Total		58,500			16,250		74,750
Storm Sewer - Utility							
Utility Tractor/Mower	UT24114			5,000			5,000
Storm Sewer - Utility Total				5,000			5,000
Tax Levy							
2002 Ford Brush Truck	BR0102					70,000	70,000
2002 Ford Ranger	Eng21902				27,000		27,000
Fire Command Vehicle	FCV05	47,500					47,500
Patrol 1	PD0114			43,000			43,000
Patrol 2	PD0214				44,500		44,500
Patrol 3	PD0311	40,000				45,000	85,000
Patrol 4	PD0413		40,000				40,000
Patrol 5	PD0508					45,000	45,000
2002 Chevrolet Silverado	PK10302				41,000		41,000
2012 Scag Turf Tiger	PK10612	14,000					14,000
2015 JD Mower 1585	PK10715			50,000			50,000
2007 JD Mower 1565	PK10808		40,000				40,000
1999 1 Ton Flatbed	ST1399	40,500					40,500
1999 Forklift	ST3199				28,000		28,000
2019 Bobcat Toolcat	ST6502	40,000					40,000
UTV	ST6505	18,000	20,000				38,000
Utility Tractor/Mower	UT24114			15,000			15,000
Tax Levy Total		200,000	100,000	108,000	140,500	160,000	708,500
Water - Utility Funds							
WWTP/Water Truck	UT2019	9,000					9,000
2007 Dodge Caravan	UT22107				16,250		16,250
Water - Utility Funds Total		9,000			16,250		25,250
GRAND TOTAL		574,500	852,000	753,000	241,000	858,000	3,278,500