



PUBLIC HEARING

2013 BUDGET

December 5, 2012

Meeting Overview

- Major Expenditures/Changes in the Budget.
- 2013 General Fund Revenue
- 2012 (Payable 2013) Property Tax Rate
- 2013 General Fund Expenses
- 2013 Debt Service Fund Budget
- 2013 Sewer Utility Fund Budget
- 2013 TID 1, 2, 3 and 4 Fund Budgets
- 2013 Water Utility Fund Budget
- 2013 Parks & Recreation Set-Aside Fund Budget
- 2013 Joint Municipal Court Budget
- 2013 Equipment Replacement Fund

Major Expenditures/Changes in the Budget

- New this year in the 2013 budget is accompanying text. The text details the major points of the budget and clarifies the budget for outside entities.
- The budget text details the major expenditures in the budget:
 - Planning Technician Position-\$65,000
 - Budgeting for additional staffing in the Main office-\$26,000
 - Replacement Tanker Truck-\$103,873
 - Replacement Snow Plow Truck-\$180,000

Planning Technician Position-\$65,000

Duties	% of Time Spent
General Customer Service Questions answering-Flood Plain Info, Zoning questions, Building Questions, Oak Wilt Issues, Water Access Landing issues, map requests	30%
Building Permit administration-Meeting with projects and assisting with permits	15%
Zoning Change Requests-Meeting with projects and assisting with permits	10%
Conditional Use Permits-Meeting with projects and assisting with permits	5%
Code Enforcement, including nuisance issues, such as garbage on properties and Court Action	30%
Village Property Management-Maintaining Village Municipal Complex building	10%

Revised Community Development Director Duties

Duties	% of Time Spent
Business Retention and Expansion Visits	15%
Marketing and Attraction to external businesses	20%
Management of Social Media sources	5%
Workforce development and interaction with the local technical schools	5%
Outreach to Local and Regional Business Organizations-Chambers, McDevco, Synergy	10%
Strategic Planning-Transportation Planning, Bike and Pedestrian Facility Planning	15%
Community and Neighborhood Development-Community Events, Parks event planning.	15%
Zoning Administration	10%
Entrepreneurial and Small Business Development	5%

Budgeting for additional staffing in the Main office- \$26,000

- The Administrative Policy Committee and the Village Administrator have had some preliminary discussions on staffing of the office.
- In the 2013 budget the budget is being increased to better cover the front office, and to provide additional support for the various departments, provide agenda, minutes and packet support for the various committees, and to interface with the Village's website to ensure that items are added in a timely manner.

Replacement Tanker Truck-\$103,873

- In discussions with the Fire Chief, the Village Administrator and the Administrative Policy Committee have discussed replacing one of the Fire Department's tanker trucks.
- Due to financial limitations, the 2013 budget has half of the cost of the tanker included in the budget. The thought is that the other half of the tanker will be budgeted in the 2013 budget.

Replacement Snow Plow Truck-\$180,000

- In discussions with the Public Works staff , the Village Administrator and the Administrative Policy Committee have discussed replacing one of the Public Works Department's snow plow trucks.
- The truck that is being replaced is a Volvo with 104,266 miles on it that has some frame rust as well as other rust points that have brought its continued viability into question.

2013 General Fund Overview

Total 2013 Proposed Budget Revenues =
\$4,137,936

15.84% Decrease from 2012 Budget

Total 2013 Proposed Budget Revenue without Tax
Levy Budgeted Directly to the Debt Service Fund
\$4,929,757

0.27% Increase from 2012 Budget

Total 2013 Proposed Budget Expenditures

\$4,433,816

9.82% Decrease from 2012 Budget

Total 2013 Proposed Budget Expenditures without
Tax Levy Budgeted Directly to the Debt Service Fund

\$5,225,637

5.21% Increase from 2012 Budget

Projected 2012 End of Year General Fund
Balance is **\$1,249,630.**

The 2013 Proposed General Fund Budget
Is NOT a balanced budget.

Total General Fund Revenue
is less than
Total General Fund Expenditures
By \$295,880

2013 General Fund Revenue

General Fund Revenue Changes

Account Description	2012 Budget	2013 Proposed Budget	Change	% Change
General Property Taxes	1,899,020	1,158,714*	-740,306	-38.98%
Base Shared Tax Revenue	242,898	242,898	0	0.00%
Utility Shared Rev-Weston 4	1,365,013	1,363,015	-1,998	-0.15%
General Transportation Aid	561,541	532,067	-29,474	-5.25%
Recycling Aid	26,126	28,094	1,968	7.53%
Building Permits	35,000	37,500	2,500	7.14%
Garbage Collection Fees	347,887	353,257	5,370	1.54%
Ambulance Charges	69,092	65,000	-4,092	-5.92%
All Other Revenue	370,070	357,391	-12,679	-3.43%
Total General Fund Revenue	4,916,647	4,137,936	-778,711	-15.84%

* 2013 Reduction includes \$791,821 of tax levy budgeted directly to the Debt Service Fund.

Kronenwetter Property Values

	2011 (Payable 2012)	2012 (Payable 2013)	Change
Total Equalized Value (Less TIDs)	\$ 460,120,600	\$ 435,665,500	-5.31%
Total Village Assessed Value	\$ 498,557,005	\$ 496,671,000	-0.38%

General Property Tax Levy

	2011 (Payable 2012)	2012 (Payable 2013)	Change	Change %
General Fund	\$1,899,020	\$1,158,714	-\$740,306	-38.98%
Debt Service Fund	\$0	\$791,821	\$791,821	
Total Tax Levy	\$1,899,020	\$1,950,535	\$51,515	2.71%
Breakdown:				
Debt Service	\$777,106	\$791,821	\$14,715	1.89%
General	\$1,121,914	\$1,158,714	\$36,800	3.28%
Allowable Property Tax Levy	\$1,899,020	\$1,950,535		

2012 (Payable 2013) Village Tax Rate

\$4.205 per \$1,000 of Assessed Value

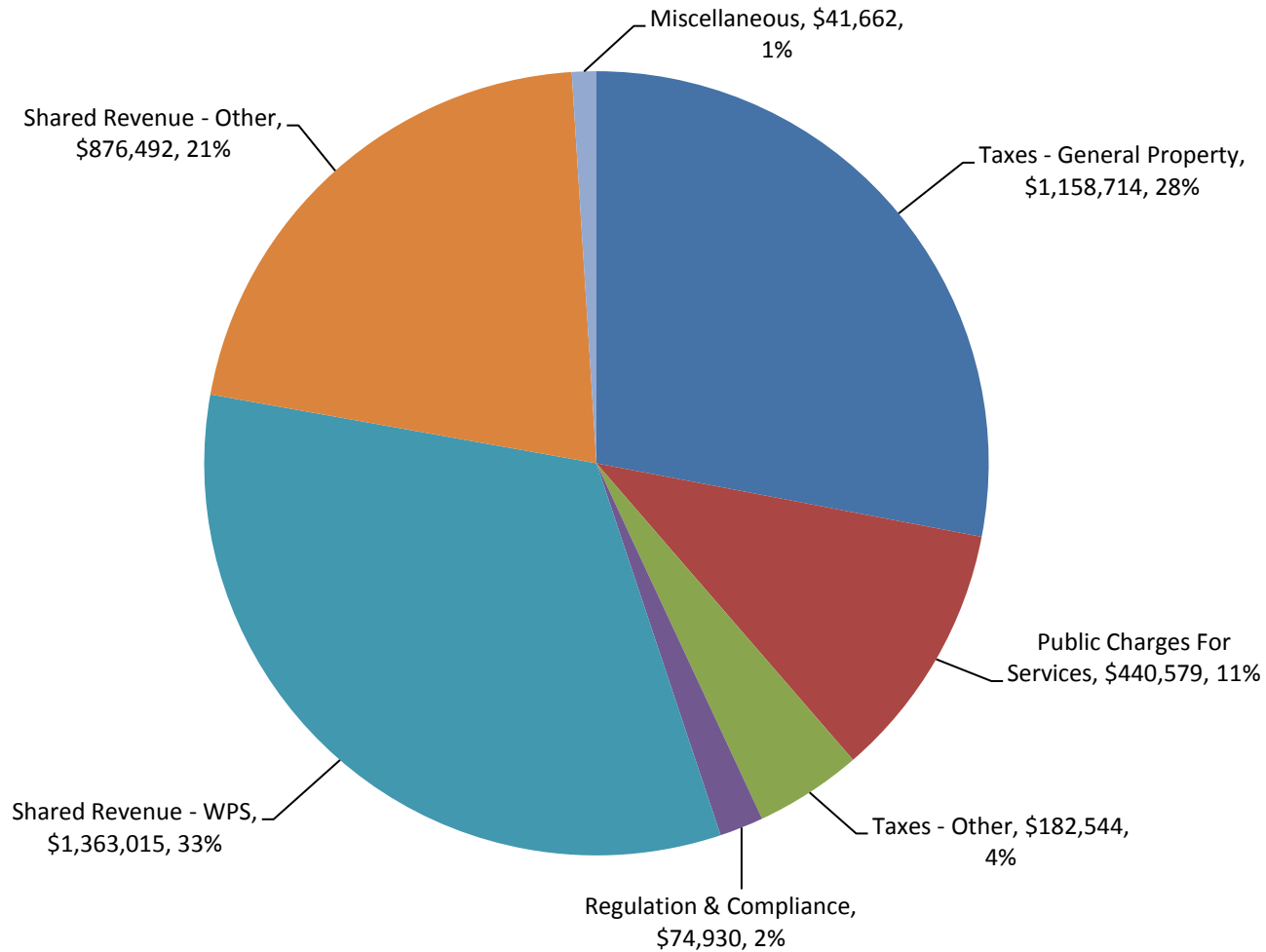
A comparable average for 2011
(Payable in 2012) for neighboring
Communities is **\$7.352**

**The Village of Kronenwetter tax rate
is \$3.147 or 42.8% *LESS THAN* the
average.**

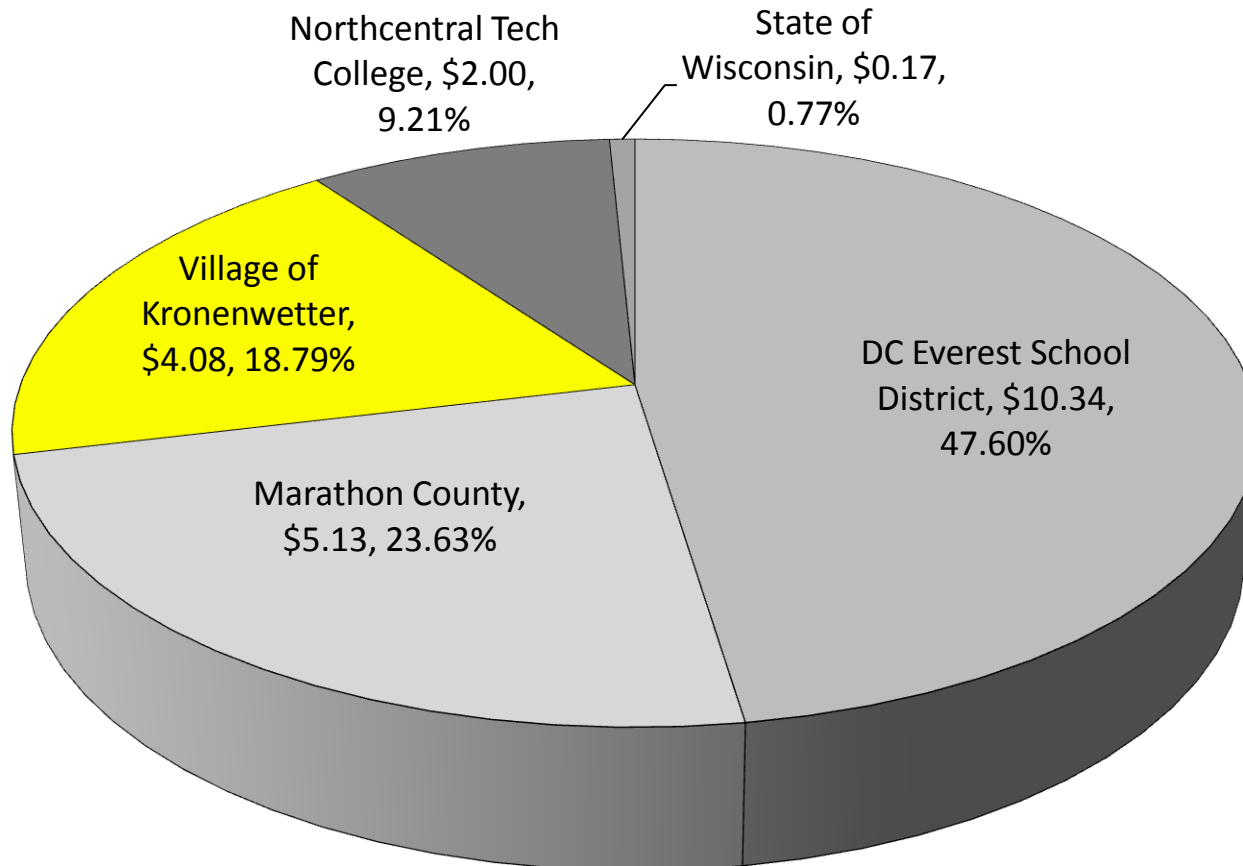
General Property Tax Mill Rate

	2012	2013	Change	Change %
Village of Kronenwetter Tax Rate	4.084	4.205	0.121	2.97%
Village Tax cost to a \$100,000 homeowner	\$408.41	\$420.54	\$12.13	2.97%

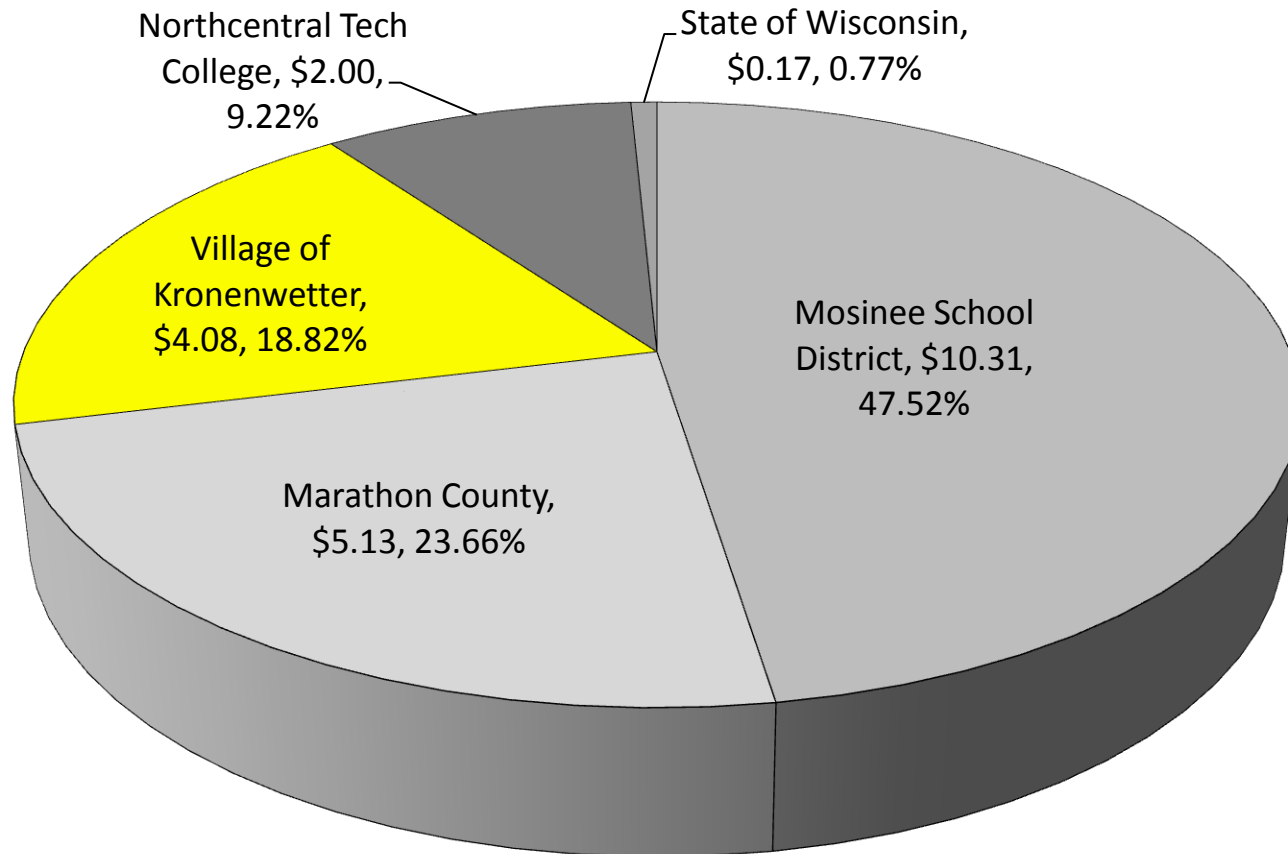
General Fund - Revenue By Category



Mill Rate for 2011 Taxes (Payable 2012) DC Everest School District



Mill Rate for 2011 Taxes (Payable 2012) Mosinee School District



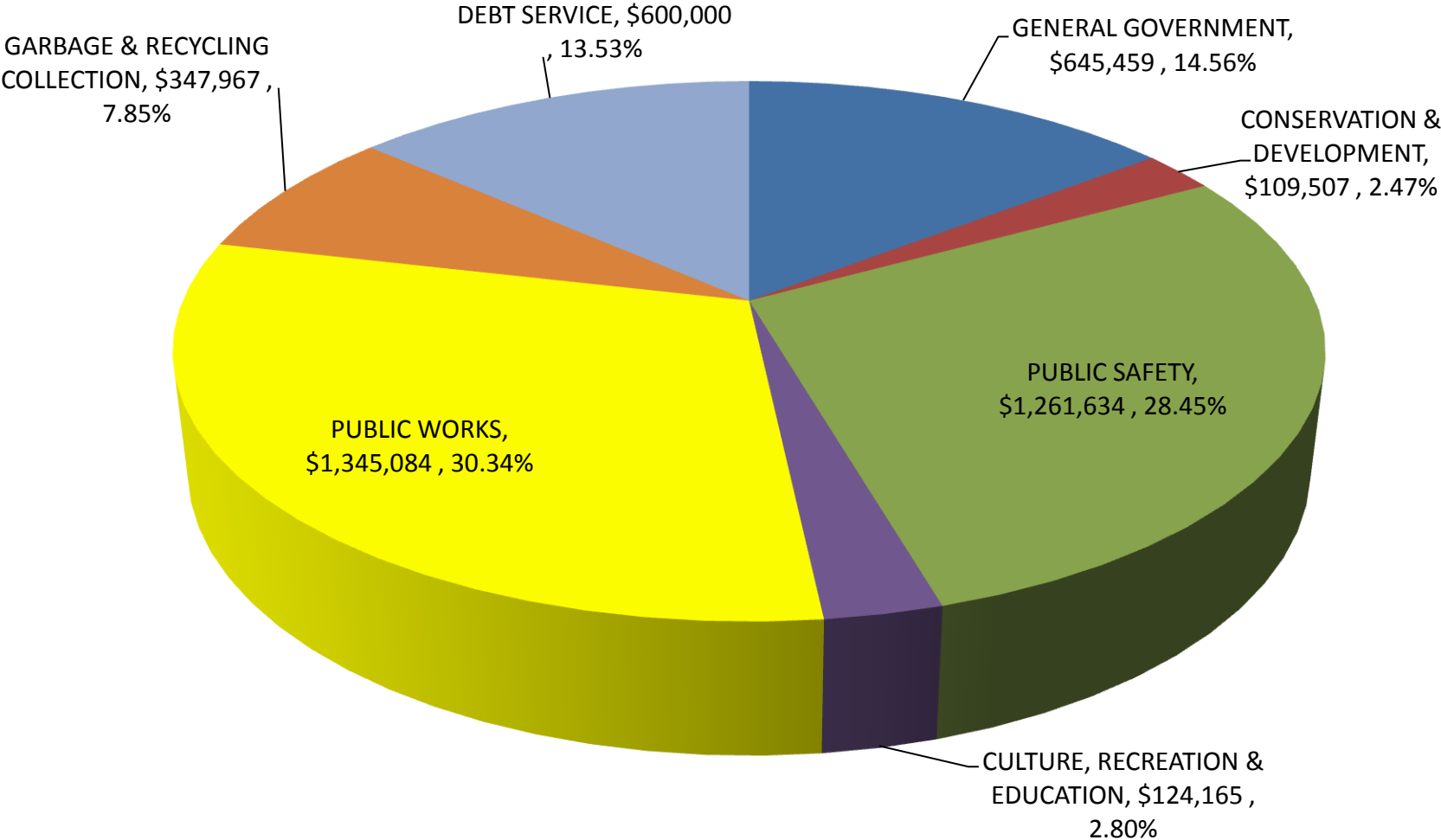
2013 General Fund Expenditures

2013 BUDGET EXPENDITURES GENERAL FUND

CATEGORY	2012 Budget	2013 Proposed Budget	\$ Change	% Change
General Government	646,885	645,459	(1,426)	-0.22%
Public Safety	1,138,260	1,261,634	123,374	10.84%
Public Works	1,148,697	1,345,084	196,387	17.10%
Garbage & Recycling Collection	342,765	347,967	5,202	1.52%
Culture, Recreation and Education	96,553	124,165	27,612	28.60%
Conservation & Development	58,724	109,507	50,783	86.48%
Transfer to Debt Service	1,377,106	600,000	(777,106)	-56.43%
Transfer to Equipment Replacement	107,657	0	(107,657)	-100.00%
Total General Fund	4,916,647	4,433,816	(482,831)	-9.82%

Expenditures By Category - General Fund

Expenditures By Category - General Fund



2013 BUDGET EXPENDITURES GENERAL GOVERNMENT

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Legal Fees – General	40,000	20,000	(20,000)	-50.00%
Municipal Court Cost Share	29,458	21,346	(8,112)	-27.54%
Admin Assistant/Receptionist	12,247	38,504	26,257	214.40%
Election Related Expenses	13,412	4,861	(8,551)	-63.76%
Municipal Center Utilities	50,950	43,680	(7,270)	-14.27%
Municipal Center Maintenance	15,000	10,000	(5,000)	-33.33%
Merit Pool	0	37,876	37,876	
Property & Liability Insurance	14,826	17,368	2,542	17.15%
Web Site Maintenance	7,000	840	(6,160)	-88.00%
Non-Recurring Operating Expenditures	45,000	30,000	(15,000)	-33.33%
General Government Other	418,992	420,984	1,992	0.48%
Total General Government Expenditures	646,885	645,459	(1,426)	-0.22%

2013 BUDGET EXPENDITURES

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Transfer to Debt Service	1,377,106	600,000	(777,106)	-56.43%
Transfer to Equip Replacement	107,657	0	(107,657)	-100.00%

2013 BUDGET EXPENDITURES PUBLIC SAFETY

Department	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Police Department	808,895	813,735	4,750	0.59%
Fire Department	139,791	247,913	108,122	77.35%
First Responder	29,815	37,315	7,500	25.16%
Ambulance Service	114,375	118,235	3,860	3.37%
Building Inspector	35,521	33,225	(2,296)	-6.46%
Police & Fire Commission	5,532	6,735	1,203	21.75%
Crossing Guard	4,241	4,476	235	5.54%
Total Public Safety	1,138,260	1,261,634	123,374	10.84%

2013 BUDGET EXPENDITURES POLICE DEPARTMENT

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Retirement (WRS) – All	69,269	76,427	7,158	10.33%
Protective Clothing – PT Officers	1,000	2,500	1,500	150.00%
Office Supplies	4,500	4,000	(500)	-11.11%
PD Admin Assistant	1,613	0	(1,613)	-100.00%
Telephone & Utilities	16,500	5,400	(11,100)	-67.27%
PD Licensing Expense	10,000	11,000	1,000	10.00%
PD K-9	0	1,000	1,000	100.00%
Outlay – Equipment	20,650	15,800	(4,850)	-23.49%
Computer Support/Upgrades	10,000	16,250	6,250	62.50%
Police Department Insurance	17,170	20,555	3,385	19.71%
Police Department Other	658,283	660,803	2,520	0.38%
TOTAL	808,985	813,735	4,750	0.59%

2013 BUDGET EXPENDITURES

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
<u>Fire Department</u>				
Misc FD Supplies (hoses)	2,000	7,000	5,000	250.00%
Foam	3,000	2,000	(1,000)	-33.33%
Outlay – Tanker Replacement	0	103,873	103,873	
Fire Department Other	134,791	135,040	249	0.18%
TOTAL	139,791	247,913	108,122	77.35%
<u>First Responders</u>				
Outlay – Equip (Defib Units)	0	7,500	7,500	
First Responders Other	29,815	29,815	0	0.00%
TOTAL	29,815	37,315	7,500	25.16%

2013 BUDGET EXPENDITURES PUBLIC WORKS

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
PW Crew – OT Related	29,523	27,710	(5,813)	-19.69%
Dust Control	7,000	9,000	2,000	28.57%
Gravel & Road Base	20,00	60,000	40,000	200.00%
Capital - Road Improvements	0	85,000	85,000	
Road Signs	21,763	15,000	(6,763)	-31.08%
Storm Water	1,000	41,000	40,000	4000.00%
Gas & Oil	45,000	48,000	3,000	6.67%
Street Lighting	45,000	50,000	5,000	11.11%
Outlay - Equipment	66,770	208,670	141,900	212.52%
Non-recurring Expense	105,000	0	(105,000)	-100.00%
Public Works Other	807,641	804,704	(2,937)	-0.36%
TOTAL	1,148,697	1,345,084	196,387	17.10%

2013 BUDGET EXPENDITURES

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Garbage & Recycling	342,765	347,967	5,202	1.52%
Culture & Recreation (Parks)	96,553	124,165	27,612	28.60%

2013 Budget Overview

Reoccurring Expense Additions

Planning Technician Related Expenses	\$ 65,000
Admin Assistant Expanded Hours Related Expenses	<u>\$ 26,000</u>
Total Reoccurring Additions	\$ 91,000

One Time Expense Additions

Fire Dept Tanker (1/2 payment)	\$103,873
Plow Truck Replacement	\$180,000
Planning & Zoning Code Update	\$ 30,000
Capital Road Improvements	<u>\$ 80,000</u>
Total One Time Additions	<u>\$303,873</u>
Total 2013 Budget Additions	<u>\$394,873</u>

2013 Debt Service Fund

Debt Service Revenue Sources

Tax Levy	\$ 791,821
General Fund	\$ 600,000*
Special Assessments	\$ 204,729
Utility Funds	\$ 403,143
<u>Refinancing</u>	<u>\$2,000,000</u>
Total Debt Service	\$3,999,693

* The General Fund transfer to the Debt Service Fund is paid out of the Weston 4 State of WI Shared Revenue Utility Payment.

2013 SEWER UTILITY BUDGET

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Total Revenue	518,000	510,987	(7,013)	-1.35%
Total Operating Expenses	620,048	588,309	(31,739)	-5.12%
Income before Transfers	(102,048)	(77,322)	24,726	-24.23%
Transfers Out:				
Gen Fund - Prop Tax Equiv	2,340	2,400	60	2.56%
Debt Service	249,363	237,854	(11,509)	-4.62%
Net Asset Increase (Decrease)	(353,751)	(317,576)	36,175	-10.23%

2013 TID Budgets

2013 TID #1 BUDGET

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Operating Revenue	305,380	271,187	(34,193)	-11.20%
Loan Proceeds	1,230,000	1,739,785	509,785	41.45%
Total Revenue	1,535,380	2,010,972	475,592	30.98%
Operating Expense	45,670	55,218	9,548	20.91%
Debt Service - Principal	1,054,361	1,713,979	659,618	62.56%
Debt Service - Interest	379,589	293,755	(85,834)	-22.61%
Bond Issuance Costs	10,000	25,806	15,806	158.06%
Total Expense	1,489,620	2,088,758	599,138	40.22%
Fund Balance Increase (Decrease)	45,760	(77,786)	(123,546)	-269.99%
Beginning Fund Balance		(69,108)		
Ending Fund Balance		(146,894)		

2013 TID #2 BUDGET

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Operating Revenue	323,738	427,144	103,406	31.94%
Maple Ridge Special Assessments	314,148	0	(314,148)	-100.00%
Maple Ridge DOR Reimbursement	44,601	0	(44,601)	-100.00%
Loan Proceeds	6,154,750	1,111,530	(5,043,220)	-81.94%
Total Revenue	6,837,237	1,538,674	(5,298,563)	-77.50%
Operating Expense	49,686	58,670	8,974	18.06%
Maple Ridge Construction	370,000	0	(370,000)	-100.00%
Debt Service - Principal	6,361,228	1,095,042	(5,266,186)	-82.79%
Debt Service - Interest	359,572	195,704	(163,868)	-45.57%
Letter of Credit Fee/Bond Issuance Costs	59,750	16,488	(43,262)	-72.41%
Total Expense	7,200,246	1,365,904	(5,834,342)	-81.03%
Fund Balance Increase (Decrease)	(363,009)	172,770	535,779	-145.59%
Beginning Fund Balance		(1,400,994)		
Ending Fund Balance		(1,228,224)		

2013 TID #3 BUDGET

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Operating Revenue	9,785	9,687	(98)	-1.00%
Loan Proceeds	0	0	0	n/a
Total Revenue	9,785	9,687	(98)	-1.00%
Operating Expense	4,130	3,489	(641)	-15.52%
Debt Service - Principal	1,100	0	(1,100)	-100.00%
Debt Service - Interest	1,272	0	(1,272)	-100.00%
Bond Issuance Costs	0	0	0	n/a
Total Expense	6,502	3,489	(3,013)	-46.34%
Fund Balance Increase (Decrease)	3,283	6,198	2,915	88.79%
Beginning Fund Balance		26,872		
Ending Fund Balance		33,070		

2013 TID #4 BUDGET

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Operating Revenue	108,869	107,131	(1,738)	-1.60%
Loan Proceeds	0	1,193,685	1,193,685	
Total Revenue	108,869	1,300,816	1,191,947	1094.85%
Operating Expense	5,212	13,368	8,156	156.49%
Debt Service - Principal	67,060	1,175,979	1,108,919	1653.62%
Debt Service - Interest	88,907	62,702	(26,205)	-29.47%
Bond Issuance Costs	0	17,706	17,706	
Total Expense	161,179	1,269,755	1,108,576	687.79%
Fund Balance Increase (Decrease)	(52,310)	31,061	83,371	-159.38%
Beginning Fund Balance		(875)		
Ending Fund Balance		30,186		

2013 WATER UTILITY BUDGET

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Total Revenue	709,800	682,905	(26,895)	-3.79%
Total Operating Expenses	530,995	593,759	62,764	11.82%
Income before Transfers	178,805	89,146	(89,659)	-50.14%
Transfers Out:				
Gen Fund - Prop Tax Equiv	164,837	170,690	5,853	3.55%
Debt Service	173,286	165,289	(7,997)	-4.61%
Net Asset Increase (Decrease)	(159,318)	(246,833)	(87,515)	54.93%

2013 Park and Recreation Set-Aside Fund

- The projected beginning balance of the Fund is \$18,270.
- \$10,000 will be used during 2013 to cover the design cost of the multi-use path along Old Highway 51.
- The balance of the Fund will be used for the construction of the path post 2013.

2013 JOINT MUNICIPAL COURT BUDGET

Account Description	2012 Budget	2013 Proposed Budget	\$ Change	% Change
Court Fees	21,885	28,600	6,715	30.68%
Cost Share - Kronenwetter	29,458	21,346	(8,112)	-27.54%
Cost Share - Rothschild	71,104	59,691	(11,413)	-16.05%
Total Revenue	122,447	109,637	(12,810)	-10.46%
Operating Expense	122,447	109,637	(12,810)	-10.46%
Total Expense	122,447	109,637	(12,810)	-10.46%
Fund Balance Increase (Decrease)	0	0	0	

Notes:

By virtue of the cost sharing agreement the Joint Municipal Court will always have a balanced budget.

2013 Equipment Replacement Fund

<i>Projected Beginning Balance</i>	\$ 654,408
<i>2013 Transfer From General Fund</i>	\$ 0*
<i>2013 Interest Earned</i>	<u>\$ 4,254</u>
<i>Projected Ending Balance</i>	\$658,662

*Straight-line Funding would require a transfer of \$176,603 for 2013. Capital purchases in excess of \$300,000 are budgeted directly in the General Fund in lieu of a transfer to the Equipment Replacement Fund for the 2013 budget year.

FINAL QUESTIONS

THANK YOU!!!