

# CITY OF WAUSAU



## 2004 BUDGET

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# BUDGET INTRODUCTION

The following narrative, comparative tables and statistical information for the 2004 budget are submitted to provide an overview of the significant budget issues and provide additional data to assist interested parties in better understanding the City of Wausau's financial status.

## THE BUDGET PROCESS

The creation of the City's budget is a collaborative effort. The budget process attempts to fund the services and projects considered important by the constituents and council with the available financial resources. The annual budget consists of two major components; the operating budget and the capital budget.

**The operating budget** process begins in July when departments receive budget directives and salary projections. Based upon this information each department creates an expenditure and revenue budget. The Finance Director reviews, evaluates and compiles the budget. The Mayor and Finance Director evaluate the departmental budgets and institute changes as deemed necessary. The Mayor presents her recommended operating budget, the capital budget and any proposals for enhancements to services, staffing adjustments and other budget modifications to the Finance Committee for review. The Finance Committee conducts several budget meetings where they review the budget, make modifications and then recommend the final proposed budget to the Common Council for adoption. A public hearing is held to obtain taxpayer input.

**The capital budget** consists of two major components; infrastructure and other significant capital projects. The City defines a significant capital project as any project in excess of \$25,000. These projects are developed by City departments and submitted to the Capital Improvements Committee (CIP) for evaluation and ranking. The Capital Improvements Committee is comprised of: the Chairperson of the Finance Committee, the Council President designee, the City Finance Director, and the Director of Public Works. The Capital Improvements and Street Maintenance Committee(CISM) along with engineering staff reviews and recommends infrastructure projects. Revenues and other financial resources are reviewed to determine the available level of funding and the overall capital projects budget is formulated. This budget is incorporated into the operating budget prior to presentation to the Finance Committee.

## GENERAL PROPERTY TAXES

Property taxes are the largest revenue source available to fund City operations. The level of property taxes generated is based upon the valuation of properties located within the City and the tax rate. Property valuation on the real estate tax bill can be confusing as the State of Wisconsin utilizes the dual valuation process.

**The equalized valuation** is intended to represent market value. The equalized valuation of each municipality is determined annually by the State of Wisconsin. This valuation is assigned in total to the municipality not by parcel. This valuation is used by governmental units that allocate taxes to many taxing jurisdictions such as the school district, county and technical college. Each year, equalized valuation increases reflect real growth such as new construction and property value increases due to appreciation and inflation.

**The assessed valuation** of each parcel within the City is determined by the City of Wausau Assessor. This valuation is used to calculate the real estate taxes owed on the parcel. The assessed valuation of property is adjusted when changes such as improvements, property sale, annexation, new construction or demolition occur on the property. As such, increases in the assessed valuation typically represent real growth and general property value appreciation is not included. Periodically all property valuation is adjusted during a city-wide reassessment. During this city-wide assessment, individual property values are adjusted to reflect a proximity of fair market value. The City's last city-wide reassessments were conducted in 1996, 1986 and 1974. A city-wide reassessment is scheduled for 2004. The assessed value and equalized value of each parcel are reported on each tax bill.

The equalized valuation increased 4.13% this year and the projected assessed valuation increased by 2.15%. Below is a summary of total City property valuation for budget years 1993 to 2004.

### PROPERTY VALUATION HISTORY

<b>BUDGET YEAR</b>	<b>EQUALIZED VALUATION</b>	<b>% INCREASE</b>	<b>ASSESSED VALUATION</b>	<b>% INCREASE</b>
1993	\$1,072,168,300	4.03%	998,205,000	2.51%
1994	\$1,175,796,400	9.67%	1,013,141,900	1.50%
1995	\$1,252,644,800	6.54%	1,022,535,900	0.93%
1996	\$1,372,390,500	9.56%	1,032,761,259	1.00%
1997	\$1,427,574,800	4.02%	1,459,631,900	41.33%
1998	\$1,502,923,900	5.28%	1,494,620,500	2.40%
1999	\$1,571,663,200	4.57%	1,539,460,200	3.00%
2000	\$1,652,470,300	5.14%	1,530,393,700	-0.59%
2001	\$1,729,959,800	4.69%	1,554,921,700	1.60%
2002	\$1,839,794,800	6.35%	1,591,855,200	2.38%
2003	\$1,923,669,600	4.56%	1,629,471,800	2.36%
2004	\$2,003,188,900	4.13%	1,664,553,800	2.15%

**The assessed and equalized tax rates** are established upon adoption of the annual budget. The assessed tax rate is used to calculate the real estate tax bill. The 2003 City of Wausau assessed tax rate is \$10.37 per \$1,000 of valuation. While the assessed tax rate remained unchanged, the equalized tax rate decreased \$.17 from \$8.79 to \$8.62. Examples of the financial impact of this increase to property owners is as follows:

<b>Property Assessed Valuation</b>	<b>City Tax Due</b>	<b>Increase From 2003</b>
\$75,000	\$777.75	\$0.00
\$100,000	\$1,037.00	\$0.00
\$250,000	\$2,592.50	\$0.00

A table depicting twelve years of assessed and equalized tax rates follows:

### TAX RATE HISTORY

YEAR	ASSESSED TAX RATE	EQUALIZED TAX RATE
1993	10.49	9.76
1994	10.49	9.04
1995	10.49	8.56
1996	10.49	7.89
1997	8.58	8.77
1998	8.89	8.84
1999	9.19	9.01
2000	9.76	9.03
2001	10.03	9.02
2002	10.13	8.77
2003	10.37	8.79
2004	10.37	8.62

Following is a historical analysis of the general property tax levy from 1993 through 2004:

### GENERAL PROPERTY TAX LEVY HISTORY

Year	General Property Tax Levy	Amount Increase/Decrease over Prior Year	Percentage Increase/Decrease over Prior Year
1993	\$10,468,763	\$344,872	3.41%
1994	\$10,627,928	\$159,165	1.52%
1995	\$10,726,380	\$98,452	0.93%
1996	\$10,832,903	\$106,523	0.99%
1997	\$12,523,583	\$1,690,680	15.61%
1998	\$13,289,979	\$766,396	6.12%
1999	\$14,153,987	\$864,008	6.50%
2000	\$14,937,298	\$783,311	5.53%
2001	\$15,598,482	\$661,184	4.43%
2002	\$16,131,919	\$533,437	3.42%
2003	\$16,900,978	\$769,059	4.77%
2004	\$17,261,424	\$360,446	2.13%

### OTHER REVENUE SOURCES

**Intergovernmental Grants and Aids** is the second largest revenue source for the City of Wausau budget. The vast majority of these revenues are received from the State of Wisconsin. The State of Wisconsin froze the allocation of shared revenues to local communities in 1995 which has severely limited revenue increases. The state responded to its recent financial crisis by significantly decreasing shared

revenues and other grants. Below is a historical analysis of the major components of Intergovernmental Grants and Aids including: Shared Revenues, Expenditure Restraint Grants and Transportation Aids. As you can see grants declined \$683,295 or 8.35% from 2003 to 2004, and are just above funding levels from 1993.

Year	Shared Revenues	Expenditure Restraint	Transportation Aids	Total	Percent Increase (Decrease)
1993	\$5,610,741	\$431,472	\$1,372,864	\$7,415,077	0.56%
1994	\$5,817,585	\$623,222	\$1,396,857	\$7,837,664	5.70%
1995	\$6,098,213	\$632,055	\$1,399,975	\$8,130,243	3.73%
1996	\$5,793,239	\$588,906	\$1,442,980	\$7,825,125	-3.75%
1997	\$5,505,349	\$516,729	\$1,504,479	\$7,526,557	-3.82%
1998	\$5,428,684	\$652,539	\$1,699,556	\$7,780,779	3.38%
1999	\$5,498,415	\$661,510	\$1,677,154	\$7,837,079	0.72%
2000	\$5,261,057	\$821,474	\$1,814,185	\$7,896,716	0.76%
2001	\$5,392,729	\$860,647	\$1,805,246	\$8,058,622	2.05%
2002	\$5,436,000	\$800,740	\$1,852,156	\$8,088,896	0.38%
2003	\$5,491,207	\$782,188	\$1,905,730	\$8,179,125	1.12%
2004	\$4,858,153	\$805,052	\$1,832,625	\$7,495,830	-8.35%

**Other revenues** used to finance general fund operations have increased only marginally in the last few years. This is due to the fact that many of these revenues are unresponsive to economic growth. These small increases provide minimal extra funding required for the increased costs of providing City services.

Major Revenue Components	2004 Budget	2003 Budget	2002 Actual
Other Taxes	\$1,688,405	\$1,581,000	\$1,441,277
Intergovernmental Grants/Aids	\$7,912,563	\$8,615,553	\$8,511,989
Licenses & Permits	\$594,200	\$536,975	\$639,142
Fines & Forfeitures	\$476,950	\$476,350	\$393,892
Public Charges for Services	\$1,667,957	\$1,593,270	\$1,509,593
Intergovernmental Charges	\$791,972	\$788,110	\$727,967
Miscellaneous Revenues	\$1,444,289	\$1,615,395	\$1,628,770
Other Financing Sources	\$588,250	\$508,988	\$35,055
Total	\$15,164,586	\$15,715,641	\$14,887,685

A survey of constituents indicated “public charges” were the preferred method of raising income for the City. Departments have evaluated revenue sources and proposed increases, along with the generation of new revenue sources. Some examples include: building permits, fire services, and park fees. These increases will ensure that we are not falling behind on cost recovery. The city received additional funds from room tax, and CDBG allocations to help defray costs.

A transfer in from the Sewer utility of \$352,000 is anticipated in the budget as a Other Financing Source. The 2003 budget contained a similar amount, \$351,913, which represented a return of contributed capital from many years ago. The 2004 funding , and anticipated future years funding are pure transfers to the general fund.

The 2003 operating budget contains \$479,581 of TIF #1 increment reimbursement. This approximates the portion of the increment representing City tax. These funds are being utilized for immediate tax relief. The City plans to allocate this amount annually until the district is retired. Upon retirement, these funds will be permanently available since the TIF valuation will no longer be reserved.

A summary of the proposed use of TIF #1 increment reimbursements for 2000-2007 is a follows:

Allocated to City Square Debt - 2000	\$ 828,768
Loan to TID #3 for project costs	750,000
Annual Budget Application 2001-2007	3,178,000
TID#3 Jefferson Street Ramp	<u>6,437,193</u>
Total	\$11,193,961

### GENERAL FUND EXPENDITURES

The 2004 general fund expenditures decreased \$58,876 or .02% from the 2003 budget.

Major Expenditure Components	2004 Budget	2003 Budget	2002 Actual
Personnel Services	\$18,577,142	\$18,129,017	\$16,898,363
Contractual Services	\$5,382,697	\$5,656,127	\$4,743,247
Supplies & Expenses	\$1,003,901	\$1,019,762	\$893,735
Building Materials	\$621,865	\$622,615	\$433,673
Fixed Charges	\$539,622	\$523,489	\$445,762
Grant, Contributions, Other	\$73,800	\$53,800	\$62,408
Capital Outlay	\$236,350	\$321,700	\$334,703
Transfer to Other Funds	(\$285,712)	(\$288,969)	\$2,287,963
Contingency	\$0	\$171,000	\$0
Total	\$26,149,665	\$26,208,541	\$26,099,854

The most significant cost containment occurred in personnel services. The budget provides for 3% inflationary increases along with appropriate increases in fringes including a 14.5% increase in health insurance premiums. Savings were obtained through staff reductions as summarized below:

DEPARTMENT	POSITION	APPROXIMATE SAVINGS
Finance Department Maintenance Division	Attrition 1.00 FTE Maintenance Worker	\$49,300
Fire Department	Attrition 1.00 FTE Firefighter position	\$74,000
Parks Department	Lay off/Attrition/Reallocation 2.00 FTE Park maintenance positions seasonal staff supervisory staff	\$253,638
Public Works Engineering Division	1.00 FTE Engineering Position	\$66,000
Public Works Street Maintenance Division	Attrition 1.00 FTE	\$54,000

In addition cost containment occurred in every other expenditure category but contractual services which accounts for anticipated utility cost increases.

### CONTINGENCY

This account will is used for unexpected expenses such as significant snow emergencies, legal costs for our tax exempt suit with Marshfield Clinic, and other unexpected costs. The 2004 budget does not provide any additional funding for contingency as the current balance is \$642,675 which is considered sufficient.

## UNDESIGNATED FUND BALANCE

Historically the City has utilized fund balance to reduce tax levy requirements. While it appears that the application of fund balance would consistently reduce undesignated balances over the year; this is not the case. Annual favorable budget variances are typically generated due to conservative revenue projections and departmental budget contingencies for weather related activity such as snow removal. The 2004 budgeted fund balance application is \$1,550,000.

A history of undesignated general fund balance is as follows:

Year	Undesignated General Fund Balance	Budgeted Fund Balance Application
1991	\$5,725,316	\$1,200,000
1992	\$5,475,806	\$1,200,000
1993	\$6,139,572	\$1,200,000
1994	\$5,200,944	\$1,000,000
1995	\$6,456,393	\$1,000,000
1996	\$5,242,247	\$1,550,000
1997	\$5,560,902	\$1,550,000
1998	\$5,052,732	\$1,550,000
1999	\$5,253,655	\$1,550,000
2000	\$5,425,432	\$1,550,000
2001	\$5,965,210	\$1,550,000
2002	\$6,066,664	\$1,550,000

The City has also utilized Undesignated Fund Balance to assist in financing capital projects. This is accomplished through a transfer of funds from the General Fund. This type of transfer should not be relied upon annually as it will deplete reserves over time. The 2002 transfer provided funding to establish a downtown property rehabilitation fund. A history of these transfers is as follows:

1996	\$265,000
1997	\$1,043,321
1998	\$321,945
1999-2001	-
2002	\$500,000

## SPECIAL REVENUE FUNDS

The City utilizes special revenue funds to accumulate the financial transactions of special projects, grants or other activities where segregated reporting is important. The City's annual budget anticipates the revenues and expenditures in the following funds: Wausau Area Transit Fund, Room Tax Fund, Hazardous Materials Contract Fund, Industrial Park Fund, Recycling Fund, Community Development Fund, Public Access Cable Fund, Tax Increment District Number One Fund, and Tax Increment District Number Two Fund. Increment Districts One and Two are accounted for as special revenue funds as their construction phase has expired and the districts are restricted to generating increment to retire outstanding debt and accumulated deficits. The Recycling Fund and Transit Fund rely annually on general property tax levy to support their activities. Several other Special Revenue Funds exist.

Below is a summary of the projected 2004 revenues and expenditures for each of these funds:

<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>2004 General Property Taxes</b>
Room Tax Fund	\$525,000	\$600,086	\$0
Recycling Fund	\$177,863	\$636,800	\$458,937
Industrial Park Fund	\$8,000	\$438,000	\$0
Hazardous Materials Contract Fund	\$146,802	\$146,802	\$0
Public Access Cable Fund	\$82,140	\$82,140	\$0
Tax Increment District Number One Fund	\$1,767,599	\$253,424	\$0
Tax Increment District Number Two Fund	\$770,896	\$770,896	\$0
Wausau Area Transit Fund	\$2,295,893	\$2,869,324	\$573,431
Community Development Fund	\$1,717,000	\$1,709,600	\$0
<b>Total</b>	<b>\$7,491,193</b>	<b>\$7,507,072</b>	<b>\$1,032,368</b>

### DEBT SERVICE FUND

Debt service expenditures increased \$1,245,958 and revenues increased \$1,212,082 resulting in a stable tax levy of \$4,156,866. The 2004 budget includes the first debt payments of 2003A, 2003B, 2003C and 2003D debt issues totaling \$1,173,633. These issues funded the 2003 Capital Improvement Program, Improvements to Tax Increment District Number Five, the hotel developer grant within Tax Increment District Number Three and Refinancing the City's Unfunded Pension Liability with the State of Wisconsin. In addition, the 2004 budget includes the first State Trust Fund loan payment of \$821,958 for the Jefferson Street Parking Ramp located in Tax Increment District Number Three. Significant revenues to the Debt Service Fund include:

<b>Revenue Source</b>	<b>Amount</b>
Unfunded Pension Transfer (Departments)	\$159,271
Transfer from TID #2	\$91,187
Transfer from TID #3	\$1,643,578
Transfer from TID #4	\$114,953
Transfer from TID #5	\$222,547
Transfer from Wausau Water Works	\$430,699
Transfer from the Incubator Fund	\$35,685
<b>TOTAL</b>	<b>\$2,697,920</b>

Individual department personnel budgets assume payment of the 1% prior year service charge as was assessed by the Wisconsin Retirement System. These charges are transferred to the Debt Service Fund to retire the General Obligation Debt issued to refinance the City's liability to that system.

The long term objective for debt service is to control the level of debt issued on an annual basis. This objective, over time, will result in a stable or decreasing levy for debt service.

The 2004 budget anticipates issuing additional debt for the general capital improvement budget along with TID Districts Numbers Three and Five.

The change in General Obligation Debt is anticipated as follows:

Anticipated Balance 12/31/2003	\$50,840,378
2004 Retirements	(4,647,133)
2004 Additions:	
CIP	2,233,500
TID#3	1,674,600
TID#5	1,500,000
	<hr/>
Balance 12/31/2004	\$51,601,345

Computation of the City's Statutory Debt Limit for a four year period is as follows:

	2001	2002	2003	Projected 2004
Equalized Valuation	\$1,839,794,800	\$1,923,669,600	\$2,003,188,900	\$2,083,316,456
	<hr/>	<hr/>	<hr/>	<hr/>
	5%	5%	5%	5%
Allowable Debt	\$91,989,740	\$96,183,480	\$100,159,445	\$104,165,823
Outstanding Debt	\$30,999,825	\$31,012,789	\$50,840,378	\$51,601,345
Legal Debt Margin	\$60,989,915	\$65,170,691	\$49,319,067	\$52,564,478
Debt Utilized	33.70%	32.24%	50.76%	49.54%

### CAPITAL PROJECTS FUND

The 2004 budget contains major projects totaling \$6,236,162. Those projects funded through the capital projects fund include: infrastructure, \$4,945,750; facilities, \$464,560; equipment, \$441,352 rolling stock, \$286,000, and parks/recreation, \$98,500. These projects will be financed by a combination of special assessment revenues, grants, fund balance application, enterprise fund user fees, debt proceeds and general property taxes. The City received grants from the CDBG allocation process for curb, gutter and payment reconstruction within a LMI neighborhood of \$135,000. The 2004 general property taxes of \$1,664,292 represents a decrease of \$201,932 from 2003 or 10.82%. This decrease in levy was part of the budget strategy necessary to absorb the reduction of \$683,295 of grants from the state. The CIP plan anticipates increasing the levy in future years in an effort to further the City's objective to reduce the reliance of debt financing for capital projects.

Significant projects are as follows:

- 20<sup>th</sup> Avenue Expansion Project
- Bridge Street Construction
- Sears/Penneys/McCellan Ramp Restoration
- Animal Shelter Facility Contribution

### **TAX INCREMENT DISTRICT THREE (DOWNTOWN DISTRICT)**

This district anticipates continued expenditures for downtown development. These projects include:

Hotel Developer Payments	\$2,785,000
Hotel Parking Lot and Utilities	250,000
Rivers Edge Trail	425,000
1 <sup>st</sup> /Washington River Drive Construction	85,000
Jefferson Street Corridor 1 <sup>st</sup> Street to Third Street	639,600
Washington Street 1 <sup>st</sup> to 2 <sup>nd</sup> Street	15,000
Second Street Storm Sewer	25,000
Jefferson Street Storm Sewer	25,000
Library Parking Lot and Terrace to the River Front	210,000
<b>TOTAL</b>	<b>\$4,459,600</b>

### **TAX INCREMENT DISTRICT FIVE (INDUSTRIAL PARK)**

Plans are under way for the development of a new incubator to be located in the industrial park in Tax Increment District Number Five. This facility has been successful in securing \$1 million in federal grant dollars. Early preliminary budgets contemplate construction totaling approximately \$2.5 million dollars. This budget along with grant funding and debt proceeds of \$1.5 million have been included within the 2004 Tax Increment District Number Five budget. As the budget and planning of the facility progresses along with the results of additional grant funding requests a final budget will be presented for authorization.

### **BUDGET DETAIL**

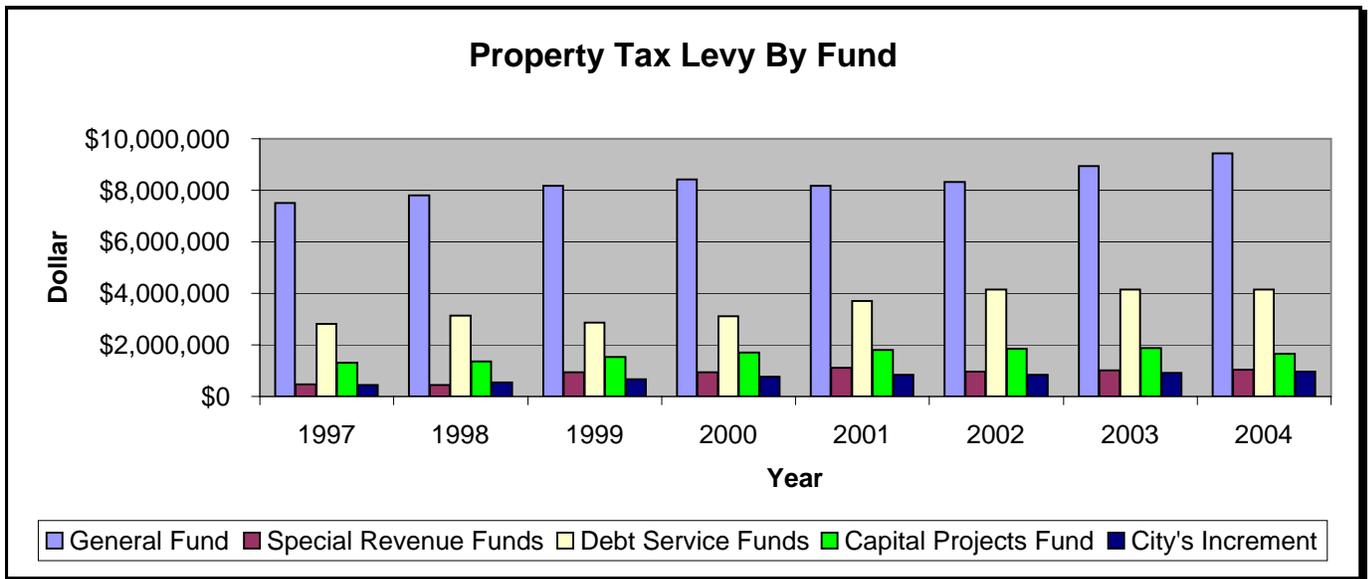
The balance of this budget document is organized with summary information in the front of the document, with detailed information following. Additional detail regarding all aspects of the budget is available at the City Finance Department.

**CITY OF WAUSAU  
BUDGET ANALYSIS**

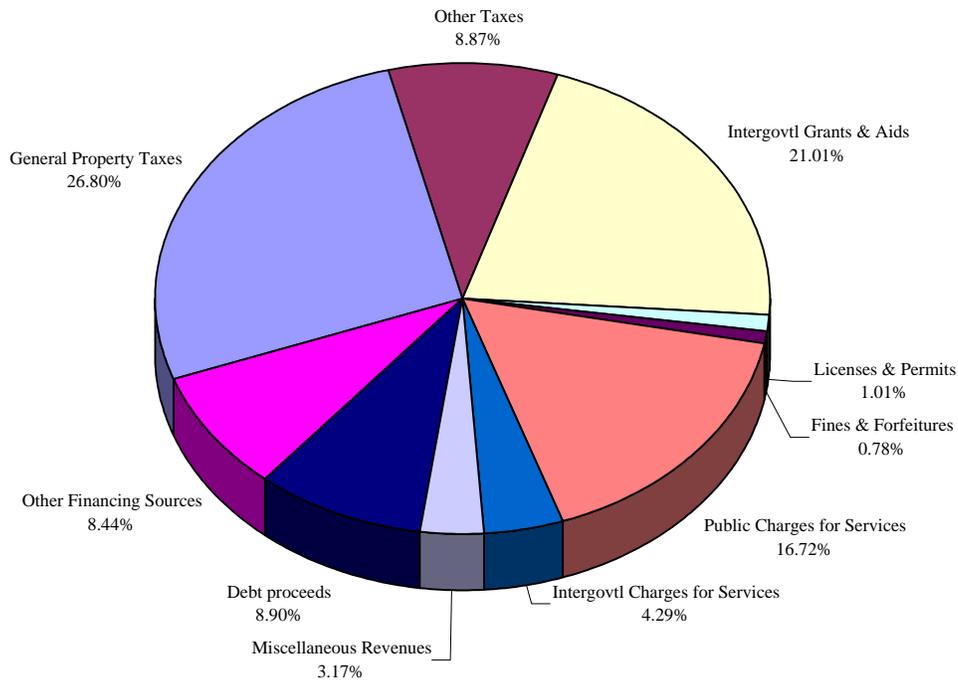
	<b>2004 ADOPTED BUDGET</b>	<b>2003 ADOPTED BUDGET</b>	<b>CHANGE INCREASE (DECREASE)</b>	<b>PERCENT INCREASE (DECREASE)</b>
<b>GENERAL FUND</b>				
Expenditures	\$26,149,665	\$26,037,541	\$112,124	0.43%
Contingency	0	171,000	(\$171,000)	-100.00%
Revenues	15,164,586	15,715,641	(\$551,055)	-3.51%
Fund Balance Application (Addition)	1,550,000	1,550,000	\$0	0.00%
Fund's Net Levy Requirement	\$9,435,079	\$8,942,900	\$492,179	5.50%
<b>SPECIAL REVENUE FUNDS</b>				
Expenditures	\$7,507,072	\$7,499,623	\$7,449	0.10%
Revenues	7,384,807	7,841,478	(\$456,671)	-5.82%
Fund Balance Application (Addition)	-910,103	-1,362,986	\$452,883	-33.23%
Fund's Net Levy Requirement	\$1,032,368	\$1,021,131	\$11,237	1.10%
<b>DEBT SERVICE FUND</b>				
Expenditures	\$6,854,786	\$5,608,828	\$1,245,958	22.21%
Revenues	2,697,920	1,485,838	\$1,212,082	-81.58%
Fund Balance Application (Addition)	0	-33,876	\$33,876	-100.00%
Fund's Net Levy Requirement	\$4,156,866	\$4,156,866	\$0	0.00%
<b>CAPITAL PROJECT FUNDS</b>				
Expenditures	15,201,840	\$22,365,915	(\$7,164,075)	-32.03%
Revenues	4,818,122	17,014,767	(\$12,196,645)	-71.68%
Debt Proceeds	5,408,100	4,020,356	\$1,387,744	34.52%
Fund Balance Application (Addition)	3,311,326	-535,432	\$3,846,758	-718.44%
Fund's Net Levy Requirement	\$1,664,292	\$1,866,224	(\$201,932)	-10.82%
<b>ENTERPRISE/INTERNAL SERVICE FUNDS</b>				
Expenditures	9,433,787	\$9,126,842	\$306,945	3.36%
Revenues	9,012,481	9,196,445	(\$183,964)	-2.00%
Fund Balance Application (Addition)	421,306	-69,603	\$490,909	-705.30%
Fund's Net Levy Requirement	\$0	\$0	\$0	0.00%
City's Share of TIF Increment	\$972,819	\$913,857	\$58,962	6.45%
<b>TOTAL LEVY</b>	<b>\$17,261,424</b>	<b>\$16,900,978</b>	<b>\$360,446</b>	2.13%
<b>Assessed Value</b>	<b>\$1,664,553,800</b>	<b>\$1,629,471,800</b>	<b>\$35,082,000</b>	2.15%
<b>Tax Rate Per \$1,000 of Assessed Value</b>	<b>\$10.37</b>	<b>\$10.37</b>	<b>\$0.00</b>	0.00%
Equalized Value	\$2,003,188,900	\$1,923,669,600	\$79,519,300	4.13%
<b>Tax Rate Per \$1,000 of Equalized Value</b>	<b>\$8.62</b>	<b>\$8.79</b>	<b>(\$0.17)</b>	-1.93%

**CITY OF WAUSAU  
2004 BUDGET  
SUMMARY OF PROPERTY TAXES BY FUND**

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
GENERAL FUND	\$7,517,186	\$7,813,682	\$8,168,026	\$8,426,041	\$8,162,787	\$8,326,423	\$8,942,900	\$9,435,079
SPECIAL REVENUE FUNDS	460,658	448,052	930,091	933,921	1,098,932	962,367	1,021,131	1,032,368
DEBT SERVICE FUND	2,807,444	3,141,557	2,867,920	3,107,781	3,693,192	4,156,866	4,156,866	4,156,866
CAPITAL PROJECTS FUND	1,305,391	1,350,000	1,525,450	1,715,083	1,813,571	1,853,939	1,866,224	1,664,292
SUBTOTAL	12,090,679	12,753,291	13,491,487	14,182,826	14,768,482	15,299,595	15,987,121	16,288,605
TAX INCREMENT	<u>432,904</u>	<u>536,688</u>	<u>662,500</u>	<u>754,472</u>	<u>830,000</u>	<u>832,324</u>	<u>913,857</u>	<u>972,819</u>
TOTAL LEVY	<u>\$12,523,583</u>	<u>\$13,289,979</u>	<u>\$14,153,987</u>	<u>\$14,937,298</u>	<u>\$15,598,482</u>	<u>\$16,131,919</u>	<u>\$16,900,978</u>	<u>\$17,261,424</u>
INCREASE OVER PRIOR YEAR	<u>\$1,690,680</u>	<u>\$766,396</u>	<u>\$864,008</u>	<u>\$783,311</u>	<u>\$661,184</u>	<u>\$533,437</u>	<u>\$769,059</u>	<u>\$360,446</u>
% INCREASE	<u>15.61%</u>	<u>6.12%</u>	<u>6.50%</u>	<u>5.53%</u>	<u>4.43%</u>	<u>3.42%</u>	<u>4.77%</u>	<u>2.13%</u>



**CITY OF WAUSAU  
2004 REVENUES BY CATEGORY  
ALL FUNDS**



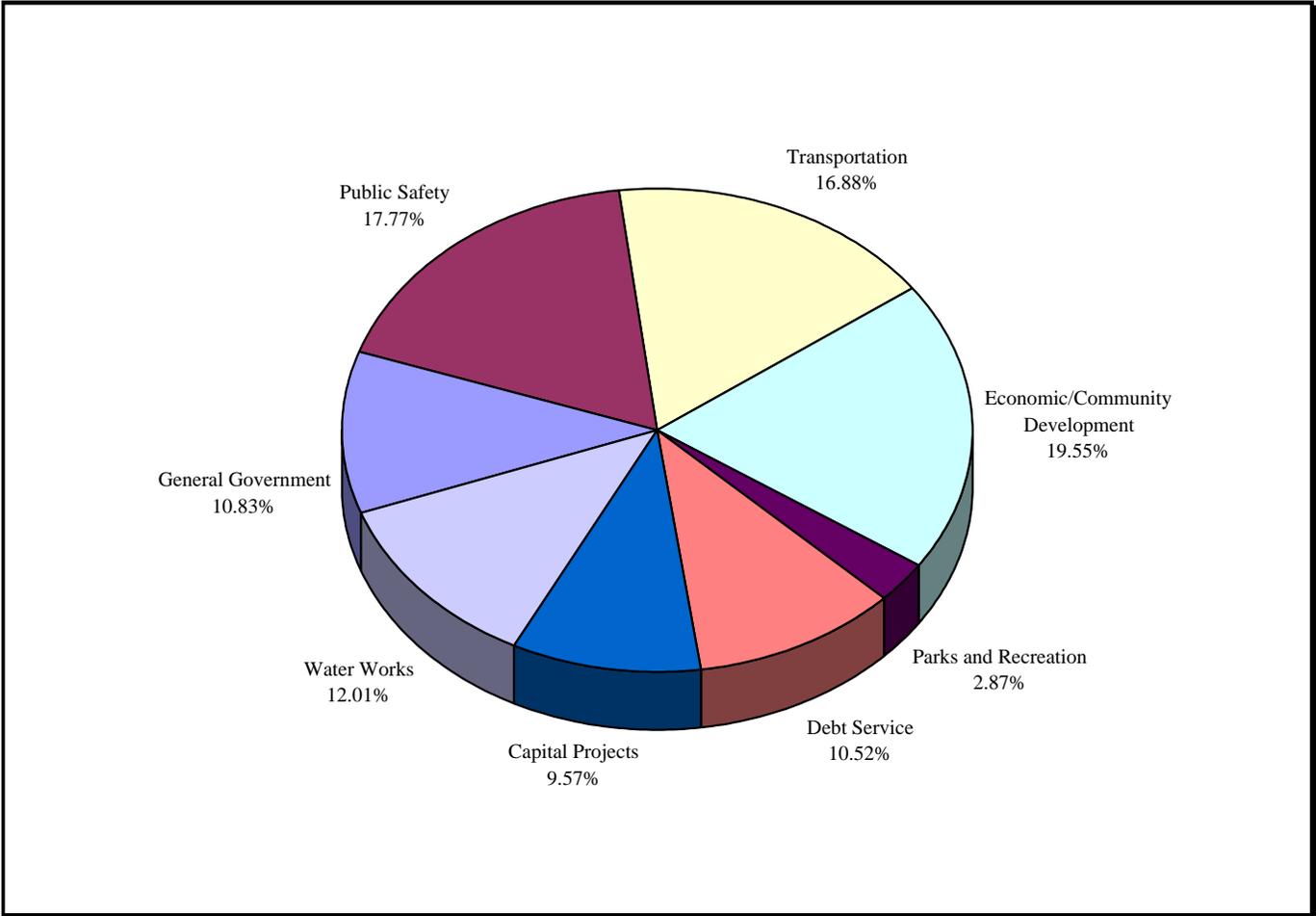
General Property Taxes	\$ 16,288,605
Other Taxes	5,392,833
Intergovtl Grants & Aids	12,767,294
Licenses & Permits	614,535
Fines & Forfeitures	476,950
Public Charges for Services	10,163,029
Intergovtl Charges for Services	2,608,920
Miscellaneous Revenues	1,924,632
Debt proceeds	5,408,100
Other Financing Sources	5,129,723
<b>Total Revenues</b>	<b><u><u>\$ 60,774,621</u></u></b>

**CITY OF WAUSAU 2004 BUDGET**  
**COMBINED STATEMENT OF REVENUES - BY CATEGORY (ALL FUNDS)**

	<b>2002 Revenues</b>	<b>2003 Original Budget</b>	<b>2003 Modified Budget</b>	<b>2003 Estimated Actual</b>	<b>2004 Adopted Budget</b>	<b>Budget Increase (Decrease)</b>	<b>Budget Percentage Change</b>
General Property Taxes **	\$15,299,598	\$15,987,121	\$15,987,121	\$15,987,121	\$16,288,605	\$301,484	1.89%
Other Taxes	4,786,171	5,094,741	5,094,741	5,094,742	5,392,833	298,092	5.85%
Intergovernmental Grants & Aids	12,348,410	13,705,856	13,304,052	12,877,405	12,767,294	-536,758	-4.03%
Licenses & Permits	681,568	579,401	579,401	672,481	614,535	35,134	6.06%
Fines & Forfeitures	393,892	476,350	476,350	477,350	476,950	600	0.13%
Public Charges for Services	9,848,231	10,082,019	10,092,790	9,765,042	10,163,029	70,239	0.70%
Intergovernmental Charges for Services	2,274,008	2,618,491	2,471,689	2,208,497	2,608,920	137,231	5.55%
Miscellaneous Revenues	3,081,072	2,757,852	2,597,552	4,169,822	1,924,632	-672,920	-25.91%
Other Financing Sources	<u>9,294,760</u>	<u>22,342,762</u>	<u>25,236,292</u>	<u>27,124,487</u>	<u>10,537,823</u>	<u>-14,698,469</u>	<u>-58.24%</u>
<b>TOTAL REVENUES</b>	<u>\$58,007,710</u>	<u>\$73,644,593</u>	<u>\$75,839,988</u>	<u>\$78,376,947</u>	<u>\$60,774,621</u>	<u>-\$15,065,367</u>	<u>-19.86%</u>

\*\* City's share of tax increment is recorded with total increment in other taxes

**CITY OF WAUSAU**  
**2004 BUDGETED EXPENDITURES BY FUNCTION**  
**ALL FUNDS**

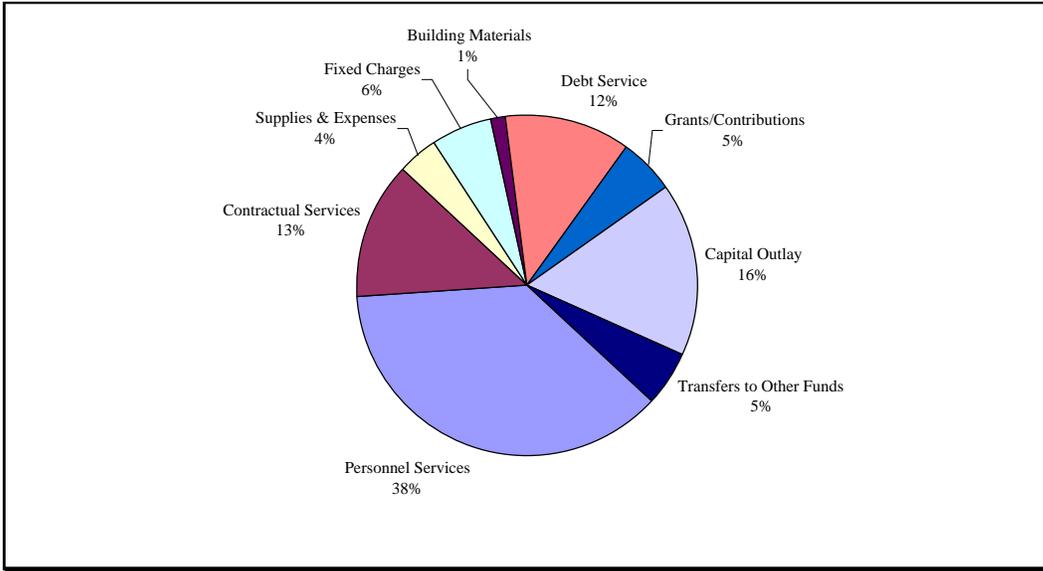


General Government	\$ 7,054,272
Public Safety	11,576,669
Transportation	10,994,971
Economic/Community Development	12,737,684
Parks and Recreation	1,870,000
Debt Service	6,854,786
Capital Projects	6,236,162
Water Works	7,822,606
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Total Expenditures	<u><u>\$ 65,147,150</u></u>

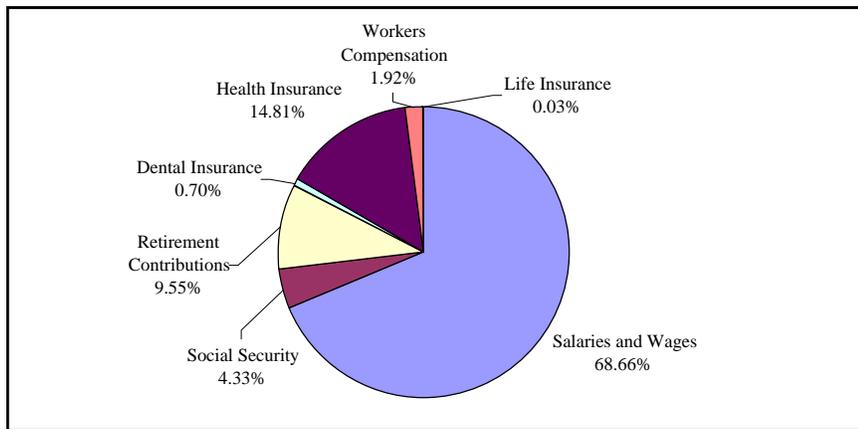
**CITY OF WAUSAU 2004 BUDGET**  
**COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)**

	2002 Expense	2003 Original Budget	2003 Modified Budget	2003 Estimated Budget	2004 Adopted Budget	Budget Increase -Decrease	Budget Percentage Percentage
<b>GENERAL GOVERNMENT</b>							
Council	\$436,346	\$517,934	\$551,934	\$495,341	\$494,764	-\$23,170	-4.20%
Mayor	206,639	234,053	234,053	234,053	227,352	-6,701	-2.86%
Public Access Cable Fund	82,015	103,982	103,982	103,982	82,140	-21,842	-21.01%
Finance	62,651	63,303	63,303	63,078	69,049	5,746	9.08%
Accounting and Audit	206,446	209,913	209,913	209,913	222,055	12,142	5.78%
Clerk/Customer Service/Elections	522,811	553,568	553,568	550,968	605,758	52,190	9.43%
City Hall Facility	350,585	406,587	421,587	360,899	387,774	-18,813	-4.46%
City County Data Center	474,296	514,788	514,788	494,788	519,803	5,015	0.97%
Refuse Collection	952,755	991,000	991,000	991,000	1,006,000	15,000	1.51%
Recycling Fund	591,175	609,700	609,700	609,700	636,800	27,100	4.44%
Property Assessment	379,856	406,354	428,754	427,794	434,894	28,540	6.66%
Human Resources	188,945	220,239	220,239	215,239	215,603	-4,636	-2.10%
Legal Affairs	298,841	312,271	312,271	309,721	321,635	9,364	3.00%
Municipal Court	75,902	82,847	82,847	82,877	86,233	3,386	4.09%
Inspections & Electrical	1,436,768	1,498,452	1,506,652	1,498,362	1,581,812	83,360	5.53%
Youth Action Council	18,808	12,850	12,850	12,850	12,600	-250	-1.95%
Supported Agencies	0	0	0	0	20,000	20,000	100.00%
Unclassified	129,694	148,000	148,000	130,450	130,000	-18,000	-12.16%
<b>Total General Government</b>	<b>\$6,414,533</b>	<b>\$6,885,841</b>	<b>\$6,965,441</b>	<b>\$6,791,015</b>	<b>\$7,054,272</b>	<b>\$168,431</b>	<b>2.42%</b>
<b>PUBLIC SAFETY</b>							
Police Department	\$5,466,504	\$5,835,145	\$5,846,045	\$5,857,539	\$6,220,359	\$385,214	6.59%
Fire Department	5,220,182	5,451,622	5,571,872	5,567,319	5,209,508	-242,114	-4.35%
Hazardous Materials Contract Fund	56,699	146,802	155,152	155,152	146,802	0	0.00%
<b>Total Public Safety</b>	<b>\$10,743,385</b>	<b>\$11,433,569</b>	<b>\$11,573,069</b>	<b>\$11,580,010</b>	<b>\$11,576,669</b>	<b>\$143,100</b>	<b>1.24%</b>
<b>TRANSPORTATION</b>							
Airport	\$128,306	\$145,630	\$145,630	\$145,630	\$141,256	-\$4,374	-3.00%
Engineering/Planning/GIS	1,289,423	1,402,083	1,426,029	1,429,279	1,395,126	-6,957	-0.49%
Public Works	3,468,682	4,272,880	4,272,880	4,164,301	4,284,458	11,578	0.27%
Wausau Area Transit	2,556,397	2,821,625	2,821,624	2,623,344	2,869,324	47,699	1.69%
Motor Pool Fund	1,453,251	1,611,845	1,611,845	1,454,100	1,611,181	-664	-0.04%
Parking	478,104	688,571	698,146	674,916	693,626	5,055	0.72%
<b>Total Transportation</b>	<b>\$9,374,163</b>	<b>\$10,942,634</b>	<b>\$10,976,154</b>	<b>\$10,491,570</b>	<b>\$10,994,971</b>	<b>\$52,337</b>	<b>0.48%</b>
<b>ECONOMIC/COMMUNITY DEVELOPMENT</b>							
TID Number One Fund	\$395,309	\$327,334	\$327,334	\$326,535	\$253,424	-\$73,910	-22.58%
TID Number Two Fund	786,928	780,125	780,125	780,125	770,896	-9,229	-1.18%
TID Number Three Fund	6,524,941	13,065,623	13,066,623	16,619,489	6,128,178	-6,937,445	-53.09%
TID Number Four Fund	150,163	178,971	178,971	185,024	114,953	-64,018	-35.77%
TID Number Five Fund	283,000	2,474,775	2,118,180	2,118,181	2,722,547	247,772	11.70%
Community Development	1,696,388	2,179,700	2,027,504	2,007,204	1,709,600	-470,100	-23.19%
Industrial Park	10,365	8,000	8,000	8,000	438,000	430,000	5375.00%
Room Tax Fund	670,403	522,355	590,430	592,933	600,086	77,731	13.17%
<b>Total Economic/Community Development</b>	<b>\$10,517,497</b>	<b>\$19,536,883</b>	<b>\$19,097,167</b>	<b>\$22,637,491</b>	<b>\$12,737,684</b>	<b>-\$6,799,199</b>	<b>-35.60%</b>
<b>PARKS AND RECREATION</b>	<b>\$2,016,524</b>	<b>\$2,069,451</b>	<b>\$2,058,422</b>	<b>\$2,029,507</b>	<b>\$1,870,000</b>	<b>-\$199,451</b>	<b>-9.69%</b>
<b>DEBT SERVICE FUND</b>	<b>\$5,461,266</b>	<b>\$5,608,828</b>	<b>\$5,608,828</b>	<b>\$5,670,985</b>	<b>\$6,854,786</b>	<b>\$1,245,958</b>	<b>22.21%</b>
<b>CAPITAL PROJECTS FUND</b>	<b>\$4,442,702</b>	<b>\$6,646,546</b>	<b>\$9,144,781</b>	<b>\$5,822,048</b>	<b>\$6,236,162</b>	<b>-\$410,384</b>	<b>-4.49%</b>
<b>WAUSAU WATERWORKS FUND</b>	<b>\$6,763,941</b>	<b>\$7,514,997</b>	<b>\$7,514,997</b>	<b>\$7,493,197</b>	<b>\$7,822,606</b>	<b>\$307,609</b>	<b>4.09%</b>
<b>CONTINGENCY FUND</b>	<b>\$0</b>	<b>\$171,000</b>	<b>\$642,675</b>	<b>\$50,000</b>	<b>\$0</b>	<b>-\$171,000</b>	<b>-26.61%</b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$55,734,011</u></b>	<b><u>\$70,809,749</u></b>	<b><u>\$73,581,534</u></b>	<b><u>\$72,565,823</u></b>	<b><u>\$65,147,150</u></b>	<b><u>-\$5,662,599</u></b>	<b><u>-7.70%</u></b>

**CITY OF WAUSAU  
2004 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

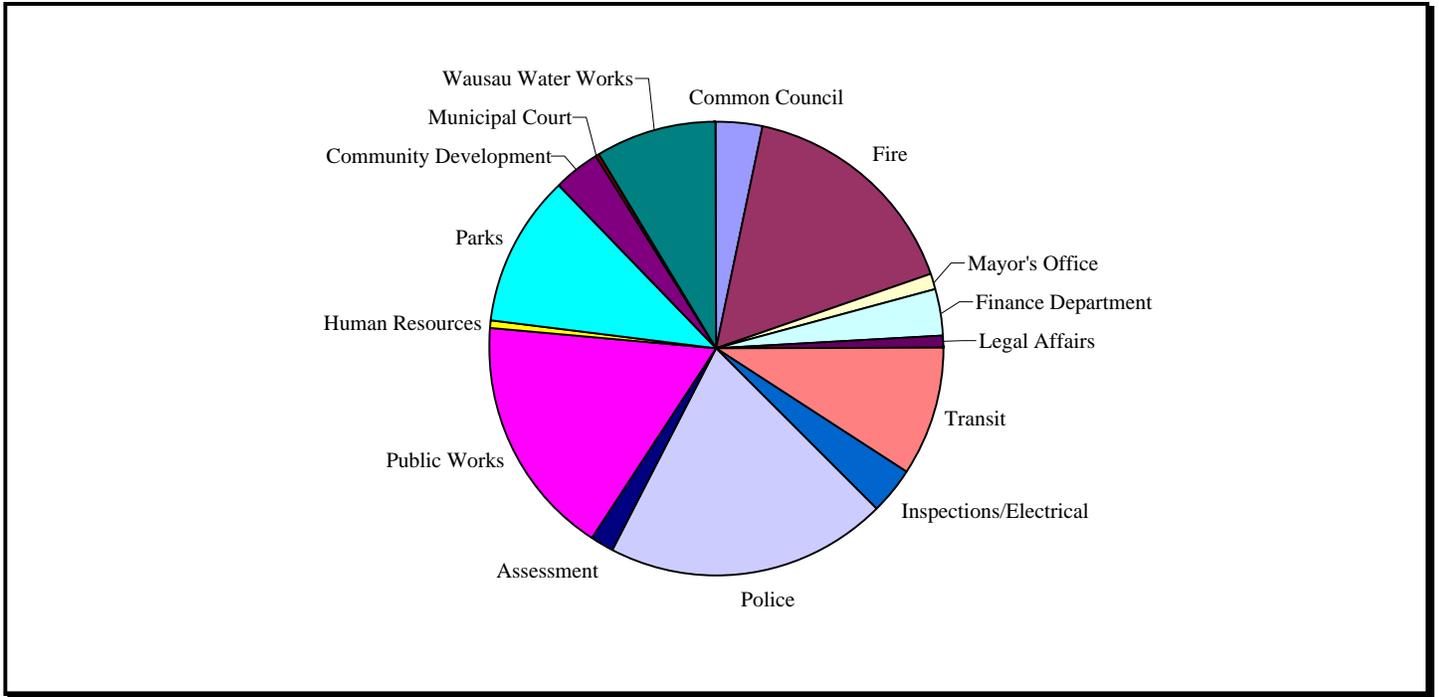


<b>BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)</b>	<b>2004 BUDGET</b>
Personnel Services	\$24,086,263
Contractual Services	8,399,289
Supplies & Expenses	2,678,907
Fixed Charges	3,807,876
Building Materials	897,865
Debt Service	7,791,110
Grants/Contributions	3,346,400
Capital Outlay	10,675,112
Transfers to Other Funds	<u>3,464,328</u>
<b>TOTAL</b>	<b><u>\$65,147,150</u></b>



<b>PERSONNEL COST ANALYSIS (ALL FUNDS)</b>	<b>2004 BUDGET</b>
Salaries and Wages	\$ 16,537,753
Social Security	1,043,928
Retirement Contributions	2,301,001
Dental Insurance	167,456
Health Insurance	3,567,534
Workers Compensation	462,500
Life Insurance	<u>6,091</u>
<b>TOTAL</b>	<b><u>\$ 24,086,263</u></b>

# CITY OF WAUSAU 2004 PROPOSED BUDGET PERSONNEL SUMMARY



	<b>PROPOSED</b>										
	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Common Council	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Mayor's Office	4.00	4.00	4.00	4.00	4.00	3.50	3.50	4.50	4.00	4.00	2.50
Finance Department	12.25	13.25	13.25	14.25	14.25	14.25	15.00	15.50	15.50	17.00	17.00
Assessment	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Human Resources	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Legal Affairs	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.50	3.50	3.50	3.50
Municipal Court	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.00	2.00
Inspections/Electrical	13.00	13.00	13.00	13.00	13.00	13.00	13.00	11.00	11.00	12.00	12.00
Police	74.00	71.00	72.00	72.00	72.00	70.00	76.00	74.00	74.00	72.00	68.00
Fire	61.00	61.00	62.00	62.00	61.00	61.00	61.00	61.00	61.00	60.50	60.50
Public Works	64.00	66.00	70.00	74.00	74.00	73.00	72.00	72.00	72.00	76.00	77.00
Parks **	39.50	45.50	45.50	45.50	45.00	45.00	45.00	45.00	46.00	45.00	43.00
Community Development	12.25	12.25	12.25	12.25	14.00	13.50	14.00	14.00	14.00	16.00	16.00
Transit	33.00	33.00	35.00	35.00	34.00	34.00	32.00	31.50	33.00	31.00	30.00
Wausau Water Works	31.75	31.75	33.75	33.75	37.75	38.00	39.00	40.00	40.00	41.00	41.00
<b>Grand Total</b>	<b>370.00</b>	<b>376.00</b>	<b>386.00</b>	<b>393.00</b>	<b>396.25</b>	<b>392.50</b>	<b>397.75</b>	<b>395.50</b>	<b>397.50</b>	<b>402.00</b>	<b>394.50</b>

\*\*Represents Combined City and County Positions

**CITY OF WAUSAU  
FIVE-YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2004)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>COUNCIL</b>						
2004	\$494,764	(\$23,170)	-4.47%	\$0	\$0	0.00%
2003	\$517,934	(\$3,744)	-0.72%	\$0	\$0	0.00%
2002	\$521,678	(\$48,726)	-8.54%	\$0	\$0	0.00%
2001	\$570,404	\$66,548	13.21%	\$0	\$0	0.00%
2000	\$503,856	\$11,897	2.42%	\$0	\$0	0.00%
<b>MAYOR</b>						
2004	\$227,352	(\$6,701)	-2.86%	\$0	\$0	0.00%
2003	\$234,053	\$12,899	5.83%	\$0	\$0	0.00%
2002	\$221,154	\$15,583	7.58%	\$0	\$0	0.00%
2001	\$205,571	\$9,682	4.94%	\$0	\$0	0.00%
2000	\$195,889	\$4,766	2.49%	\$0	\$0	0.00%
<b>FINANCE</b>						
2004	\$69,049	\$5,746	9.08%	\$0	\$0	0.00%
2003	\$63,303	\$906	1.45%	\$0	\$0	0.00%
2002	\$62,397	(\$38,460)	-38.13%	\$0	\$0	0.00%
2001	\$100,857	\$2,731	2.78%	\$0	\$0	0.00%
2000	\$98,126	\$4,739	5.07%	\$0	\$0	0.00%
<b>ACCTING &amp; EXT AUDITING</b>						
2004	\$222,055	\$12,142	5.78%	\$12,250	\$175	1.45%
2003	\$209,913	\$3,809	1.85%	\$12,075	\$155	1.30%
2002	\$206,104	\$8,082	4.08%	\$11,920	\$870	7.87%
2001	\$198,022	\$8,713	4.60%	\$11,050	\$160	1.47%
2000	\$189,309	\$6,582	3.60%	\$10,890	\$105	0.97%
<b>CLERK / CUSTOMER SERVICE</b>						
2004	\$605,758	\$52,190	9.43%	\$10,174,735	(\$624,693)	-5.78%
2003	\$553,568	(\$6,883)	-1.23%	\$10,799,428	(\$169,186)	-1.54%
2002	\$560,451	\$39,513	7.59%	\$10,968,614	\$619,218	5.98%
2001	\$520,938*	(\$2,799)	-0.53%	\$10,349,396	(\$1,447,749)	-12.27%
2000	\$523,737	\$24,813	4.97%	\$11,797,145	\$352,203	3.08%

\*Transfer of information center staff and duties to Clerk Customer Service

**BUILDINGS & GROUNDS**

2004	\$387,774	(\$14,763)	-3.67%	\$0	\$0	0.00%
2003	\$402,537	(\$121)	-0.03%	\$0	\$0	0.00%
2002	\$402,658	\$19,245	5.02%	\$0	\$0	0.00%
2001	\$383,413	(\$6,997)	-1.79%	\$0	\$0	0.00%
2000	\$390,410	(\$13,614)	-3.37%	\$0	\$0	0.00%

**CITY COUNTY DATA CENTER COMMISSION**

2003	\$519,803	\$5,015	0.97%	\$0	\$0	0.00%
2002	\$514,788	(\$5,480)	-1.05%	\$0	\$0	0.00%
2001	\$520,268	(\$9,740)	-1.84%	\$0	\$0	0.00%
2000	\$530,008	\$11,045	2.13%	\$0	\$0	0.00%
1999	\$518,963	(\$3,551)	-0.68%	\$0	\$0	0.00%

**REFUSE**

2004	\$1,006,000	\$15,000	1.51%	\$0	\$0	0.00%
2003	\$991,000	\$31,000	3.23%	\$0	\$0	0.00%
2002	\$960,000	\$32,400	3.49%	\$0	\$0	0.00%
2001	\$927,600	(\$63,400)	-6.40%	\$0	\$0	0.00%
2000	\$991,000	(\$100,000)	-9.17%	\$0	\$0	0.00%

**ASSESSOR'S**

2004	\$434,894	\$28,540	7.02%	\$0	\$0	0.00%
2003	\$406,354	\$18,963	4.90%	\$0	\$0	0.00%
2002	\$387,391	(\$55,174)	-12.47%	\$0	\$0	0.00%
2001	\$442,565	\$9,457	2.18%	\$0	\$0	0.00%
2000	\$433,108	\$15,917	3.82%	\$0	\$0	0.00%

**CITY ATTORNEY**

2004	\$321,635	\$9,364	3.00%	\$1,200	\$600	100.00%
2003	\$312,271	\$10,471	3.47%	\$600	(\$600)	-50.00%
2002	\$301,800	\$21,758	7.77%	\$1,200	\$700	140.00%
2001	\$280,042	\$10,762	4.00%	\$500	\$0	0.00%
2000	\$269,280	\$15,311	6.03%	\$500	(\$500)	-50.00%

**MUNICIPAL COURT**

2004	\$86,233	\$3,386	4.09%	\$475,500	\$0	0.00%
2003	\$82,847	\$9,321	12.68%	\$475,500	\$22,000	4.85%
2002	\$73,526	\$3,767	5.40%	\$453,500	\$31,000	7.34%
2001	\$69,759	\$2,062	3.05%	\$422,500	(\$8,000)	-1.86%
2000	\$67,697	\$861	1.29%	\$430,500	(\$33,000)	-7.12%

**HUMAN RESOURCES**

2004	\$215,603	(\$4,636)	-2.11%	\$0	\$0	0.00%
2003	\$220,239	\$6,667	3.12%	\$0	\$0	0.00%
2002	\$213,572	\$6,584	3.18%	\$0	\$0	0.00%
2001	\$206,988*	(\$98,378)	-32.22%	\$0	\$0	0.00%
2000	\$305,366	\$12,200	4.16%	\$0	\$0	0.00%

\*Transfer of information center staff and duties to Clerk Customer Service.

**MAYOR'S YOUTH ACTION COUNCIL**

2004	\$12,600	(\$250)	-1.95%	\$0	\$0	0.00%
2003	\$12,850	(\$5,900)	-31.47%	\$0	\$0	0.00%
2002	\$18,750	(\$6,250)	-25.00%	\$0	\$0	0.00%
2001	\$25,000	\$23,767	1927.58%	\$0	\$0	0.00%
2000	\$1,233			\$0	\$0	0.00%

**UNCLASSIFIED EXPENSE**

2004	\$130,000	(\$18,000)	-12.16%	\$0	\$0	0.00%
2003	\$148,000	(\$2,000)	-1.33%	\$0	\$0	0.00%
2002	\$150,000	\$5,000	3.45%	\$0	\$0	0.00%
2001	\$145,000	(\$6,900)	-4.54%	\$0	\$0	0.00%
2000	\$151,900	(\$455)	-0.30%	\$0	\$0	0.00%

**POLICE**

2004	\$6,220,359	\$385,214	0.90%	\$319,580	\$71,080	28.60%
2003	\$5,835,145	\$52,408	0.91%	\$248,500	\$11,150	4.70%
2002	\$5,782,737	\$335,619	6.16%	\$237,350	(\$5,200)	-2.14%
2001	\$5,447,118	\$239,524	4.60%	\$242,550	(\$3,008)	-1.23%
2000	\$5,207,594	\$246,943	4.98%	\$245,558	\$59,558	32.02%

**FIRE**

2004	\$5,209,508	(\$242,114)	-4.44%	\$962,490	\$92,490	10.63%
2003	\$5,451,622	\$342,988	6.71%	\$870,000	\$93,455	12.03%
2002	\$5,108,634	\$237,674	4.88%	\$776,545	(\$66,330)	-7.87%
2001	\$4,870,960	\$185,121	3.95%	\$842,875	\$26,641	3.26%
2000	\$4,685,839	\$44,689	0.96%	\$816,234	\$7,766	0.96%

**HAZARDOUS MATERIAL EMERGENCY RESPONSE**

2004	\$146,802	\$0	0.00%	\$146,802	\$0	0.00%
2003	\$146,802	\$17,600	13.62%	\$146,802	\$17,600	13.62%
2002	\$129,202	\$0	0.00%	\$129,202	\$0	0.00%
2001	\$129,202	(\$2,358)	-1.79%	\$129,202	(\$2,358)	-1.79%
2000	\$131,560	\$4,085	3.20%	\$131,560	\$4,085	3.20%

**SUPPORTED AGENCIES - MINORITY AFFAIRS**

2004	\$20,000	\$20,000	0.00%	\$0	\$0	0.00%
2003	\$0	\$0	0.00%	\$0	\$0	0.00%
2002	\$0	\$0	0.00%	\$0	\$0	0.00%
2001	\$0	\$0	0.00%	\$0	\$0	0.00%
2000	\$0	\$0	0.00%	\$0	\$0	0.00%

**INSPECTIONS**

2004	\$1,581,812	\$83,360	5.56%	\$194,490	\$12,070	6.62%
2003	\$1,498,452	\$55,106	3.82%	\$182,420	\$12,820	7.56%
2002	\$1,443,346	\$81,191	5.96%	\$169,600	\$17,525	11.52%
2001	\$1,362,155	\$30,384	2.28%	\$152,075	\$19,055	14.32%
2000	\$1,331,771	\$46,974	3.66%	\$133,020	\$11,175	9.17%

**AIRPORT**

2004	\$141,256	(\$4,374)	-3.00%	\$108,454	\$8,884	8.92%
2003	\$145,630	\$3,246	2.28%	\$99,570	\$10,220	11.44%
2002	\$142,384	(\$236)	-0.17%	\$89,350	\$645	0.73%
2001	\$142,620	\$8,530	6.36%	\$88,705	\$815	0.93%
2000	\$134,090	(\$547)	-0.41%	\$87,890	\$6,290	7.71%

**ENGINEERING**

2004	\$1,132,026	(\$9,392)	-0.82%	\$95,025	(\$25)	-0.03%
2003	\$1,141,418	\$5,965	0.53%	\$95,050	\$0	0.00%
2002	\$1,135,453	\$81,070	7.69%	\$95,050	(\$2,150)	-2.21%
2001	\$1,054,383	\$7,477	0.71%	\$97,200	\$20,975	27.52%
2000	\$1,046,906	(\$128,305)	-10.92%	\$76,225	\$73,875	3143.62%

**PLANNING**

2004	\$92,682	\$3,605	4.05%	\$0	\$0	0.00%
2003	\$89,077	(\$353)	-0.39%	\$0	\$0	0.00%
2002	\$89,430	(\$128,865)	-59.03%	\$0	\$0	0.00%
2001	\$218,295	\$143,033	190.05%	\$0	\$0	0.00%
2000	\$75,262	(\$3,530)	-4.48%	\$0	\$0	0.00%

**GIS**

2004	\$170,418	(\$1,170)	-0.68%	\$2,500	\$0	0.00%
2003	\$171,588	\$2,408	1.42%	\$2,500	\$0	0.00%
2002	\$169,180	\$16,446	10.77%	\$2,500	\$500	0.00%
2001	\$152,734	\$5,333	3.62%	\$2,000	\$0	0.00%
2000	\$147,401	\$41,284	38.90%	\$2,000	\$500	33.33%

**DEPT OF PUBLIC WORKS (CONSTRUCTION AND MAINTENANCE)**

2004	\$4,284,458	\$11,578	0.27%	\$2,162,546	(\$93,147)	-4.13%
2003	\$4,272,880	(\$32,775)	-0.76%	\$2,255,693	\$57,625	2.62%
2002	\$4,305,655	\$35,673	0.84%	\$2,198,068	(\$66,429)	-2.93%
2001	\$4,269,982	\$88,093	2.11%	\$2,264,497	\$2,134,662	1644.13%
2000	\$4,181,889	\$130,055	3.21%	\$129,835	\$2,625	2.06%

**PARKING**

2004	\$693,626	\$5,055	0.73%	\$508,700	(\$19,000)	-3.60%
2003	\$688,571	\$34,020	5.20%	\$527,700	\$16,000	3.13%
2002	\$654,551	\$23,434	3.71%	\$511,700	\$2,550	0.50%
2001	\$631,117	\$24,659	4.07%	\$509,150	(\$32,550)	-6.01%
2000	\$606,458	\$31,148	5.41%	\$541,700	\$46,500	9.39%

**PARK DEPARTMENT**

2004	\$1,870,000	(\$199,451)	-9.64%	\$141,116	(\$5,489)	-3.74%
2003	\$2,069,451	\$16,474	0.80%	\$146,605	\$45,800	45.43%
2002	\$2,052,977	(\$7,487)	-0.36%	\$100,805	(\$10,993)	-9.83%
2001	\$2,060,464	\$131,373	6.81%	\$111,798	\$13,228	13.42%
2000	\$1,929,091	\$49,387	2.63%	\$98,570	(\$15,240)	-13.39%

**INDUSTRIAL PARK FUND**

2004	\$438,000	\$430,000	5375.00%	\$8,000	\$8,000	100.00%
2003	\$8,000	(\$17,000)	-68.00%	\$0	(\$25,000)	-100.00%
2002	\$25,000	(\$25,000)	-50.00%	\$25,000	\$5,000	25.00%
2001	\$50,000	\$20,000	66.67%	\$20,000	(\$10,000)	-33.33%
2000	\$30,000	(\$250,000)	-89.29%	\$30,000	(\$250,000)	-89.29%

**ROOM TAX FUND**

2004	\$600,086	\$77,731	14.88%	\$525,000	\$0	0.00%
2003	\$522,355	(\$134,865)	-20.52%	\$525,000	\$25,000	5.00%
2002	\$657,220	\$108,120	19.69%	\$500,000	\$25,000	5.26%
2001	\$549,100	\$447,700	441.52%	\$475,000	\$30,000	6.74%
2000	\$101,400	(\$137,313)	-57.52%	\$445,000	\$20,000	4.71%

**CABLE TV COORDINATOR FUND**

2004	\$82,140	(\$21,842)	-21.01%	\$82,140	(\$32,621)	-28.43%
2003	\$103,982	(\$7,630)	-6.84%	\$114,761	\$3,149	2.82%
2002	\$111,612	\$24,240	27.74%	\$111,612	\$43,314	63.42%
2001	\$87,372	\$27,580	46.13%	\$68,298	\$26,944	65.15%
2000	\$59,792	(\$31,806)	-34.72%	\$41,354	(\$34,432)	-45.43%

**RECYCLING GRANT FUND**

2004	\$636,800	\$27,100	4.44%	\$177,863	\$7,863	100.00%
2003	\$609,700	\$39,700	6.96%	\$170,000	\$0	100.00%
2002	\$570,000	(\$94,500)	-14.22%	\$170,000	\$0	100.00%
2001	\$664,500	\$32,133	5.08%	\$170,000	\$20,000	100.00%
2000	\$632,367	\$17,100	2.78%	\$150,000	\$56,000	100.00%

**COMMUNITY DEVELOPMENT FUND**

2004	\$1,709,600	(\$470,100)	-21.57%	\$1,717,000	(\$462,700)	-21.23%
2003	\$2,179,700	(\$231,195)	-9.59%	\$2,179,700	(\$231,195)	-9.59%
2002	\$2,410,895	(\$621,659)	-20.50%	\$2,410,895	(\$621,659)	-20.50%
2001	\$3,032,554	\$1,662,219	121.30%	\$3,032,554	\$1,662,219	121.30%
2000	\$1,370,335	(\$998,695)	-42.16%	\$1,370,335	(\$878,696)	-39.07%

**DEBT SERVICE FUND**

2004	\$6,854,786	\$1,245,958	22.21%	\$2,697,920	\$1,212,082	81.58%
2003	\$5,608,828	\$147,559	2.70%	\$1,485,838	\$181,435	13.91%
2002	\$5,461,269	\$212,390	4.05%	\$1,304,403	(\$251,284)	-16.15%
2001	\$5,248,879	(\$286,806)	-5.18%	\$1,555,687	(\$817,745)	-34.45%
2000	\$5,535,685	(\$759,940)	-12.07%	\$2,373,432	(\$513,213)	-17.78%

**CAPITAL IMPROVEMENTS FUND**

2004	\$6,236,162	(\$410,384)	-6.17%	\$4,571,870	(\$208,452)	-4.36%
2003	\$6,646,546	(\$1,779,103)	-21.12%	\$4,780,322	\$1,091,672	29.60%
2002	\$8,425,649	\$237,778	2.90%	\$3,688,650	(\$2,685,650)	-42.13%
2001	\$8,187,871	(\$2,150,502)	-20.80%	\$6,374,300	(\$2,248,990)	-26.08%
2000	\$10,338,373	\$3,852,108	59.39%	\$8,623,290	\$3,662,475	73.83%

**TAX INCREMENT DISTRICT NUMBER ONE FUND**

2004	\$253,424	(\$73,910)	-22.58%	\$1,767,599	(\$22,657)	-1.27%
2003	\$327,334	(\$67,666)	-17.13%	\$1,790,256	\$22,084	1.25%
2002	\$395,000			\$1,768,172		

**TAX INCREMENT DISTRICT NUMBER TWO FUND**

2004	\$770,896	(\$9,229)	-1.18%	\$770,896	(\$9,229)	-1.18%
2003	\$780,125	(\$6,803)	-0.86%	\$780,125	(\$6,803)	-0.86%
2002	\$786,928			\$786,928		

**TAX INCREMENT DISTRICT NUMBER THREE FUND**

2004	\$6,128,178	(\$6,937,445)	-53.10%	\$3,829,922	(\$10,351,502)	-72.99%
2003	\$13,065,623	\$11,580,952	780.03%	\$14,181,424	\$12,911,951	1017.11%
2002	\$1,484,671			\$1,269,473		

**TAX INCREMENT DISTRICT NUMBER FOUR FUND**

2004	\$114,953	(\$64,018)	-35.77%	\$13,526	(\$259)	100.00%
2003	\$178,971	\$37,397	26.42%	\$13,785	\$13,785	100.00%
2002	\$141,574			\$0		

**TAX INCREMENT DISTRICT NUMBER FIVE FUND**

2004	\$2,722,547	\$247,772	10.01%	\$3,005,904	\$226,725	8.16%
2003	\$2,474,775	\$1,844,763	292.81%	\$2,779,179	\$1,947,655	234.23%
2002	\$630,012			\$831,524		

**MOTOR POOL FUND**

2004	\$1,611,181	(\$664)	-0.04%	\$1,611,181	(\$664)	-0.04%
2003	\$1,611,845	\$25,000	1.58%	\$1,611,845	\$25,000	1.58%
2002	\$1,586,845	\$42,233	2.73%	\$1,586,845	\$42,233	2.73%
2001	\$1,544,612	\$21,747	1.43%	\$1,544,612	\$21,747	1.43%
2000	\$1,522,865	(\$77,909)	-4.87%	\$1,522,865	(\$77,909)	-4.87%

**WAUSAU AREA TRANSIT SYSTEM FUND**

2004	\$2,869,324	\$47,699	1.69%	\$2,295,893	\$47,699	2.12%
2003	\$2,821,625	\$40,974	1.47%	\$2,248,194	\$29,911	1.35%
2002	\$2,780,651	\$188,930	7.29%	\$2,218,283	\$181,920	8.93%
2001	\$2,591,721	\$198,706	8.30%	\$2,036,363	\$76,464	3.90%
2000	\$2,393,015	\$120,603	5.31%	\$1,959,899	\$121,221	6.59%

**WATER WORKS FUND**

2004	\$7,822,606	\$307,609	4.09%	\$7,401,300	(\$183,300)	-2.42%
2003	\$7,514,997	\$69,931	0.94%	\$7,584,600	(\$94,500)	-1.23%
2002	\$7,445,066	\$201,490	2.78%	\$7,679,100	\$19,300	0.25%
2001	\$7,243,576	\$164,878	2.33%	\$7,659,800	(\$46,500)	-0.60%
2000	\$7,078,698	\$146,978	2.12%	\$7,706,300	\$318,700	4.31%

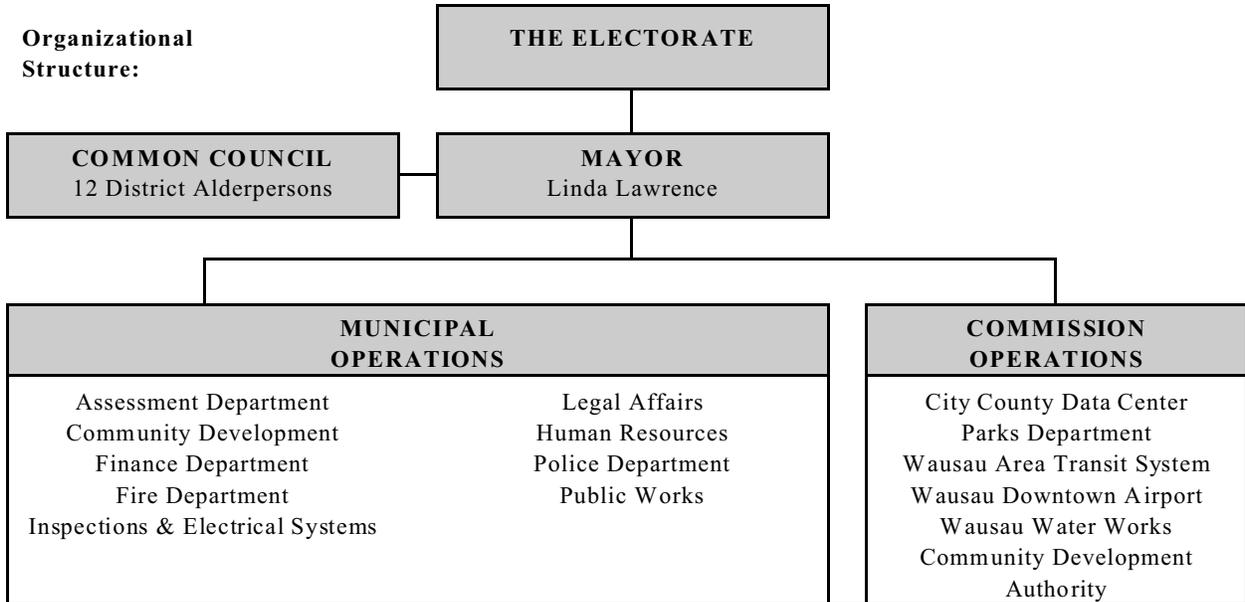
# CITY OF WAUSAU 2004 BUDGET

## COMMON COUNCIL

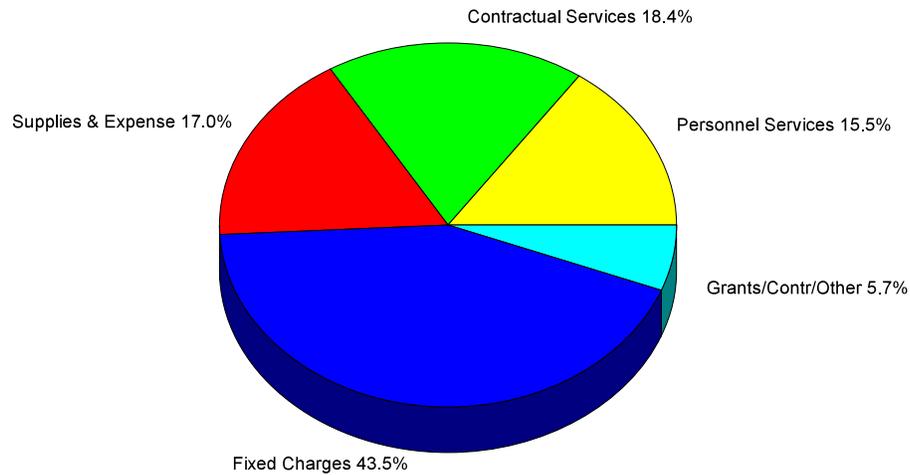
**Mission:** To act for the good order and in the best interest of the City and for the Health, Safety and Welfare of the public.

**Department Responsibilities:** The Common Council of the City consists of twelve (12) Alderpersons. The Alderpersons manage and control the City properties, finances and public services. The Council has the power to license, regulate, borrow money and levy taxes. The Council is the policy-making or legislative part of the City. Most publication of legal notices costs, filing fees for deeds and certificates, public liability insurance costs and professional service fees are paid from the Council organization group of accounts. The salaries, fringes and expenses of the Alderpersons are also charged to the council accounts. Remediation activities are also accounted for in this budget area.

**Organizational Structure:**



City Wide Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
<b>Union</b>	267.30	272.25	280.25	284.25	289.75	287.50	292.00	291.00	294.00	308.50
<b>Non-union</b>	101.75	106.75	107.75	110.75	107.25	105.75	105.75	104.50	105.00	94.50
<b>TOTAL</b>	369.05	379.00	388.00	395.00	397.00	393.25	397.75	395.50	399.00	403.00



### BUDGET SUMMARY

Common Council	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Personnel Services	\$71,821	\$74,809	\$74,809	\$76,639	\$76,639
Contractual Services	\$87,149	\$154,825	\$112,000	\$90,825	\$90,825
Supplies & Expense	\$72,288	\$79,100	\$82,200	\$84,100	\$84,100
Fixed Charges	\$176,651	\$215,200	\$198,332	\$215,200	\$215,200
Grants/Contrib/Other	\$28,437	\$28,000	\$28,000	\$28,000	\$28,000
<b>Total Expenses</b>	<b>\$436,346</b>	<b>\$551,934</b>	<b>\$495,341</b>	<b>\$494,764</b>	<b>\$494,764</b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs increased \$1,830 which reflects the anticipated increases in salaries and fringe benefits for 2004. The contractual service costs decreased \$64,000. This reduction is due to decreases in legal of \$30,000 and other professional services of \$34,000. The 2003 budget funded special legal services, and a salary study. Supplies and expenses increased \$5,000 to reflect increasing filing fees. Fixed charges, consisting of public liability and official bond insurance remained the same. Grants, Contributions to Others budget which funds pollution abatement costs also is projected at 2003 levels. Overall, the Council budget decreased \$23,170 from the 2003 adopted budget or -4.47%.

**History of Expense  
Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$494,764	(\$23,170)	-4.47%
2003	\$517,934	(\$3,744)	-0.72%
2002	\$521,678	(\$48,726)	-8.54%
2001	\$570,404	\$66,548	13.21%
2000	\$503,856	\$11,897	2.42%
1999	\$491,959	(\$49,695)	-9.17%
1998	\$541,654	(\$41,129)	-7.06%
1997	\$582,783	(\$25,112)	-4.13%

# CITY OF WAUSAU 2004 BUDGET

## MAYOR'S OFFICE

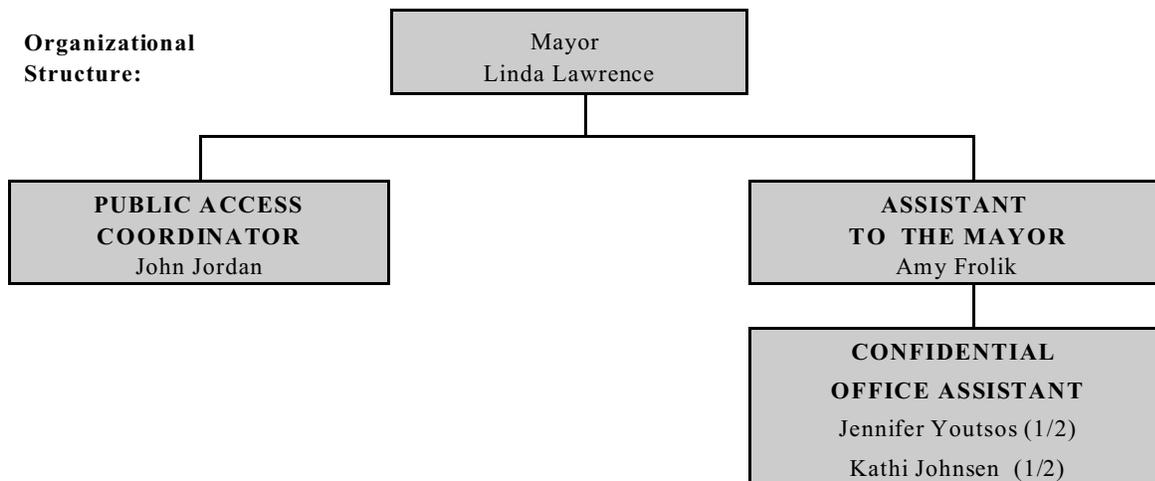
**Mission:** The Mayor's Office represents the residents of the City of Wausau and provides vision, leadership, and coordination of city services to ensure a high quality of life for all stakeholders.

**Department Responsibilities:** The Mayor is the Chief Executive Officer of the city and as such coordinates and administers the activities of the city and various boards, commissions, independent officers, presides at meetings of the council, and supervises the work of all city officers and employees. The Mayor represents the city in all gatherings where the city's presence is required and is responsible for the public relations and communication of the city.

The Mayor must be familiar with Statutes affecting city government such as the City Charter Law, Municipal Provisions, Municipal Borrowing, Taxation, Elections, Health, Traffic, Open Meetings Law, Police, Fire, Public Works, Airport, Zoning, Housing, Redevelopment, Water and Sewerage Utilities and Planning and has a statutory duty to make sure they are observed and enforced.

The Mayor is responsible for the development of initiatives that ensure Wausau's growth and success as a viable community. The Mayor's vision for the city helps guide the city's strategic plan. The plan, in turn, is the guide and direction for the activities of the entire administration supported by the department heads who report

**Organizational Structure:**



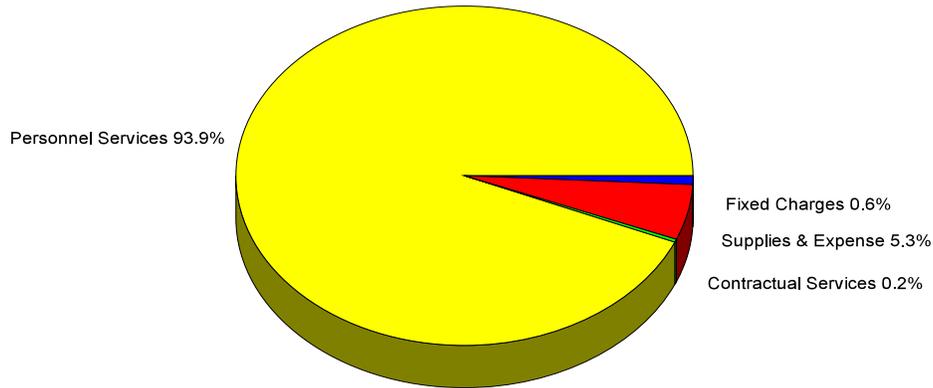
Mayor's Office Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
<b>Elected</b>	1	1	1	1	1	1	1	1	1	1
<b>Non-union</b>	3	3	3	3	2.5	2.5	3.5	3	3	1.5
<b>TOTAL</b>	4	4	4	4	3.5	3.5	4.5	4	4	2.5

**2003****Accomplishments:**

- ◆ Completed the Jefferson Street Parking Ramp and multi-use retail center on time and within budget. Residential accommodations are planned by the private sector for 2004.
- ◆ Initiated task forces to streamline special event policy and a study of metro area animal control services.
- ◆ Completed the first study on parks services for the Renew WI Pilot Project.
- ◆ Directed staff to seek proposals and prepare a redevelopment plan for the Eastside River District.
- ◆ Worked with the private sector to develop a 30-suite Gateway Hotel and other downtown development projects including: Federal Building, facade renovations, and Jefferson Street Corridor design.
- ◆ Worked with the county and state on transportation issues, McCleary Bridge and US 51/Hwy 29 projects, and hosted a conference on the Marquette Interchange which increased public awareness of the program, its impact to transportation and the associated costs.
- ◆ Sponsored a Local Preparedness seminar (April 25), and Chamber Business Week to help promote local business.
- ◆ Worked with the Mayor's Youth Action Council to implement several youth events (Bands in Hall, 400 Block Rocks, Street Party, Teen Dance), grant funding to youth programs, and to tackle youth issues (curfew, tobacco use).
- ◆ Worked with private sector to create tax base and jobs including: the successful completion of the Wausau Benefits, Inc and Wipfli Ullrich Bertelson LLP, 100,000 square foot office building in the central business district, purchase of Westwood Conference Center and recruitment of the Wisconsin Physician Services, and the Saturn and Rosemurgy car dealership development project.
- ◆ Held training sessions for department heads and supervisors for continual learning.
- ◆ Produced monthly talk shows on a variety of community issues including: Main Street Program, Advance Directives, Sexual Assault, Public Safety, New Hotel Project, City Budget and Year in Review.

**2004 Objectives & Initiatives:**

- ◆ Maintain Wausau as a safe and healthy place to live, work, learn, and recreate.
- ◆ Work with various organizations to involve the community in a health and wellness campaign called "Shape Up Wausau".
- ◆ Work with city departments and community organizations to cleanup neighborhoods.
- ◆ Increase tax and job base.
- ◆ Maintain fiscally sound policies to maintain Aa3 Moody rating and stable tax rate.
- ◆ Continue customer service focus with government employees and on-going training for supervisory positions
- ◆ Reorganize departments for greater efficiencies.
- ◆ Continue to explore joint services with other municipalities.
- ◆ Continue downtown CityVision plan: Jefferson Street Corridor, River Walk (downtown loop), 400 Block, Federal building, and downtown housing.
- ◆ Encourage and enlist residents to get involved in committees, boards, commissions, and neighborhood groups especially minorities, females, and youth
- ◆ Involve more youth in local issues through the Mayor's Youth Action Council



<b>BUDGET SUMMARY</b>					
	2002	2003	2003 TOTAL	2004	2004
	EXPENSES	MODIFIED BUDGET	ESTIMATED	REQUESTED	ADOPTED
Personnel Services	\$194,124	\$220,453	\$220,453	\$213,452	\$213,452
Contractual Services	\$245	\$500	\$500	\$500	\$500
Supplies & Expense	\$10,920	\$11,750	\$11,750	\$12,050	\$12,050
Fixed Charges	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350
<b>Total Expenses</b>	<b>\$206,639</b>	<b>\$234,053</b>	<b>\$234,053</b>	<b>\$227,352</b>	<b>\$227,352</b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs decreased \$7,001 which reflects anticipated salaries and fringe benefits for 2004. This includes health insurance premium savings due to the status change from family to single policy for one employee. Supplies increased \$300 while all other categories remained unchanged. Overall, the Mayor budget decreased \$6,701 from the 2003 budget or -2.86%.

**History of Expense Budget:**

YEAR	EXPENSES	\$ CHANGE	% CHANGE
2004	\$227,352	(\$6,701)	-2.86%
2003	\$234,053	\$12,899	5.83%
2002	\$221,154	\$15,583	7.58%
2001	\$205,571	\$9,682	4.94%
2000	\$195,889	\$4,766	2.49%
1999	\$191,123	\$27,034	16.48%
1998	\$164,089	\$8,413	5.40%
1997	\$155,676	(\$44,230)	-22.13%

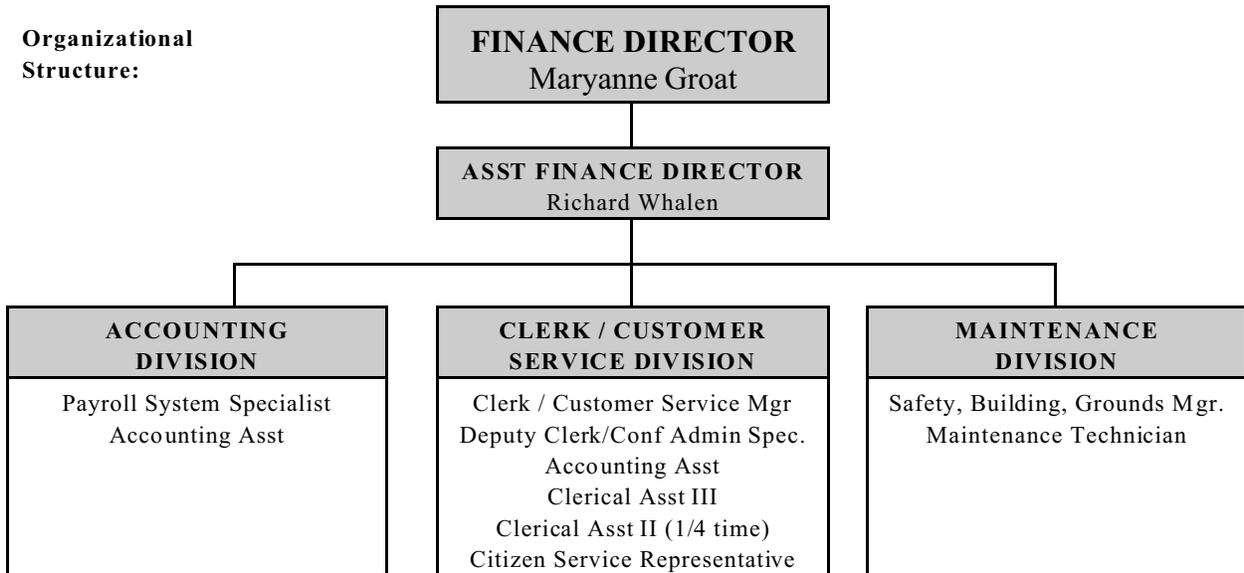
# CITY OF WAUSAU 2004 BUDGET

## FINANCE DEPARTMENT

**Mission:** To provide comprehensive financial services, and communicate financial information to the Common Council, Mayor, city departments, citizens and other interested parties. To support the statutory City Clerk duties as the custodian of all official city documents and manager of elections, and supervise the maintenance of city facilities.

**Department Responsibilities:** The Finance Department is responsible for the management of the City’s Accounting, Payroll and Financial Records functions. All financial and fiscal affairs of the City are formulated, prepared and executed by the Finance Director who is the Chief Finance Officer for the City. She oversees the the Divisions of the Clerk/Customer Service, and Facility Maintenance. The Finance Department prepares the Annual Budget and Comprehensive Annual Financial Report, and develops statistical data for bond rating companies and others as requested. Responsibility to supervise the financial operations, accounting system, financial reporting procedures and systems, accounts payable, accounts receivable, cash collections, investments, debt management, payroll accounting and reporting, insurance coverage and claim actions.

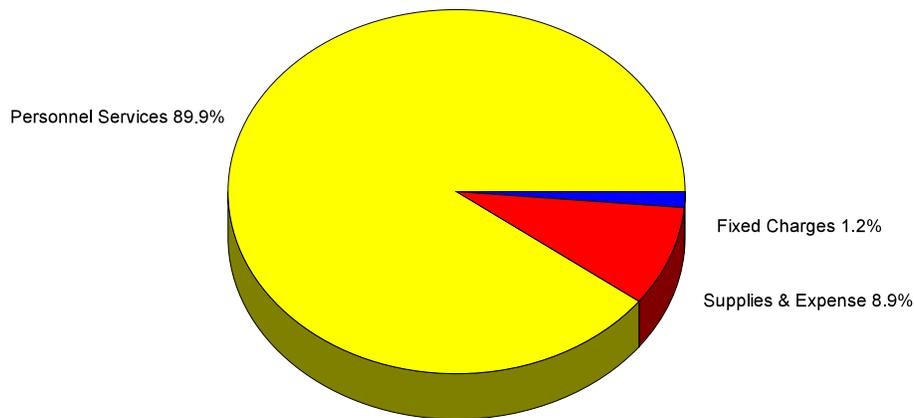
**Organizational Structure:**



Finance Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
<b>Union</b>	7.25	8.25	9.25	9.25	9	9	9	9.5	11	11
<b>Non-union</b>	5	5	6	6	6	6	6	6	6	6
<b>TOTAL</b>	12.25	14.25	15.25*	15.25	15	15	15	15.5	17	17

\*Information Center staff were transferred from Human Resources in 2000 historical numbers have been restated to reflect the transfer for comparative purposes.

- 2003 Accomplishments:**
- ◆ Successfully refinanced the unfunded pension liability resulting in significant long term interest savings.
  - ◆ Implemented the tax intercept program to collect delinquent municipal court, parking ticket, and ambulance fees. Received \$40,743 from the State through June 2003 and increased voluntary payments in response to intercept threats.
  - ◆ Expanded the credit card payment options for municipal court citations, parking tickets, utility payments, and other receivables.
  - ◆ Implemented mandatory direct deposit of paychecks which increased efficiencies in bank reconciliation, and check distribution procedures along with reducing bank service fees.
  - ◆ Selected an investment advisory firm, MBIA, through an RFP process to assist in maximizing interest income in this difficult investment environment.
  - ◆ Worked with financial advisors/ bond counsel to prepare necessary documentation for IRS private letter ruling requesting. This request of tax exempt status for ramp borrowing will, if approved, lower the city's interest costs.
  - ◆ Worked with events organizations, and various city departments to evaluate the park infrastructure located at Fern and Oak Island Parks and provide recommendations for event related improvements. These enhancements will allow these parks to be classified as "Events Parks" and provide the necessary infrastructure that will improve functionality and provide efficiencies for event organizers and city departments that support events.
  - ◆ Received an unqualified opinion on the 2002 financial audit.
  - ◆ Obtained proposals from office supply vendors to obtain a sole source office supply contract. Implemented decentralized ordering via the internet which provided staff efficiencies by eliminating bookkeeping and office supply distribution procedures. The decentralization also resulted in fewer supplies maintained in stock reducing our holding costs.
  - ◆ Implemented electronic council voting system allowing for simultaneous council voting. The system allows for historical voting analysis, improved efficiency in the recording of minutes and the reduction of staff attending the meetings.
  - ◆ Implemented enhancements to licensing software which improved reporting and reduced errors in data entry.
  - ◆ Continued cross training staff in areas of record retention and document imaging which improved record retrieval.
  - ◆ City Clerk participated in Hmong Voter Outreach Initiative with Wausau Area Hmong Association including speaking at voter workshops, and registration clinics, recruiting and training Asian voter registration deputies and pollworkers and continued contact with key representatives regarding election procedure education.
- 2004 Objectives & Initiatives:**
- ◆ Enhance E-Government Services and online payments to allow constituents to pay taxes, utility bills, municipal court citations, parking tickets and other receivables online from their checking, savings account or debit card.
  - ◆ To continue to evaluate and streamline department procedures and tasks to provide for additional efficiencies and increase productivity.
  - ◆ To prepare and implement new GASB #34 accounting reporting requirements.
  - ◆ To implement enhanced financial software.
  - ◆ Implement laser check and invoice production. This will improve staff efficiencies and allow expansion of payments through the retail lockbox.
  - ◆ Continue to evaluate and expand collection procedures, including the tax intercept program, to ensure the city is paid timely, reduce delinquencies, increase collections and revenues.
  - ◆ Implement state and federal mandates related to statewide voter registration and certification of pollworkers including the likely conversion to statewide automated system.
  - ◆ Continuation public and staff education of current election laws and procedures.



<b>BUDGET SUMMARY</b>					
<b>Finance Department</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$56,146	\$58,248	\$58,248	\$62,084	\$62,084
Supplies & Expense	\$5,905	\$4,455	\$4,055	\$6,165	\$6,165
Fixed Charges	\$600	\$600	\$775	\$800	\$800
<b>Total Expenses</b>	<b>\$62,651</b>	<b>\$63,303</b>	<b>\$63,078</b>	<b>\$69,049</b>	<b>\$69,049</b>

**Summary of  
Budget Changes  
2003 to 2004:**

Personnel service costs increased \$3,836, which reflects the anticipated increases in salaries and fringe benefits for 2004. Supplies increased \$1,710, this provides funding for supplies as well allows the Finance Director and Assistant Finance Director to attend the National Government Finance Officers Conference which will be hosted in Milwaukee. Fixed charges increased \$200 to reflect the maintenance charges assessed by the City County Data Center. Overall the Finance division budget increased \$5,746 from the 2003 budget or 9.08%.

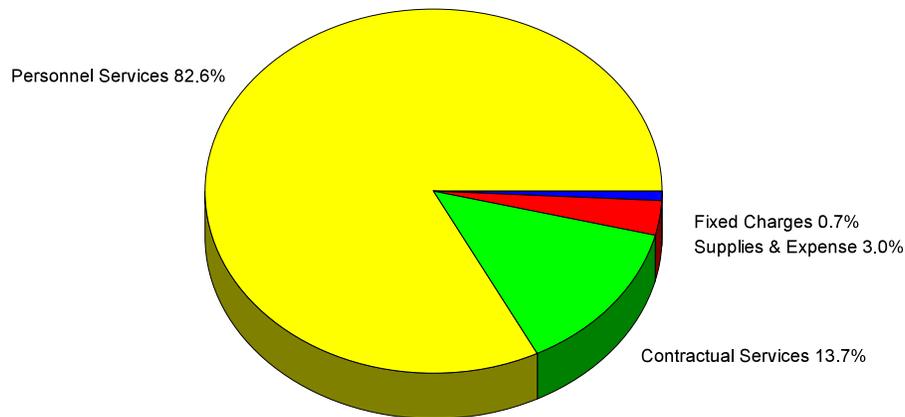
**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$69,049	\$5,746	9.08%
2003	\$63,303	\$906	1.45%
2002	\$62,397	(\$38,460)	-38.13%
2001	\$100,857	\$2,731	2.78%
2000	\$98,126	\$4,739	5.07%
1999	\$93,387	\$2,444	2.69%
1998	\$90,943	\$4,196	4.84%
1997	\$86,747	\$5,111	6.26%

# A DIVISION OF THE FINANCE DEPARTMENT

## ACCOUNTING AND EXTERNAL AUDITING

**Responsibilities:** The Accounting Division is responsible for all internal accounting services performed. This includes accounts payable, accounts receivable, payroll accounting, bank reconciliations and related duties and/or reports. Staff personnel maintain the functional use of the computerized financial system to ensure all users are provided with accurate and timely data to enable them to make good decisions. They also assist in maintenance of property, plant and equipment records and the annual assistance of financial auditing.



<b>BUDGET SUMMARY</b>					
<b>Accounting &amp; External Auditing</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$167,761	\$171,603	\$171,603	\$183,380	\$183,380
Contractual Services	\$31,500	\$30,000	\$30,000	\$30,500	\$30,500
Supplies & Expense	\$5,757	\$7,110	\$7,110	\$6,700	\$6,700
Fixed Charges	\$1,428	\$1,200	\$1,200	\$1,475	\$1,475
<b>Total Expenses</b>	<b><u>\$206,446</u></b>	<b><u>\$209,913</u></b>	<b><u>\$209,913</u></b>	<b><u>\$222,055</u></b>	<b><u>\$222,055</u></b>
Financing Sources	\$11,920	\$12,075	\$12,075	\$12,250	\$12,250
<b>Total Revenues</b>	<b><u>\$11,920</u></b>	<b><u>\$12,075</u></b>	<b><u>\$12,075</u></b>	<b><u>\$12,250</u></b>	<b><u>\$12,250</u></b>

**Summary of Budget Changes 2003 to 2004:** Personnel service costs increased \$11,777 which reflects the anticipated increases in salaries and fringe benefits for 2004. Contractual services increased \$500 which represents annual audit service fees. Supplies and expenses decreased \$410 reflecting reductions in travel related expense. Fixed charges, consisting of Data Center support charges increased \$275. Overall, the Accounting budget increased \$12,142 from the 2003 budget or 5.78%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$222,055	\$12,142	5.78%
2003	\$209,913	\$3,809	1.85%
2002	\$206,104	\$8,082	4.08%
2001	\$198,022	\$8,713	4.60%
2000	\$189,309	\$6,582	3.60%
1999	\$182,727	\$1,121	0.62%
1998	\$181,606	\$7,368	4.23%
1997	\$174,238	(\$12,808)	-6.85%

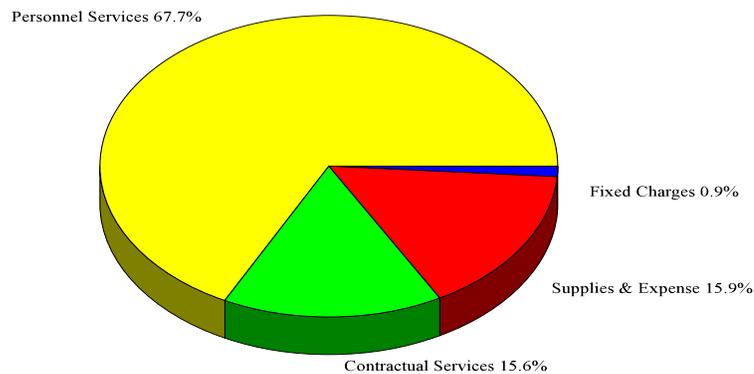
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$12,250	\$175	1.45%
2003	\$12,075	\$155	1.30%
2002	\$11,920	\$870	7.87%
2001	\$11,050	\$160	1.47%
2000	\$10,890	\$105	0.97%
1999	\$10,785	(\$240)	-2.18%
1998	\$11,025	\$0	0.00%
1997	\$11,025	\$260	2.42%

# A DIVISION OF THE FINANCE DEPARTMENT

## CLERK CUSTOMER SERVICE

**Responsibilities:** The Clerk/Customer Service Office consists of the City Clerk, appointed deputy, customer service and information center staff. They are responsible for preparing, maintaining and attesting to the official documents or action taken by the City Council and its committees, boards and commissions. CCS staff issues and records licenses and permits granted by the City, along with arranging for publication of notices, ordinances, resolutions, etc,. They are responsible for the daily collection, deposit of all city funds. CCS staff administer election laws and are responsible for official record retention procedures.



<b>BUDGET SUMMARY</b>					
Clerk Customer Service Division	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Personnel Services	\$355,634	\$370,468	\$377,468	\$409,958	\$409,958
Contractual Services	\$81,097	\$78,600	\$74,600	\$94,350	\$94,350
Supplies & Expense	\$81,637	\$95,300	\$93,800	\$96,250	\$96,250
Fixed Charges	\$4,443	\$6,200	\$4,600	\$5,200	\$5,200
Capital Outlay		\$3,000	\$500		
<b>Total Expenses</b>	<b>\$522,811</b>	<b>\$553,568</b>	<b>\$550,968</b>	<b>\$605,758</b>	<b>\$605,758</b>
Taxes	\$1,441,277	\$1,581,000	\$1,581,000	\$1,688,405	\$1,688,405
Intergovt Grants/Aids	\$6,388,915	\$6,413,395	\$6,413,395	\$5,803,205	\$5,803,205
Licenses/Permits	\$390,599	\$376,970	\$377,805	\$420,125	\$420,125
Fines/Forfeitures	\$750	\$750	\$750	\$750	\$750
Public Charges	\$185,022	\$182,100	\$182,200	\$176,650	\$176,650
Intergovt Charges	\$364,935	\$353,500	\$353,600	\$353,750	\$353,750
Miscellaneous	\$1,381,883	\$1,394,800	\$1,394,800	\$1,229,850	\$1,229,850
Other Sources	\$23,135	\$499,413	\$499,413	\$502,000	\$502,000
<b>Total Revenues</b>	<b>\$10,176,516</b>	<b>\$10,801,928</b>	<b>\$10,802,963</b>	<b>\$10,174,735</b>	<b>\$10,174,735</b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs increased \$39,490 this includes 2004 salary and fringe increases along with an increase in temporary staffing for the 2004 presidential elections. Contractual services increased \$15,750 to account costs associated with investment advisor fees. Supplies increased \$950 due to election supply needs. Capital Outlay decreased \$3,000. Overall, the Clerk/Customer Service budget which combines budget totals from the clerk, telephone, mail center and election organizations increased \$52,190 from the 2003 budget or 9.43%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$605,758	\$52,190	9.43%
2003	\$553,568	(\$6,883)	-1.23%
2002	\$560,451	\$39,513	7.59%
2001	\$520,938	\$104,501	25.09%
2000	\$416,437	\$33,213	8.67%
1999	\$383,224	(\$70)	-0.02%
1998	\$383,294	\$15,666	4.26%

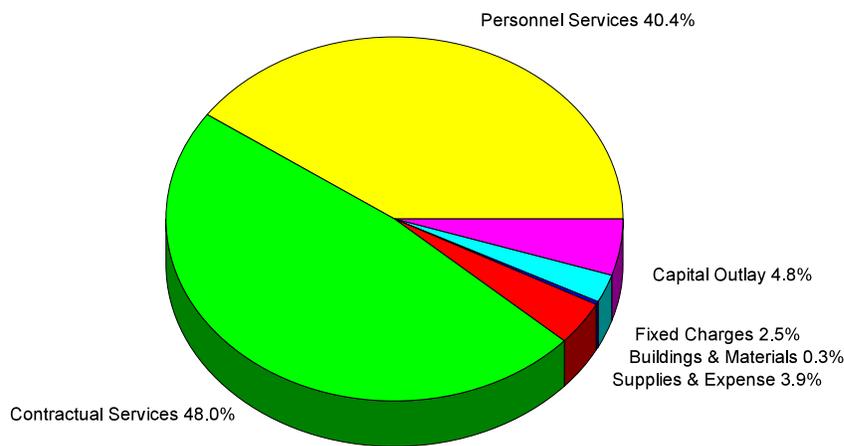
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$10,174,735	(\$253,780)	-2.43%
2003	\$10,428,515	(\$540,099)	-4.92%
2002	\$10,968,614	\$682,965	6.64%
2001	\$10,285,649	(\$1,511,496)	-12.81%
2000	\$11,797,145	\$352,203	3.08%
1999	\$11,444,942	\$109,642	0.97%
1998	\$11,335,300	\$278,621	2.52%

# A DIVISION OF THE FINANCE DEPARTMENT

## BUILDING & GROUNDS MAINTENANCE

**Responsibilities:** All operating expenses of City Hall are charged to this organization. Personnel Services include salaries and fringes for maintenance personnel and the Safety, Building and Grounds Manager. Expenses disbursed in the contractual services include costs for contracting professional cleaners, utility expenses, building security expenses and elevator maintenance bills. All plumbing, heating, electrical and building supplies and materials for City Hall, as well as insurance for the boilers, equipment and building are charged to this organization. In addition, safety, training and reference materials, safety seminars and related supplies are charged to the organization. Costs associated with the maintenance of 700 Grand Avenue are also reported in this area.



<b>BUDGET SUMMARY</b>					
<b>Bldg &amp; Grounds Maintenance</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$137,391	\$167,886	\$148,878	\$155,138	\$155,138
Contractual Services	\$147,761	\$193,221	\$169,101	\$188,201	\$188,201
Supplies & Expense	\$16,992	\$15,880	\$14,380	\$14,780	\$14,780
Building Materials	\$155	\$1,340	\$1,340	\$1,340	\$1,340
Fixed Charges	\$6,463	\$9,760	\$8,700	\$9,815	\$9,815
Capital Outlay	\$41,823	\$33,500	\$18,500	\$18,500	\$18,500
<b>Total Expenses</b>	<b><u>\$350,585</u></b>	<b><u>\$421,587</u></b>	<b><u>\$360,899</u></b>	<b><u>\$387,774</u></b>	<b><u>\$387,774</u></b>

**Summary of Budget Changes 2003 to 2004:**

Personnel services decreased \$12,748, which reflects the anticipated increases in salaries and fringe benefits for 2004 and the vacancy of one full time maintenance employee. Contractual services decreased \$5,070 reflecting utility savings experienced with the energy efficiencies obtained during city hall remodeling. Supplies decreased \$1,100 which reflects historical spending. Building materials remained unchanged. Fixed Charges which represents property insurance increased \$55. Capital outlay decreased \$15,000 which represents the 2002 carryover funding for basement improvements. Overall, the 2004 budget decreased \$18,984 from the 2003 adopted budget or 4.67%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$387,774	(\$18,984)	-4.67%
2003	\$406,758	\$4,100	1.02%
2002	\$402,658	\$19,245	5.02%
2001	\$383,413	\$79,226	26.05%
2000	\$304,187	(\$71,177)	-18.96%
1999	\$375,364	\$21,503	6.08%
1998	\$353,861	\$13,489	3.96%
1997	\$340,372	\$1,327	0.39%

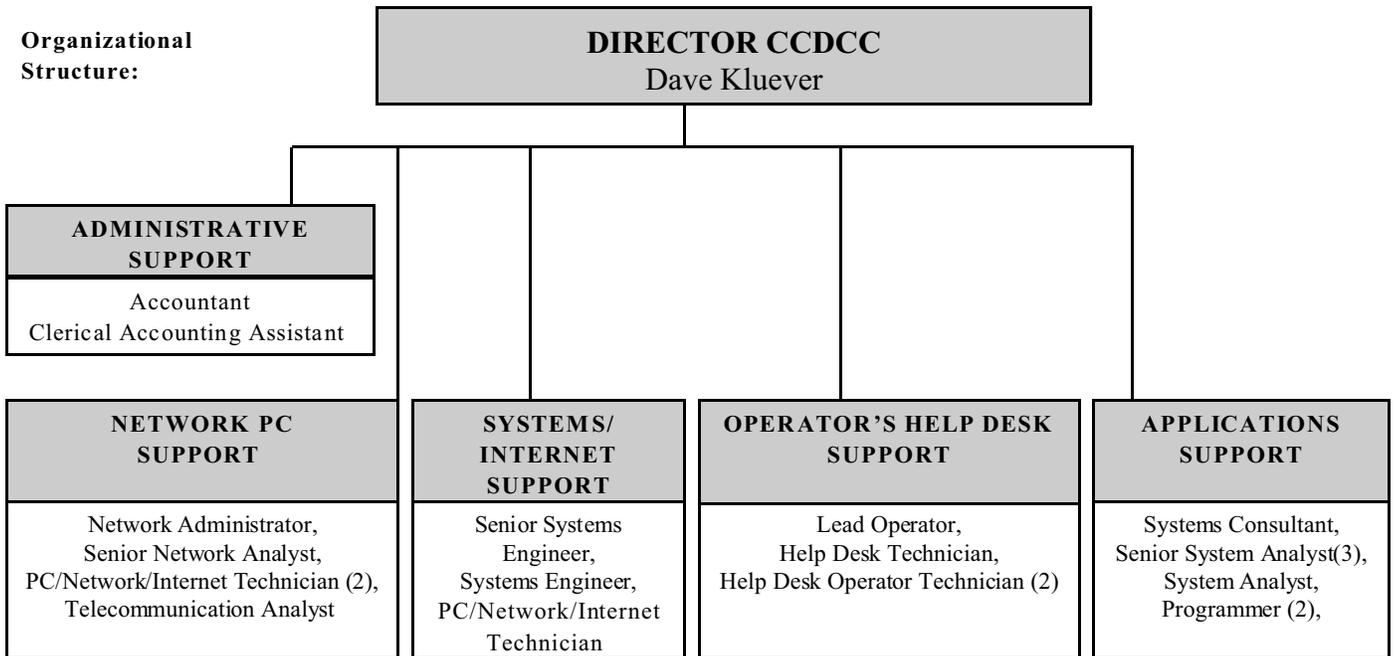
# CITY OF WAUSAU 2004 BUDGET

## CITY-COUNTY DATA CENTER COMMISSION

**Mission:** To guarantee reliable, quality, appropriate Information Technology (IT) and services for excellence in public services and best value under ever changing conditions.

**Department Responsibilities:** The City County Data Center Commission (CCDCC) is the Information Technology or IT Department for the City of Wausau and Marathon County government units. The CCDCC also provides IT services to several smaller jurisdictions within Marathon County as well as Lincoln County. The Data Center maintains and supports all City and or County computer applications including a full Law Enforcement System; Geographic Information Systems (GIS); Land Records Systems (LRS) including a Tract Index; City Assessment Software and Tax Collections; and a full range of Financial Systems. InterNet access is provided as well as support for the City and County web pages. E-Mail and Office Software are provided and supported. The CCDCC is responsible for several mid-range host computers, twenty-five (25) interconnected multi-user hosts or Servers and over 950 network attached devices which includes personal computers, printers, and plotters. The CCDCC is also responsible for Voice (Phone) and Video Systems.

**Organizational Structure:**

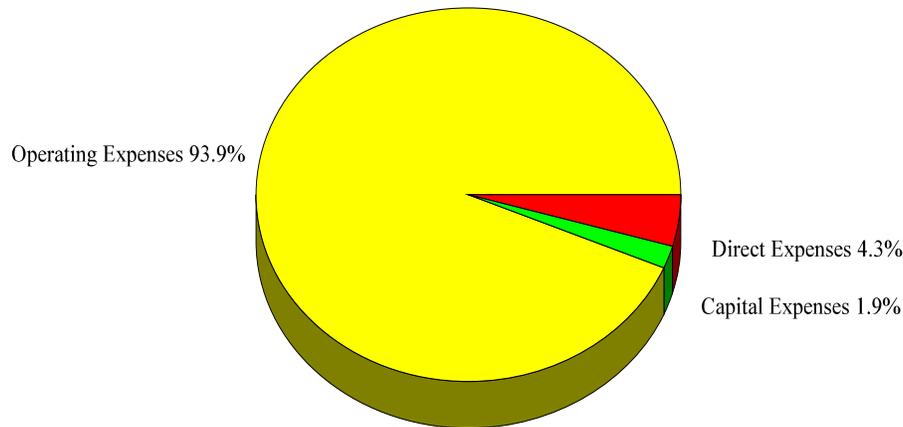


CCDCC Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Non-union	22	23	23	23	23	23	22	21	22	22
TOTAL	22	23	23	23	23	23	22	21	22	22

- 2003 Accomplishments:**
- ◆ Implemented Health Insurance Portability & Accountability Act (HIPAA).
  - ◆ Purchased and installed new Personal Property (CAMA) tax assessment system.
  - ◆ Installed new release of Utility Billing System.
  - ◆ Purchased & installed Mobile Data Computers (MDC's) in WPD squad cars.
  - ◆ Issued RFP for Wireless Communications to provide connectivity to MDC's. Selected vendor and began implementation process.
  - ◆ Started the upgrade from CLUES to Tiburon, a totally integrated Law Enforcement System.
  - ◆ Purchased and installed new Fixed Assets software.
  - ◆ Purchased and installed new software to print "laser checks"
  - ◆ Developed and installed the City Council Electronic Voting System.
  - ◆ Upgraded the Cayenta Financial Systems database to Oracle which is a state of the art, Relational Database or RDB.
  - ◆ Developed a Traffic Accident database for the City Planner.
  - ◆ Purchased and installed hardware & software to enable Minority Affairs to produce radio show presentations.
- 2004 Objectives & Initiatives:**
- ◆ Implement Graphical User Interface (GUI) on-line programming capability.
  - ◆ Install MuniMan, the new Cayenta Financial Systems on-line software.
  - ◆ Develop a new Office Supplies, Inventory Application.
  - ◆ Enhance City Assessors Web site to provide information for the City re-assessment.
  - ◆ Update the Clerks Licensing application.
  - ◆ Develop application to record building, electrical and plumbing permits in LRS.
  - ◆ Replace computer room U.P.S.
  - ◆ Complete installation of the new Tiburon Public Safety system.
  - ◆ Install Tiburon Fire records software
  - ◆ Upgrade the communications Data and Voice networks.
  - ◆ Install new Network / InterNet Security, updated Anti-Virus protection, and Intrusion Detection / prevention software.
  - ◆ Install Document Imaging in additional departments.
  - ◆ Upgrade City Assessor's CAMA System by implementing a GUI on-line.
  - ◆ Enhance the City Web Site by providing more "E-Government" features.

**Data Center Total Budget:**

Based upon agreement, City County Data Center Commission operating expenses are allocated 70% to the County and 30% to the City while capital outlay costs are shared on a 50/50 split. Those costs incurred for the sole benefit of one organization are billed accordingly. The Data Center also bills each government PC Support Charges. This charge is submitted to individual departments within the government units based upon the number of PC's and other peripheral equipment maintained. The income received offsets costs associated with the PC support staff.



<b>BUDGET SUMMARY</b>					
<b>City's Share of the City County Data Center Commission Budget</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Operating Expenses	\$443,000	\$473,049	\$453,049	\$487,903	\$487,903
Capital Expenses	\$29,966	\$10,530	\$10,530	\$9,765	\$9,765
Direct Expenses	\$1,330	\$31,209	\$31,209	\$22,135	\$22,135
<b>Total Expenses</b>	<b>\$474,296</b>	<b>\$514,788</b>	<b>\$494,788</b>	<b>\$519,803</b>	<b>\$519,803</b>

**Summary of Budget Changes 2003 to 2004:**

Data Center operating expenses increased slightly. Increases include a cost of living increase of 3% as well as increases in health and dental insurance. A position vacancy created in 2003 retirement will remain unfilled. Also, overtime for salaried employees has been eliminated, as has funding for management consulting and temporary contracted employees. Sick leave conversion (PEHP) funding remains unfunded. Network maintenance was reduced \$21,700. This reflects managements decision to terminate vendor support contracts in favor of time and material support. This could result in large unplanned expenses and downtime. Offsetting this reduction is significant, \$56,212 increase in application support costs. These vendor fees represent support costs for software including Cayenta (Financials), Tiburon (Public Safety), and Best (Fixed Software). Direct expenses decreased \$9,074. This represents hardware and software maintenance specific to City departments and includes parking, engineering, clerks index, assessment, and fire. Overall the city share of CCDCC expenses increased \$5,015 or (.97%.)

<b>History of Expense Budget:</b>	<b>YEAR</b>	<b>EXPENSES</b>	<b>INCREASE (DECREASE) OVER PREVIOUS YEAR</b>	<b>% OVER PREVIOUS YEAR</b>
	2004	\$519,803	\$5,015	0.97%
	2003	\$514,788	(\$5,480)	-1.05%
	2002	\$520,268	(\$9,740)	-1.84%
	2001	\$530,008	\$11,045	2.13%
	2000	\$518,963	(\$3,551)	-0.68%
	1999	\$522,514	\$46,521	9.77%
	1998	\$475,993	(\$4,007)	-0.83%
	1997	\$480,000	(\$6,000)	-1.20%

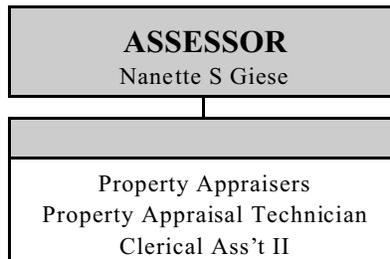
# CITY OF WAUSAU 2004 BUDGET

## ASSESSMENT DEPARTMENT

**Mission:** The Assessment Department’s mission is to fulfill the statutory duty of valuing all taxable real and personal property for ad valorem tax purposes while maintaining a level of assessment that is within ten percent of the statutory required fair market value and no greater than a ten percent

**Department Responsibilities:** The duties of the Assessment Department is to discover, list, and value all taxable real and business personal property at 100% of its fair market value. Additionally, it is required that a level of assessment be maintained within 10% of the statutory requirement of 100%. It is further required that the level of assessments between the various classes of property be no greater than 10%.

**Organizational Structure:**

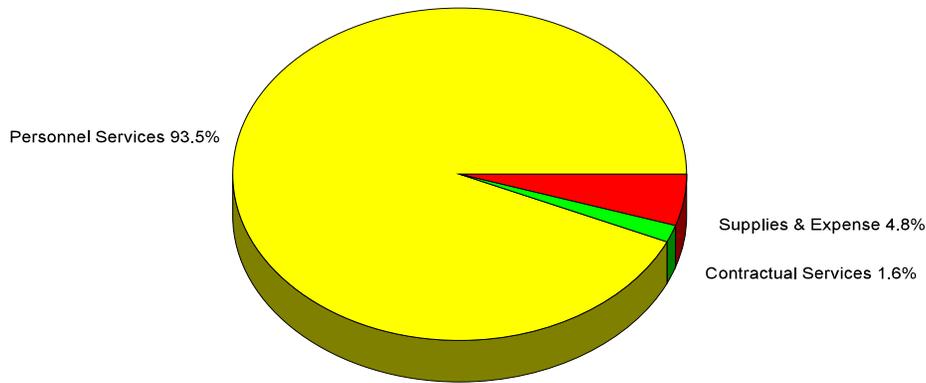


Assessor’s Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Union	1.6	2	2	2	2	2	2	2	2	2
Non-union	4	4	4	5	5	5	5	5	5	5
<b>TOTAL</b>	<b>5.6</b>	<b>6</b>	<b>6</b>	<b>7</b>						

- 2003 Accomplishments:**
- ◆ Attained full staffing - hired Property Appraiser in February of 2003
  - ◆ Completed the 2003 assessment roll and Board of Review in a timely fashion.
  - ◆ Utilized appointment scheduling creating greater efficiencies.
  - ◆ Staff participated in assessor training throughout the year.
  - ◆ Increased involvement of staff in table maintenance of our CAMA system resulting in increased knowledge of our system.
  - ◆ Continued weekly staff meetings - received positively by the staff to keep everyone up-to-date and thinking alike for the 2004 revaluation.
  - ◆ Continuing the transfer of information to our new CAMA cards which will increase efficiencies and create consistency.
  - ◆ Preparation for 2004 revaluation - analysis of land values using the GIS mapping.
  - ◆ Contracted retirees to assist with work load and revaluation work.
  - ◆ Implemented new Personal Property software through our present CAMA provider.
  - ◆ Implemented the State of Wisconsin Personal Property forms which is easier to file and available on line.
  - ◆ Mailed Personal Property courtesy letters to business owners showing their Personal Property assessments.
  - ◆ Staff has been given the capability to use the Hte Sungaard Aplus Appraisal Report generator. Replaces queries and demands on the administrators time.
  - ◆ Published an article in the City Newsletter regarding the Revaluation with a series to follow to inform taxpayers and answer questions.
  - ◆ Property photos have been transferred to an Imaging system. This allows direct access to photos from our CAMA screens with the press of a function key.
  - ◆ Purchased two laptops for appraisal staff field use. The laptops eliminate file folders out in the field during our “Reviews of the Entire City.” Saves hauling approximately 15,000 files from the office to the vehicles for review. This process will be done at least twice in revaluation years.
  - ◆ Changed our assessment revaluations to a three year full revaluation cycle. (Historically it is shown the equalized ratio doesn’t change by more than 3 - 5% in a three year period.)
  - ◆ Mailed Commercial Income and Expense forms. These forms will be used to assist in the valuation of commercial properties for the 2004 revaluation.

- 2004 Objectives & Initiatives:**
- ◆ Increase public access to assessment information by placing the CAMA information on the Internet.
  - ◆ Increase knowledge through continued education/training.
  - ◆ Request income & expense information from commercial owners.
  - ◆ Preparation for Revaluation - land values.
  - ◆ Hire back part-time help for revaluation (recent retirees).
  - ◆ Install a new system to value our mobile home property inventory.
  - ◆ Update to a new format on our CAMA software.

**Statistical Data:** For the 2003 assessment roll, there were 12,887 Residential Properties, 1,165 Commercial Properties, 5 Agricultural Properties, 2 Production Forestry, 496 Exempt Properties and 1,290 Personal Property Accounts.



<b>BUDGET SUMMARY</b>					
	<b>2002</b>	<b>2003</b>	<b>2003</b>	<b>2004</b>	<b>2004</b>
<b>Assessor's Office</b>	<b>Expense</b>	<b>Modified Budget</b>	<b>Total Estimated</b>	<b>Requested</b>	<b>Adopted</b>
Personnel Services	\$361,503	\$399,036	\$399,036	\$406,834	\$406,834
Contractual Services	\$2,275	\$7,075	\$6,575	\$7,100	\$7,100
Supplies & Expense	\$15,755	\$22,643	\$22,183	\$20,960	\$20,960
Capital Outlay	\$323				
<b>Total Expenses</b>	<b>\$379,856</b>	<b>\$428,754</b>	<b>\$427,794</b>	<b>\$434,894</b>	<b>\$434,894</b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs increased \$7,798 which includes 2004 salary and fringes. Contractual services increased \$25 and supplies decreased \$1,683 related to travel. Overall, the assessment budget increased \$28,540 from adopted 2003 budget or 7.02%

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$434,894	\$28,540	7.02%
2003	\$406,354	\$18,963	4.90%
2002	\$387,391	(\$55,174)	-12.47%
2001	\$442,565	\$9,457	2.18%
2000	\$433,108	\$15,917	3.82%
1999	\$417,191	\$13,530	3.35%
1998	\$403,661	\$20,472	5.34%
1997	\$383,189	(\$8,411)	-2.15%

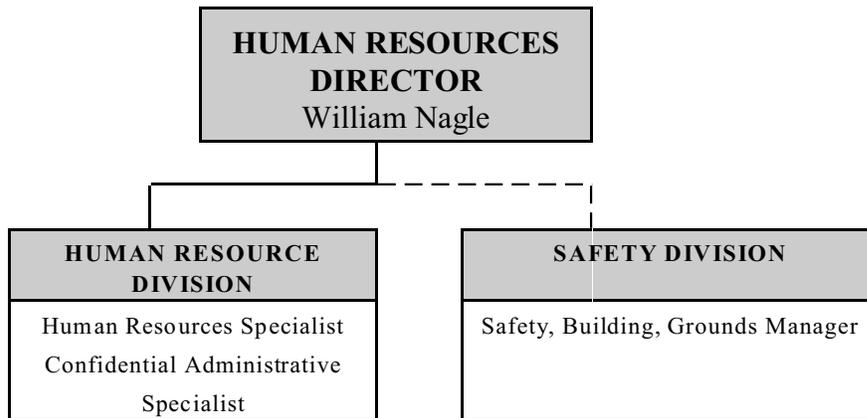
# CITY OF WAUSAU 2003 BUDGET

## HUMAN RESOURCES

**Mission:** To instill and nurture the notion that “City employment” is as important in our culture as any private sector job; to assist Department Heads in creating and maintaining a stable, knowledgeable, and well-trained workforce that is responsive to the citizens; to assist every employee in her or his efforts at living a fulfilling life in which they will have the ability to pursue their dreams.

**Department Responsibilities:** This department is responsible for developing and managing a comprehensive human resource program for the City of Wausau. General areas of responsibility include recruitment and selection, compensation and benefits, personnel file maintenance, collective bargaining, training, policy administration, worker’s compensation, and performance evaluation. In addition to developing the non-represented personnel handbook, the department negotiates and manages five (5) collective bargaining agreements including contract administration and grievance handling, overall guidelines for policies and procedures, fringe benefit, wage and salary administration for 345 regular employees. The Human Resources Director also serves as the City’s Safety Officer, and supervises the actions of the Safety, Building and Grounds Manager in this area.

**Organizational Structure:**

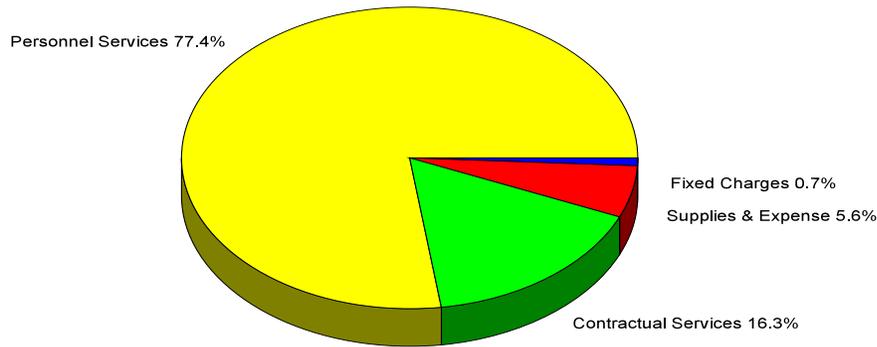


Human Resources Staffing	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Non-union	2	2	3	3	3	3	3	3	3	3
<b>TOTAL</b>	2	2	3	3	3	3	3	3	3	3

\*Information Center Staff transferred to the Finance Department in 2000. For comparative purposes historical numbers have been restated to reflect the transfer. Safety, Building and Grounds Manager is reflected within the Finance Department staffing levels.

**2003 Accomplishments:** ♦ Successfully reduced health insurance premiums and assisted departments in operating with a reduced workforce.

**2004 Objectives & Initiatives:** ♦ With state aid cuts a reality, decisions will have to be made on staff allocations in all departments, and compensation and benefit levels for those who continue to work for the City. Our objective will continue to be; providing our employees a quality place to work while asking them to provide quality services to the citizens of the Wausau area.



<b>BUDGET SUMMARY</b>					
	<b>2002</b>	<b>2003</b>	<b>2003</b>	<b>2004</b>	<b>2004</b>
<b>Human Resources</b>	<b>Expense</b>	<b>Modified Budget</b>	<b>Total Estimated</b>	<b>Requested</b>	<b>Adopted</b>
Personnel Services	\$145,790	\$160,864	\$160,864	\$166,928	\$166,928
Contractual Services	\$29,374	\$41,300	\$37,300	\$35,150	\$35,150
Supplies & Expense	\$12,309	\$16,575	\$15,575	\$12,025	\$12,025
Fixed Charges	\$1,472	\$1,500	\$1,500	\$1,500	\$1,500
<b>Total Expenses</b>	<b>\$188,945</b>	<b>\$220,239</b>	<b>\$215,239</b>	<b>\$215,603</b>	<b>\$215,603</b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs increased \$6,064 which reflects the anticipated increases in salaries and fringe benefits for 2004. Contractual services and Supplies & Expenses both decreased to more accurately reflect historic spending. Fixed charges, consisting of Data Center support charges remained the same. Overall, the Human Resources budget decreased \$4,636 or 2.11%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$215,603	(\$4,636)	-2.11%
2003	\$220,239	\$6,667	3.12%
2002	\$213,572	\$6,584	3.18%
2001	\$206,988	(\$98,378)	-32.22%
2000	\$305,366	\$12,200	4.16%
1999	\$293,166	\$13,968	5.00%
1998	\$279,198	\$17,309	6.61%
1997	\$261,889	(\$1,162)	-0.44%

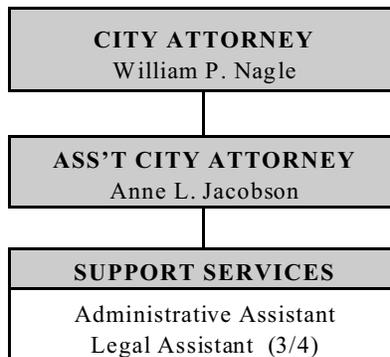
# CITY OF WAUSAU 2004 BUDGET

## LEGAL AFFAIRS

**Mission:** To provide quality, understandable legal representation for all city employees, city departments and elected and appointed officials, with the understanding that the “client” is, ultimately, the body of people living in the City and paying taxes for our services. Ethics will always be our guide.

**Department Responsibilities:** To provide legal advice and counsel to the Mayor, City Council, Department Heads, and various city boards and commissions. Legal Affairs staff are responsible for all necessary legal work for the City including but not limited to land acquisitions, drafting and reviewing of contracts, annexations, alley and street vacations or abandonments, collection of past due rents, invoices and accounts, prosecution of City traffic violations, prosecution of enforcement cases with regard to City’s Inspection responsibilities and through normal process of the City being sued, performs trial work and case preparation regarding cases in court on zoning and other areas where the City is the plaintiff, preparation of ordinances and resolutions requested of various committees, analyzes new planned programs and systems for legal implications, viability, problems, etc. Responsible for negotiation of collective bargaining agreements, preparation and defense of grievances, arbitrations, and other labor relation matters. The City Attorney is also a member of the Board of Public Works.

**Organizational Structure:**



Legal Affairs Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Union	0	0	0	0	0	0	0	0	0	0
Non-union	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.5	3.5	3.5
<b>TOTAL</b>	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.5	3.5	3.5

**2003 Accomplishments:** Provided quality, understandable legal representation to the City of Wausau as an entity, using a proactive approach in advising all city employees, departments, and elected and appointed officials. Vigorously prosecuted in a fair and equitable manner all code violations. Aggressively approached the collection of dollars owed to the City. Assisted in the development of the Wausau Benefits/Ramp project. Maintained honesty, integrity and competence in rendering all these legal services.

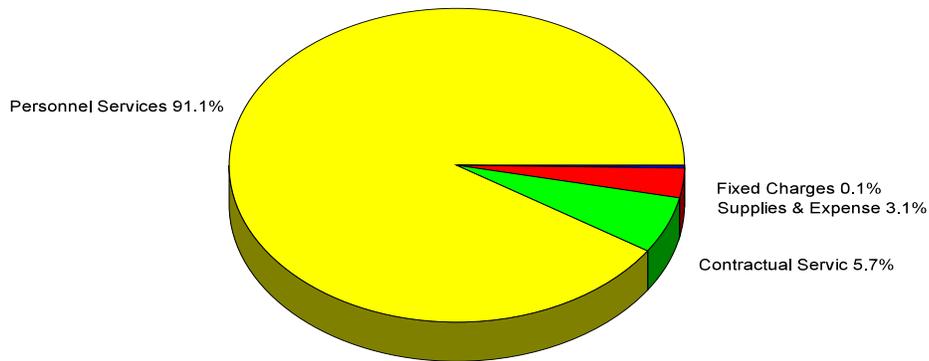
**2004 Objectives & Initiatives:**

While increases in technology and the ability to quickly transfer information are perceived social benefits, the problems that the City is being asked to solve have increased. Clearly the demands on the City Attorney’s office have increased since I started in 1980.

People frustrated with “government” look to the “available” governmental body— the City, for solutions.

Families with time consuming job requirements often depend upon the “available” City to be parents to their children, caretakers for their parents, and service providers for everything else.

Given limited financial resources, the City will have difficult decisions ahead, and this office will be assisting with these decisions.



<b>BUDGET SUMMARY</b>					
<b>Legal Affairs</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$270,609	\$275,721	\$275,721	\$292,972	\$292,972
Contractual Services	\$15,976	\$23,450	\$23,457	\$18,350	\$18,350
Supplies & Expense	\$12,011	\$12,700	\$10,243	\$9,943	\$9,943
Fixed Charges	\$245	\$400	\$300	\$370	\$370
<b>Total Expenses</b>	<b>\$298,841</b>	<b>\$312,271</b>	<b>\$309,721</b>	<b>\$321,635</b>	<b>\$321,635</b>
Fines/Forfeitures	\$1,900	\$600	\$1,600	\$1,200	\$1,200
<b>Total Revenues</b>	<b>\$1,900</b>	<b>\$600</b>	<b>\$1,600</b>	<b>\$1,200</b>	<b>\$1,200</b>

**Summary of Budget Changes 2003 to 2004**

Personnel service costs increased \$17,251 which reflects the anticipated increases in salaries and fringe benefits for 2004. Contractual services decreased \$5,100 of which \$5,000 is for contracted legal services. Supplies decreased \$2,757. This reflects reductions in subscriptions, membership due, and registration/tuition. Fixed charges, consisting of Data Center support charges decreased \$30. Overall, the City Attorney budget increased \$9,364 from the 2003, budget or 3.00%.

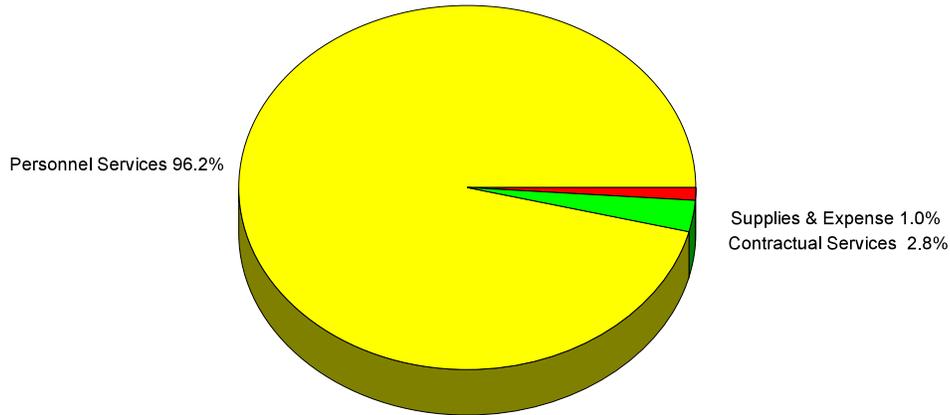
**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$321,635	\$9,364	3.00%
2003	\$312,271	\$10,471	3.47%
2002	\$301,800	\$21,758	7.77%
2001	\$280,042	\$10,762	4.00%
2000	\$269,280	\$15,311	6.03%
1999	\$253,969	\$9,209	3.76%
1998	\$244,760	\$20,934	9.35%
1997	\$223,826	\$7,192	3.32%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$1,200	\$600	100.00%
2003	\$600	(\$600)	-50.00%
2002	\$1,200	\$700	140.00%
2001	\$500	\$0	0.00%
2000	\$500	(\$500)	-50.00%
1999	\$1,000	\$0	0.00%
1998	\$1,000	(\$200)	-16.67%
1997	\$1,200	\$600	100.00%





<b>BUDGET SUMMARY</b>					
	<b>2002</b>	<b>2003</b>	<b>2003</b>	<b>2004</b>	<b>2004</b>
<b>Municipal Court</b>	<b>Expense</b>	<b>Modified Budget</b>	<b>Total Estimated</b>	<b>Requested</b>	<b>Adopted</b>
Personnel Services	\$72,314	\$79,529	\$79,529	\$82,985	\$82,985
Contractual Services	\$2,670	\$2,375	\$2,405	\$2,405	\$2,405
Supplies & Expense	\$850	\$943	\$943	\$843	\$843
Fixed Charges	\$68				
<b>Total Expenses</b>	<b>\$75,902</b>	<b>\$82,847</b>	<b>\$82,877</b>	<b>\$86,233</b>	<b>\$86,233</b>
Fines/Forfeitures	\$391,242	\$475,000	\$475,000	\$475,000	\$475,000
Miscellaneous		\$500	\$500	\$500	\$500
<b>Total Revenues</b>	<b>\$391,242</b>	<b>\$475,500</b>	<b>\$475,500</b>	<b>\$475,500</b>	<b>\$475,500</b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs increased \$3,456 which reflects the anticipated increases in salaries and fringe benefits for 2004. Supplies increased \$30 and fixed charges decreased \$100. Overall, the Municipal Court budget increased \$3,386 from the 2003 budget or 4.09%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$86,233	\$3,386	4.09%
2003	\$82,847	\$9,321	12.68%
2002	\$73,526	\$3,767	5.40%
2001	\$69,759	\$2,062	3.05%
2000	\$67,697	\$861	1.29%
1999	\$66,836	\$2,625	4.09%
1998	\$64,211	\$29	0.05%
1997	\$64,182	\$4,965	8.38%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2003	\$475,500	\$22,000	4.85%
2002	\$453,500	\$31,000	7.34%
2001	\$422,500	(\$8,000)	-1.86%
2000	\$430,500	(\$33,000)	-7.12%
1999	\$463,500	\$10,000	2.21%
1998	\$453,500	\$14,200	3.23%
1997	\$439,300	\$9,900	2.31%

# CITY OF WAUSAU 2004 BUDGET

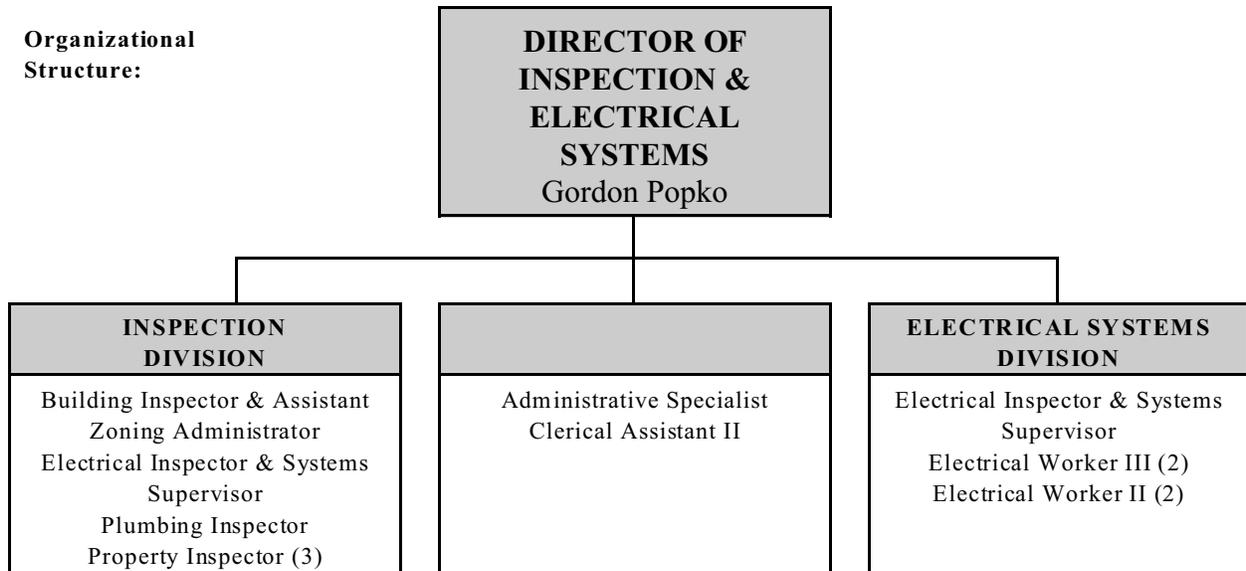
## INSPECTION & ELECTRICAL SYSTEMS

**Department Responsibilities:**

It is the responsibility of the Inspections Division to furnish information to citizens and private developers with respect to the city's zoning, flood plain, and wetland ordinances, and review all construction projects and land use changes/proposals to ensure compliance with same. To provide inspection services and direction for construction of all new residential, commercial, and industrial buildings within the City, including additions or alterations thereto, to maintain a safe and healthy living environment, and to ensure compliance with city and state codes and ordinances. To conduct inspections of existing housing and exterior yards of properties within the city. To provide inspection services for the maintenance of public sidewalks and administer the city's blanket sidewalk contracts.

It is the responsibility of the Electrical Division to install and maintain traffic signals at city-owned signalized intersections. To install and maintain street lighting systems along major arterial streets and decorative lighting in other areas. To maintain the city's early warning sirens. To maintain electrical systems within city-owned buildings and facilities. To erect flags, banners, and street decorations for various holidays and events. To assist in setting up electrical systems for various public functions and special events.

**Organizational Structure:**



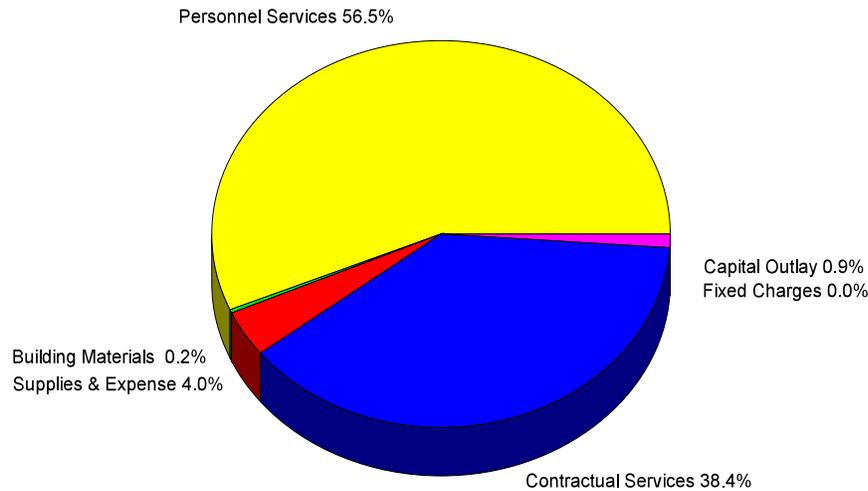
Inspection & Electrical Systems Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
<b>Union</b>	6	6	6	6	6	6	6	5	5	5
<b>Non-union</b>	7	7	7	7	7	7	7	6	6	7
<b>TOTAL</b>	13	13	13	13	13	13	13	11	11	12

**2003****Accomplishments:**

- ◆ Continued inspection of existing housing and exterior/property maintenance issues (resulting in approximately 397 written orders issued through June 30, 2003).
- ◆ Administered the 2003 Blanket Sidewalk Contract (sidewalk replaced abutting approximately 304 properties and 35 public corners were replaced), and established areas for proposed sidewalk replacement/ installation during 2004.
- ◆ Installed low-level street lighting around Athletic Park.
- ◆ Installed low-level street lighting on 1st Street between Scott Street and Washington Street.
- ◆ Installed low-level street lighting on 2nd Street between Scott Street and Jefferson Street (on the east side of the street).
- ◆ Installed low-level street lighting on the south side of Scott Street along the Riverside Place building.
- ◆ Completed the relighting of the McClellan Street Parking Ramp with new fixtures.
- ◆ Installed wiring in new/remodeled cafeteria area in the basement of City Hall.
- ◆ Completed wiring of voting system in the City Hall Council Chambers.
- ◆ Completely rewired the intersection at 1st & Scott Streets to relocate the service for the Jefferson Street Parking Ramp project.
- ◆ Wired new fitness centers at the three fire stations.
- ◆ Completed wiring for installation of two new AS400 computers in the City-County Data Center.
- ◆ Pole painting and pole replacement projects — to improve the appearance and structural integrity of existing light poles or replace structurally defective poles.
- ◆ Repaired/replaced defective underground street lighting wiring along Stewart Avenue from 1st Avenue to 12th Avenue.
- ◆ Assisted the Parks Department in the installation of lighting for the Sylvan Hill Tubing Course.
- ◆ Completed electrical design work for the following future projects: 1st & Washington Streets and River Drive intersections (new lighting and signals); and Bridge Street reconstruction (new lighting).

**2004 Objectives****& Initiatives:**

- ◆ Continue replacing structurally defective street light poles.
- ◆ Reconstruct the street lighting and traffic signals along Bridge Street from 3rd Street to 17th Avenue as part of the State DOT Bridge Street Reconstruction Project.
- ◆ Relight and resignal the 1st/Washington Streets and 1st Street/River Drive intersections.
- ◆ Upgrade rusted-out electrical service panels for street lighting along 6th Street, Bridge Street, and River Drive.
- ◆ Upgrade the Thomas Street Substation (storage building) with new lighting and removal of transformers.



<b>BUDGET SUMMARY</b>					
<b>Inspections &amp; Electrical Systems</b>	<b>2003 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$822,685	\$853,860	\$853,860	\$893,473	\$893,473
Contractual Services	\$530,345	\$564,342	\$559,022	\$607,039	\$607,039
Supplies & Expense	\$56,420	\$63,150	\$60,230	\$62,700	\$62,700
Building Materials	\$121	\$4,700	\$4,700	\$3,200	\$3,200
Fixed Charges	\$245	\$400	\$350	\$400	\$400
Capital Outlay	\$26,952	\$20,200	\$20,200	\$15,000	\$15,000
<b>Total Expenses</b>	<b>\$1,436,768</b>	<b>\$1,506,652</b>	<b>\$1,498,362</b>	<b>\$1,581,812</b>	<b>\$1,581,812</b>
Licenses/Permits	\$248,543	\$160,005	\$252,250	\$174,075	\$174,075
Public Charges	\$13,226	\$16,645	\$17,150	\$16,645	\$16,645
Intergovt Charges	\$230	\$270	\$300	\$270	\$270
Miscellaneous	\$2,849	\$5,500	\$4,600	\$3,500	\$3,500
<b>Total Revenues</b>	<b>\$264,848</b>	<b>\$182,420</b>	<b>\$274,300</b>	<b>\$194,490</b>	<b>\$194,490</b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs increased by \$39,613 which reflects the anticipated increases in salaries, wages, and fringe benefits for 2004. Contractual Services increased \$42,697 this represents increases in electrical costs for traffic control and street lighting. Supplies decreased \$450 and building material budget decreased \$1,500. The capital budget of \$15,000 provides for the replacement of light standards. Overall the budget for the Department of Inspection and Electrical Systems increased \$83,360 from the adopted 2003 budget or 5.56%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$1,581,812	\$83,360	5.56%
2003	\$1,498,452	\$55,106	3.82%
2002	\$1,443,346	\$81,191	5.96%
2001	\$1,362,155	\$30,384	2.28%
2000	\$1,331,771	\$46,974	3.66%
1999	\$1,284,797	\$37,977	3.05%
1998	\$1,246,820	\$41,465	3.44%
1997	\$1,205,355	\$98,751	8.92%

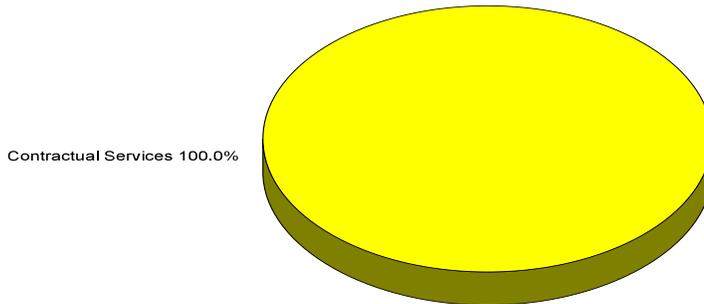
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$194,490	\$12,070	6.62%
2003	\$182,420	\$12,820	7.56%
2002	\$169,600	\$17,525	11.52%
2001	\$152,075	\$19,055	14.32%
2000	\$133,020	\$11,175	9.17%
1999	\$121,845	(\$8,005)	-6.16%
1998	\$129,850	\$13,795	11.89%
1997	\$116,055	\$2,945	2.60%

# CITY OF WAUSAU 2004 BUDGET

## REFUSE COLLECTION

**Responsibilities:** This organization includes all the charges for weekly curbside garbage collection of all residential units within the City, and refuse collection at City facilities and the University of Wisconsin Campus. Related recycling costs are accounted for in a special revenue fund.



<b>BUDGET SUMMARY</b>					
Refuse Collection	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Contractual Services	\$952,755	\$991,000	\$991,000	\$1,006,000	\$1,006,000
<b>Total Expenses</b>	<b>\$952,755</b>	<b>\$991,000</b>	<b>\$991,000</b>	<b>\$1,006,000</b>	<b>\$1,006,000</b>

**Summary of Budget Changes 2003 to 2004:** Costs associated with refuse collection increased by \$15,000 or 1.51%. This increase reflects the inflationary increase provided within the contract and for the increase in the County tipping fee, and additional households due to construction and annexations.

**History of Expense Budget:**

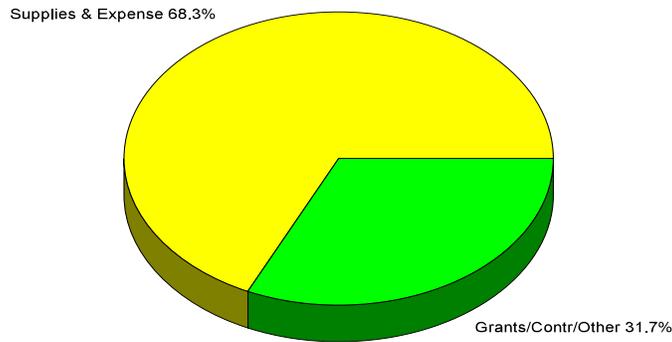
YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$1,006,000	\$15,000	1.51%
2003	\$991,000	\$31,000	3.23%
2002	\$960,000	\$32,400	3.49%
2001	\$927,600	(\$63,400)	-6.40%
2000	\$991,000	(\$100,000)	-9.17%
1999	\$1,091,000	(\$245,000)	-18.34%
1998	\$1,336,000	\$41,000	3.17%
1997	\$1,295,000	\$21,200	1.66%

# CITY OF WAUSAU 2004 BUDGET

## Youth Action Council/Supported Agencies

**Mission:** Youth making a difference in Wausau by coming together, taking a stand, and doing something worthwhile.

**Responsibilities:** The Mayor’s Youth Action Council is organized to broaden the scope of youth leadership in city affairs, actively involve youth on policy issues affecting them, promote experimental learning on the functions of government, develop healthy citizenry habits for the future, and promote public awareness of strengths and abilities of youth.



<b>BUDGET SUMMARY</b>					
<b>Youth Action Council</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Supplies & Expenses	\$8,225	\$8,850	\$8,850	\$8,600	\$8,600
Grants/Contrib/Other	\$10,583	\$4,000	\$4,000	\$4,000	\$4,000
<b>Total Expenses</b>	<b>\$18,808</b>	<b>\$12,850</b>	<b>\$12,850</b>	<b>\$12,600</b>	<b>\$12,600</b>

**Summary of Budget Changes 2003 to 2004:** Supplies expense decreased \$250 which represents travel related expenses. The grants to youth projects remained at \$4,000.

**History of Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$12,600	(\$250)	-1.95%
2003	\$12,850	(\$5,900)	-31.47%
2002	\$18,750	(\$6,250)	-25.00%
2001	\$25,000	\$23,767	1927.58%
2000	\$1,233	\$0	

**2003**

**Accomplishments:**

- ◆ Held a “Luau on Ice” on the 400 Block ice rink, which included free leis, snow volleyball, ice skating, broomball, and served hot chocolate
- ◆ Sponsored a team for the Big Brother/Big Sister’s “Bowl for Kids Sake”, a fundraiser for their mentorship program
- ◆ Signed a resolution to publically support clean indoor air in Marathon County
- ◆ Held “Bands in the Hall” with local band Wave Length and opening act Jim Priniski in the Great Hall on the ArtsBlock and had over 300 in attendance
- ◆ Sent two representatives to the National League of Cities Congressional Conference in Washington DC who shared information with other youths and met governmental officials from all over the United States
- ◆ Helped out at “Join Hands Day”, an eastside neighborhood cleanup and party organized by the Volunteer Center
- ◆ Organized the 3<sup>rd</sup> annual “400 Block Rocks” with 4 local youth bands performing in the Great Hall (rain location) in downtown Wausau and over 350 in attendance
- ◆ Allocated funds from the Youth Grant Program to local youth organizations and programs
- ◆ Held a “Teen Dance Club” at the Labor Temple Hall and had over 60 people attend
- ◆ Sponsored a “Movie Night” at the Boys and Girls Club, with a free movie, beverages, and popcorn
- ◆ Held a free “Street Dance” on the Pedestrian Mall with DJ music
- ◆ Collaborating with the YMCA on a youth series project

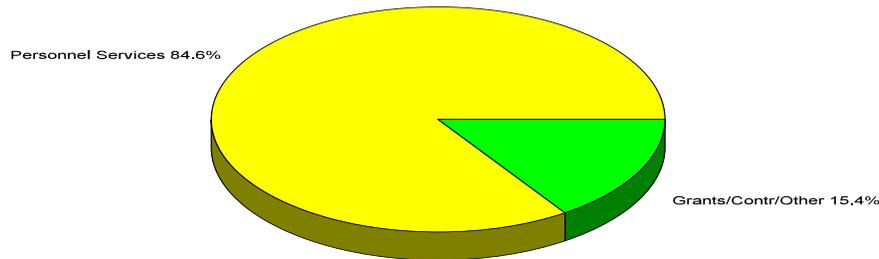
**2004 Objectives & Initiatives: Accomplishments:**

- ◆ Identify issues affecting youth
- ◆ Advise the Mayor and Common Council on policy issues related to youth
- ◆ Provide resources and promote youth-orientated programs and projects
- ◆ Collaborate with other local youth organizations
- ◆ Develop and implement programs for youth
- ◆ Represent youth to Common Council, City Committees, Boards, and Commissions
- ◆ Promote public awareness of strengths and abilities of youth
- ◆ Connect teens to services and assist city in planning youth activities
- ◆ Keep minutes of all meetings and attendance and issues addressed
- ◆ Make reports to the City Council on activities
- ◆ Establish goals, a work plan, and budget which address youth concerns
- ◆ Represent Wausau youth at the National League of Cities Youth Delegation

# CITY OF WAUSAU 2004 BUDGET

## UNCLASSIFIED

**Responsibilities:** This organization is responsible for prior pension costs associated with retired police and fire employees covered by a City administered pension plan prior to consolidation with the Wisconsin Retirement System provisions for bad debts, claims, and other write offs are included in this budget area.



<b>BUDGET SUMMARY</b>					
	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$106,306	\$128,000	\$128,000	\$110,000	\$110,000
Grants/Contr/Other	\$23,388	\$20,000	\$20,000	\$20,000	\$20,000
<b>Total Expenses</b>	<b>\$129,694</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>\$130,000</b>	<b>\$130,000</b>

**Summary of Budget Changes 2003 to 2004:** The payments for the City’s obligation for prior retirement plans declined \$18,000. The payment amount is determined by the individuals participating in the program and rates established by the State. The budget for bad debts, claims, and other write offs remained the same. Overall, the Unclassified budget decreased \$18,000 from the 2003 budget or 12.16%.

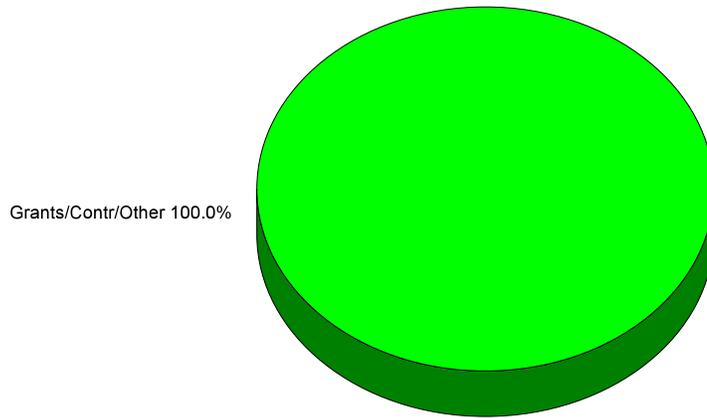
<b>History of Expense Budget:</b>	<b>YEAR</b>	<b>EXPENSES</b>	<b>INCREASE (DECREASE) OVER PREVIOUS YEAR</b>	<b>% OVER PREVIOUS YEAR</b>
	2004	\$130,000	(\$18,000)	-12.16%
	2003	\$148,000	(\$12,000)	-7.50%
	2002	\$160,000	\$15,000	10.34%
	2001	\$145,000	(\$6,900)	-4.54%
	2000	\$151,900	(\$455)	-0.30%
	1999	\$152,355	(\$24,547)	-13.88%
	1998	\$176,902	\$0	0.00%
	1997	\$176,902	(\$133,100)	-42.94%

# CITY OF WAUSAU 2004 BUDGET

## Miscellaneous Budgets

### SUPPORTED AGENCIES

**Responsibilities:** This organization is accounts for city contributions to Minority Affairs. Prior to 2004 Minority affairs was fully funded through grants. While partial grant funding is still available the balance of the support is shared equally by the City of Wausau and Marathon County.



<b>BUDGET SUMMARY</b>					
	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Grants/Contr/Other	\$0	\$0	\$0	\$20,000	\$20,000
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>

**Summary of Budget Changes 2003 to 2004**

2004 represents the city’s initial year of funding. Prior to 2004 the city has contributed through inkind assistance such as rent, accounting and facility related services.

**History of Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$20,000	\$20,000	100.00%
2003	\$0	0.00%	0.00%

# CITY OF WAUSAU 2004 BUDGET

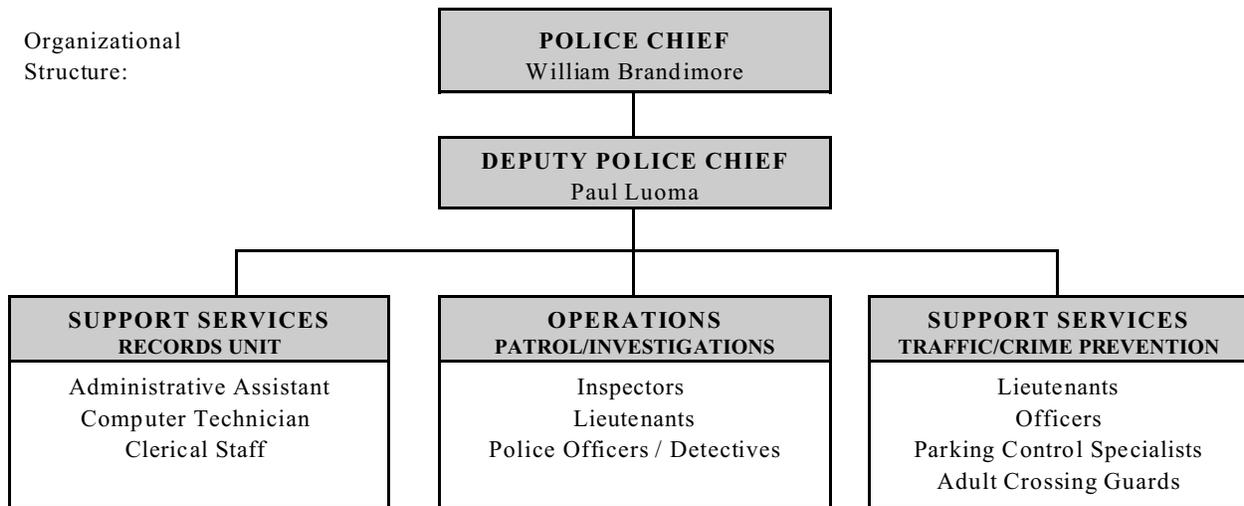
## POLICE DEPARTMENT

**Mission:** The Wausau Police Department is committed to enhancing the quality of life, fostering peace and identifying and resolving neighborhood problems within the City of Wausau by dedication to a continuing partnership with the community; to be accomplished through the empowerment of both police officers and citizens. The Wausau Police Department strives to deliver the police services the citizens want, rather than what we think they need.

**Department Responsibilities:** This organization is responsible for the overall operations of the City’s Police Department. The Wausau Police Department has established the following goals in an effort to provide the highest quality and best community service that it can offer:

- ▶ To focus department resources toward a pro-active approach to the prevention of criminal activity within the City, in addition to detection, apprehension and prosecution of criminal offenders.
- ▶ To implement community policing and problem-solving strategies wherever practical, and foster community participation and partnership to combat criminal activity. By working with neighborhoods, business leaders, schools, and other government agencies, the Department will actively pursue remedies to their concerns.
- ▶ To effectively and efficiently facilitate the safe movement of vehicles, pedestrians, and bicycles on city streets. To reduce vehicle accidents through education, awareness, and selective enforcement programs designed to increase safety.
- ▶ To work with city officials in developing strategic planning for the city as a whole, and the police department.

Organizational Structure:



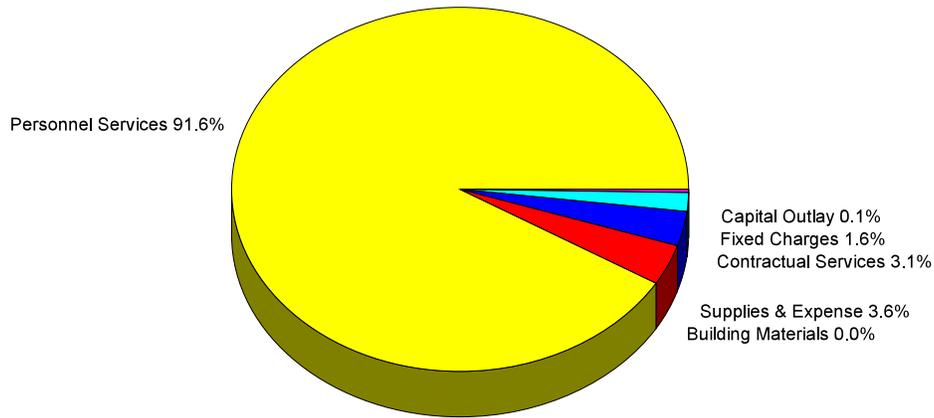
Police Department Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Union	58	57	56	56	56	54	60	58	58	61
Non-union	15**	15	16	16	16	16	16	16	16	6
<b>TOTAL</b>	<b>73</b>	<b>72*</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>70</b>	<b>76</b>	<b>74</b>	<b>74</b>	<b>67</b>

In addition 14 part-time crossing guards are funded

\* 51 Sworn Officers, 6 Civilian Employees

\*\* 13 Sworn Officers, 1 Civilian, 1 Grant-Funded Civilian

- 2003 Accomplishments:**
- ◆ Apprehended an arson suspect after a summer long task force oriented man hunt.
  - ◆ Ranked in the lowest 10 metropolitan crime rate areas for 2002 for: all crime, property crime, and violent crime.
  - ◆ Worked with Mayor to assist in developing strategies to assist neighborhoods in jeopardy through community policing.
  - ◆ Secure grant funding, and work successfully with the City County Data Center for the award and purchase of MDC's (mobile data computers) which will be installed in the squad car fleet. This system will provide patrol officers immediate access to information including the internet.
  - ◆ Assist municipal court with citation collections by securing necessary data for participation in the tax intercept program.
  - ◆ Conduct neighborhood meetings.
- 2004 Objectives  
& Initiatives:**
- ◆ To complete the design and implementation of in-car mobile data computer systems using grant funds, forfeiture monies and other non-tax role funding.
  - ◆ Develop a written strategic plan based on the needs of the citizens, insuring that we deliver the police services the citizens want, rather than what we think they need.



<b>BUDGET SUMMARY</b>					
<b>Police Budget</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$4,996,624	\$5,338,977	\$5,338,977	\$5,697,046	\$5,697,046
Contractual Services	\$180,217	\$166,824	\$185,208	\$190,319	\$190,319
Supplies & Expense	\$182,952	\$217,994	\$217,094	\$222,494	\$222,494
Building Materials	\$146	\$800	\$800	\$800	\$800
Fixed Charges	\$77,445	\$90,950	\$95,860	\$100,450	\$100,450
Capital Outlay	\$29,120	\$30,500	\$19,600	\$9,250	\$9,250
<b>Total Expenses</b>	<b><u>\$5,466,504</u></b>	<b><u>\$5,846,045</u></b>	<b><u>\$5,857,539</u></b>	<b><u>\$6,220,359</u></b>	<b><u>\$6,220,359</u></b>
Intergovt Grants/Aids		\$25,000	\$25,000	\$74,000	\$74,000
Public Charges	\$33,156	\$38,800	\$37,800	\$33,800	\$33,800
Intergovt Charges	\$108,832	\$105,580	\$105,580	\$107,580	\$107,580
Miscellaneous	\$133,585	\$79,120	\$79,200	\$104,200	\$104,200
<b>Total Revenues</b>	<b><u>\$275,573</u></b>	<b><u>\$248,500</u></b>	<b><u>\$247,580</u></b>	<b><u>\$319,580</u></b>	<b><u>\$319,580</u></b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs increased \$358,069 which reflects the anticipated increases in salaries and fringe benefits for 2004. In addition, this includes filling three long-term vacancies and the creation of one grant funded position. Contractual services increased \$23,495 which anticipates increased maintenance as the patrol fleet ages and increased facility utility costs. Supplies and expenses increased \$4,500. This reflects increased fuel costs. Fixed charges increased \$9,500 which reflects property and vehicle insurance cost hikes. Capital outlay decreased \$21,250. Overall the Police budget increased \$385,214 from the 2003 adopted budget or 6.19%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$6,220,359	\$385,214	6.19%
2003	\$5,835,145	\$52,408	0.90%
2002	\$5,782,737	\$311,719	5.70%
2001	\$5,471,018	\$263,424	5.06%
2000	\$5,207,594	\$246,943	4.98%
1999	\$4,960,651	\$230,121	4.86%
1998	\$4,730,530	\$67,126	1.44%
1997	\$4,663,404	\$275,345	6.27%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$319,580	\$71,080	28.60%
2003	\$248,500	\$11,150	4.70%
2002	\$237,350	(\$5,200)	-2.14%
2001	\$242,550	(\$3,008)	-1.23%
2000	\$245,558	\$59,558	32.02%
1999	\$186,000	(\$21,750)	-10.47%
1998	\$207,750	\$17,050	8.94%
1997	\$190,700	\$660	0.35%

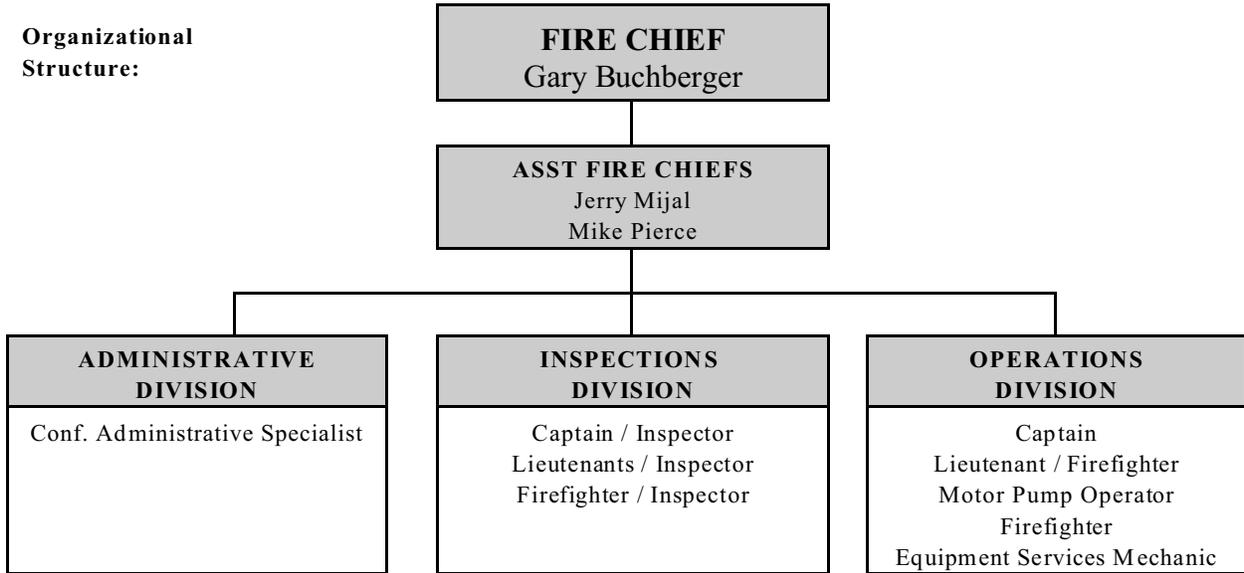
# CITY OF WAUSAU 2004 BUDGET

## FIRE DEPARTMENT

**Mission:** To provide rapid, professional fire, rescue and emergency medical services to residents in the City of Wausau and contracted townships.

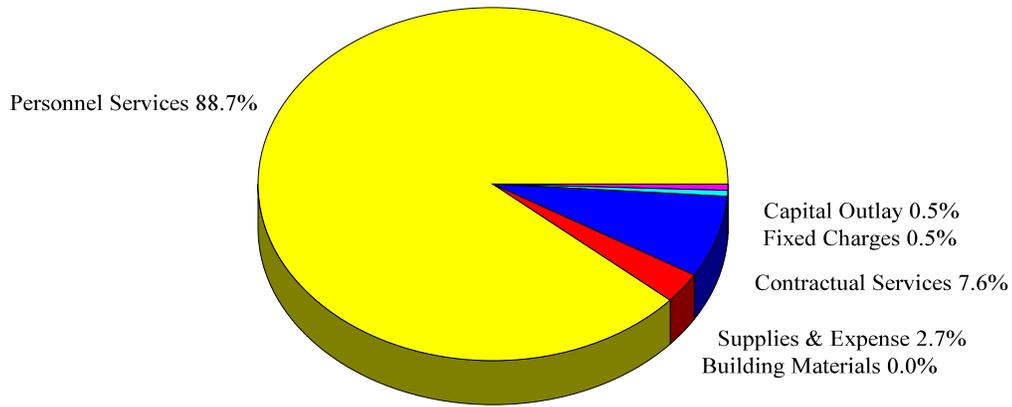
**Department Responsibilities:** This department is responsible for developing, coordinating, planning, implementing and administering all aspects of fire protection and emergency medical services within the City of Wausau. These functions include fire administration, emergency medical services, fire prevention and inspections, fire suppression, training, and building/equipment maintenance. The main function of the Fire Department is public safety and providing emergency services.

**Organizational Structure:**



Fire Department Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
<b>Union</b>	53	53	54	54	54	54	54	54	54	54
<b>Non-union</b>	8	8	8	8	7	7	7	7	7	6.5
<b>TOTAL</b>	61	61	62	62	61	61	61	61	61	60.5

- 2003 Accomplishments:**
- ◆ Created and implemented updated Standard Operational Guidelines using ICS management for emergency medical and fire operations.
  - ◆ Implemented paramedic level service in the City of Wausau and established internal paramedic continuing education classes for staff.
  - ◆ Completed cooperative training with the Wausau Police Dept, local schools and other emergency agencies to conduct domestic terrorism response training with other city departments. These exercises were the culmination of extensive time and commitment by our senior administrative personnel in planning, coordinating and training time.
  - ◆ Participated in the feasibility study of cooperative purchase of an aerial ladder truck with Weston as a first step toward consolidation of fire/EMS services.
  - ◆ Accomplished 4,400 hours of training including all forms of fire, EMS, rescue, terrorism response and hazmat capabilities by department personnel and in cooperation with local schools, police and other emergency support agencies.
  - ◆ Completed 3,232 commercial building inspections, 147 tank inspections and 20 special inspections along with investigating 43 suspected arson fires.
  - ◆ Replaced the rank of Motor Pump Operator (MPO) with the rank of Engineer and upgraded the description and scope of duties for that position.
  - ◆ Provided a certified officers class to all personnel with permanent positions.
  - ◆ Continued a cooperative program with the Rhinelander Fire Dept for obtaining chemical assessment services (CAT) for our regional Hazmat response team.
  - ◆ Purchased physical fitness equipment and established a training program with the local YMCA with federal FIRE GRANT PROGRAM grant funds.
  - ◆ Instituted procedures to comply with the new EMS HIPPA requirements.
- 2004 Objectives & Initiatives:**
- ◆ Provide rapid, effective, professional response to emergency situations.
  - ◆ Establish a pre-planning and building information system that can be completed by fire crews while doing fire prevention/code enforcement inspections and pre-plan target hazards noting location, layout, separations, and internal fire protection systems for the purpose of enhancing emergency response capabilities.
  - ◆ Continued Implementation of a paramedic program in the City and graduate our final department student from paramedic class.
  - ◆ Train fire inspectors to the new commercial building and fire codes the State of Wisconsin is adopting in 2004.
  - ◆ Promotion of safe environment by public education activities.
  - ◆ Establish written guidelines and scripts for public education program and train personnel who will be providing those programs.
  - ◆ Re-certify our Hazardous Material Technicians to include Bio-Terrorism and Weapons of Mass Destruction (WMD) awareness training.
  - ◆ Provide positive information to newspaper to inform citizens of Fire services and capabilities.
  - ◆ Develop a train-the-trainer program where we sent individuals to learn a subject and bring back learned skills to teach and train department personnel.
  - ◆ Begin functional training program with community industries to better respond to fire and rescue emergencies at their specific locations.



### BUDGET SUMMARY

Fire Department	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Personnel Services	\$4,320,638	\$4,616,979	\$4,616,979	\$4,620,156	\$4,620,156
Contractual Services	\$714,100	\$698,658	\$698,658	\$704,035	\$393,973
Supplies & Expense	\$124,107	\$164,197	\$164,197	\$143,197	\$143,197
Building Materials	\$0	\$50	\$50	\$50	\$50
Fixed Charges	\$24,925	\$23,101	\$23,101	\$26,332	\$26,332
Capital Outlay	\$36,412	\$68,887	\$64,334	\$25,800	\$25,800
<b>Total Expenses</b>	<b>\$5,220,182</b>	<b>\$5,571,872</b>	<b>\$5,567,319</b>	<b>\$5,519,570</b>	<b>\$5,209,508</b>
Intergovt Grants/Aids	\$63,065	\$96,599	\$96,559	\$74,412	\$74,412
Public Charges	\$589,601	\$646,975	\$646,975	\$746,506	\$746,506
Intergovt Charges	\$165,638	\$141,460	\$141,460	\$141,572	\$141,572
Miscellaneous	\$11,325	\$18,500	\$18,500	\$0	\$0
<b>Total Revenues</b>	<b>\$829,629</b>	<b>\$903,534</b>	<b>\$903,494</b>	<b>\$962,490</b>	<b>\$962,490</b>

**Summary of  
Budget Changes  
2003 to 2004:**

Personnel service costs increased by \$3,177 which reflects projected increases for salaries and fringes for 2004. In addition, the budget eliminates one vacancies maintained since 2001. It also anticipates a 2/3 reduction in overtime. This will be eliminated through the modification of minimum staffing procedures. Contractual services decreased \$304,685 anticipating increased fuel and utility costs, and the shift of \$310,000 to the utility bill for hydrant rental. Supplies decreased \$21,000; after the establishment of the initial paramedic supply stock. Fixed charges increased \$3,231 representing increases in property insurance. Capital Outlay decreased by \$43,087. The 2003 budget contained a one time capital grant not available in 2004. Capital Outlay includes \$20,800 for replacement of firefighting equipment, \$4,000 for ambulance equipment, and \$1,000 for inspection equipment. Overall the budget decreased \$242,114 or 4.44%

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$5,209,508	(\$242,114)	-4.44%
2003	\$5,451,622	\$342,988	6.71%
2002	\$5,108,634	\$234,724	4.82%
2001	\$4,873,910	\$188,071	4.01%
2000	\$4,685,839	\$44,689	0.96%
1999	\$4,641,150	\$442,087	10.53%
1998	\$4,329,376	\$130,313	3.10%
1997	\$4,199,063	\$45,773	1.10%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$962,490	\$92,490	10.63%
2003	\$870,000	\$93,455	12.03%
2002	\$776,545	(\$66,330)	-7.87%
2001	\$842,875	\$26,641	3.26%
2000	\$816,234	\$7,766	0.96%
1999	\$808,468	\$57,820	7.70%
1998	\$791,491	\$40,843	5.44%
1997	\$750,648	(\$30,075)	-3.85%

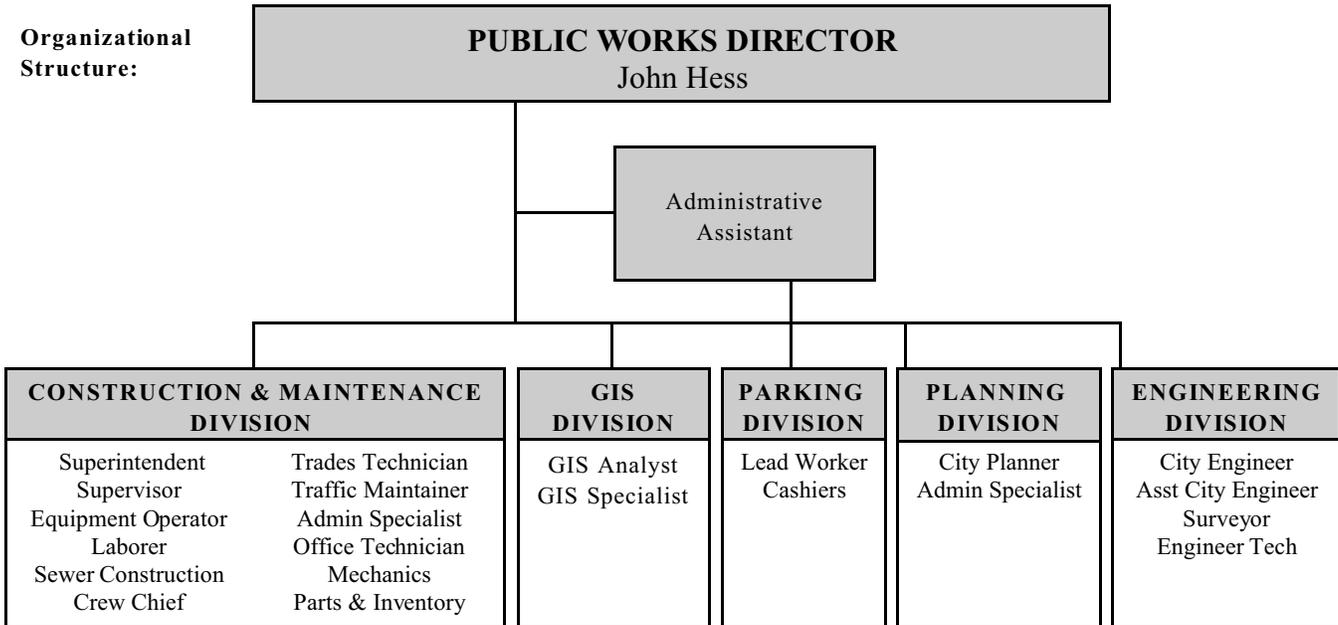
# CITY OF WAUSAU 2004 BUDGET

## PUBLIC WORKS DEPARTMENT

**Mission:** To effectively and efficiently deliver engineering services, land use planning, GIS-based mapping, parking facility operations, and routine public works services to the citizens of Wausau, and to respond to uncontrollable natural events such as snowstorms, windstorms, or flooding conditions with trained personnel.

**Department Responsibilities:** The Department of Public Works consists of five divisions- Engineering, Planning, Geographic Information Systems (GIS), Parking, and Construction & Maintenance. This organization is responsible for the overall maintenance of the City’s infrastructure, including the construction and reconstruction of streets, and services ranging from planning activities to snowplowing to street maintenance to storm sewer construction to mapping services to parking operations.

**Organizational Structure:**



Public Works Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Union	53	54	63	62	62	62	61	62	62	65
Non-union	11	12	12	12	12	11	11	10	10	11
TOTAL	64	66	75	74	74	73	72	72	72	76

**2003****Accomplishments:**

## PLANNING DIVISION

- ◆ Property acquired and right-of-way cleared for Bridge Street reconstruction project.
- ◆ Plans finalized for 200-acre expansion of Wausau West Business and Industrial Park.
- ◆ Conceptual plans developed for extension of 20<sup>th</sup> Avenue from Bridge Street to CTH "U".
- ◆ Revision of subdivision regulations.
- ◆ Conceptual plans developed for improving Thomas Street corridor.
- ◆ Worked with County and WisDOT to complete design work for the new McCleary Bridge.
- ◆ Assisted with finalizing plans for 1<sup>st</sup> Street/Washington Street/River Drive intersection, and Merrill Avenue reconstruction project.
- ◆ Assisted in preparation of State-mandated comprehensive plan for City of Wausau.
- ◆ Participated in the planning and design efforts for the reconstruction of USH 51/STH 29.
- ◆ Stormwater Utility Investigation grant application submitted and approved.
- ◆ Worked with Park Department to update comprehensive park and recreation area plan.

## GIS DIVISION

- ◆ Developed and deployed an Intranet mapping application and mobile mapping application.
- ◆ Installed and deployed Spatial Database Engine to create a single storage location for all GIS datasets.
- ◆ Upgraded/replaced GPS equipment with new survey grade equipment.
- ◆ Completed the initial data collection of all storm sewer features.
- ◆ Developed alley database and map book for use by public works supervisors.

## CONSTRUCTION &amp; MAINTENANCE DIVISION

- ◆ Maintained a high level of service with lowest possible level of DPW staff.
- ◆ Installed sanitary sewer and water laterals at numerous locations.
- ◆ Demolished homes at several locations, including along Bridge Street, Merrill Avenue and W. Wausau Avenue.
- ◆ Coordinated road closures and detours for Jefferson Street parking ramp project.
- ◆ Provided Maintenance/Motor Pool repair services for Fire Department, and assisted in the purchase of equipment.
- ◆ Completed installation of salt brine dispensers.
- ◆ Completed leaf pick-up prior to snowfall.

## ENGINEERING DIVISION

- ◆ Designed, bid, constructed and inspected 11,300 feet of sanitary sewer and water mains.
- ◆ Oversaw design and construction of 20<sup>th</sup> Avenue (Rosemurgy site) and new roads in Industrial Park.
- ◆ Assisted with development of seven new residential subdivisions.
- ◆ Designed, bid, constructed and inspected over \$1.8 million in street improvement projects.

## PARKING DIVISION

- ◆ Construction of Jefferson Street Parking Ramp.
- ◆ Sealed concrete decks and reconstructed expansion joints in Sears and Penneys parking ramps.
- ◆ Poured new epoxy floors in elevator lobbies and elevator cars in Sears ramp.
- ◆ Began structural reinforcement work in McClellan ramp.
- ◆ Investigated revenue control systems for all ramps.

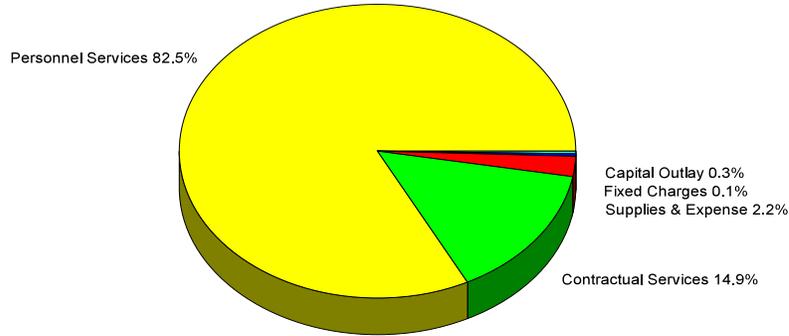
**2004 Objectives & Initiatives:**

- ◆ Continue the development of public works construction projects
- ◆ Continue work on developing a comprehensive pavement management plan.
- ◆ Continue plans to accomplish work with fewer staff personnel, if reasonably possible.

# A DIVISION OF THE PUBLIC WORKS DEPARTMENT

## ENGINEERING DIVISION

**Responsibilities:** This organization consists of administrative, professional and technical staff which provides direction to the overall operation, construction and maintenance of the City’s infrastructure including the planning, design, surveying, mapping services, maintenance, construction, reconstruction and the associated coordination of resources, equipment, staff, land acquisition and contractual services required to accomplish such.



<b>BUDGET SUMMARY</b>					
<b>Engineering Division</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$892,956	\$936,043	\$936,043	\$934,166	\$934,166
Contractual Services	\$156,869	\$161,350	\$165,775	\$168,400	\$168,400
Supplies & Expense	\$19,146	\$31,025	\$30,850	\$24,960	\$24,960
Fixed Charges	\$994	\$2,000	\$2,000	\$1,500	\$1,500
Capital Outlay	\$4,317	\$11,000	\$11,000	\$3,000	\$3,000
<b>Total Expenses</b>	<b><u>\$1,074,282</u></b>	<b><u>\$1,141,418</u></b>	<b><u>\$1,145,668</u></b>	<b><u>\$1,132,026</u></b>	<b><u>\$1,132,026</u></b>
Public Charges	\$46,132	\$50	\$25	\$25	\$25
Intergovt Charges	\$120	\$95,000	\$95,000	\$95,000	\$95,000
<b>Total Revenues</b>	<b><u>\$46,252</u></b>	<b><u>\$95,050</u></b>	<b><u>\$95,025</u></b>	<b><u>\$95,025</u></b>	<b><u>\$95,025</u></b>

**Summary of Budget Changes 2003 to 2004:** Personnel service costs decreased by \$1,877 which reflects the anticipated increases in salaries and fringe benefits for 2004 and the elimination of one engineering position. Contractual services increased \$7,050 most of which represents bridge testing which is performed biennially. Supplies decreased \$6,065 which reflects the elimination of the 2003 purchase of software. Fixed charges decreased \$500 while capital outlay decreased \$8,000. The 2003 capital outlay budget contained provisions for a one-time purchase data equipment. Overall the Engineering budget decreased \$9,392 from the 2003 budget or .82%.

**History of  
Expense Budget:**

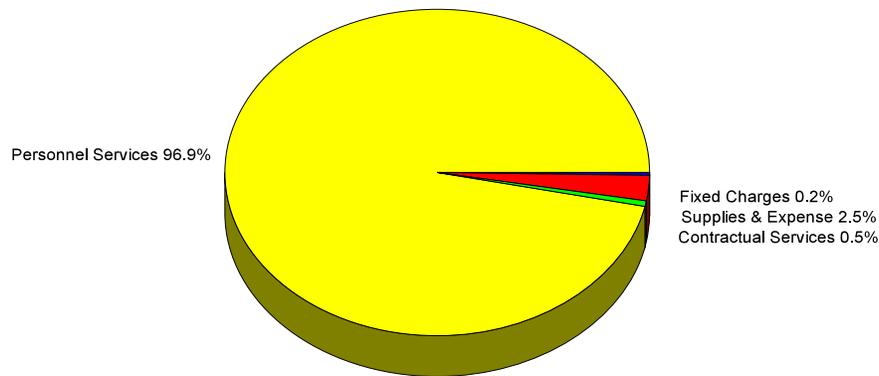
YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$1,132,026	(\$9,392)	-0.82%
2003	\$1,141,418	\$5,965	0.53%
2002	\$1,135,453	\$81,070	7.69%
2001	\$1,054,383	\$7,477	0.71%
2000	\$1,046,906	(\$128,305)	-10.92%
1999	\$1,175,211	\$113,487	10.69%
1998	\$1,061,724	\$57,743	5.75%
1997	\$1,003,981	\$18,486	1.88%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$95,025	(\$25)	-0.03%
2003	\$95,050	\$0	0.00%
2002	\$95,050	(\$2,150)	-2.21%
2001	\$97,200	\$20,975	27.52%
2000	\$76,225	\$73,875	3143.62%
1999	\$2,350	(\$1,700)	-41.98%
1998	\$4,050	(\$900)	-18.18%
1997	\$4,950	\$2,425	96.04%

# A DIVISION OF THE PUBLIC WORKS DEPARTMENT PLANNING DIVISION

**Responsibilities:** This division is responsible for improving the City’s physical form and long-term decision making by developing a city-wide comprehensive plan for smart growth, performing studies, special project development, plan commission activities, and performing research and analysis.



<b>BUDGET SUMMARY</b>					
<b>Engineering Division</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$69,775	\$85,077	\$85,077	\$89,532	\$89,532
Contractual Services	\$350	\$425	\$425	\$675	\$675
Supplies & Expense	\$1,034	\$3,375	\$2,375	\$2,325	\$2,325
Fixed Charges	\$109	\$200	\$200	\$150	\$150
Capital Outlay	\$2,374	\$0			
<b>Total Expenses</b>	<b>\$73,642</b>	<b>\$89,077</b>	<b>\$88,077</b>	<b>\$92,682</b>	<b>\$92,682</b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs increased by \$4,455 which reflects the anticipated increases in salaries and fringe benefits for 2004. Contractual services increased \$250, supplies decreased \$1,050 and fixed charges decreased \$50. No capital outlay is anticipated in 2004. Overall the Planning budget increased \$3,605 from the 2003 budget or 4.05%.

**History of  
Expense Budget:**

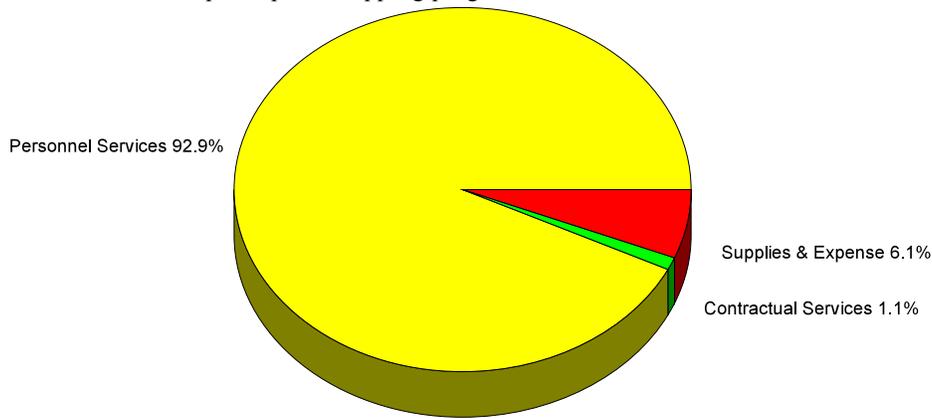
YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$92,682	\$3,605	4.05%
2003	\$89,077	(\$353)	-0.39%
2002	\$89,430	(\$128,865)	-59.03%
2001	\$218,295	\$143,033	190.05%
2000	\$75,262	(\$3,530)	-4.48%
1999	\$78,792	\$4,272	5.73%
1998	\$74,520	\$4,864	6.98%
1997	\$69,656	(\$1,343)	-1.89%

Year 2001 contemplated the combination of planning and the economic development division of the community development department.

# A DIVISION OF THE PUBLIC WORKS DEPARTMENT

## GEOGRAPHIC INFORMATION SYSTEMS (GIS) DIVISION

**Responsibilities:** The GIS Division of the Department of Public Works is responsible for the development and implementation of a modern computer system to maintain and display digital information on the City’s infrastructure. The division was created in 1994 with the advent of new mapping and database information so that accurate maps and data analysis can be made. All City departments utilize the GIS Division through the use of hard copy maps and desktop computer mapping programs.



<b>BUDGET SUMMARY</b>					
<b>Engineering Division</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$136,832	\$150,513	\$150,513	\$158,243	\$158,243
Contractual Services	\$0	\$1,700	\$1,700	\$1,850	\$1,850
Supplies & Expense	\$4,667	\$11,875	\$11,875	\$10,325	\$10,325
Capital Outlay	\$0	\$31,446	\$31,446	\$0	\$0
<b>Total Expenses</b>	<b>\$141,499</b>	<b>\$195,534</b>	<b>\$195,534</b>	<b>\$170,418</b>	<b>\$170,418</b>
Public Charges	\$2,906	\$2,500	\$2,500	\$2,500	\$2,500
<b>Total Revenues</b>	<b>\$2,906</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs increased by \$7,730 which reflects the anticipated increases in salaries and fringe benefits for 2004. Supplies decreased \$1,550 representing a reduction in meeting expenses. Capital outlay decreased \$31,446. The capital outlay budget was a carryover for computer equipment. Overall the GIS budget decreased \$26,210 from the 2003 modified budget or \$1,170 from the adopted budget or -.68%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$170,418	(\$1,170)	-0.68%
2003	\$171,588	\$2,408	1.42%
2002	\$169,180	\$16,446	10.77%
2001	\$152,734	\$5,333	3.62%
2000	\$147,401	\$41,284	38.90%
1999	\$106,117	\$25,088	30.96%
1998	\$81,029	\$4,731	6.20%
1997	\$76,298	\$9,765	14.67%

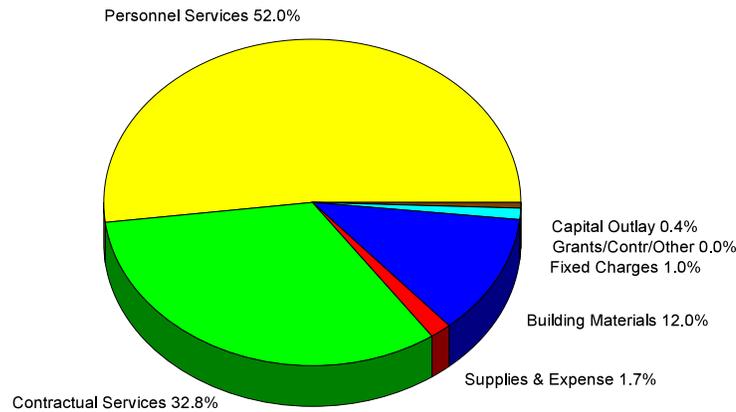
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$2,500	\$0	0.00%
2003	\$2,500	\$0	0.00%
2002	\$2,500	\$500	25.00%
2001	\$2,000	\$0	0.00%
2000	\$2,000	\$500	33.33%
1999	\$1,500	\$0	0.00%
1998	\$1,500	(\$500)	-25.00%
1997	\$2,000	\$2,000	100.00%

# A DIVISION OF THE PUBLIC WORKS DEPARTMENT

## CONSTRUCTION AND MAINTENANCE DIVISION

**Responsibilities:** This organization is responsible for the overall maintenance of the City’s infrastructure including the snow plowing and snow removal, leaf pick-up, street sweeping, weed control, traffic line painting, maintenance of storm sewers, and sidewalks, as well as maintenance of bridges and culverts. Costs associated with recycling activities have been allocated to the Recycling Grant Fund.



<b>BUDGET SUMMARY</b>					
<b>Parking Facilities Division</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$2,006,826	\$2,320,908	\$2,320,908	\$2,377,800	\$2,377,800
Contractual Services	\$933,448	\$1,531,236	\$1,429,210	\$1,500,570	\$1,500,570
Supplies & Expense	\$77,125	\$75,530	\$75,757	\$76,005	\$76,005
Building Materials	\$396,975	\$558,925	\$558,925	\$547,375	\$547,375
Fixed Charges	\$46,054	\$53,350	\$46,570	\$47,270	\$47,270
Grants/Cont/Other		\$1,800	\$1,800	\$1,800	\$1,800
Capital Outlay	\$8,254	\$20,100	\$20,100	\$19,350	\$19,350
Transfers Out		(\$288,969)	(\$288,969)	(\$285,712)	(\$285,712)
<b>Total Expenses</b>	<b><u>\$3,468,682</u></b>	<b><u>\$4,272,880</u></b>	<b><u>\$4,164,301</u></b>	<b><u>\$4,284,458</u></b>	<b><u>\$4,284,458</u></b>
Intergovt Grants/Aids	\$2,060,009	\$2,114,093	\$2,114,093	\$2,034,946	\$2,034,946
Public Charges	\$30,127	\$34,550	\$34,719	\$33,550	\$33,550
Intergovt Charges	\$85,752	\$92,300	\$90,323	\$93,800	\$93,800
Miscellaneous		\$14,750	\$14,750	\$250	\$250
<b>Total Revenues</b>	<b><u>\$2,175,888</u></b>	<b><u>\$2,255,693</u></b>	<b><u>\$2,253,885</u></b>	<b><u>\$2,162,546</u></b>	<b><u>\$2,162,546</u></b>

**Summary of  
Budget Changes  
2003 to 2004:**

Personnel service costs increased by \$56,892 which reflects the anticipated increases in salaries and fringe benefits for 2004 and the reduction of one staff position. Contractual services decreased \$30,666 from the 2003 budget. The decrease adjusts motor pool charges, contractual snow removal charges to decrease while expecting increases in areas of janitorial services and utilities. Supplies and expenses increased \$475. Building materials decreased \$11,550. This reduction is expected in numerous construction accounts such as piping, and crushed stone. Fixed charges decreased \$6,080 and capital outlay decreased \$750. Overall the Public Works budget increased \$11,578 or .27% from the 2003 budget..

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$4,284,458	\$11,578	0.27%
2003	\$4,272,880	(\$32,775)	-0.76%
2002	\$4,305,655	\$35,673	0.84%
2001	\$4,269,982	\$88,093	2.11%
2000	\$4,181,889	\$130,055	3.21%
1999	\$4,051,834	(\$223,712)	-5.23%
1998	\$4,275,546	\$271,812	6.79%
1997	\$4,003,734	\$170,196	4.44%

**History of  
Revenue Budget:**

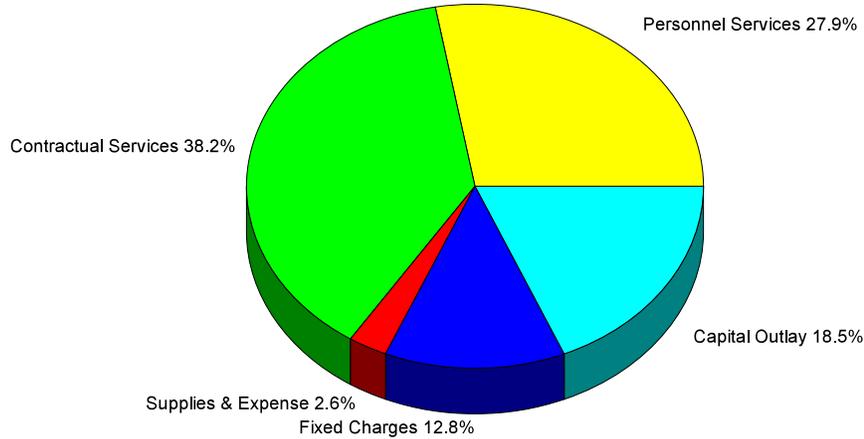
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$2,162,546	(\$93,147)	-4.13%
2003	\$2,255,693	\$57,625	2.62%
2002	\$2,198,068	(\$66,429)	-2.93%
2001*	\$2,264,497	\$2,134,662	1644.13%
2000	\$129,835	\$2,625	2.06%
1999	\$127,210	\$14,050	12.42%
1998	\$113,160	\$1,220	1.09%
1997	\$111,940	\$45,600	10.38%

\*2001 Transportation Aids were previously reported in the finance budget.

# A DIVISION OF THE PUBLIC WORKS DEPARTMENT

## PARKING FACILITIES DIVISION

**Responsibilities:** This organization is responsible for the overall operations of the City’s Parking Ramps, Lots and on-street Parking including parking meter maintenance, snow removal, electricity, elevator maintenance, structure repairs and associated staff resources.



<b>BUDGET SUMMARY</b>					
Parking Facilities Division	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Personnel Services	\$174,622	\$202,046	\$202,046	\$193,191	\$193,191
Contractual Services	\$183,614	\$269,500	\$246,340	\$265,275	\$265,275
Supplies & Expense	\$8,663	\$14,500	\$14,530	\$18,160	\$18,160
Fixed Charges	\$69,475	\$82,100	\$87,000	\$89,000	\$89,000
Capital Outlay	\$41,730	\$130,000	\$125,000	\$128,000	\$128,000
<b>Total Expenses</b>	<b><u>\$478,104</u></b>	<b><u>\$698,146</u></b>	<b><u>\$674,916</u></b>	<b><u>\$693,626</u></b>	<b><u>\$693,626</u></b>
Public Charges	\$521,465	\$526,700	\$516,700	\$507,700	\$507,700
Miscellaneous	\$2,633	\$1,000	\$1,000	\$1,000	\$1,000
<b>Total Revenues</b>	<b><u>\$524,098</u></b>	<b><u>\$527,700</u></b>	<b><u>\$517,700</u></b>	<b><u>\$508,700</u></b>	<b><u>\$508,700</u></b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs decreased by \$8,855 which reflects the anticipated salaries and fringe benefits for 2004. Contractual services decreased \$4,225. This change includes increases in utilities, and janitorial services which were offset by a reduction in a non-recurring upgrade of the ticket and parking control system. Supplies and expenses increased \$3,660 which includes the acquisition of software supplies. Fixed charges increased \$6,900 for land lease costs and property insurance. Capital outlay decreased \$2,000. The capital outlay budget funds an annual reserve for the maintenance and repair of the City’s parking decks of \$125,000. Overall, the Parking budget increased \$5,055 from the 2003 budget or .73%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$693,626	\$5,055	0.73%
2003	\$688,571	\$34,020	5.20%
2002	\$654,551	\$23,434	3.71%
2001	\$631,117	\$24,659	4.07%
2000	\$606,458	\$31,148	5.41%
1999	\$575,310	\$46,010	8.69%
1998	\$529,300	\$12,364	2.39%
1997	\$516,936	\$12,108	2.40%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$508,700	(\$19,000)	-3.60%
2003	\$527,700	\$16,000	3.13%
2002	\$511,700	\$2,550	0.50%
2001	\$509,150	(\$32,550)	-6.01%
2000	\$541,700	\$46,500	9.39%
1999	\$495,200	\$1,400	0.28%
1998	\$493,800	\$9,000	1.86%
1997	\$484,800	\$45,600	10.38%

# CITY OF WAUSAU 2004 BUDGET

## WAUSAU DOWNTOWN AIRPORT

**Mission:** To provide the aviation and airport services required by Wausau's residents and businesses. It is our duty to be the gateway to the community and represent the progressive and forward spirit of our citizens. It is our responsibility to provide an airport in the most fiscally responsible manner while promoting aviation safety and encouraging positive growth.

**Department Responsibilities:** This organization is responsible for the overall operation of the Wausau Downtown Airport, which includes maintenance of terminal buildings and hangars, maintenance of grounds, runways, beacons, lighting, taxiways, ramp, sidewalks and rent of office and hangar space. The manager must work closely with the FAA to provide a safe airport for aircraft as well as the public. The manager determines the opening and closing of the airport due to field conditions, concentrates on promotional efforts to increase airport revenues, prepares the budget and maintains airport equipment.

**Organizational Structure:**

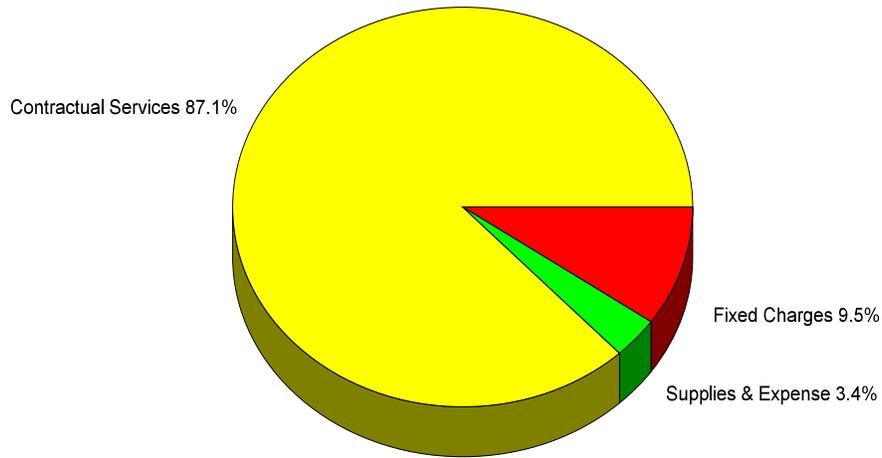
**CONTRACTED**  
Wausau Flying Service  
  
**MANAGER**  
John Chmiel

**2003 Accomplishments:**

- ◆ To recruit two private parties to construct new hangars at the Wausau Downtown Airport in 2003.
- ◆ To petition Wisconsin Bureau of Aeronautics for FAA/State supplemental funding for CIP
- ◆ Organized and hosted successful public relations activities including: customer appreciation picnic, Balloon Rally, National Air Tour and fly-ins.
- ◆ To initiate the aviation easement/tree removal project with the FAA

**2004 Objectives & Initiatives:**

- ◆ To bring to finality the aviation easements and tree removals on the properties in Schofield on the approach to runway thirty.
- ◆ To recruit a minimum of two additional private parties to construct new hangars at the Wausau Downtown Airport in 2004.
- ◆ To create "Hangar Development Area" to allow private hangar builders an efficient way to execute hangar construction.
- ◆ To update CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding.
- ◆ To execute the "Runway Extension/Pavement Maintenance" project



<b>BUDGET SUMMARY</b>					
<b>Wausau Downtown Airport</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Contractual Services	\$108,082	\$128,690	\$128,690	\$122,996	\$122,996
Supplies & Expense	\$3,297	\$4,800	\$4,800	\$4,825	\$4,825
Fixed Charges	\$12,882	\$12,140	\$12,140	\$13,435	\$13,435
Capital Outlay	\$4,045	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$128,306</b>	<b>\$145,630</b>	<b>\$145,630</b>	<b>\$141,256</b>	<b>\$141,256</b>
Public Charges	\$6,010	\$6,180	\$5,500	\$5,500	\$5,500
Miscellaneous	\$90,937	\$93,390	\$98,600	\$102,954	\$102,954
<b>Total Revenues</b>	<b>\$96,947</b>	<b>\$99,570</b>	<b>\$104,100</b>	<b>\$108,454</b>	<b>\$108,454</b>

**Summary of  
Budget Changes  
2003 to 2004:**

Contractual services decreased \$5,694 representing increases in the FBO contract payment and the projected inflation of utility costs while decreasing snow removal and maintenance services. Supplies increased \$25 and fixed charges which include public liability insurance, auto liability, and building and contents insurance increased \$1,295. No capital outlay is budgeted in 2004. Overall, the Airport budget decreased \$4,374 from the 2003 budget or -3.00%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$141,256	(\$4,374)	-3.00%
2003	\$145,630	\$3,246	2.28%
2002	\$142,384	(\$236)	-0.17%
2001	\$142,620	\$8,530	6.36%
2000	\$134,090	(\$547)	-0.41%
1999	\$134,637	\$22,356	19.91%
1998	\$112,281	\$3,789	3.49%
1997	\$108,492	\$252	0.23%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$108,454	\$8,884	8.92%
2003	\$99,570	\$10,220	11.44%
2002	\$89,350	\$645	0.73%
2001	\$88,705	\$815	0.93%
2000	\$87,890	\$6,290	7.71%
1999	\$81,600	(\$3,794)	-4.44%
1998	\$85,394	(\$2,142)	-2.45%
1997	\$87,536	\$2,936	3.47%

# CITY OF WAUSAU 2004 BUDGET

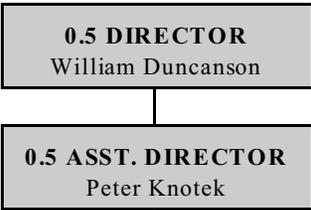
## PARKS DEPARTMENT

**Mission:** To provide diversified park and recreation facilities and programs that will meet the needs of present and future residents and to preserve and enhance important natural, historical and scenic features within the City of Wausau.

**Department Responsibilities:** This organization is responsible for the overall operations of the Parks Department. Daily and long term goals include: planning, design, cost sharing, development, land acquisition, personnel, training, financial management, administrative directives and operational guidance. They are also responsible for maintaining and enforcing park ordinances, resolutions, contracts and easements. Responsible for recreational playground programs, pool, park and ski programs, ice rink, forestry operations, park maintenance and staff resources to accomplish such.

**Organizational Structure:**

(The numbers shown before job titles indicate allocated person-years.)



MAINTENANCE & DEVELOPMENT DIVISION		CUSTOMER SERVICE DIVISION		RECREATION DIVISION		ADMINISTRATION PROGRAM		URBAN FORESTRY PROGRAM	
0.5	Superintendent	0.26	Superintendent	0.9	Superintendent	0.18	Admin Officer	0.9	City Forester
1.0	Supervisor					0.44	Secretary	1.0	Arborist II
0.5	Equip Oper III					0.39	Acct Asst I	1.5	Arborist I
0.5	Trades Tech II					0.49	Clerical II	0.5	Horticulturist
2.37	Trades Tech I					0.25	Clerical I	.75	Park Maint II
1.5	Mechanic								
0.25	Arborist I								
1.15	Horticulturist								
2.66	Park Maint II								
0.5	Storekeeper								
10.43		0.26		0.9		1.75		4.65	

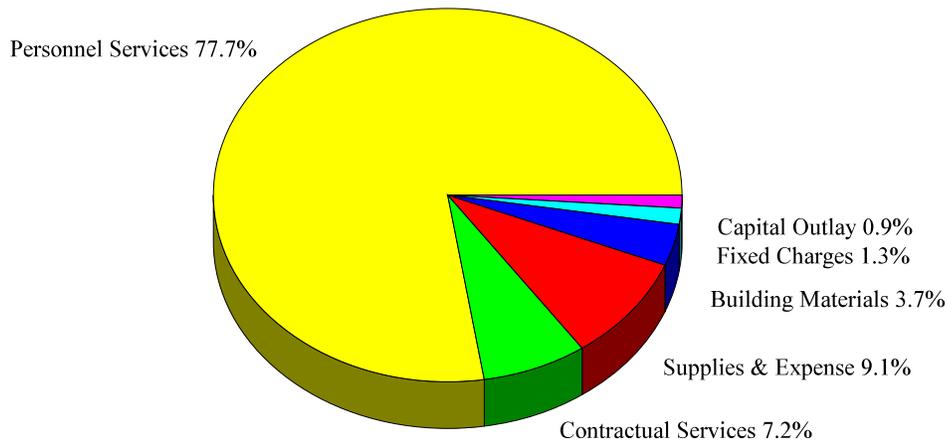
City Effort	Parks Staffing (City & County)	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
14.75	Union	30.5	33.5	33.5	33.5	33	33	33	33	34	33
4.74	Non-union	9	12	12	12	12	12	12	12	12	12
19.49	TOTAL	39.5	45.5	45.5	45.5	45	45	45	45	45	46

**2003 Accomplishments:**

- ◆ Provided 330 acres of park lands and facilities in 38 locations to the public in a safe, well maintained and attractive condition.
- ◆ Served 47,000 patrons at 3 outdoor swimming pools.
- ◆ Provided swim lessons to 575 individuals and tennis lessons to 225 individuals.
- ◆ Served 250 youth in the Summer Playground Program.
- ◆ Provided playing fields for over 2,500 youth involved in organized baseball, softball and soccer.
- ◆ Provided 6 recreational ice rinks and 4 hockey rinks
- ◆ Planted 950 trees, removed 475 trees and trimmed 6,000 trees.
- ◆ Supported special community events, including 3 kayak races, Renaissance Festival, First Night of Summer, Blues Fest, Rock-N-Roll Revival, Festival of Arts, Summer Concerts and Badger State Winter Games.
- ◆ Implemented an improved internal cost accounting system.
- ◆ Conducted the first "Dog-Gone Pool Party" event.
- ◆ Assisted DPW with snowplowing.
- ◆ Completed a functional assessment of the Department through the Review Wisconsin process that found a cost effective operation with opportunities for improvement by raising unusually low fees and closing one swimming pool.
- ◆ River Edge Trail
  - Installed grant funded solar lighting on Barker-Stewart Island.
  - Developed and installed interpretive signing on the logging history of Wausau and the sawmill on Barker-Stewart Island.
  - Completed acquisition and conversion of the Barker-Stewart Island east channel railroad bridge to a pedestrian bridge
  - Acquired easements on MBX and Ad, Inc.
  - Completed design on MBX.
- ◆ Installed new bleachers and added a walk-in cooler and a second VIP box at Athletic Park.
- ◆ Replaced all bleachers at youth baseball diamonds with new safety code compliant bleachers.
- ◆ Resurfaced the Memorial Park road cooperatively with DPW.
- ◆ Implemented a graduated fee increase program to catch up to average fees statewide.
- ◆ Installed new playground and walking paths at 3-M Park.
- ◆ Implemented launching fees at City boat ramps.
- ◆ Operated new snow tubing hill at Sylvan Hill Park in a snowless winter by creating a temporary snowmaking system. Revenues far exceeded expectations.
- ◆ Replaced Hammond Park lighting.
- ◆ Replaced scorekeeper box ladders with stairs at Memorial and Brockmeyer.
- ◆ Installed irrigation at the Oak Island Junior League diamond in a joint project with Wausau Youth Baseball.
- ◆ Installed a bounce wall at the Oak Island tennis courts.
- ◆ Reconstructed upper Memorial Park bike path.
- ◆ Installed more efficient and safe chlorine feed system at Memorial Pool.
- ◆ Installed more efficient pool control system at Schulenburg Pool.
- ◆ Added more chaise lounges at Kaiser Pool.
- ◆ Installed coin lockers at all three swimming pools in place of change room attendants.
- ◆ Participated in the design of the Jefferson Street Corridor and Washington Street/River Drive intersection.
- ◆ Developed a festival grounds improvement plan for Oak Island and Fern Island Parks and the WPS River Drive property.

**2004 Objectives & Initiatives:**

- ◆ Operate all facilities in a safe, clean, attractive manner.
- ◆ Conduct recreation programs in a fun, safe, cost effective manner.
- ◆ Continue institution of the graduated fee increase program that will bring most fees up to statewide averages by 2005 and emphasize non-resident fees.
- ◆ River Edge Trail
  - Complete easement acquisition on Graphics Packaging, Hammerblow, and McGivern Masonry.
  - Complete design for Graphics Packaging.
  - Construct MBX segment utilizing partial grant funding.
- ◆ Continue cooperative provision of City services with the Department of Public Works.
- ◆ Complete funded capital improvement projects optimizing contracted services.
- ◆ Initiate design and development of a neighborhood park in the Wausau West neighborhood park service area.
- ◆ Investigate implementing an instructional flatwater kayaking program for youth.
- ◆ Support and promote events of community interest.



<b>BUDGET SUMMARY</b>					
<b>Parks Department</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>Total Estimated Expenditure</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$1,536,061	\$1,607,160	\$1,607,092	\$1,453,165	\$1,453,165
Contractual Services	\$112,914	\$145,288	\$134,110	\$135,321	\$135,321
Supplies & Expense	\$171,855	\$178,278	\$169,990	\$170,432	\$170,432
Building Materials	\$36,277	\$63,401	\$31,600	\$69,100	\$69,100
Fixed Charges	\$20,131	\$22,095	\$21,515	\$24,532	\$24,532
Capital Outlay	\$139,286	\$42,200	\$65,200	\$17,450	\$17,450
<b>Total Expenses</b>	<b>\$2,016,524</b>	<b>\$2,058,422</b>	<b>\$2,029,507</b>	<b>\$1,870,000</b>	<b>\$1,870,000</b>
Public Charges	\$81,948	\$149,541	\$133,671	\$139,081	\$139,081
Intergovt Charges/Srv	\$2,580				
Miscellaneous	\$6,137	\$7,835	\$7,810	\$2,035	\$2,035
<b>Total Revenues</b>	<b>\$90,665</b>	<b>\$157,376</b>	<b>\$141,481</b>	<b>\$141,116</b>	<b>\$141,116</b>

**Summary of Budget Changes 2003 to 2004:**

Personnel service costs decreased by \$153,995, which reflects the anticipated increases in salaries and fringe benefits for 2004 and reductions of seasonal help, park maintenance, supervisory and ranger staff. Contractual services decreased \$9,967 due to anticipated decreases in contracted professional services. Supplies decreased \$6,646. The major area of reduction was in pool chemicals due to the installation of a more efficient pool control system. Building materials increased \$5,699 for park maintenance while fixed charges increased \$2,437 for property insurance. Capital outlay decreased \$24,750. Overall, the Parks budget decreased \$199,451 from the 2003 budget or -9.64%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$1,870,000	(\$199,451)	-9.64%
2003	\$2,069,451	\$16,474	0.80%
2002	\$2,052,977	(\$7,487)	-0.36%
2001	\$2,060,464	\$131,373	6.81%
2000	\$1,929,091	\$49,387	2.63%
1999	\$1,879,704	\$104,838	5.91%
1998	\$1,774,866	\$63,350	3.70%
1997	\$1,711,516	\$186,551	12.23%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$141,116	(\$5,489)	-3.74%
2003	\$146,605	\$45,800	45.43%
2002	\$100,805	(\$10,993)	-9.83%
2001	\$111,798	\$13,228	13.42%
2000	\$98,570	(\$15,240)	-13.39%
1999	\$113,810	\$12,698	12.56%
1998	\$101,112	\$2,028	2.05%
1997	\$99,084	\$2,934	3.05%

# CITY OF WAUSAU 2004 BUDGET

## COMMUNITY DEVELOPMENT FUND

**Mission:** On behalf of residents and businesses, Community Development has a broad mission of improving the overall livability of the City of Wausau and developing a viable community by expanding economic opportunity, eliminating blight, providing housing and a suitable living environment.

**Responsibilities:** The Community Development Department consists of four divisions; Public Housing and Redevelopment Community Development, Economic Development and Special Projects. The City-Governed Community Development Department is responsible for housing, economic development and community development functions which are funded almost in their entirety by the U.S. Department of Housing and Urban Development (HUD) with secondary support coming from the State of Wisconsin Department of Administration's Division of Housing. The Federal Community Development Block Grant (CDBG) Program serves two primary objectives: 1) blight prevention and elimination and 2) support for needs of low and moderate income residents. The CDBG 2004 annual action plan is prepared by the Citizen Advisory Committee on Community Development and approved by the Finance Committee and Common Council. The department also manages a number of housing rehabilitation and mortgage down payment program income revolving accounts. These accounts provide additional resources to improve the housing stock available to low and moderate income individuals.

The Community Development Authority (CDA) is a separate and independent agency serving public housing and redevelopment within the City of Wausau. All funding for the CDA comes from HUD project revenues generated by the housing portion of the division and from City of Wausau project funds. Housing activities include ownership and operation of 149 units of elderly public housing (Riverview towers), 40 units of family public housing, 106 units of Section 8 new construction (Kannenberg Plaza), 35 units of supportive living for elderly (Riverview Terrace), and administration of 415 Section 8 rental assistance vouchers serving very low income residents. This agency is governed by a seven member board of directors overseeing planning, budgeting and project development.

**Organizational Structure:**



Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
<b>Union</b>	4.75	4.75	4.75	6.5	6.5	7	7	8	8	8
<b>Non-union</b>	7.5	7.5	7.5	7.5	7	7	7	8	8	8
<b>TOTAL</b>	12.25	12.25	12.25	14	13.5	14	14	16	16	16

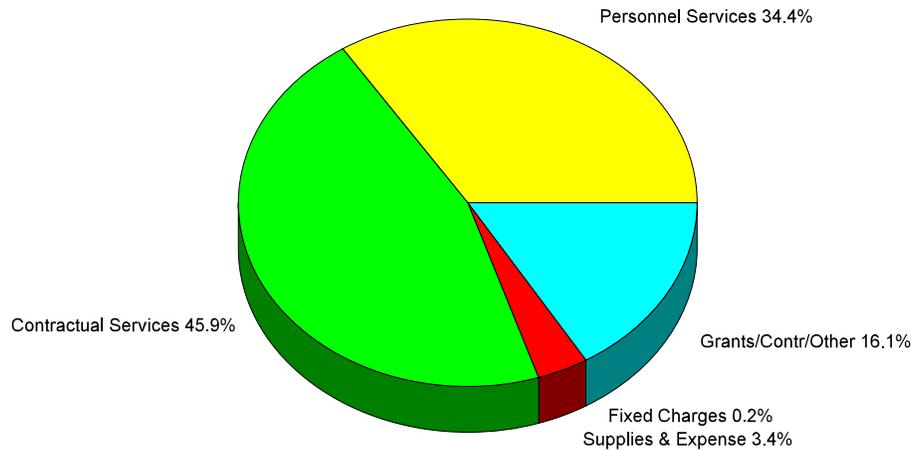
**2004  
Objectives  
& Initiatives:**

- ◆ The Community Development Department has a broad range of program responsibilities including housing, economic development, downtown re/development and community development. All of these program areas are exclusively funded by programs related to the U.S. Department of Housing & Urban Development but for the Business Development Director position funded through room tax revenues. None of the department's operating funding comes from local property tax; in fact many community development resources help finance City projects. Aside from the department's regular programs there are special projects undertaken as part of the community development mission.
- ◆ Over the past year the Department has completed blight elimination at the former Marathon Rubber Company, though demolition, park construction and a new housing start. Also, the new expansion/addition onto the Riverview Terrace elderly housing development has been completed with occupancy commencing December 2003 (discussed below). For the upcoming year the Community Development Department has established completion of two very important initiatives as part of the agency's work program. These include 1) continuing redevelopment of downtown Wausau including hotel/retail and condominium project located at 2<sup>nd</sup> and Jefferson Streets; and development of Wausau's new Business Development Center replacing the incubator now located on Cleveland Street (This is also discussed in the Economic Development portion of the department's work program).
- ◆ Construction completion and occupancy of the Riverview Terrace Supportive Living Facility. Twelve additional apartments, funded through a HUD Economic Development Initiative grant. This facility has submitted its application to the State of Wisconsin for certification as a Residential Care Apartment Complex. Total units after expansion will offer 35 apartments for rent. This development is supported by the federal nutrition program (operated by the Marathon county Aging & Disability Resource Center) with supportive/personal and nursing services are provided through a contract with the Home Instead Senior Care and Ms Colleen Murphy RN.
- ◆ Other work involves activities surrounding implementation of the Community Development Block Grant (CDBG) Program including 'Building Better Neighborhoods' now operating in the Longfellow neighborhood within the City. Community Development will be developing a targeted neighborhood housing plan, completing an emergency assistance initiative by completing renovation of the single family residential property located at 319 Lincoln Street. Community development is also responsible for demolition work and relocation associated with city activities and projects.

**2004  
Objectives  
& Initiatives  
Continued...**

The department's other new work involves continuing expansion of the economic development function with the addition of the city's Business Development Director. The Economic Development Division seeks to expand the city's tax base, create jobs and generate incomes through new business recruitment and serving existing business needs. The Business Incubator located at Cleveland and Thomas Streets, is an important element to the city's effort in nurturing new small business. The Business Incubator is a "development focus" as identified in the City's new Economic Development Strategy developed with assistance from The Mayor' Economic Advisory Group and accepted by the common council in March 2002. Community development staff participate regularly in that facility's activities and initiatives.

- ◆ Also, the newest portion of the industrial park (North and West of 72<sup>nd</sup> Avenue) is being planned for improvements and the Department will begin marketing that segment of our industrial property. This expansion of Wausau's infrastructure is important for long term economic prospects. The department will also continue working with Marathon County Economic Development Council on operating the city's economic development revolving loan fund.
- ◆ The **Community Development Block Grant (CDBG) program**, administered by the U.S. Department of Community Development, is the cornerstone activity for the City of Wausau. The CDBG program has provided tremendous progress in serving the community (both individuals and agencies) in meeting goals of eliminating blight and benefitting low and moderate income residents. Wausau has operated a CDBG entitlement program since 1983. In 1989 there were no requests from outside agencies seeking CDBG funding, but since then, a citizen participation program has been initiated, and in 2003 five outside agencies received CDBG funds. In the upcoming 2004 CDBG program year it is expected that investment of federal resources will become even more important taking into account the City's reduction in State shared revenues, pressure on local tax levy. Also, the U.S. Department of Housing & Urban Development has indicated that Wausau should expect a 5% reduction of CDBG funds and therefore it is anticipated that fewer non-profit agencies will be receiving community development funding.
- ◆ Relative to the Central Business District the Community Development Department will be working with agencies and individuals to continue operating the Main Street program, undertake and complete central business district projects including - proposed hotel/retail/commercial development, work to attract and retain more business and assist the private sector with redevelopment of existing and vacant property. There are several property owners who have utilized the City of Wausau 's commercial rehabilitation program which add substantially to the city's mission in improving downtown as a place to visit, shop and live.
- ◆ The Community Development Department maintains a schedule of investments in addition to the Community Development Block Grant program. These accounts include funds in the amount of \$1.85 M for use in connection with 1) existing programs, e.g., Housing Cost Reduction Initiative (HCRI), 2) required matches for existing grant programs, 3) administration accounts for department operation (so as not to request going onto local tax levy), 4) continuing programs such as use of funds for foreclosures (purchasing first mortgages), float or front funds and other necessary contingency reserves.
- ◆



### BUDGET SUMMARY

Community Development Fund	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Personnel Services	\$683,737	\$786,223	\$770,223	\$785,000	\$785,000
Contractual Services	\$368,979	\$485,998	\$485,998	\$370,000	\$370,000
Supplies & Expense	\$95,234	\$62,283	\$57,983	\$95,600	\$95,600
Fixed Charges	\$69	\$0			
Grants/Contr/Other	\$241,137	\$503,000	\$503,000	\$250,000	\$250,000
Capital Outlay	\$1,014	\$0	\$0		
Transfers to Other	\$306,218	\$190,000	\$190,000	\$209,000	\$209,000
<b>Total Expenses</b>	<b>\$1,696,388</b>	<b>\$2,027,504</b>	<b>\$2,007,204</b>	<b>\$1,709,600</b>	<b>\$1,709,600</b>
Intergovt Grants/Services	\$1,689,895	\$1,338,200	\$1,338,200	\$1,600,000	\$1,600,000
Public Chgs for Srvs.	\$11,692			\$12,000	\$12,000
Miscellaneous	\$185,166			\$105,000	\$105,000
Other Sources	\$199,821	\$170,880	\$95,880		
<b>Total Revenues</b>	<b>\$2,086,574</b>	<b>\$1,509,080</b>	<b>\$1,434,080</b>	<b>\$1,717,000</b>	<b>\$1,717,000</b>

**Summary of  
Budget Changes  
2003 to 2004:**

Expenditure levels are dependent on grants and loan repayments within revolving loan funds.

<b>CDBG ENTITLEMENTS</b>	<b>2003</b>	<b>2004 Adopted</b>
HOUSING - Housing Rehabilitation Program	\$230,000	\$170,000
HOUSING - Marathon Youth Services	\$9,000	
HOUSING - Chairs and Cares		\$11,500
HOUSING - Wausau Family Housing	\$30,000	
HOUSING - Community Rehabilitation	\$70,000	
HOUSING - Wausau Area Housing Development	\$20,000	
<b>PUBLIC FACILITIES &amp; IMPROVEMENTS</b>		
PUBLIC FACILITIES & IMPROVEMENTS - Streets	\$190,000	\$135,000
PUBLIC FACILITIES & IMPROVEMENTS - Lighting		\$30,000
<b>PUBLIC FACILITIES &amp; IMPROVEMENTS - YWCA</b>		
ECONOMIC DEVELOPMENT - Blight Elimination Fund	\$41,000	\$100,000
ECONOMIC DEVELOPMENT - Commerical Rehabilitation		\$75,000
ECONOMIC DEVELOPMENT - Micro Loan Program		\$30,000
PUBLIC SERVICE - Law Enforcement		\$50,000
<b>PUBLIC SERVICE - YWCA</b>		
PUBLIC SERVICE - Bridging the Gap		\$3,000
PUBLIC SERVICE - Childrens Society - S.A.F.E.		\$9,000
PUBLIC SERVICE - Childrens Society - Visitation		\$9,000
PUBLIC SERVICE - Faith in Action		\$2,000
PUBLIC SERVICE - Girl Scouts		\$3,000
PUBLIC SERVICE - Community Action Program	\$68,000	\$24,000
PUBLIC SERVICE - Women's Community	\$25,000	\$9,000
PUBLIC SERVICE - Volunteer Center		\$5,000
PUBLIC SERVICE - Neighbors Place	\$10,000	\$7,500
<b>PLANNING AND DEVELOPMENT</b>		
<b>ADMINISTRATION</b>	<u>\$137,000</u>	<u>\$137,000</u>
<b>TOTAL</b>	<u><b>\$830,000</b></u>	<u><b>\$810,000</b></u>

The CDBG Entitlements are recommended annually by the Block Grant Advisory Board.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$1,709,600	(\$470,100)	-21.57%
2003	\$2,179,700	(\$231,195)	-9.59%
2002	\$2,410,895	(\$621,659)	-20.50%
2001	\$3,032,554	\$1,662,219	121.30%
2000	\$1,370,335	(\$998,695)	-42.16%
1999	\$2,369,030	\$2,369,030	

**History of  
Revenue Budget:**

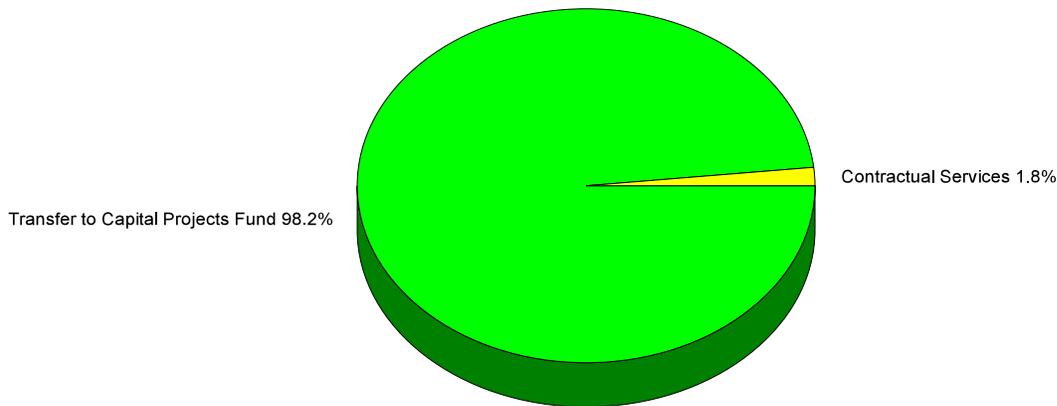
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$1,717,000	(\$462,700)	-21.23%
2003	\$2,179,700	(\$231,195)	-9.59%
2002	\$2,410,895	(\$621,659)	-20.50%
2001	\$3,032,554	\$1,662,219	121.30%
2000	\$1,370,335	(\$878,696)	-39.07%
1999	\$2,249,031	\$0	100.00%

# CITY OF WAUSAU 2004 BUDGET

## INDUSTRIAL PARK FUND

**Mission:** To provide financial resources to preserve and expand the City’s industrial park.

**Responsibilities:** This cost center provides financial resources for the operation and maintenance of the industrial park and the revolving land account. Proceeds from industrial park land sales are used to finance future industrial park land expansion projects and other expenses of managing the industrial park. Typical maintenance expenses include signage repair and replacement and mowing of the right of way.



<b>BUDGET SUMMARY</b>					
<b>Industrial Park Fund</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Contractual Services	\$10,365	\$8,000	\$8,000	\$8,000	\$8,000
Transfer to Capital Projects Fund	\$0	\$0	\$0	\$430,000	\$430,000
<b>Total Expenses</b>	<b>\$10,365</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$438,000</b>	<b>\$438,000</b>
Taxes	\$0	\$8,000	\$8,000		
Miscellaneous	\$45,167		\$356,340	\$8,000	\$8,000
<b>Total Revenues</b>	<b>\$45,167</b>	<b>\$8,000</b>	<b>\$364,340</b>	<b>\$8,000</b>	<b>\$8,000</b>

**Summary of Budget Changes 2003 to 2004:**

The 2004 budget anticipates typical operational costs such as mowing and minor maintenance issues. The industrial park fund balance is projected to exceed \$500,000 at year end due to the sale of industrial property. Due to the significant industrial property inventory and limited expansion opportunities it was determined that these funds would best serve the city in other development areas. As such, \$430,000 will be transferred to the Capital Projects Fund to finance a portion of the 20<sup>th</sup> Avenue Project.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$438,000	\$430,000	5375.00%
2003	\$8,000	(\$17,000)	-68.00%
2002	\$25,000	(\$25,000)	-50.00%
2001	\$50,000	\$20,000	66.67%
2000	\$30,000	(\$250,000)	-89.29%
1999	\$280,000	\$270,000	2700.00%
1998	\$10,000	(\$424,500)	-97.70%
1997	\$434,500	\$303,250	231.05%

**History of  
Revenue Budget:**

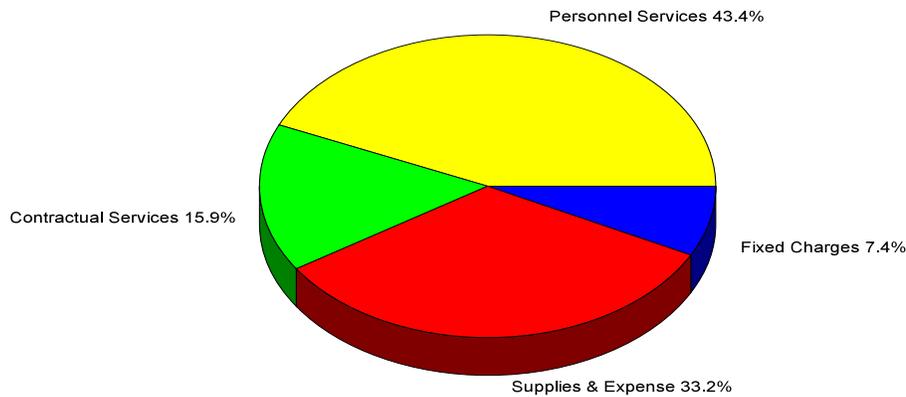
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$8,000	\$8,000	100.00%
2003	\$0	(\$25,000)	-100.00%
2002	\$25,000	\$5,000	25.00%
2001	\$20,000	(\$10,000)	-33.33%
2000	\$30,000	(\$250,000)	-89.29%
1999	\$280,000	\$270,000	2700.00%
1998	\$10,000	(\$424,500)	-97.70%
1997	\$434,500	\$303,250	231.05%

# CITY OF WAUSAU 2004 BUDGET

## HAZARDOUS MATERIALS CONTRACT FUND

**Mission:** To protect the citizens and the environment by containing hazardous substances in the event of an accidental spill, release, or discharge.

**Responsibilities:** The Fire Department is the organization designated by the City of Wausau to receive, expend, and provide services for the City’s allocation of the regional Level A Hazardous Materials Response Service Contract which the City has entered into with the State of Wisconsin.



<b>BUDGET SUMMARY</b>					
<b>Hazardous Materials Contract Fund</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$10,364	\$64,194	\$64,194	\$64,194	\$64,194
Contractual Services	\$17,455	\$23,536	\$23,536	\$23,536	\$23,536
Supplies & Expense	\$21,431	\$48,092	\$48,092	\$48,092	\$48,092
Fixed Charges		\$10,980	\$10,980	\$10,980	\$10,980
Capital Outlay	\$7,449	\$8,350	\$8,350		
<b>Total Expenses</b>	<b>\$56,699</b>	<b>\$155,152</b>	<b>\$155,152</b>	<b>\$146,802</b>	<b>\$146,802</b>
Intergovt Charges	\$146,802	\$146,802	\$146,802	\$146,802	\$146,802
<b>Total Revenues</b>	<b>\$146,802</b>	<b>\$146,802</b>	<b>\$146,802</b>	<b>\$146,802</b>	<b>\$146,802</b>

**Summary of Budget Changes 2003 to 2004:**

This budget reflects the State of Wisconsin contract.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$146,802	\$0	0.00%
2003	\$146,802	\$17,600	13.62%
2002	\$129,202	\$0	0.00%
2001	\$129,202	(\$2,358)	-1.79%
2000	\$131,560	\$4,085	3.20%
1999	\$127,475	(\$126,881)	-49.88%
1998	\$254,356	\$12,600	5.21%
1997	\$241,756	\$128,679	113.80%

**History of  
Revenue Budget:**

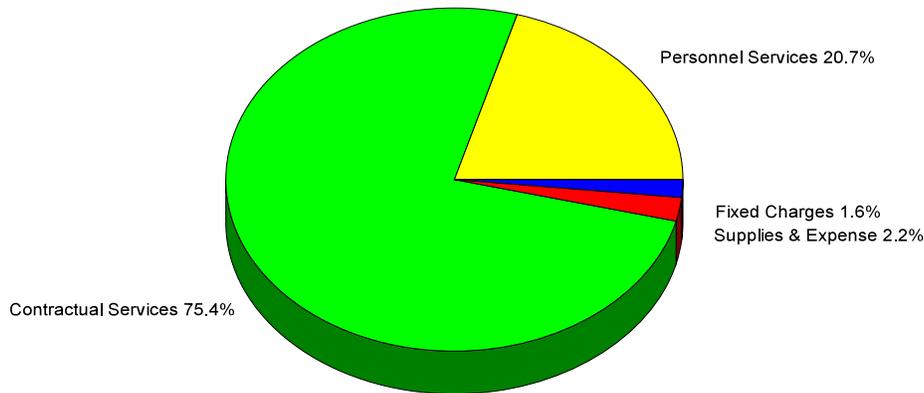
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$146,802	\$0	0.00%
2003	\$146,802	\$17,600	13.62%
2002	\$129,202	\$0	0.00%
2001	\$129,202	(\$2,358)	-1.79%
2000	\$131,560	\$4,085	3.20%
1999	\$127,475	\$16,475	14.84%
1998	\$111,000	\$87,190	366.19%
1997	\$23,810	\$23,810	100.00%

# CITY OF WAUSAU 2004 BUDGET

## RECYCLING FUND

**Mission:** To provide cost effective and efficient recycling services to residential property located within the City and reduce the amount of waste entering the landfill.

**Responsibilities:** This fund accounts for the costs associated with the bi-weekly curbside recycling pick up of City of Wausau residential properties, for operation of the yardwaste site, and curb-side leaf pick up operations. Funding is provided from general tax levy and the state recycling grant.



<b>BUDGET SUMMARY</b>					
Recycling Fund	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Personnel Services	\$131,578	\$126,000	\$126,000	\$140,000	\$140,000
Contractual Services	\$436,115	\$460,000	\$455,000	\$465,000	\$465,000
Supplies & Expense	\$13,482	\$13,700	\$13,700	\$13,800	\$13,800
Fixed Charges	\$10,000	\$10,000	\$15,000	\$18,000	\$18,000
<b>Total Expenses</b>	<b><u>\$591,175</u></b>	<b><u>\$609,700</u></b>	<b><u>\$609,700</u></b>	<b><u>\$636,800</u></b>	<b><u>\$636,800</u></b>
Taxes	\$412,659	\$439,700	\$439,700	\$458,937	\$458,937
Intergovt Grants	\$177,740	\$170,000	\$177,863	\$177,863	\$177,863
Misc	\$776				
<b>Total Revenues</b>	<b><u>\$591,175</u></b>	<b><u>\$609,700</u></b>	<b><u>\$617,563</u></b>	<b><u>\$636,800</u></b>	<b><u>\$636,800</u></b>

**Summary of Budget Changes 2003 to 2004:**

Total expenses are expected to increase \$27,100 from the 2003 budget or 4.4%. This reflects expected inflationary costs in our privatized service contracts, and public works charges for the yard waste site and leaf pick up. Income from the State is expected to remain unchanged resulting in a larger share of the service funded by property taxes.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$636,800	\$27,100	4.44%
2003	\$609,700	\$39,700	6.96%
2002	\$570,000	(\$94,500)	-14.22%
2001	\$664,500	\$32,133	5.08%
2000	\$632,367	\$17,100	2.78%
1999	\$615,267	\$615,267	

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$177,863	\$7,863	4.63%
2003	\$170,000	\$0	0.00%
2002	\$170,000	\$0	0.00%
2001	\$170,000	\$20,000	13.33%
2000	\$150,000	\$56,000	59.57%
1999	\$94,000	\$94,000	

# CITY OF WAUSAU 2004 BUDGET

## ROOM TAX FUND

**Mission:** To encourage and promote programs, services and facilities which directly benefit the residents in the City of Wausau in the following categories: economic development, tourism, destination development, and special community events or projects which enhance the quality

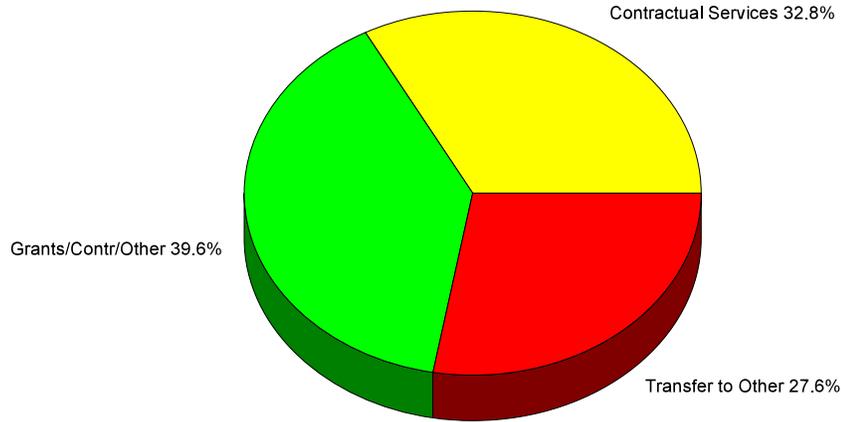
**Responsibilities:** This cost center accumulates revenues from the City's 8% room tax. Allocations of these funds is governed by the Finance Committee and includes contract payments to the Convention and Visitor's Bureau and Special Events Allocations.

**2003 Accomplishments:** ♦ Contributions were made to the following programs, services and events during the 2003 budget year:

\$ 6,000	Center for the Visual Arts -
10,000	Summer Concerts - 400 Block
25,000	Leigh Yawkey Woodson Art Museum- Promotion
21,000	Historical Society- History Education
7,000	Gus Macker Basketball Tournament
25,000	Performing Arts Found.- Grand Theater Operations/Arts Block
65,600	Wausau Area Events- Administration
8,500	Wausau Community Theater- Renaissance Festival
196,875	Convention & Visitors Bureau Tourism & Badger State Games
3,000	Artrageous Weekend
40,000	Future 400 Block Improvements
13,375	Wausau Canoe/Kayak Corporation
7,700	Jaycees Fourth of July Celebration
6,500	Wausau Concert Band
95,880	Economic Development Position and Supporting Costs
22,500	General Fund Contribution to Offset Inkind Services
5,000	Festival of the Arts
<u>30,000</u>	Main Street Program
\$588,930	

**2004 Objectives & Initiatives:** ♦ Contributions will be made to the following programs, services and events during the 2004 budget year:

\$ 30,000	Performing Arts Found. Grand Theater Operations - requested \$52,764
20,000	Historical Society - requested 21,000
25,000	Leigh Yawkey Woodson Art Museum- Promotion - requested \$25,000
7,500	Kayak/Canoe Corporation- Operations - requested \$7,500
15,000	Kayak/Canoe Corporation - River Modeling - requested \$15,000
10,000	Wausau Area Events - City Square Music Series - requested \$10,000
196,875	Convention & Visitors Bureau Tourism & Badger State Games
10,000	Boys and Girls Club - Peer Court Program - requested \$100,000
6,000	Center for Visual Arts - Advertising Campaign - requested \$10,000
6,500	Community Theater - Advertising Campaign - requested \$9,400
64,600	Wausau Area Events
30,000	Main Street Program
44,731	400 Block Improvement Fund
25,000	Reimbursement to General Fund for Inkind Event Services
6,500	Tide Swim Club - requested \$6,500
6,500	Wausau Concert Band - requested \$6,500
<u>95,880</u>	Economic Development Position and Related Costs
\$600,086	



<b>BUDGET SUMMARY</b>					
<b>Room Tax Fund</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Contractual Services	\$200,878	\$196,875	\$196,875	\$196,875	\$196,875
Grants/Contr/Other	\$347,465	\$275,175	\$350,911	\$237,600	\$237,600
Transfers to Other	\$122,059	\$118,380	\$118,380	\$165,611	\$165,611
<b>Total Expenses</b>	<b>\$670,402</b>	<b>\$590,430</b>	<b>\$666,166</b>	<b>\$600,086</b>	<b>\$600,086</b>
Room Tax	\$582,141	\$525,000	\$525,000	\$525,000	\$525,000
Grant Income	\$25,000				
<b>Total Revenues</b>	<b>\$607,141</b>	<b>\$525,000</b>	<b>\$525,000</b>	<b>\$525,000</b>	<b>\$525,000</b>

**Summary of Budget Changes 2003 to 2004:**

Room Tax was allocated as described in the 2004 Objectives and Initiatives. Room Tax revenue is anticipated to remain at \$525,000.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$600,086	\$77,731	14.88%
2003	\$522,355	(\$134,865)	-20.52%
2002	\$657,220	\$108,120	19.69%
2001	\$549,100	\$447,700	441.52%
2000	\$101,400	(\$137,313)	-57.52%
1999	\$238,713	\$7,813	3.38%
1998	\$230,900	\$230,900	100.00%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$525,000	\$0	0.00%
2003	\$525,000	\$25,000	5.00%
2002	\$500,000	\$25,000	5.26%
2001	\$475,000	\$30,000	6.74%
2000	\$445,000	\$20,000	4.71%
1999	\$425,000	\$194,100	84.06%
1998	\$230,900	\$230,900	100.00%

**CITY OF WAUSAU  
ROOM TAX CONTRIBUTION HISTORY**

BUDGET	Estimated		ACTUAL				
	Actual	Estimated	2002	2001	2000	1999	1998
2004	2003						
<b>Revenues</b>	\$525,000	\$525,000	\$582,141	\$547,361	\$530,891	\$499,922	\$442,264
<b>Expenditures</b>							
Economic Development							
Northern Network Sponsorship							20,000
City of Wausau Economic Development							
Position	95,880	95,880	98,924	69,231			
Main Street	30,000	30,000		30,000			
Wausau Marketing Council			4,628				
McDevco Revolving Loan Fund		100,000			100,000		
Total Economic Development	\$125,880	\$225,880	\$103,552	\$99,231	\$100,000	\$0	\$20,000
Tourism							
Convention and Visitors Bureau	196,875	196,875	200,878	205,261	190,944	156,226	107,866
Badger State Games					12,000	12,000	4,000
Performing Arts - Grand Theater	30,000	25,000	130,000	130,000	30,000	130,000	127,000
Wausau Kayak/Canoe Corporation	22,500	13,375	36,500	6,500	6,500	6,500	7,500
Artrageous Weekend		3,000	3,000	2,500	2,000	1,750	
Festival of the Arts		5,000					
Leigh Yawkey Woodson Art Museum	25,000	25,000	45,000	20,000	5,000		
Tide Swim Club	6,500						
Gus Macker Basketball Tournament		7,000					
American Legion Post 10 Softball				500	1,500		
Total Tourism	\$280,875	\$275,250	\$415,378	\$364,761	\$247,944	\$306,476	\$246,366
Quality of Life/Community Enhancement							
Marathon County Historical Society	20,000	21,000	20,000	18,000	16,000	15,290	15,000
VFW					1,500		
Wausau Concert Band	6,500	6,500		6,500	6,400	6,400	6,400
Firststar New Years Eve Event						5,000	
Life Report						1,200	
Wausau Area Events - General Operations	64,600	65,600	69,600	55,600	40,000	25,000	25,000
Wausau Wood Chucks			4,668				
Wausau Jaycees Fourth of July		7,700			8,000	8,000	8,000
Center for Visual Arts	6,000	6,000	2,985		2,500	2,500	2,500
Northwoods Festival of Brass			7,500	5,250	5,000		5,000
Concerts in the Park	10,000	10,000	10,000	9,000	900		
Wausau Dance Theater				17,500			
Wausau Children's Museum							3,000
Wausaqua Water Ski Show			5,000	5,500			
Wausau Community Theater	6,500						
Renaissance Festival		8,500	8,500	15,000	20,000		
Rockwater Festival				7,500	15,000		
Octoberfest				10,000	3,000		
Total Quality of Life/Community Enhancement	\$113,600	\$125,300	\$128,253	\$149,850	\$118,300	\$63,390	\$64,900
Social Programs							
Boys and Girls Club - Peer Court	10,000					25,000	
Total Social Programs	\$10,000	\$0	\$0	\$0	\$0	\$25,000	\$0
Contribution to City Operations							
Tubing Hill at Slyvan Park			23,135				
Portable Stage		51,236	85				
400 Block Improvements	44,731	40,000					
General City Funding	25,000	22,500		10,000	15,000	31,065	10,000
Total General Fund Activity	\$69,731	\$113,736	\$23,220	\$10,000	\$15,000	\$31,065	\$10,000
Total Expenditures	\$600,086	\$740,166	\$670,403	\$623,842	\$481,244	\$425,931	\$341,266

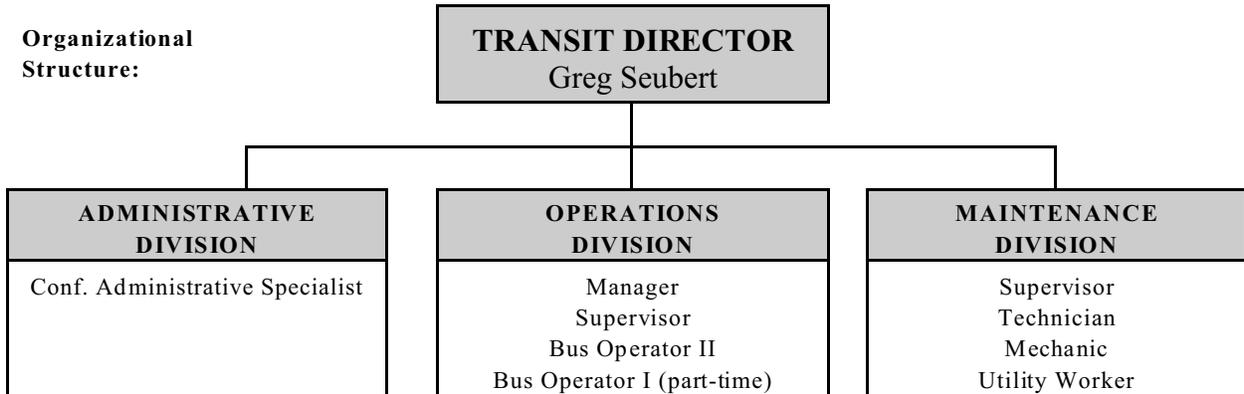
# CITY OF WAUSAU 2004 BUDGET

## WAUSAU AREA TRANSIT SYSTEM

**Mission:** The Wausau Area Transit System provides access to the Wausau Metropolitan area through timely, dependable, “people-oriented” public transit services. High value, safe transit benefits the Wausau Metro community through significant cost savings for the user and decreased public/private expenditures for roadways and parking.

**Department Responsibilities:** This organization is responsible for the provision of public transportation in the Wausau Urban Area including the City of Wausau, Village of Rothschild and City of Schofield. Services provided include fixed route bus service for the general public and paratransit services for the disabled. WATS is responsible for the application of federal and state grants and the administration of federal and state programs mandated by receipt of those grants.

**Organizational Structure:**



WATS Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Union	27	27	29	29	29	29	27	26.5	28	27
Non-union	6	6	6	6	5	5	5	5	4	4
<b>TOTAL</b>	<b>33</b>	<b>33</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>32</b>	<b>31.5</b>	<b>32</b>	<b>31</b>

**2003****Accomplishments:****2004 Objectives****& Initiatives:**

Fixed-Route Bus Service - Re-align east side bus routes to accommodate the new Wausau East High School. Consider changes to Routes I to improve efficiency of operation. Consider extension of service to the Village of Weston. Consider extension of service to Cedar Creek Mall.



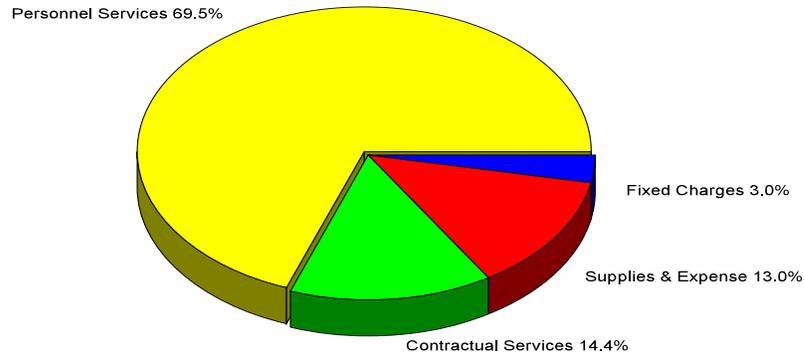
Paratransit Service - Implement changes to the WATS+ program, including curb-to-curb service and the elimination of same day trips and group outings. Consider the coordination of paratransit services with Marathon County. Seek a contract provider for paratransit certification services.



Capital Projects - Transit center design and construction, repair rook - WATS garage, Replace telephone system, and purchase paratransit vehicles.



Other - Improve web-based customer information.



<b>BUDGET SUMMARY</b>					
	<b>2002</b>	<b>2003</b>	<b>2003</b>	<b>2004</b>	<b>2004</b>
	<b>Expense</b>	<b>Modified</b>	<b>Total</b>	<b>Requested</b>	<b>Adopted</b>
		<b>Budget</b>	<b>Estimated</b>		
Personnel Services	\$1,745,737	\$1,922,791	\$1,763,742	\$1,994,270	\$1,994,270
Contractual Services	\$413,559	\$449,322	\$414,989	\$413,915	\$413,915
Supplies & Expense	\$329,170	\$374,491	\$362,495	\$374,015	\$374,015
Fixed Charges	\$67,931	\$75,020	\$82,118	\$87,124	\$87,124
<b>Total Expenses</b>	<b><u>\$2,556,397</u></b>	<b><u>\$2,821,624</u></b>	<b><u>\$2,623,344</u></b>	<b><u>\$2,869,324</u></b>	<b><u>\$2,869,324</u></b>
Taxes	\$467,206	\$573,431	\$573,431	\$573,431	\$573,431
Intergovt Grants/Aids	\$1,640,406	\$1,652,675	\$1,652,675	\$1,714,748	\$1,714,748
Public Charges	\$378,027	\$392,975	\$392,975	\$403,244	\$403,244
Intergovt Charges	\$59,796	\$82,234	\$82,234	\$69,465	\$69,465
Miscellaneous	\$10,961	\$6,950	\$6,950	\$2,050	\$2,050
Other Financing Sources		\$113,360		\$106,386	\$106,386
<b>Total Revenues</b>	<b><u>\$2,556,396</u></b>	<b><u>\$2,821,625</u></b>	<b><u>\$2,708,265</u></b>	<b><u>\$2,869,324</u></b>	<b><u>\$2,869,324</u></b>

**Summary of Budget Changes 2002 to 2003:**

Personnel service costs increased \$13,507 which reflects the anticipated increases in salaries & fringe benefits in 2004. Contractual services decreased \$11,450 which represents paratransit savings and inflationary increases in utilities. Supplies & expenses decreased \$476 this is a net of increases in fleet operational costs of \$1,959, and fleet maintenance decreases of \$2,373. Fixed charges increased \$12,103 reflecting rate hikes in insurance costs. Overall the Transit budget increased \$47,699 or 1.69%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$2,869,324	\$47,699	1.69%
2003	\$2,821,625	\$40,974	1.47%
2002	\$2,780,651	\$188,930	7.29%
2001	\$2,591,721	\$198,706	8.30%
2000	\$2,393,015	\$120,603	5.31%
1999	\$2,272,412	\$92,424	4.24%
1998	\$2,179,988	\$184,988	9.27%

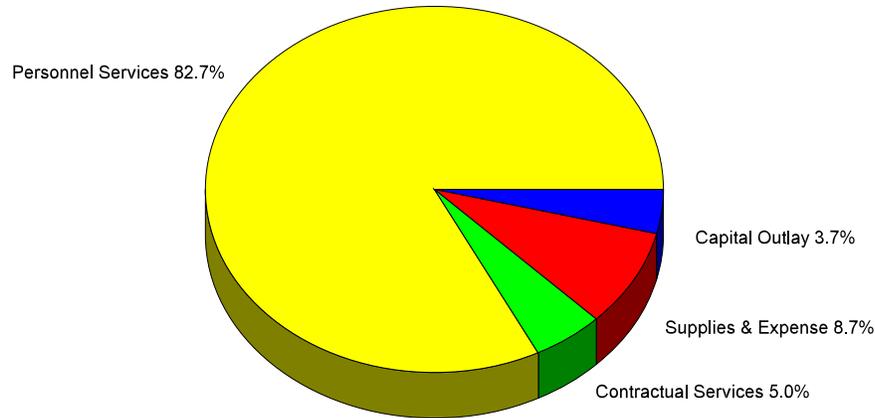
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$2,295,893	\$47,699	2.12%
2003	\$2,248,194	\$29,911	1.35%
2002	\$2,218,283	\$181,920	8.93%
2001	\$2,036,363	\$76,464	3.90%
2000	\$1,959,899	\$121,221	6.59%
1999	\$1,838,678	\$106,742	6.16%
1998	\$1,731,936	\$197,594	12.88%

# CITY OF WAUSAU 2004 BUDGET

## PUBLIC ACCESS CABLE FUND

- Mission:** Public Access programming is established to provide the local community a means of expression through access via television. Freedom of speech, expression, ideas, personalities, and events shall be promoted to the greatest extent possible consistent with local recognized standards, available resources, guidelines, and policies as directed for public access. All programming on public access will be noncommercial in nature, locally sponsored and be of community interest. Locally sponsored means a community member needs to be responsible for any program shown on the Public Access Channels.
- Responsibilities:** This cost center accumulates the charges for operating the City's two (2) public access television channels. These channels are operated by one (1) full-time employee and groups of dedicated volunteers. The costs included within this fund include all operational costs and capital. Funding is provided through Public Access TV operating and capital funding from the local cable company (Charter Communications), cable franchise fees and other revenue. No tax levy money is used to support the Public Access Cable Fund.
- 2004 Objectives & Initiatives:**
- Strategic Goals-Public Access has traditionally been a source of training and equipment to help people in the local community create their own programs. Public Access is also a source of information about local community events, activities, and organizations. Public Access wants to continue this mission utilizing equipment and technology that incorporates both ease of use and quality technical programming output.
  - Objectives - To make it easier for working adults to have access to PAC Studio and Editing equipment by expanding to evening and weekend hours. To upgrade our playback equipment from VHS video tape format to a digital video tape format such as mini DV or DVCPRO or DVCCam or DVD. To upgrade video acquisition and editing to a digital format. To increase the number of locally produced programs. To promote WPAC, both the programs and the benefits WPAC bring to the community.
  - Service Delivery Initiatives - To increase our coverage of cultural events, i.e. school/community concerts, and plays and festivals. To increase our sports programming by adding selected games of additional sports such as volleyball, soccer, and hockey. To outreach the community by creating an email group which would be sent weekly program guides, notices of upcoming events, and activities. To create additional opportunities for underwriters. Continue to outreach to community organizations by providing technical assistance to help them create programs. During this past year we have created a weekly Hmong Language news program which is seen on both our public access channel and a commercial TV Station WJFW Channel 12. This is a unique partnership. We have also worked with the Northwoods Alliance for Family and Children to create a bi-weekly program dealing with Child and Family issues, which was recently recognized by the U.S. Department of Health and Human Services.
  - Equipment Upgrade Goals - To continue to replace studio lights with cooler more efficient lighting. To purchase a third permanent camera for studio. To acquire equipment to make it easier to color match the cameras used in a multiple camera production. To upgrade studio character generator. To upgrade and replace camcorders used by Access Producers outside studio. To add a digital video recorder. To add to permanent studio light and curtain grids. To replace current VHS/SVHS program playback system with a digital video playback system. To continue the transition from an analog video production to digital video production with out. To Purchase a wireless microphone system usable with remote studio. To replace batteries for camcorders.



<b>BUDGET SUMMARY</b>					
<b>Public Access Cable Fund</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Personnel Services	\$59,627	\$69,467	\$69,467	\$67,890	\$67,890
Contractual Services	\$3,454	\$4,800	\$4,800	\$4,100	\$4,100
Supplies & Expense	\$5,194	\$6,950	\$6,950	\$7,150	\$7,150
Capital Outlay	\$13,740	\$22,765	\$22,765	\$3,000	\$3,000
<b>Total Expenses</b>	<b>\$82,015</b>	<b>\$103,982</b>	<b>\$103,982</b>	<b>\$82,140</b>	<b>\$82,140</b>
Taxes					
Licenses & Permits	\$42,426	\$42,426	\$42,426	\$20,335	\$20,335
Miscellaneous	\$51,066	\$72,335	\$76,205	\$61,805	\$61,805
<b>Total Revenues</b>	<b>\$93,492</b>	<b>\$114,761</b>	<b>\$118,631</b>	<b>\$82,140</b>	<b>\$82,140</b>

**Summary of Budget Changes 2003 to 2004:**

Public Access gets capital funding from Charter Communication every other year. 2004 is not a capital revenue year resulting in a decrease in both capital expenses and miscellaneous revenues. All expense categories, with the exceptions of Other Operating Supplies and Film/Movies/videos, are remaining the same or reduced from 2003's budget. The increase of the two categories is because of increase of local productions, such as Hmong News, High School Sports and Child and Family Focus. Overall the Public Access Channel expenses are budgeted to decrease \$21,842 or 21.01%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$82,140	(\$21,842)	-21.01%
2003	\$103,982	(\$7,630)	-6.84%
2002	\$111,612	\$24,240	27.74%
2001	\$87,372	\$27,580	46.13%
2000	\$59,792	(\$31,806)	-34.72%
1999	\$91,598	\$38,178	71.47%
1998	\$53,420	\$14,223	36.29%
1997	\$39,197	\$15,930	68.47%

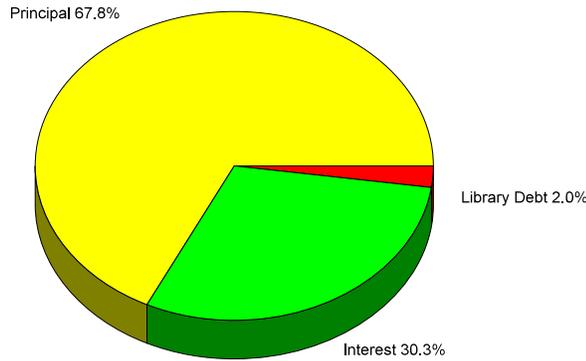
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$82,140	(\$32,621)	-28.43%
2003	\$114,761	\$3,149	2.82%
2002	\$111,612	\$43,314	63.42%
2001	\$68,298	\$26,944	65.15%
2000	\$41,354	(\$34,432)	-45.43%
1999	\$75,786	\$37,309	96.96%
1998	\$38,477	(\$720)	-1.84%
1997	\$39,197	\$15,930	68.47%

# CITY OF WAUSAU 2004 BUDGET

## DEBT SERVICE FUND

**Responsibilities:** The Debt Service Fund accounts for the payment of general obligation debt principal, interest and related costs. The sources of revenue are property taxes, tax increments, interest earnings and reimbursements from other entities for debt payments.



<b>BUDGET SUMMARY</b>					
Debt Service Fund	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Debt Service	\$5,461,266	\$5,608,828	\$6,195,985	\$6,854,786	\$6,854,786
<b>Total Expenses</b>	<b><u>\$5,461,266</u></b>	<b><u>\$5,608,828</u></b>	<b><u>\$6,195,985</u></b>	<b><u>\$6,854,786</u></b>	<b><u>\$6,854,786</u></b>
Taxes	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866
Miscellaneous	\$14,658		\$6,545		
Other Sources	\$1,304,401	\$1,485,838	\$2,167,108	\$2,697,920	\$2,697,920
<b>Total Revenues</b>	<b><u>\$5,475,925</u></b>	<b><u>\$5,642,704</u></b>	<b><u>\$6,330,519</u></b>	<b><u>\$6,854,786</u></b>	<b><u>\$6,854,786</u></b>

**Summary of Budget Changes 2003 to 2004:** Debt Expenditures increased \$1,254,958 from 2003, and non-levy revenues increased \$1,212,082 resulting in a stable levy of \$4,156,866. The 2004 budget includes the first debt payments of 2003A, 2003B, 2003C and 2003D debt issues totaling \$1,173,633. These issues funded the 2003 Capital Improvement Program, Improvements to Tax Increment District Number Three and Five and Refinancing the City’s Unfunded Pension Liability with the State of Wisconsin. In addition, the 2004 budget includes the first state trust fund loan payment of \$821,958 for the Jefferson Street Ramp located in Tax Increment District Number Three. Revenues from other sources represent transfers from the Water and Sewer Utility, Tax Increment Districts for payment of their portion of debt, along with a transfer from the General Fund to finance the debt related to the unfunded pension liability.

<b>ANNUAL DEBT RETIREMENT OF EXISTING DEBT</b>			
<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2004	\$4,327,133	\$1,998,650	\$6,325,783
2005	\$4,533,894	\$2,034,870	\$6,568,764
2006	\$4,326,133	\$1,715,966	\$6,042,099
2007	\$5,109,622	\$1,528,606	\$6,638,228
2008	\$4,328,003	\$1,338,699	\$5,666,702
2009	\$3,266,687	\$1,150,777	\$4,417,464
2010	\$3,310,526	\$999,138	\$4,309,664
2011	\$2,646,781	\$861,861	\$3,508,642
2012	\$1,907,673	\$752,076	\$2,659,749
2013	\$1,826,674	\$663,173	\$2,489,847
2014	\$1,401,008	\$585,065	\$1,986,073
2015	\$1,412,059	\$513,230	\$1,925,289
2016	\$1,003,929	\$441,944	\$1,445,873
2017	\$1,054,608	\$392,448	\$1,447,056
2018	\$1,106,338	\$341,265	\$1,447,603
2019	\$1,160,155	\$287,401	\$1,447,556
2020	\$1,220,650	\$231,136	\$1,451,786
2021	\$1,279,445	\$170,834	\$1,450,279
2022	\$1,345,168	\$107,916	\$1,453,084
2023	\$988,892	\$41,651	\$1,030,543
<b>TOTAL</b>	<b>\$47,555,378</b>	<b>\$16,156,706</b>	<b>\$63,712,084</b>

This schedule excludes promissory note 2003D contemplated at \$3,285,000 as a final amortization schedule and the sale are scheduled for consideration after formal budget adoption. The 2004 budget provides \$395,000 for the estimated interest and principal payment.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$6,854,786	\$1,245,958	22.21%
2003	\$5,608,828	\$147,559	2.70%
2002	\$5,461,269	\$212,390	4.05%
2001	\$5,248,879	(\$286,806)	-5.18%
2000	\$5,535,685	(\$759,940)	-12.07%
1999	\$6,295,625	\$720,738	12.93%
1998	\$5,574,887	\$412,927	8.00%
1997	\$5,161,960	\$187,587	3.77%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$2,697,920	\$1,212,082	81.58%
2003	\$1,485,838	\$181,435	13.91%
2002	\$1,304,403	(\$251,284)	-16.15%
2001	\$1,555,687	(\$817,745)	-34.45%
2000	\$2,373,432	(\$513,213)	-17.78%
1999	\$2,886,645	\$453,315	18.63%
1998	\$2,433,330	\$78,814	3.35%
1997	\$2,354,516	(\$370,564)	-13.60%

**History of  
Tax Levy  
Allocated to Debt  
Service:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$4,156,866	\$0	0.00%
2003	\$4,156,866	\$0	0.00%
2002	\$4,156,866	\$463,674	12.55%
2001	\$3,693,192	\$585,411	18.84%
2000	\$3,107,781	\$239,861	8.36%
1999	\$2,867,920	(\$273,637)	-8.71%
1998	\$3,141,557	\$334,113	11.90%
1997	\$2,807,444	\$558,151	24.81%

**CITY OF WAUSAU  
SUMMARY OF DEBT CHANGES**

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Total General Obligation Debt
<b>Balance January 1, 2000</b>	<b>\$15,295,000</b>	<b>\$10,735,000</b>	<b>\$138,810</b>	<b>\$26,168,810</b>
2000 Additions				
Capital Improvement Plan		5,050,000		5,050,000
TID #4		740,000		740,000
2000 Retirements	-2,115,000	-1,860,000	-25,107	-4,000,107
<b>Balance January 1, 2001</b>	<b>\$13,180,000</b>	<b>\$14,665,000</b>	<b>\$113,703</b>	<b>\$27,958,703</b>
2001 Additions				
Capital Improvement Plan		4,399,200		4,399,200
TID #3		475,800	1,617,503	2,093,303
2001 Retirements	-1,820,000	-1,605,000	-26,381	-3,451,381
<b>Balance January 1, 2002</b>	<b>\$11,360,000</b>	<b>\$17,935,000</b>	<b>\$1,704,825</b>	<b>\$30,999,825</b>
2002 Additions				
Capital Improvement Plan		1,450,000		1,450,000
TID #3			2,415,665	2,415,665
2002 Retirements	-1,795,000	-2,030,000	-27,701	-3,852,701
<b>Balance January 1, 2003</b>	<b>\$9,565,000</b>	<b>\$17,355,000</b>	<b>\$4,092,789</b>	<b>\$31,012,789</b>
2003 Additions				
Capital Improvement Plan	1,845,820	2,075,000		3,920,820
TID #3		4,815,000	11,584,335	16,399,335
TID #5	2,039,180			2,039,180
Pension Refinance		2,075,000		2,075,000
2003 Retirements	-1,340,000	-3,125,000	-141,746	-4,606,746
<b>Balance January 1, 2004</b>	<b>\$12,110,000</b>	<b>\$23,195,000</b>	<b>\$15,535,378</b>	<b>\$50,840,378</b>
2004 Additions:				
Capital Improvement Plan		2,233,500		2,233,500
TID #3		1,674,600		1,674,600
TID #5		1,500,000		1,500,000
2004 Retirements	-1,185,000	-2,950,000	-512,133	-4,647,133
<b>Balance January 1, 2005</b>	<b>\$10,925,000</b>	<b>\$25,653,100</b>	<b>\$15,023,245</b>	<b>\$51,601,345</b>

**COMPUTATION OF DEBT LIMIT**

	2001	2002	2003	PROJECTED* 2004
Equalized Valuation	\$1,839,794,800	\$1,923,669,600	\$2,003,188,900	\$2,083,316,456
	5%	5%	5%	5%
Total Allowable Debt	\$91,989,740	\$96,183,480	\$100,159,445	\$104,165,823
Outstanding Debt	\$30,999,825	\$31,012,789	\$50,840,378	\$51,601,345
Legal Debt Margin	\$60,989,915	\$65,170,691	\$49,319,067	\$52,564,478
Debt Utilized	33.70%	32.24%	50.76%	49.54%

\* Equalized value is projected to increase 4%

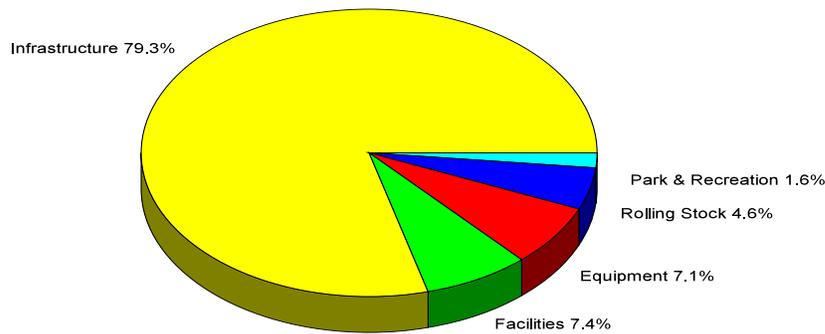
# CITY OF WAUSAU 2004 BUDGET

## CAPITAL IMPROVEMENTS FUND

**Mission:** To maintain and improve the City’s infrastructure, facilities, and equipment in the most cost-effective and efficient manner.

**Responsibilities:** This organization provides the financial resources for capital improvements which are defined as major projects requiring the expenditure of over \$25,000 for the purchase, construction or replacement of physical assets and infrastructure of the City. Revenues to support these expenditures are provided by special assessments, property taxes, grant income and debt proceeds.

- 2004 Objectives & Initiatives:**
- ◆ To continue the commitment to infrastructure maintenance and replacement.
  - ◆ To comply with the debt and capital management policy adopted by the Common Council and manage the debt service and capital levy accordingly.
  - ◆ To continue to enhance the capital improvement plan.



<b>BUDGET SUMMARY</b>					
Infrastructure & Other Capital Improvements Fund	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Capital Outlay	\$4,442,702	\$9,144,781	\$5,822,048	\$6,236,162	\$6,236,162
Transfers to Other					
<b>Total Expenses</b>	<b><u>\$4,442,702</u></b>	<b><u>\$9,144,781</u></b>	<b><u>\$5,822,048</u></b>	<b><u>\$6,236,162</u></b>	<b><u>\$6,236,162</u></b>
Taxes	\$1,472,739			\$1,664,292	\$1,664,292
Intergovt Grants/Aids	\$156,578	\$1,347,288	\$912,778	\$362,120	\$362,120
Public Charges	\$694,892	\$652,151	\$652,151	\$652,000	\$652,000
Intergovt Chgs for Srv	\$104,760				
Miscellaneous	\$5,310	\$25,000	\$25,000		
Debt Proceeds	\$1,427,612	\$3,886,310	\$3,861,235	\$2,233,500	\$2,233,500
Other Sources	\$730,000	\$15,940	\$15,940	\$1,324,250	\$1,324,250
<b>Total Revenues</b>	<b><u>\$4,591,891</u></b>	<b><u>\$5,926,689</u></b>	<b><u>\$5,467,104</u></b>	<b><u>\$6,236,162</u></b>	<b><u>\$6,236,162</u></b>

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$6,236,162	(\$410,384)	-6.17%
2003	\$6,646,546	(\$1,779,103)	-21.12%
2002	\$8,425,649	\$237,778	2.90%
2001	\$8,187,871	(\$2,150,502)	-20.80%
2000	\$10,338,373	\$3,852,108	59.39%
1999	\$6,486,265	(\$2,409,389)	-27.09%
1998	\$8,895,654	\$5,386,263	153.48%
1997	\$3,509,391	(\$1,809,258)	-34.02%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$4,571,870	(\$208,452)	-4.36%
2003	\$4,780,322	\$1,091,672	29.60%
2002	\$3,688,650	(\$2,685,650)	-42.13%
2001	\$6,374,300	(\$2,248,990)	-26.08%
2000	\$8,623,290	\$3,662,475	73.83%
1999	\$4,960,815	(\$2,584,839)	-34.26%
1998	\$7,545,654	\$5,341,654	242.36%
1997	\$2,204,000	(\$1,768,585)	-44.52%

**CITY OF WAUSAU**  
**2004 Capital Program by Funding Source**

PROJECT DESCRIPTION	DEPT	Total Project Costs	Tax Levy	Special Assessments	User Fees And Grants	Debt Proceeds	Carry Over
<b>Infrastructure</b>							
Land Acquisition	DPW	315,000				150,000	165,000
WIS DOT Projects	DPW	1,213,500				663,500	550,000
Curb, Gutter and Pavement	DPW	2,198,600	376,000	452,000	205,500	900,100	265,000
Street Reconstruction	DPW	1,094,500		130,000		964,500	
Asphalt Overlay	DPW	250,000	250,000				
Sidewalk Projects	DPW	200,000	130,000	70,000			
Storm Sewer	DPW	213,750			28,750	85,000	100,000
Other Infrastructure Projects	DPW	710,000	140,000			475,000	95,000
Water Projects	WS	1,432,500			1,432,500		
Sewer/Wastewater Projects	WS	2,284,700			2,284,700		
Total Infrastructure		9,912,550	896,000	652,000	3,951,450	3,238,100	1,175,000
<b>Facilities</b>							
Animal Shelter - Humane Society		63,000	63,000				
Airport Boiler	Airport	50,000	50,000				
Vehicle Wash Building	DPW	30,000			30,000		
Facility Generators	Fire	36,560	36,560				
Business Incubator Facility		2,500,000			1,000,000	1,500,000	
Sears/Penneys/McCullen Ramp Maintenance	Engineering	245,000				245,000	
Transit Facilities - Security and Parking Lot	WATS	40,000	8,000		32,000		
Total Facilities		2,964,560	157,560	0	1,062,000	1,745,000	0
<b>Equipment</b>							
WATS Fleet Software	WATS	\$38,900	\$7,780		\$31,120		
Lathe, Washer Brushes, Snow Removal	WATS	45,000	9,000		36,000		
SCBA Bottles	Fire	22,000	22,000				
Hose Replacement	Fire	15,000	15,000				
Computer Software	CCDCC	232,083	232,083				
Computer Hardware	CCDCC	88,369	88,369				
Total Equipment		441,352	374,232	0	67,120	0	0
<b>Rolling Stock</b>							
Fire Rolling Stock	Fire	60,000	60,000				
WATS Rolling Stock	WATS	160,000	32,000		128,000		
Park Rolling Stock	Parks	66,000	66,000				
Public Works Rolling Stock	DPW	569,000			569,000		
Total Rolling Stock		855,000	158,000	0	697,000	0	0
<b>Park and Recreation Areas</b>							
Westview Terrace Neighborhood	Parks	50,000	30,000				20,000
Oak Island Parking Lot	Parks	48,500	48,500				
Rivers Edge Trail	Parks	425,000				425,000	
Total Parks/Recreation		523,500	78,500	0	0	425,000	20,000
<b>TOTAL CAPITAL COSTS</b>		<b>\$14,696,962</b>	<b>\$1,664,292</b>	<b>\$652,000</b>	<b>\$5,777,570</b>	<b>\$5,408,100</b>	<b>\$1,195,000</b>
General Borrowing						2,233,500	
TID #3 Borrowing						1,674,600	
TID #5 Borrowing						1,500,000	
Total Borrowing						<u>\$5,408,100</u>	

**CITY OF WAUSAU 2004 CAPITAL BUDGET  
DETAIL ANALYSIS OF INFRASTRUCTURE PROJECTS**

	<b>SPECIAL FUNDING SOURCE</b>	<b>TOTAL REQUEST</b>	<b>DEFERRED TO FUTURE YEAR</b>	<b>FUNDED IN 2004</b>
<b>LAND ACQUISITION</b>				
USH 39 - Business 51 - Merrill Avenue		150,000		150,000
North 20th Avenue	Industrial Prk Fund	165,000		165,000
Miscellaneous				
<b>TOTAL LAND ACQUISITION</b>		<b>315,000</b>	<b>-</b>	<b>315,000</b>
<b>DOT PROJECTS</b>				
1St/Washington/River Drive Construction	TID #3	85,000		85,000
Bridge Street Construction		900,000		900,000
Bridge Street Land Acquisition		100,000		100,000
18th Street and STH "52" Intersection		28,500		28,500
STH 52 (1st/Forest) Construction		50,000		50,000
STH 52 (1st/Forest) Lighting and Landscaping		50,000		50,000
<b>TOTAL DOT PROJECTS</b>		<b>1,213,500</b>	<b>-</b>	<b>1,213,500</b>
<b>CURB, GUTTER AND PAVEMENT</b>				
Sumner Street 10th to Easthill Dive		275,700	275,700	
Pleasant View Drive - Sumner Street North		20,300	20,300	
Wegner Street - 19th to 22nd Ave		121,325	121,325	
Imm Street - 3rd Ave to the West End	CDBG	166,600		166,600
9th Street - Park Ave to Chicago Ave	CDBG	126,500		126,500
Bissell St - 14th to 16th Ave		68,650	68,650	
14th Ave - Randolph to Bissell St		23,375	23,375	
16th Ave - Randolph to Bissell St		24,475	24,475	
Jackson St - 12th to 13th St		79,400	79,400	
Fairmont St - Weston Ave to Ruder St	Utility	49,800		49,800
Ruder St - Fairmont to Wisconsin St	Utility	20,700		20,700
Extend North 20th Ave - W Wausau Ave to CTH U		1,835,000		1,835,000
Boulevard Trees		10,000	10,000	
<b>TOTAL CURB, GUTTER AND PAVEMENT</b>		<b>2,821,825</b>	<b>623,225</b>	<b>2,198,600</b>
<b>STREET RECONSTRUCTION</b>				
10TH Street - McIntosh to Kickbusch Street		198,500	198,500	
Washington St - RR Tracks to 13 th Street		322,000	322,000	
Steuben Street - 6th to 10th Street		294,300	294,300	
Jefferson Street - 1st to 3rd Street	80% TID 3	799,500		799,500
Jefferson Street - 3rd to 5th Street		280,000		280,000
Washington St - 1St to 2nd St	TID 3	15,000		15,000
<b>TOTAL STREET RECONSTRUCTION</b>		<b>1,909,300</b>	<b>814,800</b>	<b>1,094,500</b>
<b>ASPHALT OVERLAY AND ALLEY PAVING</b>				
Various Locations Citywide		550,000	300,000	250,000
Industrial Park		80,000	80,000	
<b>TOTAL ASPHALT OVERLAY AND ALLEY PAVING</b>		<b>630,000</b>	<b>380,000</b>	<b>250,000</b>
<b>SIDEWALKS</b>				
Sidewalk Replacement Various locations		200,000		200,000
<b>TOTAL SIDEWALKS</b>		<b>200,000</b>	<b>-</b>	<b>200,000</b>
<b>STORM SEWER</b>				
Sumner Street - CGP		94,000	94,000	
Imm Street - CGP		35,000		35,000
Fairmont Street - CGP	Utility	28,750		28,750
McIntosh - St Reconstruction		32,000	32,000	
2nd St - St Reconstruction	TID #3	25,000		25,000
Jefferson St - St Reconstruction	TID #3	25,000		25,000
Unanticipated Projects		100,000		100,000
<b>TOTAL STORM SEWER</b>		<b>339,750</b>	<b>126,000</b>	<b>213,750</b>

**CITY OF WAUSAU 2004 CAPITAL BUDGET  
DETAIL ANALYSIS OF INFRASTRUCTURE PROJECTS**

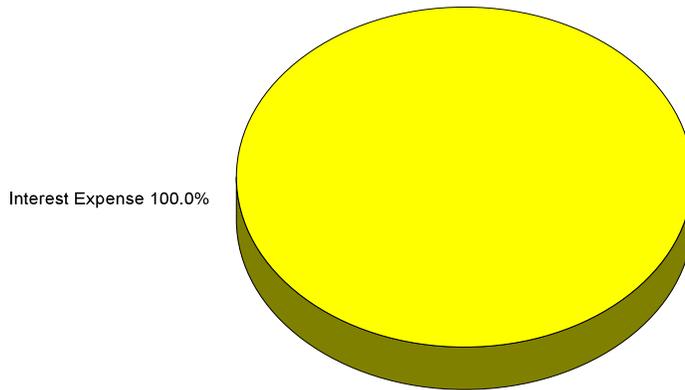
	<b>SPECIAL FUNDING SOURCE</b>	<b>TOTAL REQUEST</b>	<b>DEFERRED TO FUTURE YEAR</b>	<b>FUNDED IN 2004</b>
<b>OTHER CAPITAL</b>				
Miscellaneous Concrete Repairs	2003 Carryover	100,000	100,000	
Other Professional Services		115,000	25,000	90,000
Pedestrian Mall Concrete Repairs	2003 Carryover	150,000	150,000	
Hotel Parking Lot/Utilities	TID #3	250,000		250,000
Construction of Lot #9		160,000		160,000
Library Parking Lot and Terrace	TID #3	210,000		210,000
<b>TOTAL OTHER CAPITAL REPAIRS</b>		<u>985,000</u>	<u>275,000</u>	<u>710,000</u>
<b>WATER MAINS</b>				
20th Ave W Wausau Ave to CTH U	Utility	75,000		75,000
Franklin St - 15th St to Independence Lane	Utility	68,000		68,000
Sherman St - Looping 28th to 48th Ave	Utility	253,500		253,500
North 10th Ave - Campus Dr North	Utility	17,000		17,000
Schaefer's Subdivision	Utility	40,200		40,200
Bridge Street to 17th Ave	Utility	110,000		110,000
30th and 32nd Ave- Maple Hill Dr to W Wausau Ave	Utility	88,200		88,200
Washington St - 10th to 13th Street	Utility	40,300		40,300
Sumner Street - 10th to 13th Street	Utility	40,300		40,300
Unanticipated Projects	Utility	700,000		700,000
<b>TOTAL WATER MAINS</b>		<u>1,432,500</u>	<u>-</u>	<u>1,432,500</u>
<b>SANITARY SEWER</b>				
20th Ave W Wausau Ave to CTH U	Utility	75,000		75,000
Franklin St - 15th St to Independence Lane	Utility	179,000		179,000
North 10th Ave - Campus Dr North	Utility	41,000		41,000
Schaefer's Subdivision	Utility	121,000		121,000
Southwest Interceptor	Utility	759,000		759,000
30th and 32nd Ave- Maple Hill Dr to W Wausau Ave	Utility	324,700		324,700
Stueben Street - 6th to 10th Street	Utility	85,000		85,000
Unanticipated Projects	Utility	700,000		700,000
<b>TOTAL SANITARY SEWER</b>		<u>2,284,700</u>	<u>-</u>	<u>2,284,700</u>
<b>GRAND TOTAL</b>		<u><b>\$ 12,131,575</b></u>	<u><b>\$ 2,219,025</b></u>	<u><b>\$ 9,912,550</b></u>

# CITY OF WAUSAU 2004 BUDGET

## TAX INCREMENT DISTRICT NUMBER ONE FUND

**Mission:** To enhance the central business district through the creation of a downtown shopping center project.

**Responsibilities:** This district has completed its construction phase and all debt has been retired. This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to accumulated deficits and interest accrued on advances from the general fund.



<b>BUDGET SUMMARY</b>					
Tax Increment District Number One Fund	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Interest Expense	\$395,309	\$327,334	\$326,535	\$253,424	\$253,424
<b>Total Expenses</b>	<b>\$395,309</b>	<b>\$327,334</b>	<b>\$326,535</b>	<b>\$253,424</b>	<b>\$253,424</b>
Tax Increment	\$1,528,171	\$1,590,256	\$1,590,256	\$1,564,111	\$1,564,111
Miscellaneous	\$203,488	\$200,000	\$219,667	\$203,488	\$203,488
<b>Total Revenues</b>	<b>\$1,731,659</b>	<b>\$1,790,256</b>	<b>\$1,809,923</b>	<b>\$1,767,599</b>	<b>\$1,767,599</b>

**Summary of  
Budget Changes  
2003 to 2004:**

Increment and other revenues will exceed expenses reducing the accumulated deficit for the year. Projected fund deficit at December 31, 2004 is: \$4,427,132. Future interest payments are anticipated as follows: 2005 \$177,568, 2006 \$97,379, and 2007 \$38,031. These interest payments are made to the general fund to offset the cost of the deficits. Sufficient increment and other revenues should retire the deficit in 2007.

**District Facts:**      **Creation Date**    **April 1, 1981**  
                                  **Last Date Project Costs Incurred**    **December 31, 1989**  
                                  **Final Dissolution Date**    **April 1, 2008**

**Actual and Projected Fund Balance (Deficit):**

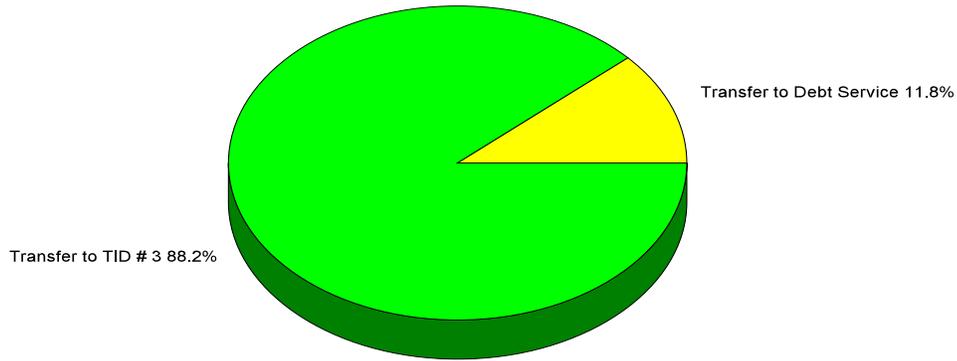
	ADD			DEDUCT	Ending Fund Balance (Deficit)
	Beginning Fund Balance (Deficit)	Tax Increment	Lease Payments	Interest Expense	
2000	(\$11,193,961)	\$1,459,963	\$203,488	\$518,112	(\$10,048,622)
2001	(10,048,622)	1,498,302	237,196	458,885	(8,772,009)
2002	(8,772,009)	1,528,171	203,488	395,309	(7,435,659)
2003	(7,435,659)	1,590,256	219,667	326,535	(5,952,271)
2004	(5,952,271)	1,564,111	203,488	253,424	(4,438,096)
2005	(4,438,096)	1,570,000	203,488	177,568	(2,842,176)
2006	(2,842,176)	1,585,700	203,488	97,379	(1,150,367)
2007	(1,150,367)	984,910	203,488	38,031	0

## CITY OF WAUSAU 2004 BUDGET

### TAX INCREMENT DISTRICT NUMBER TWO FUND

**Mission:** To fund the first expansion of the City’s industrial park. The construction phase of the project is complete. The mandated expiration date of the district is July 17, 2017. Fund Balance at December 31, 2002 was \$0. Total outstanding debt at December 31, 2002 and 2003 is \$273,932 and \$193,966 respectively.

**Responsibilities:** This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service. In addition, the joint review board approved the donation of Tax Increment District Number Two Increment to Tax Increment District Number Three.



<b>BUDGET SUMMARY</b>					
Tax Increment District Number Two	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Transfer to Debt Service	\$96,685	\$93,952	\$93,952	\$91,187	\$91,187
Transfer to TID # 3	\$690,243	\$686,173	\$686,173	\$679,709	\$679,709
<b>Total Expenses</b>	<b><u>\$786,928</u></b>	<b><u>\$780,125</u></b>	<b><u>\$780,125</u></b>	<b><u>\$770,896</u></b>	<b><u>\$770,896</u></b>
Tax Increment	\$786,928	\$780,125	\$780,125	\$770,896	\$770,896
<b>Total Revenues</b>	<b><u>\$786,928</u></b>	<b><u>\$780,125</u></b>	<b><u>\$780,125</u></b>	<b><u>\$770,896</u></b>	<b><u>\$770,896</u></b>

**Summary of Budget Changes 2003 to 2004:**

Increment collected will be used to pay current year debt service with the balance transferred to Tax Increment District Number Three.

**District Facts:**      **Creation Date**    July 1, 1990  
                                  **Last Date Project Costs Incurred**    December 31, 1999  
                                  **Final Dissolution Date**    July 1, 2017

<b>District Long Term Debt</b>	<b>Original Amt. Borrowed</b>	<b>Repaid</b>	<b>Balance 12/31/03</b>
1990 General Obligation Note	\$400,000	\$400,000	\$0
1991 General Obligation Note	624,554	624,554	0
1992 General Obligation Bonds	185,416	141,986	43,430
1994 State Trust Fund Loan	225,000	194,464	30,536
1997 General Obligation Note	270,000	150,000	120,000
1998 General Obligation Bonds	<u>234,589</u>	<u>234,589</u>	<u>0</u>
<b>Totals:</b>	<b><u>\$1,939,559</u></b>	<b><u>\$1,745,593</u></b>	<b><u>\$193,966</u></b>

**Aggregate maturities of all long-term debt relating to the District is as follows:**

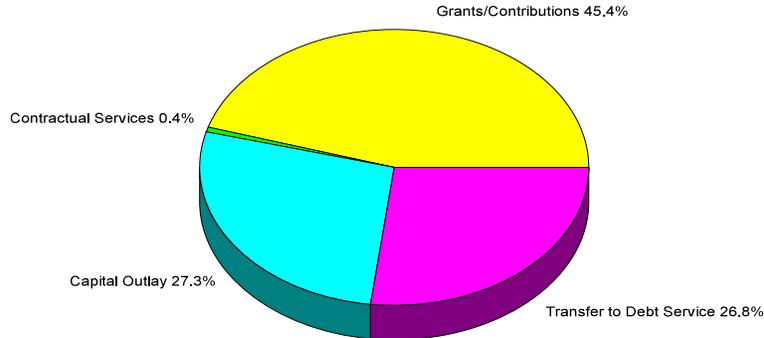
<b>Cal. Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
2004	\$81,416	\$9,771	\$91,187
2005	52,550	5,446	57,996
2006	30,000	2,527	32,527
2007	<u>30,000</u>	<u>848</u>	<u>30,848</u>
<b>TOTALS</b>	<b><u>\$193,966</u></b>	<b><u>\$18,592</u></b>	<b><u>\$212,558</u></b>

# CITY OF WAUSAU 2004 BUDGET

## TAX INCREMENT DISTRICT NUMBER THREE FUND

**Mission:** To fund enhancements within the district including: the Central Business District, Pick N Save area and the rivers edge.

**Responsibilities:** This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service. District Number Three will receive increment from District #Two for a five year period as authorized by the Joint Review Board as well as other revenue sources outlined in the Jefferson Ramp financing plan.



<b>BUDGET SUMMARY</b>					
Tax Increment District Number Three	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Contractual Services	\$1,514,282	\$851,465	\$511,000	\$25,000	\$25,000
Grants, Contributions	\$791,372		\$1,758,625	\$2,785,000	\$2,785,000
Capital Outlay	\$3,968,412	\$11,802,800	\$13,962,506	\$1,674,600	\$1,674,600
Payment to Foundation			\$525,000		
Transfer to Debt Service	\$250,875	\$412,358	\$412,358	\$1,643,578	\$1,643,578
<b>Total Expenses</b>	<b><u>\$6,524,941</u></b>	<b><u>\$13,066,623</u></b>	<b><u>\$17,169,489</u></b>	<b><u>\$6,128,178</u></b>	<b><u>\$6,128,178</u></b>
General Property Taxes	\$381,200				
Tax Increment	\$107,049	\$225,396	\$225,397	\$324,991	\$324,991
Public Charges for Services		\$40,623	\$38,676	\$116,028	\$116,028
Miscellaneous Revenue	\$801,256	\$485,772	\$2,252,625		
Debt Proceeds	\$2,415,665	\$11,750,640	\$16,399,335	\$1,674,600	\$1,674,600
Transfer from Gen Fund (TID 1)	\$2,287,963	\$992,820	\$1,012,805	\$1,034,594	\$1,034,594
Transfer from CDBG	\$204,000				
Transfer from TID #2	\$690,243	\$686,173	\$686,173	\$679,709	\$679,709
<b>Total Revenues</b>	<b><u>\$6,887,376</u></b>	<b><u>\$14,181,424</u></b>	<b><u>\$20,615,011</u></b>	<b><u>\$3,829,922</u></b>	<b><u>\$3,829,922</u></b>

**Summary of Budget Changes 2003 to 2004:**

TID #3 has a number of component projects. 2003 estimated expenses by project are: Hotel (legalservices) \$13,200 and developer payment \$500,000, Ramp/Wausau Benefits (construction related, and developer grant) \$15,475,131, Rivers Edge Trail (Barker Stewart Island, East Channel, and other engineering services \$123,500, Street related projects \$92,000, condo pre-development \$28,300, and debt retirement \$937,358.

**District Facts:**      **Creation Date**    **September 12, 1994**  
                                  **Last Date to Incur Project Costs**    **September 12, 2004**  
                                  **Final Dissolution Date**    **September 12, 2021**

District Long Term Debt	Original Amt. Borrowed	Repaid	Balance 12/31/03
1995 State Trust Fund Loan	\$750,000	\$750,000	\$0
1996 General Obligation Bonds	757,555	197,334	560,221
Mirman Promissory Note	300,000	300,000	0
McDevco Promissory Note	1,146,447	1,146,447	0
1997 General Obligation Note	4,000,000	4,000,000	0
1998 General Obligation Bonds	856,402	775,008	81,394
2001 General Obligation Note	475,800	73,200	402,600
2001 State Trust Fund Loan	1,617,503	112,660	1,504,843
2002 State Trust Fund Loan	2,415,665	0	2,415,665
2003 State Trust Fund Loan	2,617,794	0	2,617,794
2003 State Trust Fund Loan	5,057,592	0	5,057,592
2003 State Trust Fund Loan	3,908,949	0	3,908,949
Foundation Loan	<u>1,530,000</u>	<u>525,000</u>	<u>1,005,000</u>
<b>Totals:</b>	<b><u>\$25,433,707</u></b>	<b><u>\$7,879,649</u></b>	<b><u>\$17,554,058</u></b>

Aggregate maturities of all long-term debt relating to the District is as follows:

Cal. Year	Principal	Interest	Totals
2004	\$623,964	\$624,614	\$1,248,578
2005	681,396	899,903	1,581,299
2006	813,243	768,557	1,581,800
2007	1,696,028	730,712	2,426,740
2008	841,937	690,378	1,532,315
2009-2013	4,190,237	2,790,097	6,980,334
2014-2018	4,042,942	1,787,392	5,830,334
2019-2023	<u>4,664,311</u>	<u>683,008</u>	<u>5,347,319</u>
<b>TOTALS</b>	<b><u>\$17,554,058</u></b>	<b><u>\$8,974,661</u></b>	<b><u>\$26,528,719</u></b>

**CASH FLOW PROJECTIONS**

	Project Costs	DEBT RETIREMENT		REVENUES						Annual Surplus (Deficit)	Accumulated Balance	
		Existing	2003/2004 Issue	Debt Proceeds	Parking Income	Room Tax	Other Income	Project Increment	General Fund (TID 1)			TID 2 Donor Increment
Balance 12/31/02											\$203,547	\$203,547
2003	\$16,232,131	937,358		16,399,335	38,676		2,252,625	225,397	1,012,805	686,173	3,445,522	3,649,069
2004	4,484,600	1,248,578	395,000	1,674,600	116,028			324,991	1,034,594	679,709	-2,298,256	1,350,813
2005		1,581,299	600,000		116,028	54,680		613,636	1,098,000	687,000	388,045	1,738,858
2006		1,581,800	600,000		116,028	117,000		625,909	1,195,000		-127,863	1,610,995
2007		2,426,740	600,000		116,028	117,000		877,909	1,143,278		-772,525	838,470
2008		1,532,315	600,000		116,028	117,000		895,467			-1,003,820	-165,350
2009		1,511,225	600,000		116,028	117,000		913,376			-964,821	-1,130,171
2010		1,513,868	600,000		116,028	117,000		931,644			-949,196	-2,079,367
2011		1,516,505	600,000		116,028	117,000		950,277			-933,200	-3,012,567
2012		1,218,436	600,000		128,518	117,000		969,283			-603,635	-3,616,202
2013		1,220,301	600,000		153,500	117,000		988,669			-561,132	-4,177,334
2014		1,216,851	205,000		153,500	117,000		1,008,442			-142,909	-4,320,243
2015		1,153,371			153,500	117,000		1,028,611			145,740	-4,174,503
2016		1,153,371			153,500	117,000		1,049,183			166,312	-4,008,191
2017		1,153,371			153,500	117,000		1,070,167			187,296	-3,820,895
2018		1,153,371			153,500	117,000		1,091,570			208,699	-3,612,196
2019		1,153,371			153,500	117,000		1,113,401			230,530	-3,381,666
2020		1,153,371			153,500	117,000		1,135,669			252,798	-3,128,868
2021		1,153,371			153,500	117,000		1,158,382			275,511	-2,853,357
2022		1,153,371			153,500	117,000		1,181,550			298,679	-2,554,678
2023		733,837									-733,837	-3,288,515
	\$20,716,731	\$27,466,081	\$6,000,000	\$18,073,935	\$2,630,418	\$2,043,680	\$2,252,625	\$18,153,533	\$5,483,677	\$2,052,882	-\$3,288,515	

**2004 CAPITAL COSTS**

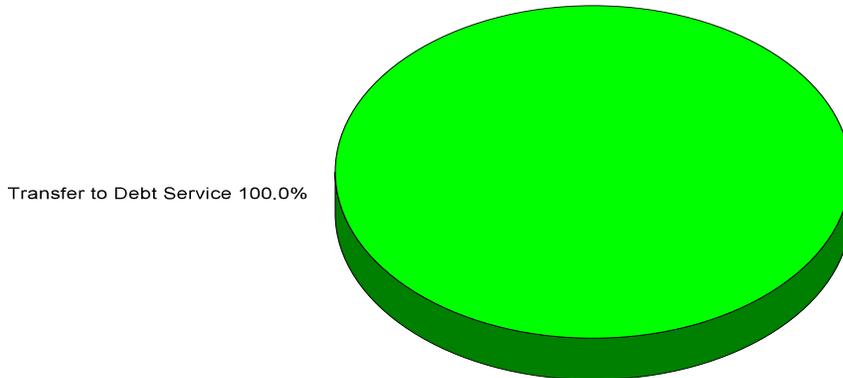
Hotel Developer Payments	\$2,785,000
Hotel Parking Lot and Utilities	\$250,000
Rivers Edge Trail	425,000
1st/Washington River Drive Construction	85,000
Jefferson Street Corridor 1st to 3rd Street	639,600
Washington 1st to 2nd Street	15,000
2nd Street - Storm Sewer	25,000
Jefferson Street -Storm Sewer	25,000
Library Parking Lot and Terrace to River Front	210,000
Other Contractual Services	25,000
<b>TOTAL</b>	<b>\$4,484,600</b>

# CITY OF WAUSAU 2004 BUDGET

## TAX INCREMENT DISTRICT NUMBER FOUR FUND

**Mission:** To fund the second expansion of the City’s industrial park.

**Responsibilities:** This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.



<b>BUDGET SUMMARY</b>					
Tax Increment District Number Four	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Capital Outlay	\$8,590		\$6,053		
Transfer to Debt Service	\$141,573	\$178,971	\$178,971	\$114,953	\$114,953
<b>Total Expenses</b>	<b>\$150,163</b>	<b>\$178,971</b>	<b>\$185,024</b>	<b>\$114,953</b>	<b>\$114,953</b>
Tax Increment	\$0	\$13,785	\$13,805	\$13,526	\$13,526
<b>Total Revenues</b>	<b>\$0</b>	<b>\$13,785</b>	<b>\$13,805</b>	<b>\$13,526</b>	<b>\$13,526</b>

**Summary of Budget Changes 2003 to 2004:**

Annual deficits generated by the district will be temporarily covered by the City’s general fund and repaid by future increment.

**District Facts:**    **Creation Date**    **September 23, 1996**  
**Last Date to Incur Project Costs**    **September 23, 2003**  
**Final Dissolution Date**    **September 23, 2019**

	<b>Original Amt. Borrowed</b>	<b>Repaid</b>	<b>Balance 12/31/03</b>
1998 General Obligation Note	\$430,400	\$193,089	\$237,311
2000 General Obligation Note	<u>740,000</u>	<u>199,378</u>	<u>540,622</u>
<b>Totals:</b>	<b><u>\$1,170,400</u></b>	<b><u>\$392,467</u></b>	<b><u>\$777,933</u></b>

**Aggregate maturities of all long-term debt relating to the District is as follows:**

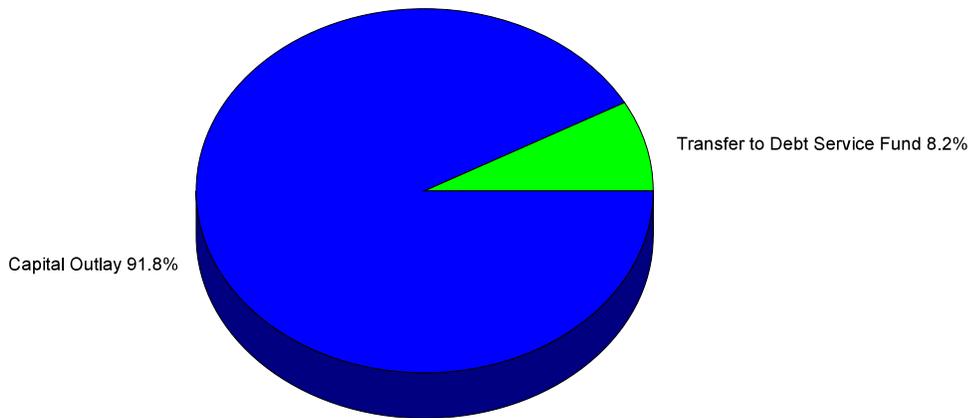
<b>Cal. Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
2004	\$79,771	\$35,182	\$114,953
2005	71,097	31,780	102,877
2006	155,923	26,492	182,415
2007	134,468	19,622	154,090
2008	141,769	13,096	154,865
2009-2010	<u>194,905</u>	<u>9,889</u>	<u>204,794</u>
<b>TOTALS</b>	<b><u>\$777,933</u></b>	<b><u>\$136,061</u></b>	<b><u>\$913,994</u></b>

# CITY OF WAUSAU 2004 BUDGET

## TAX INCREMENT DISTRICT NUMBER FIVE FUND

**Mission:** To fund the third expansion of the City’s industrial park. The construction phase of the district ends July 31, 2004. Mandated expiration of the district is July 31, 2020. The fund balance at December 31, 2002 was \$475,316. Total Outstanding debt at December 31, 2002 and 2003 is \$300,000 and \$2,279,180 respectively.

**Responsibilities:** This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.



<b>BUDGET SUMMARY</b>					
<b>Tax Increment District Number Five</b>	<b>2002 Expense</b>	<b>2003 Modified Budget</b>	<b>2003 Total Estimated</b>	<b>2004 Requested</b>	<b>2004 Adopted</b>
Capital Outlay	\$205,105	\$2,043,405	\$2,043,406	\$2,500,000	\$2,500,000
Transfer to Debt Service	\$77,895	\$74,775	\$74,775	\$222,547	\$222,547
<b>Total Expenses</b>	<b>\$283,000</b>	<b>\$2,118,180</b>	<b>\$2,118,181</b>	<b>\$2,722,547</b>	<b>\$2,722,547</b>
Tax Increment	\$340,605	\$379,179	\$379,179	\$505,904	\$505,904
Grant Income				\$1,000,000	\$1,000,000
Debt Proceeds		\$2,000,000	\$2,039,180	\$1,500,000	\$1,500,000
<b>Total Revenues</b>	<b>\$340,605</b>	<b>\$2,379,179</b>	<b>\$2,418,359</b>	<b>\$3,005,904</b>	<b>\$3,005,904</b>

**Summary of Budget Changes 2003 to 2004:**

The 2005 budget anticipates the construction of a new incubator building. The preliminary budget contemplates construction costs of \$2,500,000. The City has been awarded a \$1,000,000 grant from the federal government. Final budget, other grants and inkind services may modify the debt issue.

**District Facts:**      **Creation Date**    July 31, 1997  
                                  **Last Date Project Costs Incurred**    July 31, 2004  
                                  **Final Dissolution Date**    July 31, 2020

<b>District Long Term Debt</b>	<b>Original Amt. Borrowed</b>	<b>Repaid</b>	<b>Balance 12/31/03</b>
1997 General Obligation Note	\$540,000	\$300,000	\$240,000
2003 General Obligation Note	<u>2,039,180</u>	<u>0</u>	<u>2,039,180</u>
<b>Totals:</b>	<b>\$2,579,180</b>	<b>\$300,000</b>	<b>\$2,279,180</b>

**Aggregate maturities of all long-term debt relating to the District is as follows:**

<b>Cal. Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
2004	\$91,493	\$131,052	\$222,545
2005	133,484	86,261	219,745
2006	136,108	80,717	216,825
2007	138,733	75,035	213,768
2008	81,357	70,938	152,295
2009-2013	448,777	310,345	759,122
2014-2018	551,130	214,962	766,092
2019-2023	<u>698,098</u>	<u>81,844</u>	<u>779,942</u>
<b>TOTALS</b>	<b>\$2,279,180</b>	<b>\$1,051,154</b>	<b>\$3,330,334</b>

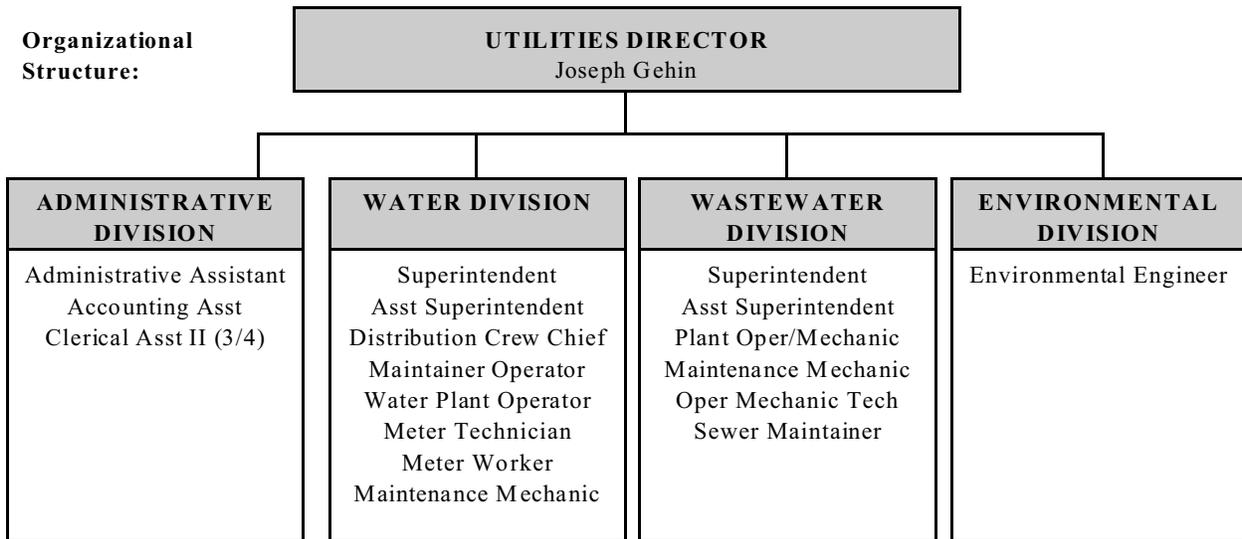
# CITY OF WAUSAU 2004 BUDGET

## WAUSAU WATER WORKS

**Mission:** To provide superior quality, uninterrupted water service, and return clean water to the environment at all times.

**Department Responsibilities:** The Drinking Water Division is primarily responsible for water supply, water treatment and distribution. The Utility consists of six supply wells, a central treatment designed to treat in excess of 10 million gallons per day and approximately 200 miles of mains used to convey safe drinking water to approximately 15,000 users. Wausau Water Works also provides water supply for fire protection for the City and currently has in excess of 1,400 hydrants available for fire fighting. All users are metered and billed quarterly for water and sewer service. The Utility is governed administratively by Wisconsin Public Service Commission and the drinking water quality is regulated by the Wisconsin Department of Natural Resources. The Wastewater Division is primarily responsible for conveyance and treatment of wastewater for the City of Wausau. The Utility consists of 200 miles of sewer mains with manholes for access to clean and inspect. There are 21 sewage lift stations which assist in conveyance of sewerage when gravity service is not possible and an 8.2 million gallon per day treatment facility which enhances quality prior to discharge to the Wisconsin River. The treatment plant performance is governed by a Wisconsin Pollution Discharge Elimination System Permit and federal Pre-treatment Regulations.

**Organizational Structure:**



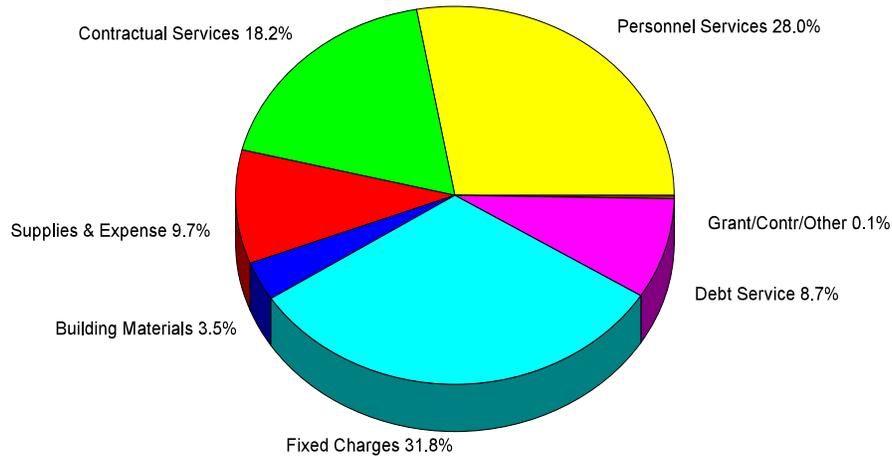
Wausau Water Works Staffing	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
<b>Union</b>	24.75	24.75	26.75	26.75	30.8	31	32	33	33	34
<b>Non-union</b>	7	7	7	7	7	7	7	7	7	7
<b>TOTAL</b>	31.75	31.75	33.75	33.75	37.8	38	39	40	40	41

**2003 Accomplishments:**

- ◆ Started construction of a 250,000 gallon water tower on West Wausau Avenue.
- ◆ Prepared final plans for construction of the parallel southeast interceptor sewer project.
- ◆ Completed the extension of water and sewer for numerous development needs.
- ◆ Preparing and completing a Water System Vulnerability Assessment and utility planning for an Emergency Response Plan.

**2004 Objectives  
& Initiatives:**

- ◆ Initial design and construction of a looping water supply line to serve the West Industrial Park.
- ◆ Plan for public utility modifications to coincide with I-39 and Highway 29 expansions to occur in future years.
- ◆ Coordinate routine water and sewer extensions, as needed, for new developments and annexations.
- ◆ Plan for water and sewer replacement, as needed, with street construction projects, especially Bridge Street.
- ◆ Pursue arrangement with other agencies of sharing resources.



### BUDGET SUMMARY

Wausau Water Works	2002 Expense	2003 Modified Budget	2003 Total Estimated	2004 Requested	2004 Adopted
Personnel Services	\$1,699,004	\$2,027,897	\$2,050,397	\$2,189,656	\$2,189,656
Contractual Services	\$1,201,941	\$1,393,550	\$1,356,900	\$1,426,150	\$1,426,150
Supplies & Expense	\$672,797	\$654,250	\$676,700	\$756,250	\$756,250
Building Materials	\$190,204	\$271,000	\$219,000	\$276,000	\$276,000
Fixed Charges	\$2,308,493	\$2,421,950	\$2,446,850	\$2,485,150	\$2,485,150
Debt Service	\$689,410	\$737,850	\$737,850	\$682,900	\$682,900
Grant/Contr/Other	\$2,092	\$8,500	\$5,500	\$6,500	\$6,500
<b>Total Expenses</b>	<b>\$6,763,941</b>	<b>\$7,514,997</b>	<b>\$7,493,197</b>	<b>\$7,822,606</b>	<b>\$7,822,606</b>
Public Charges	\$7,254,027	\$7,403,000	\$7,104,000	\$7,311,800	\$7,311,800
Miscellaneous	\$127,856	\$181,600	\$88,500	\$89,500	\$89,500
<b>Total Revenues</b>	<b>\$7,381,883</b>	<b>\$7,584,600</b>	<b>\$7,192,500</b>	<b>\$7,401,300</b>	<b>\$7,401,300</b>

#### Summary of Budget Changes 2003 to 2004:

Personnel service costs increased \$161,759 which reflects anticipated salaries and fringe benefits for the year 2004. Contractual services increased \$32,600. Major components of contractual services include the indirect costs for administrative and engineering services provided by the city and utility costs. Supplies and expenses increased \$102,000. Building materials increased \$5,000.

Fixed charges increased \$63,200. This represents expected increases in insurance depreciation and amortization expenses. Debt service decreased \$54,950. Overall the Utility Expenses increased \$307,609 or 4.09% and revenues decreased \$183,300 or -2.42%.

**History of  
Expense Budget:  
Water and Wastewater  
Divisions**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$7,822,606	\$307,609	4.09%
2003	\$7,514,997	\$69,931	0.94%
2002	\$7,445,066	\$196,531	2.71%
2001	\$7,248,535	\$169,837	2.40%
2000	\$7,078,698	\$146,978	2.12%
1999	\$6,931,720	\$132,800	1.95%
1998	\$6,798,920	\$64,730	0.96%
1997	\$6,734,190	\$63,669	0.95%

**History of  
Revenue Budget:  
Water and Wastewater  
Divisions**

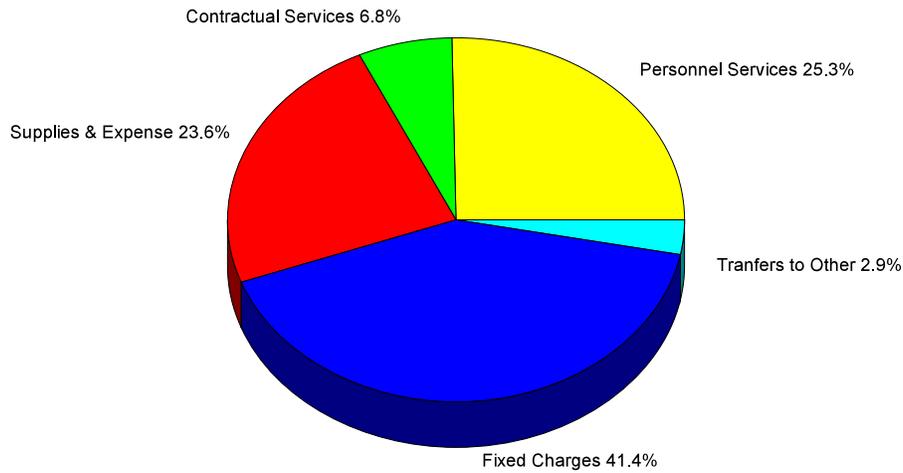
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$7,401,300	(\$183,300)	-2.42%
2003	\$7,584,600	(\$94,500)	-1.23%
2002	\$7,679,100	\$19,300	0.25%
2001	\$7,659,800	(\$46,500)	-0.60%
2000	\$7,706,300	\$318,700	4.31%
1999	\$7,387,600	\$131,000	1.81%
1998	\$7,256,600	\$62,100	0.86%
1997	\$7,194,500	\$58,500	0.94%

# CITY OF WAUSAU 2004 BUDGET

## MOTOR POOL FUND

**Mission:** To maintain City rolling stock and provide for the orderly replacement of vehicles and supporting equipment as they reach the end of the effective useful service life.

**Responsibilities:** The Motor Pool Fund accounts for the operation of the City’s central automotive equipment pool. Operations include the furnishing, repair and maintenance of virtually all vehicles and motorized equipment used by the City with the exception of emergency response vehicles.



<b>BUDGET SUMMARY</b>					
	<b>2002</b>	<b>2003</b>	<b>2003</b>	<b>2004</b>	<b>2004</b>
<b>Motor Pool Fund</b>	<b>Expense</b>	<b>Modified Budget</b>	<b>Total Estimated</b>	<b>Requested</b>	<b>Adopted</b>
Personnel Services	\$467,843	\$389,392	\$389,392	\$408,110	\$408,110
Contractual Services	\$60,859	\$111,666	\$96,266	\$109,016	\$109,016
Supplies & Expense	\$295,280	\$406,250	\$301,787	\$380,100	\$380,100
Fixed Charges	\$629,269	\$579,000	\$666,655	\$667,000	\$667,000
Transfers to Other		\$125,537		\$46,955	\$46,955
<b>Total Expenses</b>	<b>\$1,453,251</b>	<b>\$1,611,845</b>	<b>\$1,454,100</b>	<b>\$1,611,181</b>	<b>\$1,611,181</b>
Intergovt Charges	\$1,381,485	\$1,601,345	\$1,435,000	\$1,600,681	\$1,600,681
Miscellaneous	\$6,598	\$10,500	\$19,100	\$10,500	\$10,500
<b>Total Revenues</b>	<b>\$1,388,083</b>	<b>\$1,611,845</b>	<b>\$1,454,100</b>	<b>\$1,611,181</b>	<b>\$1,611,181</b>

**Summary of  
Budget Changes  
2003 to 2004:**

Personnel services increased \$18,718 which reflects the anticipated increases in salaries and fringe benefits for 2004. Contractual services decreased \$2,650 and supplies decreased \$26,150. These decreases adjust accounts to reflect historical data. Total Motor Pool net profits will be transferred to the general fund. Overall the motor pool budget decreased \$664 or .04%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$1,611,181	(\$664)	-0.04%
2003	\$1,611,845	\$25,000	1.58%
2002	\$1,586,845	\$42,233	2.73%
2001	\$1,544,612	\$21,747	1.43%
2000	\$1,522,865	(\$77,909)	-4.87%
1999	\$1,600,774	(\$4,363)	-0.27%
1998	\$1,605,137	\$24,050	1.52%
1997	\$1,581,087	\$172,575	12.25%

**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$1,611,181	(\$664)	-0.04%
2003	\$1,611,845	\$25,000	1.58%
2002	\$1,586,845	\$42,233	2.73%
2001	\$1,544,612	\$21,747	1.43%
2000	\$1,522,865	(\$77,909)	-4.87%
1999	\$1,600,774	(\$4,363)	-0.27%
1998	\$1,605,137	\$24,050	1.52%
1997	\$1,581,087	\$172,575	12.25%