

CITY OF WAUSAU



2006 BUDGET

TABLE OF CONTENTS

INTRODUCTION

Budget Introduction Message	I-IX
Who Gets Your Tax Dollar	X
What Services Do I Receive For My City Tax Dollars	XI
2006 Budget Analysis	XII
Summary of Property Taxes by Fund	XIII
2006 Revenue Budget by Category All Funds Pie Chart & Numerical Summary	XIV-XV
2006 Expense Budget by Agency All Funds Pie Chart & Numerical Summary	XVI-XVII
2006 Budget by Expenditure Category - All Funds	XVIII
Personnel Summary	XIX
2006 Budget Summary	XX-XXI
Six Year Departmental Budgets - All Funds (2000-2006)	XXII-XXXI

GENERAL GOVERNMENT

Common Council	1-3
Mayor's Office	4-6
Finance Department	7-10
Accounting & External Auditing Division	11-12
Clerk / Customer Service Division	13-14
Building & Grounds Maintenance Division	15-16
City County Data Center Commission	17-20
Assessment Department	21-23
Human Resources	24-26
Legal Affairs	27-29
Municipal Court	30-32
Inspections and Electrical Systems	33-36
Refuse Collection	37
Youth Action Council/Supported Agencies	38-39
Unclassified	40
Supported Agencies - Minority Affairs	41

PUBLIC SAFETY

Police Department	42-45
Fire Department	46-49

TRANSPORTATION

Department of Public Works	50-51
Engineering & Project Management Division	52-53
Planning Division	54-55
Geographic Information Systems (GIS) Division	56-57
Construction and Maintenance Division	58-59
Downtown Airport	60-62

PARKS/RECREATION

Parks Department	63-66
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SPECIAL REVENUE FUNDS

Community Development Fund	67-72
Industrial Park Fund	73-74
Hazardous Materials Fund	75-76
Recycling Fund	77-78
Room Tax Fund	79-82
Wausau Area Transit System	83-86
Public Access Cable Fund	87-89

DEBT SERVICE

Debt Service Fund 90-93

CAPITAL PROJECTS FUND AND TAX INCREMENT DISTRICTS

Capital Improvements Fund 94-98
Tax Increment District Number One Fund 99-100
Tax Increment District Number Two Fund 101-102
Tax Increment District Number Three Fund 103-105
Tax Increment District Number Four Fund 106-107
Tax Increment District Number Five Fund 108-109
Tax Increment District Number Six Fund 110-111

ENTERPRISE/INTERNAL SERVICE FUNDS

Water Works 112-115
Parking Fund 116-117
Motor Pool Fund 118-119

2006 BUDGET INTRODUCTION

The following narrative, comparative tables and statistical information for the 2006 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 May when the Finance Director provides budget predictions along with pending issues to the Mayor. These issues along with the Mayor's goals and objectives serve to formulate the budget directives and salary projections received by departments in July. Based upon this information each department creates an expenditure and revenue budget. The Mayor and Finance Director conduct budget meetings. The operating budget, the capital budget and any proposals for enhancements to services, staffing adjustments and other budget modifications to meet tax levy and tax rate objectives are submitted to the Finance Committee for consideration. 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, the Chairperson of the CISM Committee, 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.

Budget Directives issued by the Mayor were to, "hold down spending." Budgets provided for a 2.6% increase in wages along with provisions for a 15% increase in health and dental insurance.

STRUCTURAL IMBALANCE

For the last 10 years, along with other government entities in the State of Wisconsin, the City of Wausau has been struggling with a structural financial imbalance. This structural imbalance occurs because revenues do not grow at the same levels or rates as expenditures. Expenditures grow as a result of inflation, growth in the city and the demand for services. Revenues have not kept pace with this growth. This is due to the downward pressure on the tax rate, TABOR levy limits, the frozen level of state aids, a stunted investment income environment and limited other revenue sources. Thus, the cost of maintaining current levels of services exceeds available revenues. This structural imbalance results in the budget struggles the city experiences annually. The city, over the years has dealt with this issue in many ways, including:

BUDGET STRATEGY	SHORT TERM OUTCOME	LONG TERM OUTCOME
Reducing capital projects	Reduce costs	Deferred capital projects, particularly streets, results in further decline of the quality of streets and increased maintenance costs.
Relying more on debt proceeds	Additional revenues	Increases costs in future years for principal and interest retirement.
Eliminating low priority services	Reduced costs	Reduced costs
Reduce city staff through early retirements, operational efficiencies and resource sharing	Reduced costs	Reduced costs
Shift costs such as hydrant rental off the property tax levy and on to the utility bill	Reduced reliance on the levy	Additional costs to the taxpayers based upon usage of service rather than property values.
Modify employee health benefits to include deductibles, copays, and premium sharing	Reduce costs and utilization of services	Reduced costs
Increase public charges for services such as parking rates, paramedic fees and permit fees	Revenues increase in relation to the cost of service provided	Additional cost to the taxpayers based upon usage of service rather than property values. In addition, revenues increase in relation to the cost of service provided

As we approached the 2006 budget, with the directives provided by the Mayor and the projected inflationary cost increases associated with fuel, utilities and insurance, the structural imbalance (revenue shortfall) was predicted to be between \$400,000 to \$700,000. The Mayor sought recommendations from the Council as to acceptable shortfall recovery options including:

1. Utilize room tax dollars for general operations
2. Shift stormwater operations and maintenance funding from the property tax levy to a stormwater utility
3. Shift residential garbage and recycling off the property tax levy and treat as a special charge on the residential tax bill
4. Implement city reorganization plans to streamline operations and provide opportunities for efficiencies
5. Supplant proceeds of debt for general property tax dollars in funding of capital projects fund
6. Increase ambulance fees
7. Pursue shared services with other local governments
8. Eliminate the school crossing guard program

Simultaneously, with this exercise, the Mayor and Human Resources Director were working with the City's insurance consultants, Virchow Krause, to significantly reduce the health insurance premium increase which was budgeted at 15% but presented to the City by the insurance carrier at 22.5% in early November. The consultant negotiated with the City's current carrier along with alternative providers to receive two year, 2006 and 2007, insurance quotes. The City was fortunate to receive an excellent quote from Security Health Plan which provided for a 3.97% increase in premiums for 2006 and a maximum increase of 15% for 2007. This proposal resulted in a considerable savings of approximately \$475,000 in premiums for 2006, thereby eliminating the structural imbalance. In

addition, the Council elected to use a portion of the savings to fund the creation of three additional police officer positions.

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. City-wide reassessments have been conducted in 2004, 1996, 1986 and 1974. The assessed value and equalized value of each parcel are reported on each tax bill.

The equalized valuation increased 7.34% this year and the assessed valuation increased 3.58%. Below is a history of valuation growth:

PROPERTY VALUATION HISTORY				
BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
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%
2005	\$2,080,684,300	3.87%	2,118,236,300	27.26%
2006	\$2,233,469,700	7.34%	2,194,171,700	3.58%

Tabor Levy Limits adopted by the State of Wisconsin, 2005 Wisconsin Act 25 Local Levy Limits, imposed restrictions on levy increases in 2006 to the greater of 2% or the net percentage growth in new construction less improvements removed. The formula, included in the act, excluded tax increment and debt from the levy limit. Based upon the worksheets provided from the State of Wisconsin Department of Revenue the City of Wausau was allowed a maximum increase of \$1,042,111 or 5.74%. The City levy actually came in slightly lower at \$19,141,599 or a \$980,910 increase or 5.40%.

Following is a historical analysis of the general property tax levy from 1993 through 2006:

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%
2005	\$18,160,689	\$899,265	5.21%
2006	\$19,141,599	\$980,910	5.40%

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

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
2005	8.57	8.73
2006	8.72	8.57

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	2006 Budget	2005 Budget	2004 Actual
Other Taxes	\$1,682,359	\$1,604,610	\$1,342,999
Intergovernmental Grants/Aids	\$8,151,670	\$8,059,608	\$8,016,830
Licenses & Permits	\$646,220	\$634,235	\$744,173
Fines & Forfeitures	\$306,350	\$491,950	\$480,092
Public Charges for Services	\$1,457,184	\$1,807,131	\$2,053,006
Intergovernmental Charges	\$942,791	\$713,425	\$1,113,954
Miscellaneous Revenues	\$1,360,042	\$1,431,686	\$1,201,517
Other Financing Sources	\$516,800	\$516,645	\$558,217
Total	\$15,063,416	\$15,259,290	\$15,510,788

A significant change in reporting parking activity will be implemented in 2006 and impacts the comparability of the two years. The City has established a Parking Enterprise Fund and eliminated this activity from the general fund. This will allow the city and interested parties to evaluate the operations of all parking activities within the city. The long-term goal will be to achieve independence from the property tax levy and have operations be sustained by user fees. This change resulted in the elimination of parking citation revenue and parking fees from the General Fund. In addition, revenues increased in the area of intergovernmental charges as the Parking Fund was allocated charges for administrative and parking enforcement service costs from General Fund activities within Finance, Attorney, Police and Public Works Departments.

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 through 2006 funding along with anticipated future years funding are pure transfers to the general fund.

The 2006 operating budget contains \$472,000 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. A summary of the proposed use of TIF #1 increment reimbursements for 2000-2007 is as 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

Major Expenditure Components	2006 Budget	2005 Budget	2004 Actual
Personnel Services	\$19,942,423	\$19,159,965	\$18,264,524
Contractual Services	\$5,457,699	\$5,142,881	\$5,466,012
Supplies & Expenses	\$943,181	\$1,039,291	\$930,174
Building Materials	\$546,340	\$612,140	\$428,049
Fixed Charges	\$461,215	\$549,698	\$594,944
Grant, Contributions, Other	\$120,800	\$94,000	\$55,577
Capital Outlay	\$125,850	\$239,425	\$223,103
Transfer to Other Funds	(\$341,799)	(\$263,667)	\$1,034,594
Contingency	\$0	\$251,000	\$0
Total	\$27,255,709	\$26,824,733	\$26,996,977

While the majority of components increased or decreased slightly, the personnel services area and contingency experienced the most significant change. Similar to the revenue analysis, the elimination of the parking activity from expenditures to an enterprise fund impacts the comparability of historical data.

CONTINGENCY

This account will be used for unexpected expenses such as significant snow emergencies, legal costs and other unexpected costs. The 2005 budget provided \$251,000 which supplemented accumulated balances. Since these funds remain intact no additional provisions have been included within the 2006 budget.

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 2006 budgeted fund balance application is \$1,543,000.

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
2003	\$5,850,329	\$1,550,000
2004	\$5,597,044	\$1,543,000

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 2006 revenues and expenditures for each of these funds:

Fund	Revenues	Expenditures	2006 General Property Taxes
Room Tax Fund	\$550,000	\$463,850	\$0
Recycling Fund	\$181,190	\$661,313	\$480,123
Industrial Park Fund	\$15,000	\$15,000	\$0
Hazardous Materials Contract Fund	\$146,802	\$146,802	\$0
Public Access Cable Fund	\$97,483	\$97,483	\$0
Tax Increment District Number One	\$1,597,954	\$107,384	\$0
Tax Increment District Number Two	\$735,122	\$735,122	\$0
Wausau Area Transit Fund	\$3,157,790	\$3,767,697	\$609,907
Community Development Fund	\$2,092,030	\$2,092,030	\$0
Total	\$8,573,371	\$8,086,681	\$1,090,030

DEBT SERVICE FUND

Debt service fund maintained a stable tax levy of \$4,156,866. The 2006 budget includes the first debt payments of 2005A, 2005B debt issues totaling \$1,286,398. These issues funded the 2005 Capital Improvement Program, Improvements to Tax Increment District Number Three, and Improvements to Tax Increment District Number Six. Significant revenues to the Debt Service Fund include Unfunded Pension Transfer, Transfer from TID #2, Transfer from TID #3, Transfer from TID#4, Transfer from TID #5, Transfer from the Incubator Fund, and Wausau Water Works to pay their proportionate share of debt. 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 2006 budget anticipates issuing additional debt for the general capital improvement budget along with TID Districts Numbers Three. The change in General Obligation Debt is anticipated as follows:

Anticipated Balance 12/31/2005	\$51,659,498
2006 Retirements	(6,323,004)
2006 Additions:	
CIP	<u>2,425,000</u>
Balance 12/31/2006	\$47,761,494

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

	2003	2004	2005	Projected 2006
Equalized Valuation	\$2,003,188,900	\$2,080,684,300	\$2,233,469,700	\$2,322,808,488
	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>
Allowable Debt	\$100,159,445	\$104,034,215	\$111,673,485	\$116,140,424
Outstanding Debt	\$50,840,378	\$51,103,392	\$51,659,498	\$47,761,494
Legal Debt Margin	\$49,319,067	\$52,930,823	\$60,013,987	\$68,378,930
Debt Utilized	50.76%	49.12%	46.26%	41.12%

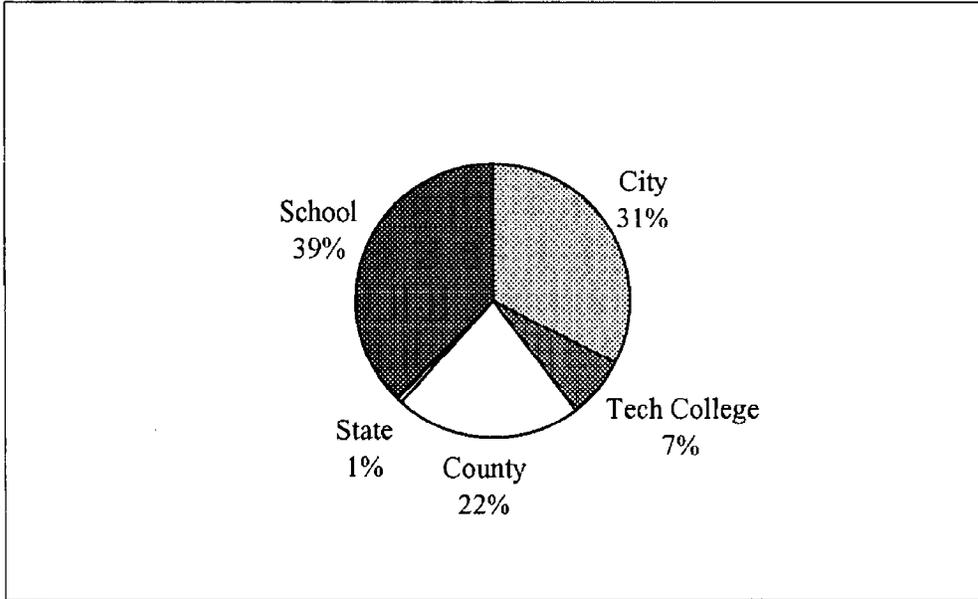
CAPITAL PROJECTS FUND

The 2006 budget contains major projects totaling \$5,700,985. Those projects funded through the capital projects fund include: infrastructure, \$4,954,563; facilities, \$120,000; equipment, \$246,922 and rolling stock, \$379,500. 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 pavement reconstruction within a LMI neighborhood. The 2006 general property taxes of \$1,816,685 represents an increase of \$35,871.

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.

WHO GETS YOUR TAX DOLLAR?



City of Wausau 2005 (Payable in 2006) Assessed Tax Rates With Prior Year Comparison

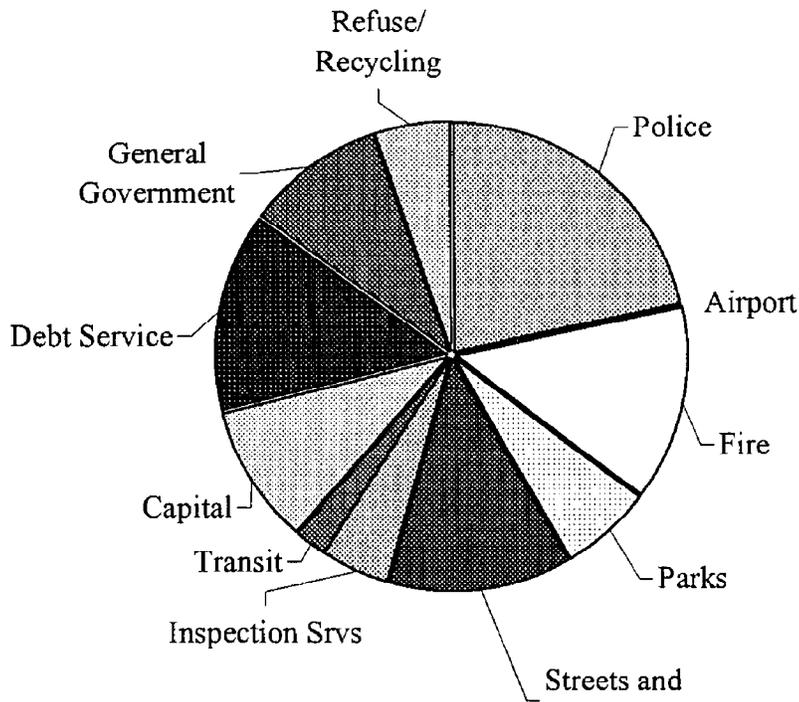
JURISDICTION	2005	2004	Dollar Change	Percent Change
City of Wausau	\$8.72	\$8.57	\$0.15	1.75%
NC Technical College	1.97	1.90	0.07	3.68%
Marathon County	5.82	5.71	0.11	1.93%
State of Wisconsin	0.19	0.20	(0.01)	-5.00%
Wausau School District	10.13	10.98	(0.85)	-7.74%
Subtotal	<u>\$ 26.83</u>	<u>\$ 27.36</u>	<u>(\$0.53)</u>	<u>-1.94%</u>
Less: School Tax Credit	(1.29)	(1.36)	0.07	-5.15%
TOTAL TAX RATE	<u><u>\$ 25.54</u></u>	<u><u>\$ 26.00</u></u>	<u><u>(\$0.46)</u></u>	<u><u>-1.77%</u></u>

A small portion of the City of Wausau is located within the DC Everest School District. Those properties will pay the tax rates for the city, county, and college listed above and the DC Everest comparable tax rates are as follows:

DC Everest School District	<u>9.12</u>	<u>7.49</u>	<u>1.63</u>	<u>21.75%</u>
Subtotal	25.82	23.87	1.95	8.16%
Less: School Tax Credit	(1.29)	(1.36)	0.07	-5.15%
TOTAL TAX RATE	<u><u>\$ 24.53</u></u>	<u><u>\$ 22.51</u></u>	<u><u>\$2.02</u></u>	<u><u>8.97%</u></u>

Wausau Lottery Credit	\$93.55	\$107.10	(13.55)	-12.65%
DC Everest Lottery Credit	\$83.77	\$84.50	(0.73)	-0.86%

WHAT SERVICES DO I RECEIVE FOR MY 2006 CITY TAX DOLLARS?



The City of Wausau is a full-service community providing its constituents with many valuable services. How much do these services cost a taxpayer? The following is a summary of services rendered and cost per year for a home with an assessed valuation of \$100,000.

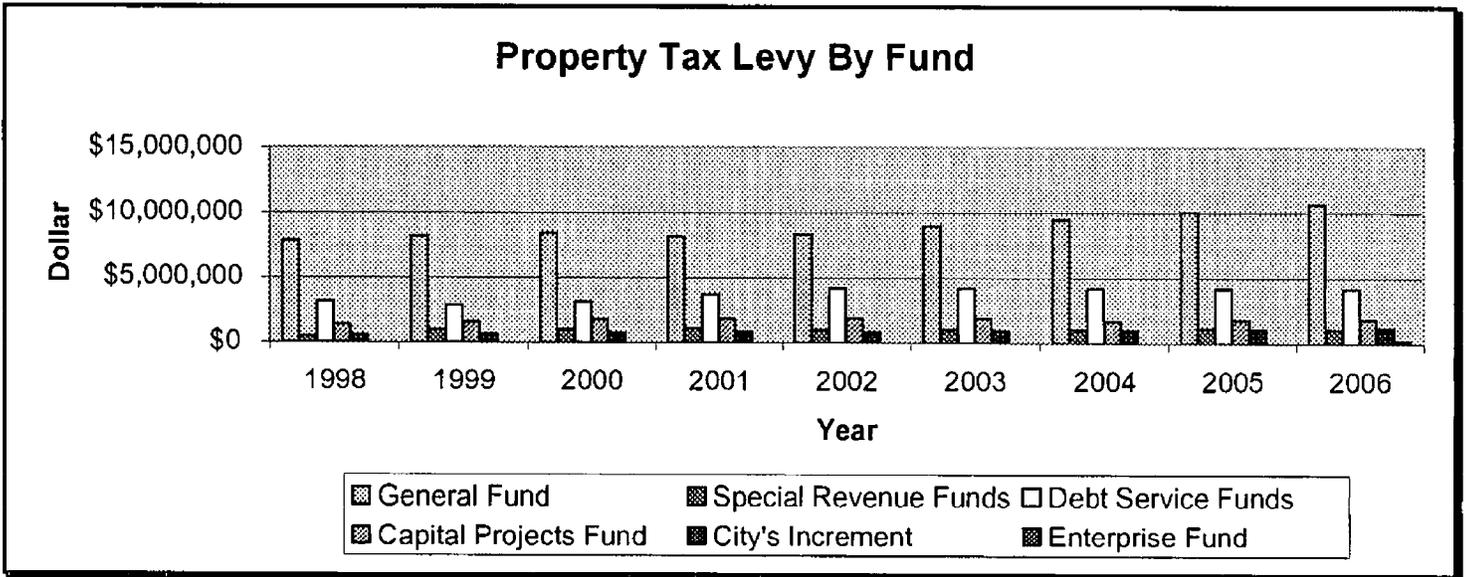
WHAT SERVICES DO I RECEIVE FOR MY CITY TAX DOLLARS?		
	2006	2005
Police	\$ 188.40	\$ 178.22
Airport	1.53	1.13
Fire	118.79	120.05
Parks	54.87	53.48
Streets and Parking	112.38	111.12
Inspection Services	41.36	40.48
Transit	17.63	19.36
Capital	86.33	84.64
Debt Service	120.14	123.27
General Government	85.57	80.25
Refuse/ Recycling	45.38	45.34
Total - Based Upon \$100,000 Assessed Home	\$ 872.38	\$ 857.34

**CITY OF WAUSAU
BUDGET ANALYSIS**

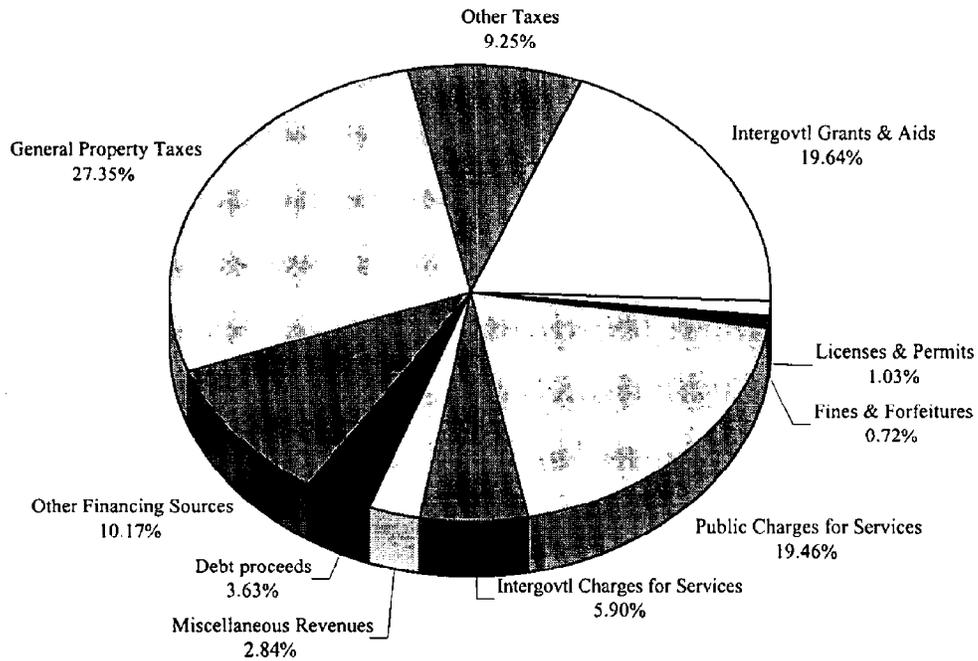
	2006 ADOPTED BUDGET	2005 ADOPTED BUDGET	CHANGE INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
GENERAL FUND				
Expenditures	\$27,255,709	\$26,573,733	\$681,976	2.57%
Contingency	0	251,000	(\$251,000)	
Revenues	15,063,416	15,259,290	(\$195,874)	-1.28%
Fund Balance Application (Addition)	1,543,000	1,550,000	(\$7,000)	-0.45%
Fund's Net Levy Requirement	10,649,293	10,015,443	\$633,850	6.33%
SPECIAL REVENUE FUNDS				
Expenditures	\$8,086,681	\$7,483,963	\$602,718	8.05%
Revenues	8,645,371	7,854,217	\$791,154	10.07%
Fund Balance Application (Addition)	(1,648,720)	(1,504,292)	(\$144,428)	9.60%
Fund's Net Levy Requirement	1,090,030	1,134,038	(\$44,008)	-3.88%
DEBT SERVICE FUND				
Expenditures	\$8,456,726	\$8,020,381	\$436,345	5.44%
Revenues	4,263,269	3,798,515	\$464,754	-12.24%
Fund Balance Application (Addition)	36,591	65,000	(\$28,409)	100.00%
Fund's Net Levy Requirement	\$4,156,866	\$4,156,866	\$0	0.00%
CAPITAL PROJECT FUNDS				
Expenditures	\$12,258,185	\$12,924,981	(\$666,796)	-5.16%
Revenues	4,827,839	5,263,912	(\$436,073)	-8.28%
Debt Proceeds	2,388,400	3,537,229	(\$1,148,829)	-32.48%
Fund Balance Application (Addition)	3,225,261	2,343,026	\$882,235	37.65%
Fund's Net Levy Requirement	\$1,816,685	\$1,780,814	\$35,871	2.01%
ENTERPRISE/INTERNAL SERVICE FUNDS				
Expenditures	11,506,326	\$10,231,276	\$1,275,050	12.46%
Revenues	12,558,884	9,891,622	\$2,667,262	26.96%
Fund Balance Application (Addition)	-1,311,190	339,654	(\$1,650,844)	-486.04%
Fund's Net Levy Requirement	\$258,632	\$0	\$258,632	0.00%
Levy before Increment	\$17,971,506	\$17,087,161	\$884,345	5.18%
City's Share of TIF Increment	\$1,170,093	\$1,073,528	\$96,565	9.00%
TOTAL LEVY	\$19,141,599	\$18,160,689	\$980,910	5.40%
Assessed Value	\$2,194,171,700	\$2,118,236,300	\$75,935,400	3.58%
Tax Rate Per \$1,000 of Assessed Value	\$8.72	\$8.57	\$0.15	1.75%
Equalized Value	\$2,233,469,700	\$2,080,684,300	\$152,785,400	7.34%
Tax Rate Per \$1,000 of Equalized Value	\$8.57	\$8.73	(\$0.16)	-1.83%

**CITY OF WAUSAU
2006 BUDGET
SUMMARY OF PROPERTY TAXES BY FUND**

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
GENERAL FUND	\$7,813,682	\$8,168,026	\$8,426,041	\$8,162,787	\$8,326,423	\$8,942,900	\$9,435,079	\$10,015,443	\$10,649,293
SPECIAL REVENUE FUNDS	448,052	930,091	933,921	1,098,932	962,367	1,021,131	1,032,368	1,134,038	1,090,030
DEBT SERVICE FUND	3,141,557	2,867,920	3,107,781	3,693,192	4,156,866	4,156,866	4,156,866	4,156,866	4,156,866
CAPITAL PROJECTS FUND	1,350,000	1,525,450	1,715,083	1,813,571	1,853,939	1,866,224	1,664,292	1,780,814	1,816,685
ENTERPRISE FUND									258,632
SUBTOTAL	12,753,291	13,491,487	14,182,826	14,768,482	15,299,595	15,987,121	16,288,605	17,087,161	17,971,506
TAX INCREMENT	<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>	<u>1,073,528</u>	<u>1,170,093</u>
TOTAL LEVY	<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>	<u>\$18,160,689</u>	<u>\$19,141,599</u>
INCREASE OVER PRIOR YEAR	<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>	<u>\$899,265</u>	<u>\$980,910</u>
% INCREASE	<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>	<u>5.21%</u>	<u>5.40%</u>



**CITY OF WAUSAU
2006 REVENUES BY CATEGORY
ALL FUNDS**



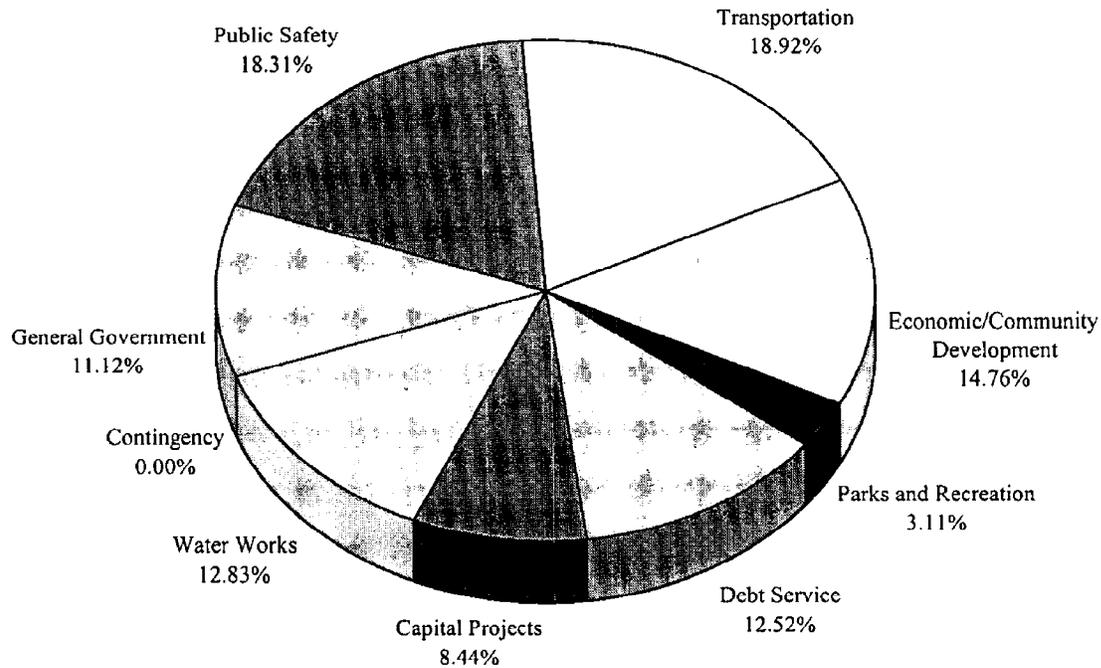
General Property Taxes	\$ 17,971,506
Other Taxes	6,078,455
Intergovtl Grants & Aids	12,909,926
Licenses & Permits	674,622
Fines & Forfeitures	476,350
Public Charges for Services	12,790,636
Intergovtl Charges for Services	3,876,899
Miscellaneous Revenues	1,867,373
Debt proceeds	2,388,400
Other Financing Sources	6,684,518
Total Revenues	<u>\$ 65,718,685</u>

CITY OF WAUSAU 2006 BUDGET
COMBINED STATEMENT OF REVENUES - BY CATEGORY (ALL FUNDS)

	<u>2,004</u> <u>Revenues</u>	<u>2,005</u> <u>Original</u> <u>Budget</u>	<u>2,005</u> <u>Modified</u> <u>Budget</u>	<u>2,005</u> <u>Estimated</u> <u>Actual</u>	<u>2,006</u> <u>Proposed</u> <u>Budget</u>	<u>Budget</u> <u>Increase</u> <u>(Decrease)</u>	<u>Budget</u> <u>Percentage</u> <u>Change</u>
General Property Taxes **	16,288,603	17,087,161	17,087,161	17,087,161	17,971,506	\$884,345	5.18%
Other Taxes	5,167,064	5,751,620	5,751,620	5,594,873	6,078,455	\$326,835	5.68%
Intergovernmental Grants & Aids	15,968,386	12,878,483	14,853,687	13,060,360	12,909,926	-\$1,943,761	-13.09%
Licenses & Permits	765,846	651,553	651,553	746,260	674,622	\$23,069	3.54%
Fines & Forfeitures	480,092	491,950	491,950	491,950	476,350	-\$15,600	-3.17%
Public Charges for Services	11,950,958	11,341,787	11,155,198	11,854,844	12,790,636	\$1,635,438	14.66%
Intergovernmental Charges for Services	4,666,108	2,576,851	2,733,331	2,803,619	3,876,899	\$1,143,568	41.84%
Miscellaneous Revenues	7,492,635	1,684,376	1,916,225	1,635,476	1,867,373	-\$48,852	-2.55%
Other Financing Sources	24,073,120	10,228,164	12,328,900	10,254,141	9,072,918	-\$3,255,982	-26.41%
TOTAL REVENUES	<u>86,852,812</u>	<u>62,691,945</u>	<u>66,969,625</u>	<u>63,528,684</u>	<u>65,718,685</u>	<u>-\$1,250,940</u>	<u>-1.87%</u>

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

**CITY OF WAUSAU
2006 BUDGETED EXPENDITURES BY FUNCTION
ALL FUNDS**

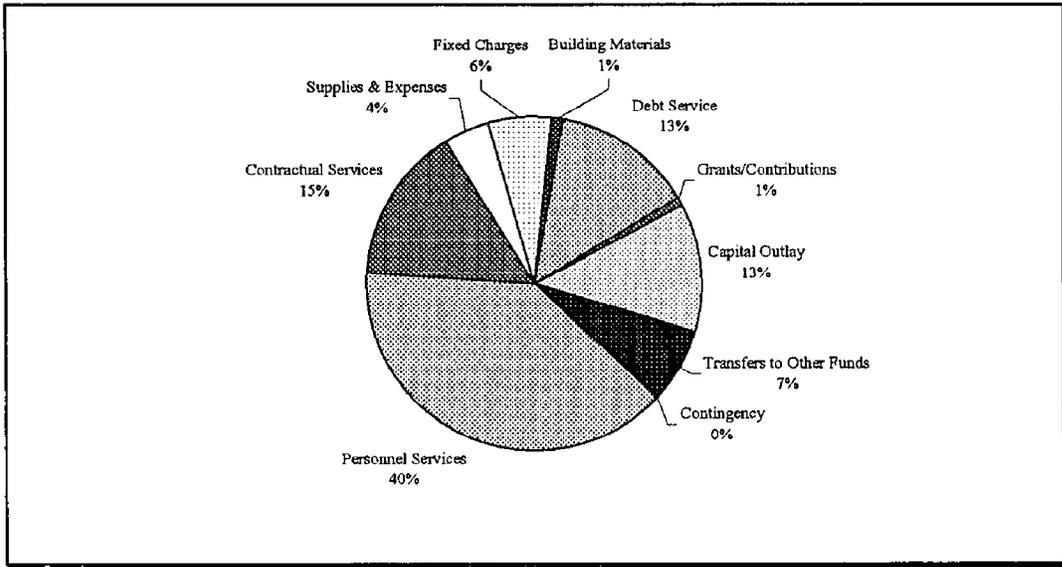


General Government	\$ 7,511,936
Public Safety	12,369,016
Transportation	12,785,108
Economic/Community Development	9,970,586
Parks and Recreation	2,100,260
Debt Service	8,456,726
Capital Projects	5,700,985
Water Works	8,669,010
Contingency	-
	<hr/>
Total Expenditures	<u><u>\$ 67,563,627</u></u>

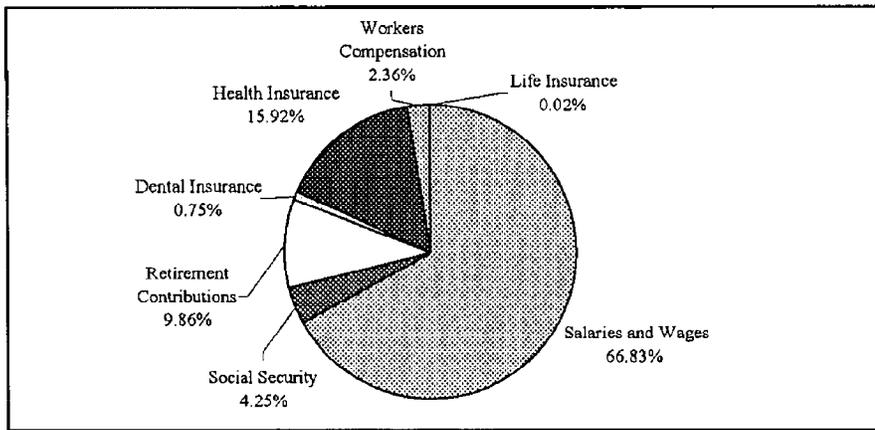
**CITY OF WAUSAU 2006 BUDGET
COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)**

	2004 Expense	2005 Original Budget	2005 Modified Budget	2005 Estimated Expense	2006 Adopted Budget	Budget Increase -Decrease	Budget Percentage Percentage
GENERAL GOVERNMENT							
Council	\$481,788	\$476,352	\$476,352	\$464,752	\$559,012	\$82,660	17.35%
Mayor	218,724	199,757	199,757	199,757	190,641	-9,116	-4.56%
Public Access Cable Fund	109,901	106,749	106,749	106,749	97,483	-9,266	-8.68%
Finance	69,905	68,769	68,769	68,663	72,955	4,186	6.09%
Accounting and Audit	223,851	227,872	227,872	225,297	237,314	9,442	4.14%
Clerk/Customer Service/Elections	600,796	599,084	599,084	598,939	652,610	53,526	8.93%
City Hall Facility	335,271	378,007	381,315	377,452	397,667	19,660	5.16%
City County Data Center	505,639	511,392	511,392	511,412	523,572	12,180	2.38%
Refuse Collection	991,555	1,048,000	1,048,000	1,048,000	1,090,000	42,000	4.01%
Recycling Fund	573,128	661,430	661,430	631,939	661,313	-117	-0.02%
Property Assessment	412,778	459,176	459,176	459,176	486,839	27,663	6.02%
Human Resources	202,743	206,917	206,917	208,717	203,427	-3,490	-1.69%
Legal Affairs	320,125	321,635	321,635	321,615	346,939	25,304	7.87%
Municipal Court	85,216	102,613	102,613	102,613	113,019	10,406	10.14%
Inspections & Electrical	1,576,224	1,606,187	1,606,187	1,599,802	1,681,155	74,968	4.67%
Youth Action Council	9,919	12,590	12,590	6,726	10,990	-1,600	-12.71%
Supported Agencies	20,000	25,000	25,000	25,000	42,000	17,000	68.00%
Unclassified	<u>116,042</u>	<u>145,000</u>	<u>146,200</u>	<u>146,200</u>	<u>145,000</u>	<u>0</u>	<u>0.00%</u>
Total General Government	\$6,853,605	\$7,156,530	\$7,161,038	\$7,102,809	\$7,511,936	\$355,406	4.96%
PUBLIC SAFETY							
Police Department	\$6,159,167	\$6,448,159	\$6,460,159	\$6,449,278	\$6,927,461	\$479,302	7.42%
Fire Department	5,215,052	5,113,753	5,114,726	5,113,753	5,294,753	181,000	3.54%
Hazardous Materials Contract Fund	<u>219,669</u>	<u>146,802</u>	<u>146,802</u>	<u>153,016</u>	<u>146,802</u>	<u>0</u>	<u>0.00%</u>
Total Public Safety	\$11,593,888	\$11,708,714	\$11,721,687	\$11,716,047	\$12,369,016	\$660,302	5.63%
TRANSPORTATION							
Airport	\$142,379	\$144,963	\$144,963	\$144,915	\$149,813	\$4,850	3.35%
Engineering/Planning/GIS	1,411,362	1,430,760	1,430,760	1,433,695	1,511,329	80,569	5.63%
Public Works	4,115,714	4,316,797	4,317,747	4,324,197	4,518,953	202,156	4.68%
Wausau Area Transit	2,805,115	3,029,783	3,364,534	3,294,169	3,767,697	737,914	21.93%
Motor Pool Fund	1,760,634	1,763,072	1,763,072	1,786,072	1,802,184	39,112	2.22%
Parking	<u>837,127</u>	<u>723,947</u>	<u>723,947</u>	<u>829,812</u>	<u>1,035,132</u>	<u>311,185</u>	<u>42.98%</u>
Total Transportation	\$11,072,331	\$11,409,322	\$11,745,023	\$11,812,860	\$12,785,108	\$1,375,786	11.71%
ECONOMIC/COMMUNITY DEVELOPMENT							
TID Number One Fund	\$251,125	\$175,223	\$175,223	\$178,609	\$107,384	-\$67,839	-38.72%
TID Number Two Fund	770,896	756,683	756,683	768,138	735,122	-21,561	-2.85%
TID Number Three Fund	5,260,029	2,927,420	2,927,420	4,639,142	3,049,282	121,862	4.16%
TID Number Four Fund	158,199	102,877	102,877	102,877	182,415	79,538	77.31%
TID Number Five Fund	933,491	2,904,361	2,904,361	914,561	3,148,510	244,149	8.41%
TID Number Six Fund	0	0	1,539,475	1,173,643	176,993	176,993	11.50%
Economic Development Fund	0	775,529	775,529	0	0	-775,529	
Community Development Fund	2,279,416	1,667,716	1,905,609	1,895,403	2,092,030	424,314	22.27%
Industrial Park Fund	456,852	15,000	15,000	3,500	15,000	0	0.00%
Room Tax Fund	<u>720,662</u>	<u>571,850</u>	<u>649,900</u>	<u>682,013</u>	<u>463,850</u>	<u>-108,000</u>	<u>-16.62%</u>
Total Economic/Community Development	\$10,830,670	\$9,896,659	\$11,752,077	\$10,357,886	\$9,970,586	\$73,927	0.63%
PARKS AND RECREATION	<u>\$1,911,008</u>	<u>\$2,007,003</u>	<u>\$2,007,003</u>	<u>\$2,012,732</u>	<u>\$2,100,260</u>	<u>\$93,257</u>	4.65%
DEBT SERVICE FUND	<u>\$12,223,137</u>	<u>\$8,020,381</u>	<u>\$8,020,381</u>	<u>\$21,385,420</u>	<u>\$8,456,726</u>	<u>\$436,345</u>	5.44%
CAPITAL PROJECTS FUND	<u>\$12,209,459</u>	<u>\$6,214,794</u>	<u>\$10,488,163</u>	<u>\$9,091,136</u>	<u>\$5,700,985</u>	<u>-\$513,809</u>	-4.90%
WAUSAU WATERWORKS FUND	<u>\$7,576,236</u>	<u>\$8,468,204</u>	<u>\$8,468,204</u>	<u>\$8,460,704</u>	<u>\$8,669,010</u>	<u>\$200,806</u>	2.37%
CONTINGENCY FUND	<u>\$0</u>	<u>\$251,000</u>	<u>\$751,000</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$251,000</u>	-33.42%
TOTAL EXPENDITURES	<u>\$74,270,334</u>	<u>\$65,132,607</u>	<u>\$72,114,576</u>	<u>\$81,939,594</u>	<u>\$67,563,627</u>	<u>\$2,431,020</u>	3.37%

**CITY OF WAUSAU
2006 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

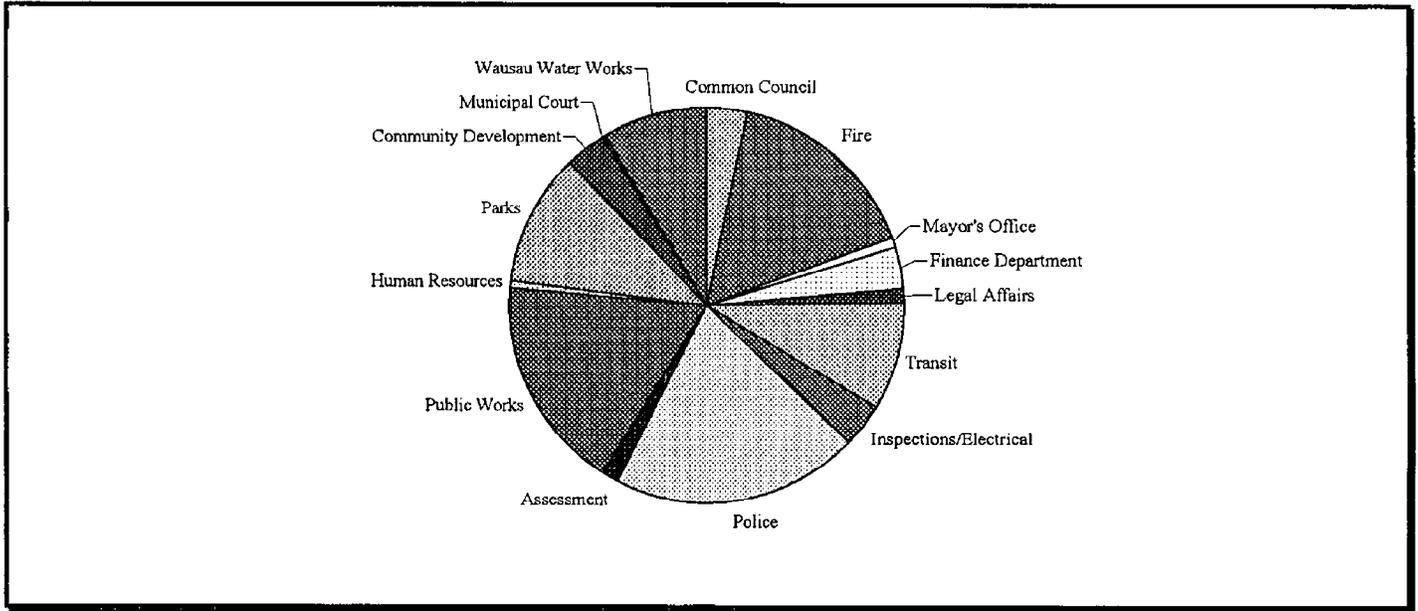


BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)	2006 BUDGET	2005 BUDGET	CHANGE
Personnel Services	\$26,531,489	\$25,155,844	\$ 1,375,645
Contractual Services	10,028,767	8,626,300	1,402,467
Supplies & Expenses	2,992,392	2,690,771	301,621
Fixed Charges	4,165,785	4,101,489	64,296
Building Materials	829,740	861,140	(31,400)
Debt Service	9,067,010	8,873,504	193,506
Grants/Contributions	667,900	448,600	219,300
Capital Outlay	8,456,835	10,112,748	(1,655,913)
Transfers to Other Funds	4,823,709	4,363,938	459,771
Contingency	0	251,000	(251,000)
TOTAL	\$67,563,627	\$65,485,334	\$2,078,293



PERSONNEL COST ANALYSIS (ALL FUNDS)	2006 BUDGET	2005 BUDGET	CHANGE
Salaries and Wages	\$ 17,731,476	\$ 16,879,053	\$ 852,423
Social Security	1,128,154	1,060,276	67,878
Retirement Contributions	2,616,292	2,405,588	210,704
Dental Insurance	198,674	186,764	11,910
Health Insurance	4,224,565	4,101,985	122,580
Workers Compensation	625,785	515,802	109,983
Life Insurance	6,543	6,376	167
TOTAL	\$ 26,531,489	\$ 25,155,844	\$ 1,375,645

**CITY OF WAUSAU
2006 ADOPTED BUDGET
PERSONNEL SUMMARY**



	2006	2005	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	12.00	12.00
Mayor's Office	3.50	3.50	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	12.25	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	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	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	3.75	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	1.50	1.50	2.00	2.00
Inspections/Electrical	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	11.00	11.00	12.00	12.00
Police	75.00	72.00	72.00	71.00	72.00	72.00	72.00	70.00	76.00	74.00	74.00	72.00	68.00
Fire	60.00	61.00	61.00	61.00	62.00	62.00	61.00	61.00	61.00	61.00	61.00	60.50	60.50
Public Works	64.50	65.00	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	39.50	39.50	45.50	45.50	45.50	45.00	45.00	45.00	45.00	46.00	45.00	43.00
Community Development	12.75	12.75	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	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	31.50	31.75	31.75	31.75	33.75	33.75	37.75	38.00	39.00	40.00	40.00	41.00	41.00
Grand Total	370.25	369.00	368.00	376.00	386.00	393.00	396.25	392.50	397.75	395.50	397.50	402.00	394.50

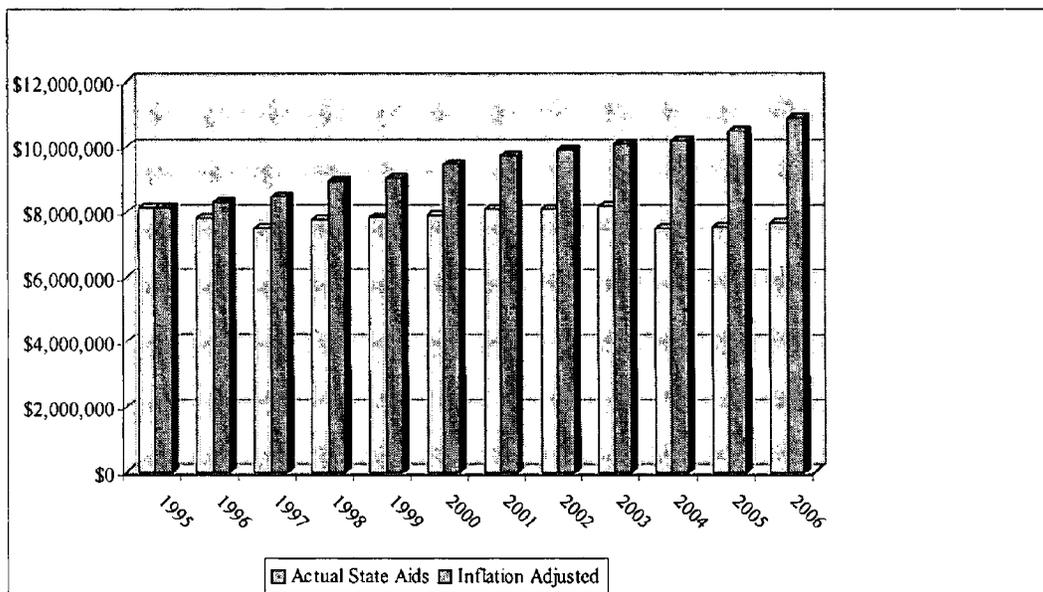
**Represents Combined City and County Positions

GENERAL FUND - 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 provided a slight increase in 2006 due to transportation aids.

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%
2005	\$4,855,628	\$815,596	\$1,896,651	\$7,567,875	0.96%
2006	\$4,855,000	\$815,000	\$2,006,841	\$7,676,841	1.44%

The impact of freezing the shared revenues is dramatically depicted in the chart below. The actual state aids received by the city are compared to state aids adjusted for inflation. Over the past ten years based upon CPI the City would have collected approximately \$21,000,000 of additional revenue and 2006 entitlements would be \$10.8 million versus the estimate of \$7,676,841.



Fund Balance, January 1	0	0	0	0	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE FUND								
General Property Tax Levy	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866	\$0	0.00%
Other Revenues	21,901,073	3,798,515	3,798,515	3,719,683	3,753,930	4,263,269	464,754	12.24%
Expenditures	12,223,137	8,020,381	8,020,381	21,394,617	21,385,420	8,456,726	436,345	5.44%
Excess (Deficiency) of Revenues over Expenditures	13,834,802	(65,000)	(65,000)	(13,518,068)	(13,474,624)	(36,591)		
Fund Balance, January 1	192,387	14,027,189	14,027,189		14,027,189	552,565		
Designated Fund Balance, December 31	\$14,027,189	\$13,962,189	\$13,962,189		\$552,565	\$515,974		
CAPITAL PROJECT FUNDS								
General Property Tax Levy	\$1,664,292	\$1,780,814	\$1,780,814	\$1,780,814	\$1,780,814	\$1,816,685	\$35,871	2.01%
Other Revenues	9,050,434	4,408,980	6,873,090	2,974,318	5,513,980	3,884,300	(\$524,680)	-11.90%
Expenditures	12,209,459	6,214,794	10,488,163	5,253,358	9,091,136	5,700,985	(\$513,809)	-8.27%
Excess (Deficiency) of Revenues over Expenditures	(1,494,733)	(25,000)	(1,834,259)	(498,226)	(1,796,342)	0		
Fund Balance, January 1	3,494,812	2,000,079	2,000,079		2,000,079	203,737		
Designated Fund Balance, December 31	\$2,000,079	\$1,975,079	\$165,820		\$203,737	\$203,737		
TAX INCREMENT DISTRICT NUMBER THREE								
Other Revenues	\$2,719,665	\$3,126,443	\$3,126,443	\$2,666,200	\$4,613,585	\$2,797,637	(\$328,806)	-10.52%
Expenditures	5,260,029	2,927,420	2,927,420	2,731,182	4,639,142	3,049,282	\$121,862	4.16%
Excess (Deficiency) of Revenues over Expenditures	(2,540,364)	199,023	199,023	(64,982)	(25,557)	(251,645)		
Fund Balance, January 1	2,967,402	427,038	427,038		427,038	401,481		
Designated Fund Balance, December 31	\$427,038	\$626,061	\$626,061		\$401,481	\$149,836		
TAX INCREMENT DISTRICT NUMBER FOUR								
Other Revenues	\$13,526	\$15,147	\$15,147	\$15,369	\$15,369	\$53,203	\$38,056	251.24%
Expenditures	158,199	102,877	102,877	102,877	102,877	182,415	\$79,538	77.31%
(Deficiency) Revenues over Expenditures	(144,673)	(87,730)	(87,730)	(87,508)	(87,508)	(129,212)		
Fund Balance, January 1	(763,477)	(908,150)	(908,150)		(908,150)	(995,658)		
Designated Fund Balance, December 31	(\$908,150)	(\$995,880)	(\$995,880)		(\$995,658)	(\$1,124,870)		
TAX INCREMENT DISTRICT NUMBER FIVE								
Other Revenues	\$2,013,314	\$475,042	\$475,042	\$485,814	\$985,814	\$481,099	\$6,057	1.28%
Expenditures	933,491	2,904,361	2,904,361	415,463	914,561	3,148,510	\$244,149	8.41%
Excess (Deficiency) of Revenues over Expenditures	1,079,823	(2,429,319)	(2,429,319)	70,351	71,253	(2,667,411)		
Fund Balance, January 1	1,196,279	2,276,102	2,276,102		2,276,102	2,347,355		
Designated Fund Balance, December 31	\$2,276,102	(\$153,217)	(\$153,217)		\$2,347,355	(\$320,056)		
TAX INCREMENT DISTRICT NUMBER SIX								
Other Revenues	\$0	\$0	\$1,539,475	\$1,541,327	\$1,541,327	\$0	\$0	
Expenditures	0	0	1,539,475	1,127,612	1,173,643	176,993	\$176,993	
Excess (Deficiency) of Revenues over Expenditures	0	0	0	413,715	367,684	(176,993)		
Fund Balance, January 1	0	0	0		0	367,684		
Designated Fund Balance, December 31	\$0	\$0	\$0		\$367,684	\$190,691		
MOTOR POOL FUND								
Other Revenues	\$1,797,368	\$1,763,072	\$1,763,072	\$1,348,303	\$1,786,072	\$1,802,184	\$39,112	2.22%
Expenditures	1,760,634	1,763,072	1,763,072	686,675	1,786,072	1,802,184	\$39,112	2.22%
Excess (Deficiency) of Revenues over Expenses	36,734	0	0	661,628	0	0		
Retained Earnings, January 1	2,659,134	2,695,868	2,695,868		2,695,868	2,695,868		
Retained Earnings, December 31	\$2,695,868	\$2,695,868	\$2,695,868		\$2,695,868	\$2,695,868		
PARKING FUND								
General Property Tax Levy	\$0	\$0	0	0	\$0	\$258,632		
Other Revenues						\$776,500	\$776,500	
Expenditures						1,035,132	\$1,035,132	
Excess (Deficiency) of Revenues over Expenses						0		
Retained Earnings, January 1	0	0	0		0	0		
Retained Earnings, December 31	\$0	\$0	\$0		\$0	\$0		
WATER WORKS								
Other Revenues	\$9,164,135	\$8,128,550	\$8,128,550	\$6,663,311	\$9,017,650	\$9,980,200	\$1,851,650	22.78%
Expenses	7,685,834	8,468,204	8,468,204	4,111,775	8,460,704	8,669,010	\$200,806	2.37%
Excess (Deficiency) of Revenues over Expenses	1,478,301	(339,654)	(339,654)	2,551,536	556,946	1,311,190		
Retained Earnings, January 1	54,997,104	56,475,405	56,475,405	56,135,751	56,475,405	57,032,351		
Retained Earnings, December 31	\$56,475,405	\$56,135,751	\$56,135,751	\$58,687,287	\$57,032,351	\$58,343,541		
TOTAL ALL FUNDS								
Revenues	86,852,809	61,958,777	66,182,279	51,166,301	67,879,431	65,718,685		
Expenditures/Expenses	75,414,523	64,709,805	71,339,047	62,879,939	82,900,991	67,563,627		
GENERAL PROPERTY TAX LEVY, TAX RATES, AND PROPERTY VALUE HISTORY								
	2001	2002	2003	2004	2005	2006	S Change	% Change
General Property Tax Levy	\$15,598,482	\$16,131,919	\$16,900,978	\$17,261,424	\$18,160,689	\$19,141,599	\$980,910	5.40%
Assessed Tax Rate	\$10.03	\$10.13	\$10.37	\$10.37	\$8.57	\$8.72	\$0.15	1.80%
Total Assessed Valuation	\$1,554,921,700	\$1,591,855,200	\$1,629,471,800	\$1,664,553,800	\$2,118,236,300	\$2,194,171,700	\$75,935,400	3.58%
Equalized Tax Rate	\$9.02	\$8.77	\$8.79	\$8.79	\$8.73	\$8.57	-\$0.16	-1.83%
Total Equalized Valuation	\$1,729,959,800	\$1,839,794,800	\$1,923,669,600	\$2,003,188,900	\$2,080,684,300	\$2,233,469,700	\$152,785,400	7.34%
GENERAL OBLIGATION DEBT OUTSTANDING								
	Balance Jan. 1, 2005	2005		Projected Balance Dec 31, 2005	2006		Projected Balance Dec 31, 2006	
		Additions	Retirements		Additions	Retirements		
General Obligation Bonds	24,585,000		(1,400,000)	23,185,000		(1,745,000)	21,440,000	
General Obligation Notes	24,800,000	5,830,000	(3,340,000)	27,290,000	2,425,000	(4,405,000)	25,310,000	
State Trust Fund	1,718,392		(533,894)	1,184,498		(173,004)	1,011,494	
Total	\$51,103,392	\$5,830,000	(\$5,273,894)	\$51,659,498	\$2,425,000	(\$6,323,004)	\$47,761,494	
Discontinued Operations: None								

**CITY OF WAUSAU
SEVEN -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2006)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
COUNCIL						
2006	\$559,012	\$82,660	17.35%	\$0	\$0	0.00%
2005	\$476,352	(\$18,412)	-3.72%	\$0	\$0	0.00%
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%
MAYOR						
2006	\$190,641	(\$9,116)	-4.56%	\$0	\$0	0.00%
2005	\$199,757	(\$27,595)	-12.14%	\$0	\$0	0.00%
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%
FINANCE						
2006	\$72,955	\$4,186	6.09%	\$0	\$0	0.00%
2005	\$68,769	(\$280)	-0.41%	\$0	\$0	0.00%
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%
ACCTING & EXT AUDITING						
2006	\$237,314	\$9,442	4.14%	\$14,800	\$155	1.06%
2005	\$227,872	\$5,817	2.62%	\$14,645	\$2,395	19.55%
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%
CLERK / CUSTOMER SERVICE						
2006	\$652,610	\$53,526	8.93%	\$10,192,251	\$67,634	0.67%
2005	\$599,084	(\$6,674)	-1.10%	\$10,124,617	(\$50,118)	-0.49%
2004	\$605,758	\$52,190	9.43%	\$10,174,735	(\$624,693)	-5.78%

**CITY OF WAUSAU
SEVEN - YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2006)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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						
2006	\$397,667	\$19,660	5.20%	\$0	\$0	0.00%
2005	\$378,007	(\$9,767)	-2.52%	\$0	\$0	0.00%
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						
2006	\$523,572	\$12,180	2.38%	\$0	\$0	0.00%
2005	\$511,392	(\$8,411)	-1.62%	\$0	\$0	0.00%
2004	\$519,803	\$5,015	0.97%	\$0	\$0	0.00%
2003	\$514,788	(\$5,480)	-1.05%	\$0	\$0	0.00%
2002	\$520,268	(\$9,740)	-1.84%	\$0	\$0	0.00%
2001	\$530,008	\$11,045	2.13%	\$0	\$0	0.00%
2000	\$518,963	(\$3,551)	-0.68%	\$0	\$0	0.00%
REFUSE						
2006	\$1,090,000	\$42,000	4.01%	\$0	\$0	0.00%
2005	\$1,048,000	\$42,000	4.18%	\$0	\$0	0.00%
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						
2006	\$486,839	\$27,663	6.02%	\$0	\$0	0.00%
2005	\$459,176	\$24,282	5.58%	\$0	\$0	0.00%
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%

**CITY OF WAUSAU
SEVEN - YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2006)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2000	\$433,108	\$15,917	3.82%	\$0	\$0	0.00%
CITY ATTORNEY						
2006	\$346,939	\$25,304	7.87%	\$600	(\$600)	-50.00%
2005	\$321,635	\$0	0.00%	\$1,200	\$0	0.00%
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						
2006	\$113,019	\$10,406	10.14%	\$305,500	(\$185,000)	-37.72%
2005	\$102,613	\$16,380	19.00%	\$490,500	\$15,000	3.15%
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						
2006	\$203,427	(\$3,490)	-1.69%	\$0	\$0	0.00%
2005	\$206,917	(\$8,686)	-4.03%	\$0	\$0	0.00%
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						
2006	\$10,990	(\$1,600)	-12.71%	\$0	\$0	0.00%
2005	\$12,590	(\$10)	-0.08%	\$0	\$0	0.00%
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%

**CITY OF WAUSAU
SEVEN - YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2006)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
UNCLASSIFIED EXPENSE						
2006	\$145,000	\$0	0.00%	\$0	\$0	0.00%
2005	\$145,000	\$15,000	11.54%	\$0	\$0	0.00%
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						
2006	\$6,927,461	\$479,302	7.43%	\$242,880	(\$25,200)	-9.40%
2005	\$6,448,159	\$227,800	3.66%	\$268,080	(\$51,500)	-16.11%
2004	\$6,220,359	\$385,214	6.60%	\$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						
2006	\$5,294,753	\$181,000	3.54%	\$1,134,636	\$69,238	6.50%
2005	\$5,113,753	(\$95,755)	-1.84%	\$1,065,398	\$102,908	10.69%
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						
2006	\$146,802	\$0	0.00%	\$146,802	\$0	0.00%
2005	\$146,802	\$0	0.00%	\$146,802	\$0	0.00%
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						
2006	\$42,000	\$17,000	68.00%	\$0	\$0	0.00%
2005	\$25,000	\$5,000	25.00%	\$0	\$0	0.00%
2004	\$20,000	\$20,000	0.00%	\$0	\$0	0.00%

**CITY OF WAUSAU
SEVEN -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2006)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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						
2006	\$1,681,155	\$74,968	4.67%	\$250,235	\$9,160	3.80%
2005	\$1,606,187	\$24,375	1.54%	\$241,075	\$46,585	23.95%
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						
2006	\$149,813	\$4,850	3.35%	\$97,000	(\$9,803)	-9.18%
2005	\$144,963	\$3,707	2.62%	\$106,803	(\$1,651)	-1.52%
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						
2006	\$1,238,307	\$69,651	5.96%	\$0	\$0	
2005	\$1,168,656	\$36,630	3.24%	\$0	(\$95,025)	-100.00%
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						
2006	\$96,584	\$2,891	3.09%	\$0	\$0	0.00%
2005	\$93,693	\$1,011	1.09%	\$0	\$0	0.00%
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	??	0.00%

**CITY OF WAUSAU
SEVEN -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2006)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
GIS						
2006	\$176,438	\$8,027	4.77%	\$1,000	(\$1,000)	0.00%
2005	\$168,411	(\$2,007)	-1.18%	\$2,000	(\$500)	0.00%
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)						
2006	\$4,518,953	\$202,156	4.68%	\$2,394,479	\$156,920	7.01%
2005	\$4,316,797	\$32,339	0.75%	\$2,237,559	\$75,013	3.47%
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%
PARK DEPARTMENT						
2006	\$2,100,260	\$93,257	4.65%	\$201,835	(\$1,650)	-0.81%
2005	\$2,007,003	\$137,003	7.33%	\$203,485	\$62,369	44.20%
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						
2006	\$15,000	\$0	0.00%	\$15,000	\$0	1.00%
2005	\$15,000	(\$423,000)	-96.58%	\$15,000	\$7,000	100.00%
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						
2006	\$463,850	(\$108,000)	-18.89%	\$622,000	\$72,000	13.09%
2005	\$571,850	(\$28,236)	-4.71%	\$550,000	\$25,000	4.76%
2004	\$600,086	\$77,731	14.88%	\$525,000	\$0	0.00%

**CITY OF WAUSAU
SEVEN -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2006)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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						
2006	\$97,483	(\$9,266)	-8.68%	\$97,483	(\$9,266)	-8.68%
2005	\$106,749	\$24,609	29.96%	\$106,749	\$24,609	29.96%
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						
2006	\$661,313	(\$117)	-0.02%	\$181,190	\$927	0.51%
2005	\$661,430	\$24,630	3.87%	\$180,263	\$2,400	1.35%
2004	\$636,800	\$27,100	4.44%	\$177,863	\$7,863	4.63%
2003	\$609,700	\$39,700	6.96%	\$170,000	\$0	0.00%
2002	\$570,000	(\$94,500)	-14.22%	\$170,000	\$0	0.00%
2001	\$664,500	\$32,133	5.08%	\$170,000	\$20,000	13.33%
2000	\$632,367	\$17,100	2.78%	\$150,000	\$56,000	0.00%
COMMUNITY DEVELOPMENT FUND						
2006	\$1,582	(\$2,018,861)	-99.92%	\$2,092,030	\$71,587	3.54%
2005	\$2,020,443	\$310,843	18.18%	\$2,020,443	\$303,443	17.67%
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						
2006	\$8,456,726	\$436,345	5.44%	\$4,263,269	\$464,754	12.24%
2005	\$8,020,381	\$1,165,595	17.00%	\$3,798,515	\$1,100,595	40.79%
2004	\$6,854,786	\$1,245,958	22.21%	\$2,697,920	\$1,212,082	81.58%

**CITY OF WAUSAU
SEVEN - YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2006)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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						
2006	\$5,700,985	(\$513,809)	-8.27%	\$3,884,300	(\$524,680)	-11.90%
2005	\$6,214,794	(\$21,368)	-0.34%	\$4,408,980	(\$162,890)	-3.56%
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%
ECONOMIC DEVELOPMENT FUND						
2006	\$0	(\$775,529)		\$0	(\$775,529)	
2005	\$775,529	\$775,529		\$775,529	\$775,529	
2004	\$0	\$0		\$0	\$0	
TAX INCREMENT DISTRICT NUMBER ONE FUND						
2006	\$107,384	(\$67,839)	-38.72%	\$1,597,954	(\$145,771)	-8.36%
2005	\$175,223	(\$78,201)	-30.86%	\$1,743,725	(\$23,874)	-1.35%
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						
2006	\$735,122	(\$21,561)	-2.85%	\$735,122	(\$21,561)	-2.85%
2005	\$756,683	(\$14,213)	-1.84%	\$756,683	(\$14,213)	-1.84%
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						
2006	\$3,049,282	\$121,862	4.16%	\$2,797,637	(\$328,806)	-10.52%
2005	\$2,927,420	(\$3,200,758)	-52.23%	\$3,126,443	(\$703,479)	-18.37%
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		

**CITY OF WAUSAU
SEVEN - YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2006)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
TAX INCREMENT DISTRICT NUMBER FOUR FUND						
2006	\$182,415	\$79,538	77.31%	\$53,203	\$38,056	100.00%
2005	\$102,877	(\$12,076)	-10.51%	\$15,147	\$1,621	100.00%
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						
2006	\$3,148,510	\$244,149	8.41%	\$481,099	\$6,057	1.28%
2005	\$2,904,361	\$181,814	6.68%	\$475,042	(\$2,530,862)	-84.20%
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		
TAX INCREMENT DISTRICT NUMBER SIX FUND						
2006	\$176,993	\$176,993		\$0	\$0	
MOTOR POOL FUND						
2006	\$1,802,184	\$39,112	2.22%	\$1,802,184	\$0	0.00%
2005	\$1,763,072	\$151,891	9.43%	\$1,763,072	\$151,891	9.43%
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						
2006	\$3,767,697	\$737,914	24.36%	\$3,157,790	\$780,878	32.85%
2005	\$3,029,783	\$160,459	5.59%	\$2,376,912	\$81,019	3.53%
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%
PARKING						
2006	\$1,035,132	\$311,185	42.98%	\$776,500	\$291,800	60.20%
2005	\$723,947	\$30,321	4.37%	\$484,700	(\$24,000)	-4.72%

**CITY OF WAUSAU
SEVEN -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2006)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%
WATER WORKS FUND						
2006	\$8,669,010	\$200,806	2.37%	\$9,980,200	\$1,851,650	22.78%
2005	\$8,468,204	\$645,598	8.25%	\$8,128,550	\$727,250	9.83%
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 2006 BUDGET

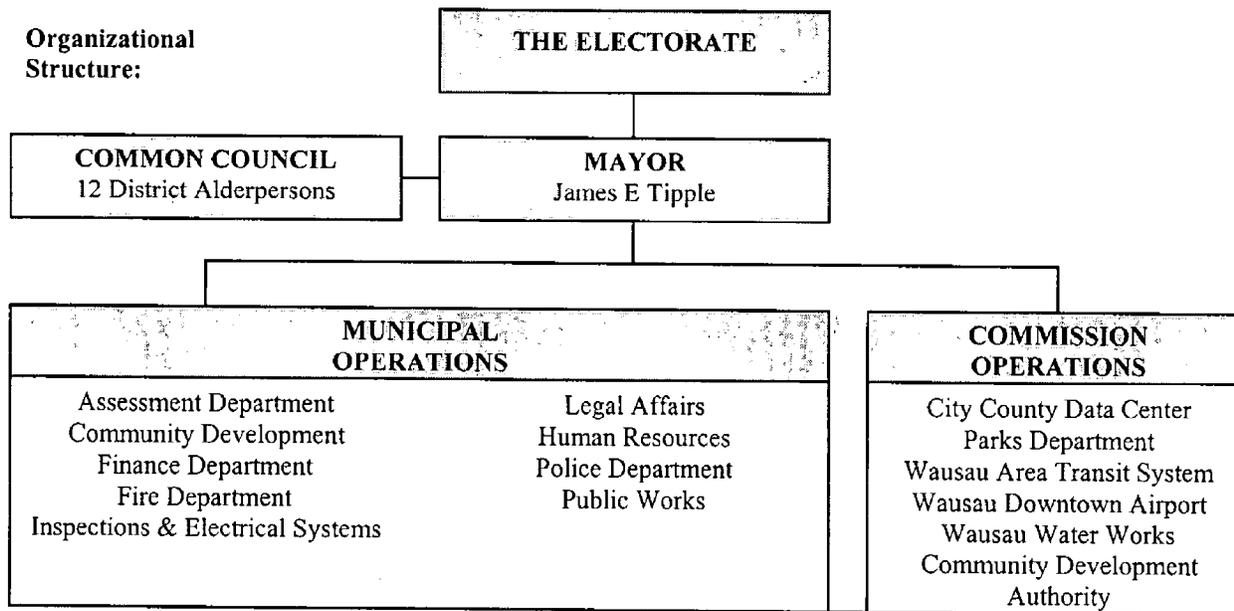
COMMON COUNCIL

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.

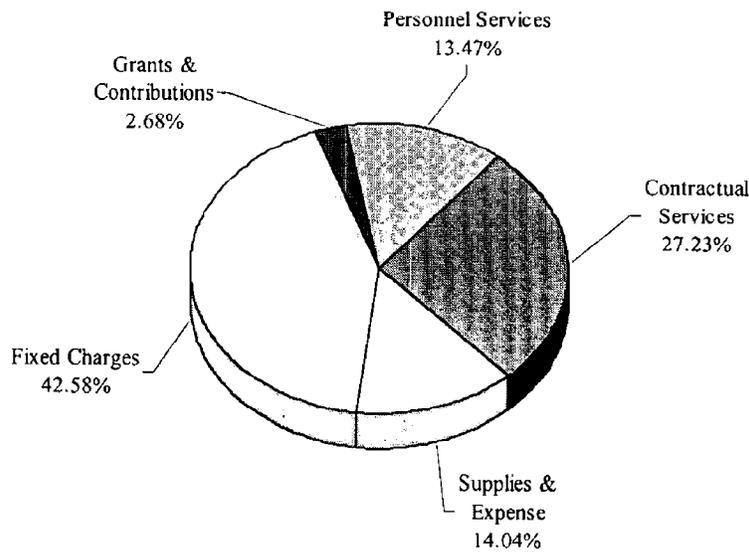
Department Responsibilities:

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	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Elected	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Union	269.25	266.25	266.25	272.25	280.25	284.25	289.00	287.00	292.00	291.00
Non-union	89.25	89.25	88.25	90.25	92.25	95.25	93.75	92.00	92.25	91.00
TOTAL	372.00	369.00	368.00	376.00	386.00	393.00	396.25	392.50	397.75	395.50



BUDGET SUMMARY

Common Council	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$74,554	\$77,552	\$77,552	\$75,312	\$75,312
Contractual Services	\$98,981	\$89,800	\$66,200	\$82,200	\$152,200
Supplies & Expense	\$67,457	\$74,500	\$78,000	\$78,500	\$78,500
Fixed Charges	\$226,295	\$219,500	\$228,000	\$238,000	\$238,000
Grants/Contrib/Other	\$14,502	\$15,000	\$15,000	\$15,000	\$15,000
Total Expenses	\$481,789	\$476,352	\$464,752	\$489,012	\$559,012

Summary of Budget Changes 2005 to 2006:

Personnel service costs decreased \$2,240 which reflects the anticipated increases in salaries and fringe benefits for 2006. The contractual service costs increased \$62,400. This anticipates a reduction in decreased spending in city promotions and provides \$70,000 for additional contractual services. The city will be evaluating programs designed to improve the health of its employees and modify medical and pharmacy usage to reduce health care costs. Supplies and expenses increased \$4,000 to reflect increases in filing fees and printing costs. Fixed charges, consisting of public liability and official bond insurance increased \$18,500. Grants, Contributions to Others which funds pollution abatement costs is projected to remain at \$15,000. Overall, the Council budget increased \$82,660 from the 2005 adopted budget or 17.35%.

**History of Expense
Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$559,012	\$82,660	17.35%
2005	\$476,352	(\$18,412)	-3.72%
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 2006 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.

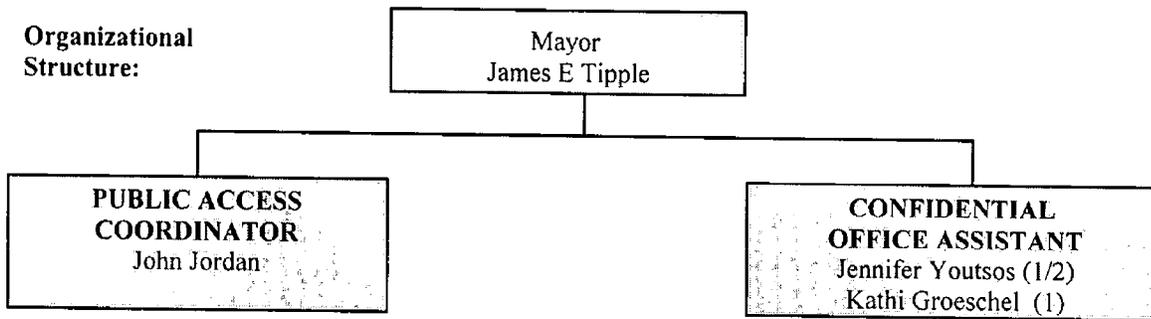
Department Responsibilities:

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 governments 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:



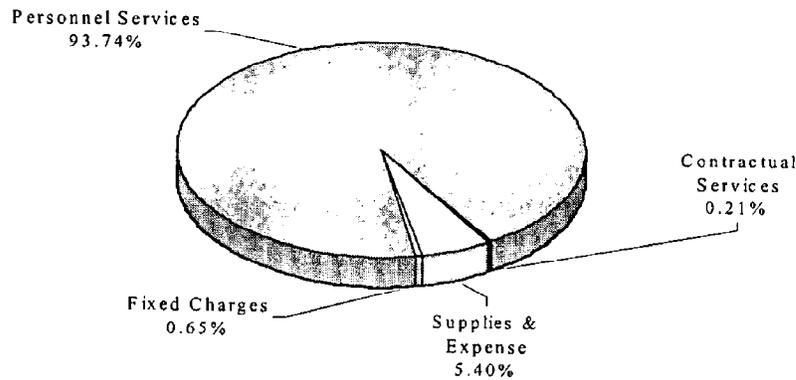
Mayor's Office Staffing	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Elected	1	1	1	1	1	1	1	1	1	1
Non-union	2.5	2.5	3	3	3	3	2.5	2.5	3.5	3
TOTAL	3.5	3.5	4	4	4	4	3.5	3.5	4.5	4

2005**Accomplishments:**

- Completed Cooperative Agreement between the City of Wausau and the Village of Weston relating to Fire Protection Services.
- Successfully completed a Business Improvement District (BID) for the downtown area.
- Successfully organized and completed a Neighbor to Neighbor (N2N) Clean-Up Project on the east side of the city. This work initiated interest by the Boys and Girls Club to engage in their own Clean-Up Project and has fostered relationships with Neighborhood Associations.
- Carried out with city employees, the annual Highway Litter Clean-up Event to coincide with Earth Day.
- Initiated the annual Blood Drive for employees' participation.
- Increased tax base \$84,327,000 since the 2004 city revaluation. This is the most significant increase experience within the last 13 years.
- Successfully reorganized the Mayor's Youth Action Council.
- Constructed a new secure yard waste site which was operational in July. Early results indicate a reduction in volume received. Other cost saving measures continue to be looked into for our yard waste program.
- Completed the Merrill Avenue Street Project.
- Completed agreement with Marathon County on successful county expansion needs in the city.
- Completed the Pedestrian Mall restructuring for thru-traffic on Washington and Third Street.
- Completion of Jefferson Street Inn and Office Complex
- Expansion of retail in Jefferson Street Parking Ramp.
- Completion of River Valley Banks' Office Complex.
- Successful completion of Aspirus Hospital Cardiovascular Office Complex on Westwood Drive.
- Continued job growth in WPS (Wisconsin Physician Services) Westwood Conference center from 600-1200 jobs.

**2006 Objectives
& Initiatives:**

- Maintain Wausau as a safe and healthy place to live, work, learn, and recreate.
- Continue to explore additional joint services with other municipalities.
- Maintain fiscally sound polices to receive Aa3 Moody rating.
- Continue customer service focus with government employees and ongoing training for supervisory positions.
- Work with city departments and community organizations to cleanup neighborhoods.
- Increase tax and job base.
- Reorganize departments for greater efficiencies.
- Continue downtown CityVision plan: River Walk, 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.



BUDGET SUMMARY					
	2004	2005	2005	2006	2006
	Expense	Modified Budget	Total Estimated	Requested	Adopted
Personnel Services	\$207,932	\$185,817	\$185,817	\$181,050	\$178,701
Contractual Services	\$269	\$400	\$400	\$400	\$400
Supplies & Expense	\$9,181	\$12,300	\$12,300	\$10,300	\$10,300
Fixed Charges	\$1,342	\$1,240	\$1,240	\$1,240	\$1,240
Total Expenses	<u>\$218,724</u>	<u>\$199,757</u>	<u>\$199,757</u>	<u>\$192,990</u>	<u>\$190,641</u>

Summary of Budget Changes 2005 to 2006:

Personnel service costs decreased \$7,116 which reflects anticipated salaries and fringe benefits for 2006. Supplies and expenses decreased \$2,000 to reflect the reduction in expected travel. Overall, the Mayor budget decreased \$9,116 from the 2005 budget or -4.56%.

History of Expense Budget:

YEAR	EXPENSES	\$ CHANGE	% CHANGE
2006	\$190,641	(\$9,116)	-4.56%
2005	\$199,757	(\$27,595)	-12.14%
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%

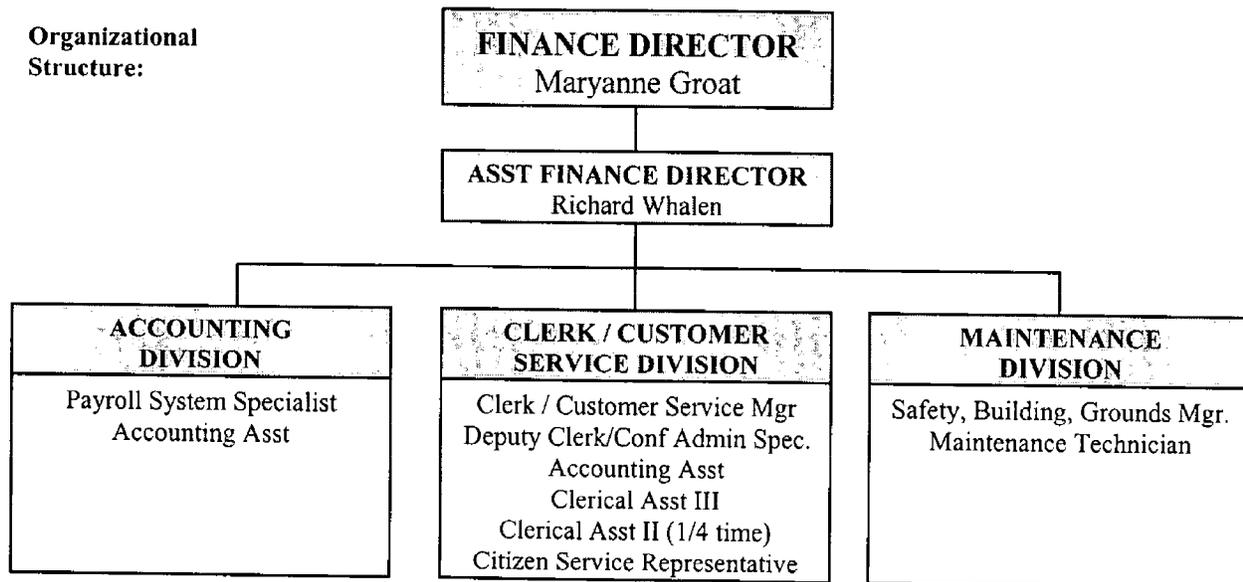
CITY OF WAUSAU 2006 BUDGET

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.

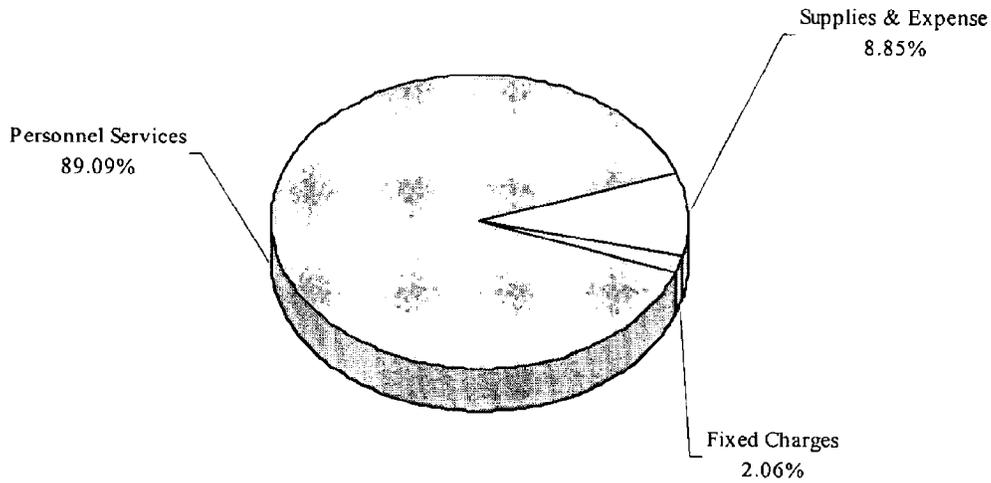
Organizational Structure:



Finance Staffing	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Union	7.25	7.25	7.25	8.25	9.25	9.25	9	9	9	9.5
Non-union	5	5	5	5	6	6	6	6	6	6
TOTAL	12.25	12.25	14.25	15.25 *	15.3	15.25	15	15	15	15.5

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

- 2005** ♦ Received an unqualified opinion on the 2004 financial audit.
- Accomplishments:** ♦ Continued to expand the tax intercept program and increased collections and revenues. Collections through 2005 is \$372,209.
- ♦ Successfully implemented enhancements to financial software.
 - ♦ Expanded payments to the retail lockbox for special assessment revenues.
 - ♦ City Clerk served on committee related to statewide voter registration.
 - ♦ Provided recommendations and financial planning for Tax Increment District Number Six, Wausau Business Incubator, and Downtown Office Tower.
- 2006 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.
 - ♦ Expand payments through the retail lockbox.
 - ♦ 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.



BUDGET SUMMARY					
Finance Department	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$62,655	\$62,709	\$62,709	\$65,719	\$64,995
Contractual Services	\$287	\$0	\$0	\$0	\$0
Supplies & Expense	\$6,521	\$5,060	\$4,490	\$6,460	\$6,460
Fixed Charges	\$442	\$1,000	\$1,464	\$1,500	\$1,500
Total Expenses	\$69,905	\$68,769	\$68,663	\$73,679	\$72,955

Summary of Budget Changes 2005 to 2006:

Personnel service costs increased \$2,286, which reflects the anticipated increases in salaries and fringe benefits for 2006. Supplies increased \$1,400, this reflects increases in printing costs.. Fixed charges increased \$500 to reflect the maintenance charges assessed by the City County Data Center. Overall the Finance division budget increased \$4,186 from the 2005 budget or 6.09%.

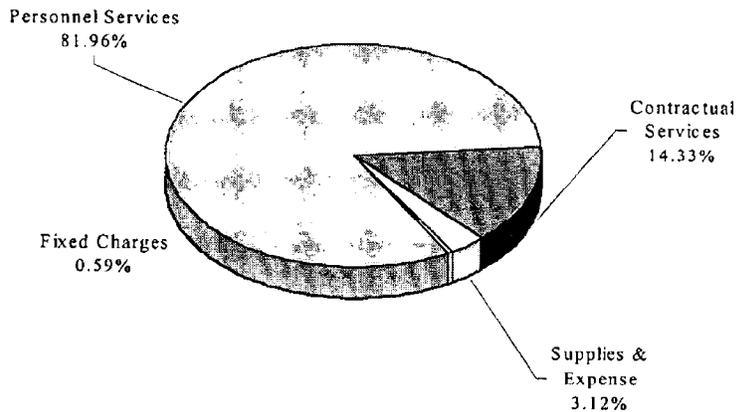
**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$72,955	\$4,186	6.09%
2005	\$68,769	(\$280)	-0.41%
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.



BUDGET SUMMARY					
Accounting & External Auditing	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$185,488	\$186,797	\$186,797	\$197,382	\$194,514
Contractual Services	\$30,500	\$32,000	\$32,000	\$34,000	\$34,000
Supplies & Expense	\$6,361	\$7,600	\$5,200	\$7,400	\$7,400
Fixed Charges	\$1,502	\$1,475	\$1,300	\$1,400	\$1,400
Total Expenses	\$223,851	\$227,872	\$225,297	\$240,182	\$237,314
Financing Sources	\$12,250	\$14,645	\$14,645	\$14,800	\$14,800
Total Revenues	\$12,250	\$14,645	\$14,645	\$14,800	\$14,800

Summary of Budget Changes 2005 to 2006:

Personnel service costs increased \$7,717 which reflects the anticipated increases in salaries and fringe benefits for 2006. Contractual services increased \$2,000 which represents annual audit service fees. Supplies and expenses decreased \$200 and fixed charges decreased \$75. Overall, the Accounting budget increased \$9,442 from the 2005 budget or 4.14%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$237,314	\$9,442	4.14%
2005	\$227,872	\$5,817	2.62%
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%

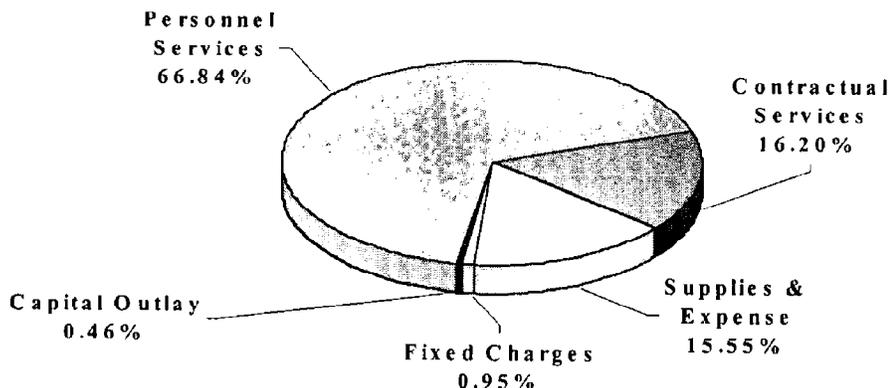
**History of
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$14,800	\$155	1.06%
2005	\$14,645	\$2,395	19.55%
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.



Clerk Customer Service Division	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$407,691	\$396,084	\$396,084	\$441,741	\$436,185
Contractual Services	\$98,583	\$107,000	\$107,000	\$105,750	\$105,750
Supplies & Expense	\$89,458	\$90,300	\$89,925	\$101,475	\$101,475
Fixed Charges	\$5,064	\$5,700	\$5,930	\$6,200	\$6,200
Capital Outlay				\$3,000	\$3,000
Total Expenses	\$600,796	\$599,084	\$598,939	\$658,166	\$652,610
Taxes	\$1,342,999	\$1,604,610	\$1,294,455	\$1,637,000	\$1,682,359
Intergovt Grants/Aids	\$5,820,249	\$5,811,224	\$5,855,798	\$5,826,000	\$5,826,000
Licenses/Permits	\$435,876	\$413,910	\$413,020	\$417,135	\$417,135
Fines/Forfeitures	\$555	\$750	\$750	\$750	\$750
Public Charges	\$214,052	\$187,300	\$189,950	\$212,250	\$212,250
Intergovt Charges	\$388,083	\$354,750	\$354,500	\$354,500	\$354,500
Miscellaneous	\$997,918	\$1,250,073	\$1,063,874	\$1,197,257	\$1,197,257
Other Sources	\$545,967	\$502,000	\$502,000	\$502,000	\$502,000
Total Revenues	\$9,745,699	\$10,124,617	\$9,674,347	\$10,146,892	\$10,192,251

Summary of Budget Changes 2005 to 2006:

Personnel service costs increased \$40,101 this includes 2006 salary and fringe increases along with staffing for the 2006 elections. Contractual services decreased \$1,250 while supplies increased \$11,175 accounting for postage and election cost increases. Fixed charges reflect Data Center charges. Capital outlay provides funding related to the new State of Wisconsin election system. Overall, the Clerk/Customer Service budget which combines budget totals from the clerk, telephone, mail center and election organizations increased \$53,526 from the 2005 budget or 8.93%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$652,610	\$53,526	8.93%
2005	\$599,084	(\$6,674)	-1.10%
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%

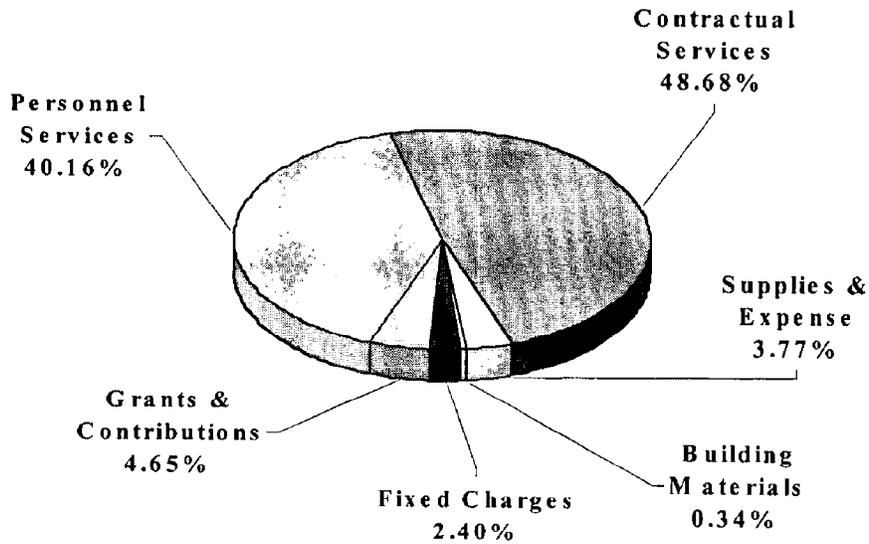
**History of
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$10,192,251	\$67,634	0.67%
2005	\$10,124,617	(\$50,118)	-0.49%
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.



BUDGET SUMMARY					
Bldg & Grounds Maintenance	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$108,377	\$150,901	\$150,901	\$162,723	\$159,717
Contractual Services	\$187,759	\$184,069	\$183,971	\$193,580	\$193,580
Supplies & Expense	\$12,010	\$14,780	\$13,625	\$14,980	\$14,980
Building Materials	\$1,153	\$1,340	\$1,340	\$1,340	\$1,340
Fixed Charges	\$11,604	\$10,265	\$9,115	\$9,550	\$9,550
Capital Outlay	\$14,367	\$19,960	\$18,500	\$18,500	\$18,500
Total Expenses	<u>\$335,270</u>	<u>\$381,315</u>	<u>\$377,452</u>	<u>\$400,673</u>	<u>\$397,667</u>

Summary of Budget Changes 2005 to 2006:

Personnel services increased 8,816, which reflects the anticipated increases in salaries and fringe benefits for 2006. Contractual services increased \$9,511 reflecting the inflation in utilities. Supplies increased \$200 and building materials remained the same. Fixed charges decreased \$715 and capital outlay declined \$1,460. Overall, the 2006 budget increased \$19,660 from the 2005 adopted budget or 5.20%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$397,667	\$19,660	5.20%
2005	\$378,007	(\$9,767)	-2.52%
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%

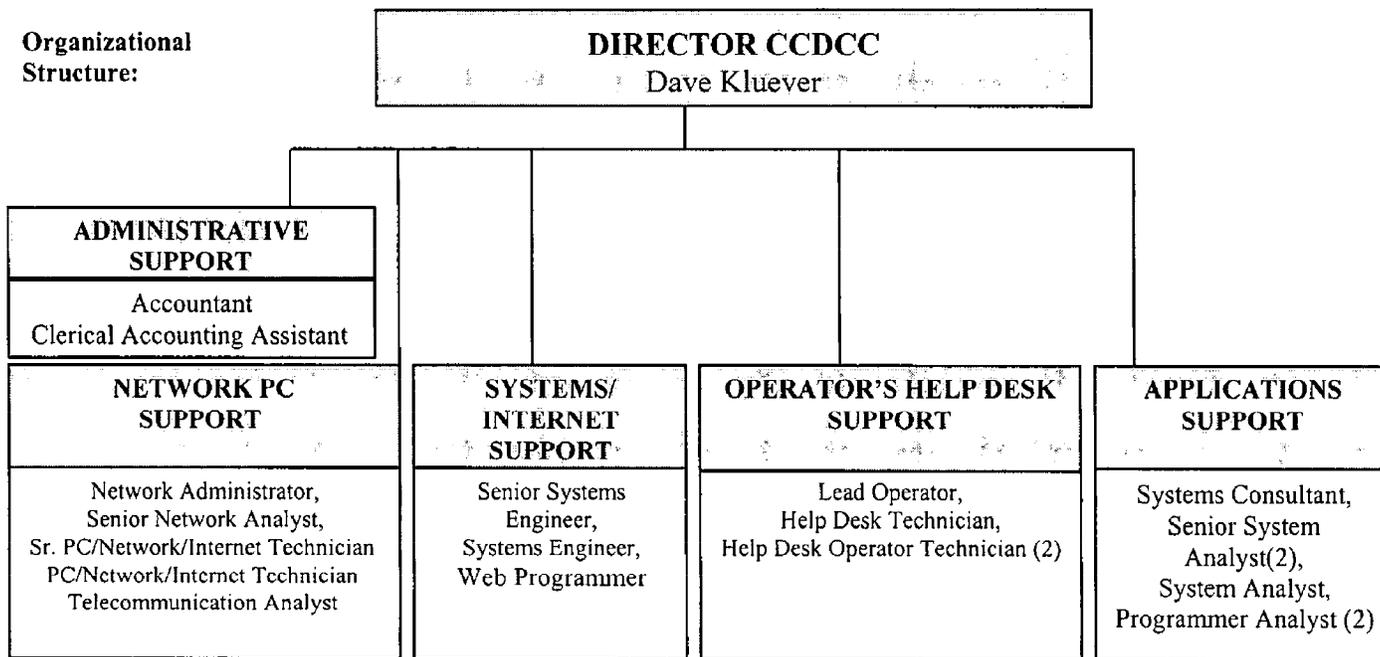
CITY OF WAUSAU 2006 BUDGET

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 Desktop support; a multi-jurisdictional Public Safety System; Geographic Information Systems (GIS); Land Records Systems (LRS) used by all "land" related departments including Property Description, Register of Deeds, Assessment, Treasurer or Taxes, Zoning and Inspections; document management or IMAGING systems; and a full range of Financial Systems. Internet and E-Mail access are available, while the City and County Web sites and departmental web pages are managed and provided. The CCDCC is responsible for several mid-range host computers, over forty interconnected multi-user hosts or Servers and over 1,250 network attached devices which includes personal computers, printers, and plotters. The CCDCC is also responsible for Voice (Phone) and Video Systems.

Organizational Structure:

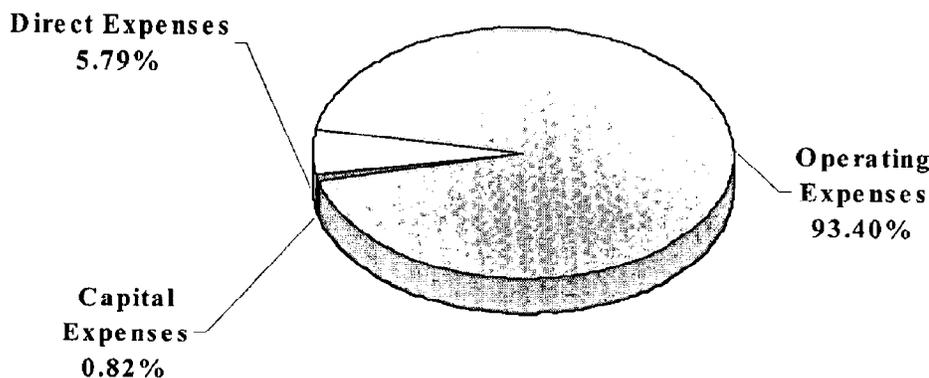


CCDCC Staffing	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Non-union	22	22	22	23	23	23	23	23	22	21
TOTAL	22	22	22	23	23	23	23	23	22	21

- 2005 Accomplishments:**
- ◆ Implement Tiburon CAD (Dispatch) software.
 - ◆ Implement Tiburon Ti Fire & EMS Incident Reporting System.
 - ◆ Implement Mobile Data Systems including phase II cellular locate ability.
 - ◆ Install *CityWatch* for Wausau PD and other agencies.
 - ◆ Installation of TRIPS (Tax Refund Intercept Program) for City Finance.
 - ◆ Install new Network/Internet Security, Anti-Virus protection and Intrusion Detection/Prevention software.
 - ◆ Upgrade the Data and Voice communications networks to VOIP.
 - ◆ Upgrade Oracle and the RS/6000 AIX operating system on the Cayenta RS/6000.
 - ◆ Replace I/Q Reports with Crystal Reports - User report writing software.
 - ◆ Develop Disaster Recovery Plan.
 - ◆ Implement Wireless Utility Meter Reading.
 - ◆ Establish Computer Training Room.
- 2006 Objectives & Initiatives:**
- ◆ Implement Graphical User Interface (GUI) on-line programming capability.
 - ◆ Implement Graphical User Interface (GUI) conversion of existing programs.
 - ◆ Continue the upgrade from CLUES to Tiburon.
 - ◆ Upgrade Cayenta Financials to V7.3 from V7.2.
 - ◆ Implement new Cayenta HR system.
 - ◆ Consider/Implement Cayenta Executive Dashboard.
 - ◆ Replace Cardinal Ticktrak system.
 - ◆ Install document imaging in additional departments.
 - ◆ Enhance the City Web Site by providing more "E-Government" features.
 - ◆ Implement Utility meter tracking
 - ◆ Complete implementation of Gigabit network, includes replacing ATM voice services (circuit emulation) with VIOP.
 - ◆ Complete expansion of wireless network. (Dataradio and WLAN).
 - ◆ Implement Wireless communications.

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 PC/network and Voice/Phone Support Charges. This charge is submitted to individual departments within the government units based upon the number of PC's phones and other peripheral equipment maintained. The income received offsets costs associated with the support staff.



BUDGET SUMMARY					
City's Share of the City County Data Center Commission Budget	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Operating Expenses	\$481,000	\$477,318	\$477,318	\$488,999	\$488,999
Capital Expenses	\$1,385	\$5,760	\$5,780	\$4,280	\$4,280
Direct Expenses	\$23,255	\$28,314	\$28,314	\$30,293	\$30,293
Total Expenses	\$505,640	\$511,392	\$511,412	\$523,572	\$523,572

Summary of Budget Changes 2005 to 2006:

For 2006, the City share of CCDCC operating expenses are budgeted to increase by \$11,681 (2.4%). This is largely the result of increases in personnel costs (cost of living adjustment and health insurance), Disaster Recovery costs and increased hardware and software support costs. Capital expenses decreased by \$1,480, while direct expenses increased by \$1,979, which is primarily the result of the Tiburon Fire software. Outside revenue increased by almost \$4,700, most of which is the result of LRS subscription services.

History of Expense Budget:	YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
	2006	\$523,572	\$12,180	2.38%
	2005	\$511,392	(\$8,411)	-1.62%
	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%

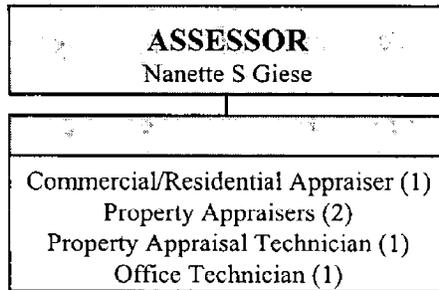
CITY OF WAUSAU 2006 BUDGET

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 difference between classes.

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%.

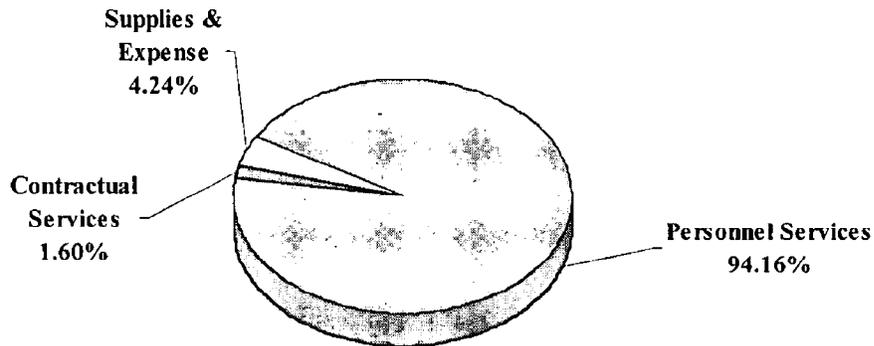
Organizational Structure:



Assessor's Staffing	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Union	2	2	2	2	2	2	2	2	2	2
Non-union	4	4	4	4	4	5	5	5	5	5
TOTAL	6	6	6	6	6	7	7	7	7	7

- 2005 Accomplishments:**
- ◆ Changed our assessment revaluations to a three year full revaluation cycle. (Next Reval 2007)
 - ◆ Completed the 2005 assessment roll and held the Statutory Open Book Period
 - ◆ Continue to increase public awareness regarding our Assessment website
 - ◆ Our Office Technician attained State certification allowing her to be used in other capacities easing the appraiser workload and delaying the need for another staff appraiser.
 - ◆ Purchased cell phones with GPS for safety reasons, we enter homes in all areas of the city and the GPS gives our location within 300 feet. Also, we are now constantly connected with the department.
 - ◆ Mailed the State Approved Change of Assessment Notices
 - ◆ Used GIS mapping to successfully demonstrate assessed values with sales to property owners during our 2005 Open Book period
 - ◆ Using the GIS mapping in preparation for our 2007 Revaluation statistical analyses
 - ◆ Contracted retirees to assist with work load and revaluation preparation work
 - ◆ Working with CCDCC to "consolidate" our LRS & CAMA system to eliminate double entry of legal descriptions and property addresses
 - ◆ Used the State of Wisconsin Personal Property forms which is easier to file and available on line and standardized collection of data.
 - ◆ Mailed Personal Property courtesy letters to business owners showing their Personal Property assessments.
 - ◆ Delineated the different types of Exempt Properties to assist the City Clerk with the obligation of exempt properties filing every two years.
 - ◆ Published articles in the City Newsletter regarding the Revaluation & the most Frequently Asked Questions regarding assessments.
 - ◆ 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.
 - ◆ Our two laptops continue to 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.
 - ◆ Use of Interdepartmental H drive so the entire staff has access to strategic reports & information.

- 2006 Objectives & Initiatives:**
- ◆ Automate the process of collecting real estate ads
 - ◆ Automate Final Reports (Electronic Format)
 - ◆ Mail Income and Expense forms to all Commercial Properties for 2007 Reval.
 - ◆ Purchase & Install Naviline Select on our CAMA system which will aid in the standardization of the flow of information and vendor enhancements .
 - ◆ Working with CCDCC to “consolidate” our LRS & CAMA system to eliminate double entry which is extremely time consuming
 - ◆ Successfully defend our assessments at the 2006 Board of Review
 - ◆ Continue use of part-time help (retirees) to assist w/workload in a narrow time frame
 - ◆ Increase knowledge through continued education/training.
 - ◆ Update to a new format on our CAMA software to Aplus Appraisal 3.0.
 - ◆ Examine new technology of using Tablets for appraisers
 - ◆ Attend the International Association of Assessing Officers 2006 Conference in Milwaukee for the appraisers. A great educational opportunity at a low cost.



Statistical Data: For the 2005 assessment roll, there were 13,056 Residential Properties, 1,202 Commercial Properties, 9 Agricultural Properties, 8 Production Forestry, 1 Managed Forest Property, 525 Exempt Properties and 1,320 Personal Property Accounts.

BUDGET SUMMARY					
	2004	2005	2005	2006	2006
Assessor's Office	Expense	Modified Budget	Total Estimated	Requested	Adopted
Personnel Services	\$395,739	\$432,376	\$432,376	\$467,426	\$458,407
Contractual Services	\$2,875	\$7,805	\$3,655	\$7,805	\$7,805
Supplies & Expense	\$14,164	\$18,995	\$23,145	\$20,627	\$20,627
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$412,778	\$459,176	\$459,176	\$495,858	\$486,839

**Summary of
Budget Changes
2005 to 2006:**

From our "Modified Budget" Personnel Services increased \$26,031 which includes 2006 salary and fringes and Boards & Committees (Board of Review). Contractual services remained the same. Supplies & Expenses had an overall increase of \$1632 mostly due to forms & mailings and printing costs associated with our 3-year Revaluation cycle. Also, in Supplies & Expenses we have decreased our Registration & Meal accounts by \$255. The assessment budget increased \$27,663 from 2005 or 6.02% of which 7.12% is salary step increases.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$486,839	\$27,663	6.02%
2005	\$459,176	\$24,282	5.58%
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%

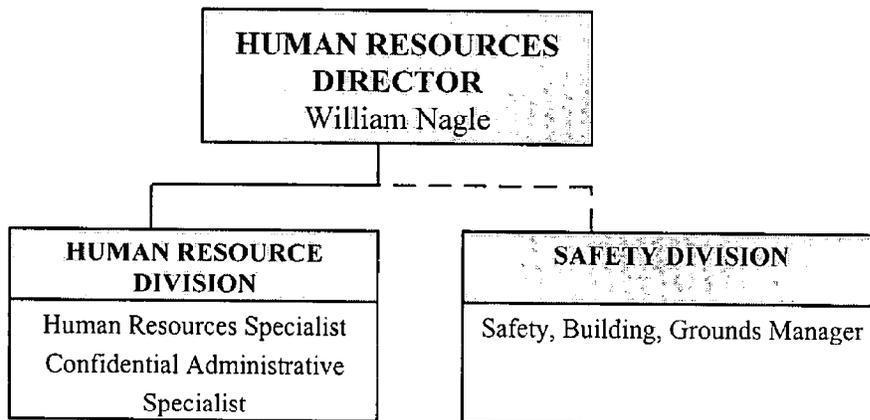
CITY OF WAUSAU 2006 BUDGET

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 321 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:



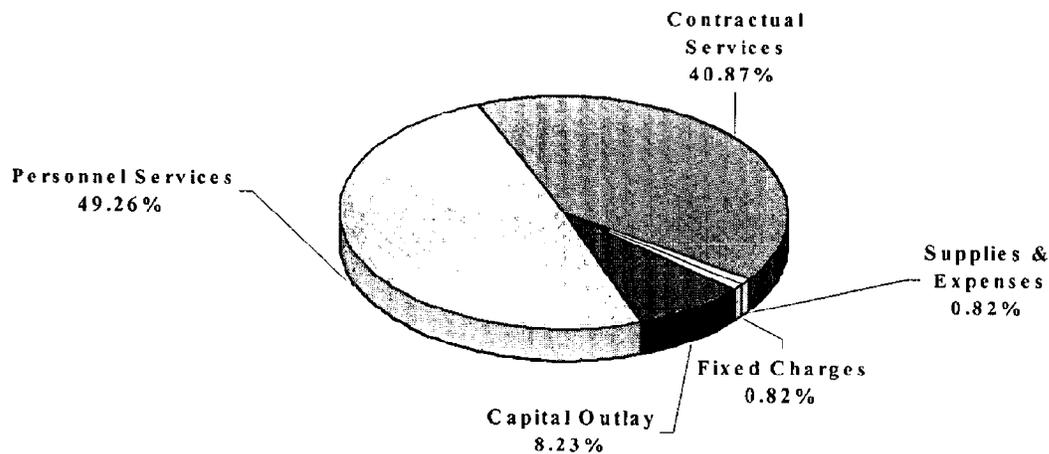
Human Resources Staffing	2005	2004	2003	2002	2001	2000*	1999	1998	1997	1996
Non-union	2	2	2	2	2	3	3	3	3	3
TOTAL	2	2	2	2	2	3	3	3	3	3

*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.

2005 Accomplishments: ♦ Worked with WPS and insurance consultant to minimize health insurance premium increases.

2006 Objectives & Initiatives:

- ♦ Negotiate with five City unions for new contracts.
- ♦ Continue to work with our insurance carrier, city employees and consultant to manage health and dental premiums.
- ♦ Ongoing discussions with labor unions in an attempt to provide maximum work output with minimum employees.



BUDGET SUMMARY					
	2004	2005	2005	2006	2006
Human Resources	Expense	Modified Budget	Total Estimated	Requested	Adopted
Personnel Services	\$155,868	\$160,192	\$160,192	\$158,990	\$156,802
Contractual Services	\$35,176	\$31,550	\$32,350	\$33,650	\$33,650
Supplies & Expense	\$10,283	\$11,775	\$12,775	\$11,375	\$11,375
Fixed Charges	\$1,415	\$1,600	\$1,600	\$1,600	\$1,600
Capital Outlay		\$1,800	\$1,800		
Total Expenses	\$202,742	\$206,917	\$208,717	\$205,615	\$203,427

**Summary of
Budget Changes
2005 to 2006:**

Personnel service costs decreased \$3,390 which reflects anticipated salaries and fringe benefits for 2006 along with the change to the allocation of the HR/City Attorney position. Contractual services, staff training increased \$1,300. Supplies decreased \$1,400. Overall, the Human Resources budget decreased \$3,490 or -1.69%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$203,427	(\$3,490)	-1.69%
2005	\$206,917	(\$8,686)	-4.03%
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%

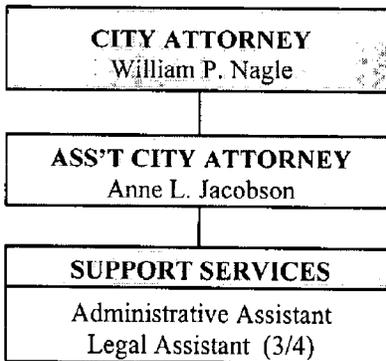
CITY OF WAUSAU 2006 BUDGET

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	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
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	3.75	3.75	3.5
TOTAL	3.75	3.5								

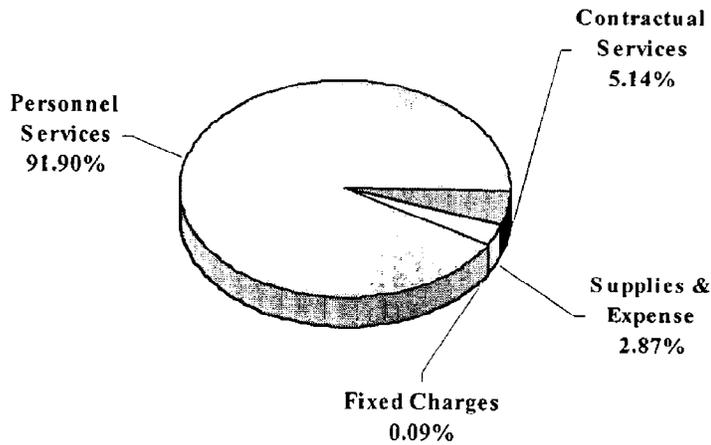
2005 Accomplishments: Provided quality, understandable legal representation to the City of Wausau as an entity, using a proactive approach in advising all city employees, departments, and elected and appointed officials. Vigorously prosecuted in a fair and equitable manner all code violations. Aggressively approached the collection of dollars owed to the City. Assisted in the development of the new City projects. Generally provided competent and honest legal services.

2006 Objectives & Initiatives:

Law: a binding custom or practice of a community: a rule of conduct or action prescribed or formally recognized as binding or enforced by a controlling authority. (From Webster's Dictionary, Tenth Edition.)

Some of the laws in the City's ordinance book are old, but they reflected the customs, the practices and the personal conduct that made Wausau a great place to be.

I will strive to use these laws to keep Wausau a great place to be.



BUDGET SUMMARY					
	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Legal Affairs					
Personnel Services	\$292,972	\$298,081	\$298,081	\$323,274	\$318,846
Contractual Services	\$18,094	\$13,241	\$13,241	\$17,850	\$17,850
Supplies & Expense	\$8,699	\$9,943	\$9,993	\$9,943	\$9,943
Fixed Charges	\$360	\$370	\$300	\$300	\$300
Total Expenses	\$320,125	\$321,635	\$321,615	\$351,367	\$346,939
Fines/Forfeitures	\$3,646	\$1,200	\$1,200	\$600	\$600
Total Revenues	\$3,646	\$1,200	\$1,200	\$600	\$600

Summary of Budget Changes 2005 to 2006

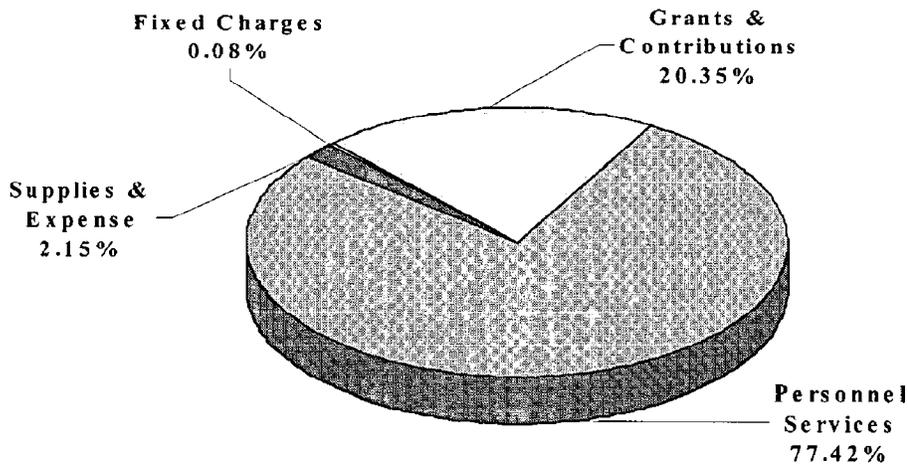
Personnel service costs increased \$20,765 which reflects the anticipated increases in salaries and fringe benefits for 2006 and the modification to the allocation of the City Attorney/Human Resources Director position. Contractual services increased \$4,609 for contracted legal services. Supplies and Fixed Charges remained relatively unchanged. Overall, the City Attorney budget increased \$25,304 from the 2005 budget or 7.87%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$346,939	\$25,304	7.87%
2005	\$321,635	\$0	0.00%
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
2006	\$600	(\$600)	-50.00%
2005	\$1,200	\$0	0.00%
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%



BUDGET SUMMARY					
	2004	2005	2005	2006	2006
Municipal Court	Expense	Modified Budget	Total Estimated	Requested	Adopted
Personnel Services	\$82,296	\$85,093	\$85,093	\$89,754	\$87,499
Contractual Services	\$0	\$0	\$0	\$0	\$0
Supplies & Expense	\$2,070	\$2,427	\$2,427	\$2,427	\$2,427
Fixed Charges	\$850	\$93	\$93	\$93	\$93
Grants/Contr/Other		\$15,000	\$15,000	\$15,000	\$23,000
Total Expenses	\$85,216	\$102,613	\$102,613	\$107,274	\$113,019
Fines/Forfeitures	\$475,891	\$490,000	\$490,000	\$475,000	\$305,000
Miscellaneous	\$0	\$500	\$500	\$500	\$500
Total Revenues	\$475,891	\$490,500	\$490,500	\$475,500	\$305,500

Summary of Budget Changes 2005 to 2006:

Personnel service costs increased \$2,406 which reflects the anticipated increases in salaries and fringe benefits for 2006. Supplies and fixed charges remained the same. The budget includes a \$23,000 contribution to the Boys and Girls Club for the peer court this is a \$8,000 increase from the prior year. Overall, the Municipal Court budget increased \$10,406 from the 2005 budget or 4.54%. In addition, parking ticket revenues were removed from this budget as a separate fund has been established for all parking related activity.

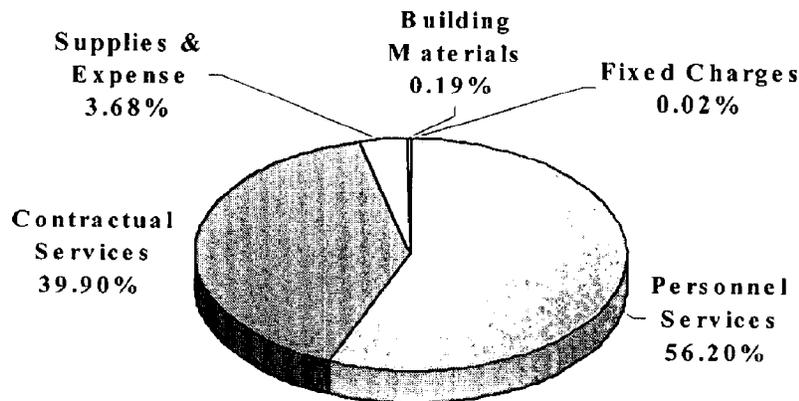
**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$107,274	\$4,661	4.54%
2005	\$102,613	\$16,380	19.00%
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
2006	\$305,500	(\$185,000)	-37.72%
2005	\$490,500	\$15,000	3.15%
2004	\$475,500	\$0	0.00%
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%

- 2005 Accomplishments:**
- ◆ Continued inspection and follow-up/enforcement activity of housing and exterior property maintenance issues.
 - ◆ Administered the 2005 Blanket Sidewalk Contract (sidewalk replaced abutting approximately 232 properties), and established areas for proposed sidewalk replacement/ installation during 2006.
 - ◆ Upgraded the street lighting along Merrill Avenue/Highway K from Union Avenue to Campus Drive.
 - ◆ Completed electrical alterations/modifications/installations along the 3rd Street/ Washington Street Pedestrian Mall.
 - ◆ Completed street lighting modifications and installations for the 17th Avenue widening project by River Valley State Bank.
 - ◆ Completed electrical alterations/modifications for the Fire Department (Fire Station No. 2).
 - ◆ Completed electrical modifications at Public Works (Sign Shop and hoist ramp).
 - ◆ Built several temporary electrical services for special events.
 - ◆ Completed relamping and on-going electrical repairs in the parking ramps.
 - ◆ Installed electrical service and lighting for the new Yard Waste Site.
 - ◆ Installed fencing and additional security lighting at the Elm Street Reservoir.
 - ◆ Assisted the Parks Department with lighting for the River Drive Tennis Courts.
 - ◆ Completed the installation of additional low-level decorative street lights on Prospect Avenue (Phase 2 and 3 for Building Better Neighborhood— Longfellow School).
 - ◆ Relocated utilities at 1st & Scott Streets for the Dudley Brothers Building.
- 2006 Objectives & Initiatives:**
- ◆ Repair street lighting along Stewart Avenue.
 - ◆ Relocate the warning siren near Greenwood Hills.
 - ◆ Install low-level decorative street lights on: McIndoe Street (600 block); in front of the Marathon County Historical Museum; and in front of the old Wausau East site.
 - ◆ Design and install street lighting for the Highway 51/29 corridor.
- Future Objectives & Initiatives:**
- ◆ Install a warning siren in the vicinity of North 20th Avenue and West Wausau Avenue.
 - ◆ Reconstruct the street lighting system along Grand Avenue (to eliminate the series circuit and use of expensive, low lamp-life retrofit lamps).



BUDGET SUMMARY					
Inspection & Electrical Systems	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$907,519	\$905,041	\$905,041	\$960,877	\$944,866
Contractual Services	\$591,822	\$619,846	\$611,274	\$670,789	\$670,789
Supplies & Expense	\$58,644	\$62,700	\$61,600	\$61,900	\$61,900
Building Materials	\$3,118	\$3,200	\$6,487	\$3,200	\$3,200
Fixed Charges	\$290	\$400	\$400	\$400	\$400
Capital Outlay	\$14,830	\$15,000	\$15,000		
Total Expenses	\$1,576,223	\$1,606,187	\$1,592,802	\$1,697,166	\$1,681,155
Licenses/Permits	\$308,297	\$220,325	\$315,922	\$229,085	\$229,085
Public Charges	\$26,510	\$16,950	\$24,350	\$17,300	\$17,300
Intergovt Charges	\$805	\$300	\$800	\$350	\$350
Miscellaneous	\$5,865	\$3,500	\$2,500	\$3,500	\$3,500
Total Revenues	\$341,477	\$241,075	\$343,572	\$250,235	\$250,235

Summary of Budget Changes 2005 to 2006:

Personnel service costs increased by \$39,825 which reflects the anticipated increases in salaries and fringe benefits. Contractual services which consists of motor pool and electrical energy costs are expected to increase \$50,943. Overall the budget is expected to increase \$74,968 or 4.67%. Revenues are anticipated to increase approximately 3.8%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$1,681,155	\$74,968	4.67%
2005	\$1,606,187	\$24,375	1.54%
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%

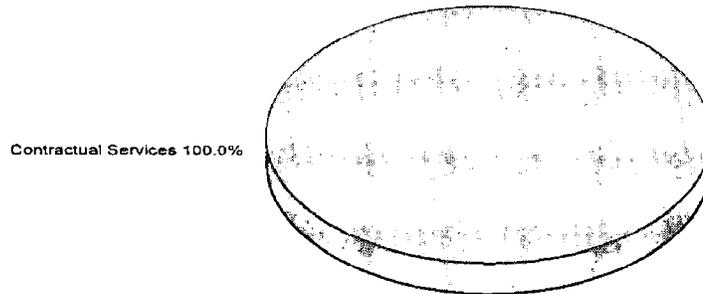
**History of
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$250,235	\$9,160	3.80%
2005	\$241,075	\$46,585	23.95%
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 2006 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.



BUDGET SUMMARY					
Refuse Collection	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Contractual Services	\$991,555	\$1,048,000	\$1,048,000	\$1,090,000	\$1,090,000
Total Expenses	\$991,555	\$1,048,000	\$1,048,000	\$1,090,000	\$1,090,000

Summary of Budget Changes 2005 to 2006:

Costs associated with refuse collection increased by \$42,000 or 4.01%. This increase reflects the new five year contract adopted by the Common Council. It also anticipates increases due to annexations along with garbage collection at UW Marathon Campus.

History of Expense Budget:

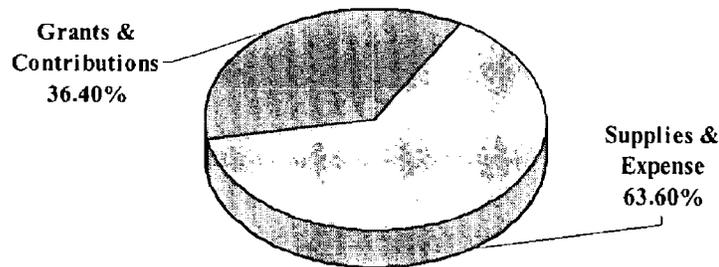
YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$1,090,000	\$42,000	4.01%
2005	\$1,048,000	\$42,000	4.18%
2004	\$1,006,000	\$15,000	1.51%
2003	\$991,000	\$31,000	3.23%
2002	\$960,000	\$32,400	3.49%
2001	\$927,600	(\$63,400)	-6.40%
2000	\$991,000	(\$100,000)	-9.17%
1999	\$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 2006 BUDGET

YOUTH ACTION COUNCIL/SUPPORT 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.



BUDGET SUMMARY					
Youth Action Council	2004	2005	2005	2006	2006
	Expense	Modified	Total	Requested	Adopted
		Budget	Estimated		
Supplies & Expenses	\$7,689	\$8,590	\$4,226	\$6,990	\$6,990
Grants/Contrib/Other	\$2,230	\$4,000	\$2,500	\$4,000	\$4,000
Total Expenses	\$9,919	\$12,590	\$6,726	\$10,990	\$10,990

Summary of Budget Changes 2005 to 2006:

Costs decreased due to changes in the program.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$10,990	(\$1,600)	-12.71%
2005	\$12,590	(\$10)	-0.08%
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	

**2005
Accomplishments:**

- ◆ The 2005 Mayor's Youth Action Council was delayed in starting its regular meeting schedule due to the need to identify and appoint a new advisor. The group lost the last quarter of 2004 and began meeting in January. From January to August they had two members appointed to the Health and Safety Committee's Smoke-Free Subcommittee, one member appointed to the Citizen Advisory Committee for Community Block Grants, held two acoustic nights at Washington Square, one youth five-kilometer run, held two outdoor concerts on the 400 Block, hosted an outdoor movie night, painted fire hydrants, and marched in the Labor Day parade. One member attended the National League of Cities Congressional Conference in Washington, DC. The MYAC also awarded grant funds for a National Kids Day celebration sponsored by the Boys and Girls Club and for a Teen Volunteer (TV) Guide, printed through the Volunteers Center.

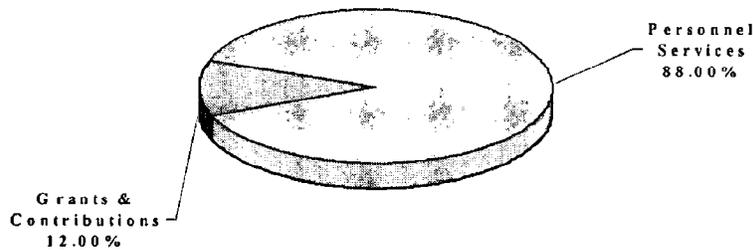
**2006
Objectives
& Initiatives:**

- ◆ Advise the Mayor and Common Council on policy issues affecting youth.
- ◆ Provide resources and promote youth-orientated programs and projects.
- ◆ Strengthen youth interest and involvement from all the area high schools.
- ◆ Develop partnerships and collaborate with other local youth organizations.
- ◆ Develop and implement programs that promote public awareness of the 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.
- ◆ Participate in governance by attending City Council meetings, serving on city committees, and representing youth interests.
- ◆ Establish goals, a work plan, and budget which address youth concerns.
- ◆ Demonstrate positive youth values through service projects throughout the community.

CITY OF WAUSAU 2006 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.



BUDGET SUMMARY					
	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$99,119	\$110,000	\$110,000	\$110,000	\$110,000
Grants & Contributions	\$16,923	\$36,200	\$36,200	\$35,000	\$35,000
Total Expenses	\$116,042	\$146,200	\$146,200	\$145,000	\$145,000

Summary of Budget Changes 2005 to 2006:

The payments for the City's obligation for prior retirement plans and expected bad debts, claims, and other write offs are anticipated to remain the same.

History of Expense Budget:

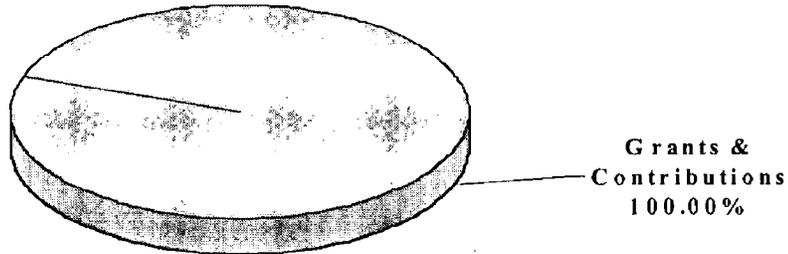
YEAR	EXPENSES	INCREASE(DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$145,000	\$0	0.00%
2005	\$145,000	\$15,000	11.54%
2004	\$130,000	(\$18,000)	-12.16%
2003	\$148,000	(\$12,000)	-7.50%
2002	\$160,000	\$15,000	10.34%
2001	\$145,000	(\$6,900)	-4.54%
2000	\$151,900	(\$455)	-0.30%
1999	\$152,355	(\$24,547)	-13.88%
1998	\$176,902	\$0	0.00%
1997	\$176,902	(\$133,100)	-42.94%

CITY OF WAUSAU 2006 BUDGET

Supported Agencies

MINORITY AFFAIRS

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.



BUDGET SUMMARY					
	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Grants/Contr/Other	\$20,000	\$25,000	\$25,000	\$42,000	\$42,000
Total Expenses	\$20,000	\$25,000	\$25,000	\$42,000	\$42,000

Summary of Budget Changes 2005 to 2006:

2006 represents the city's third year of funding. Prior to 2004 the city 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
2006	\$42,000	\$5,000	25.00%
2005	\$25,000	\$5,000	25.00%
2004	\$20,000	\$20,000	100.00%
2003	\$0	0.00%	0.00%

CITY OF WAUSAU 2006 BUDGET

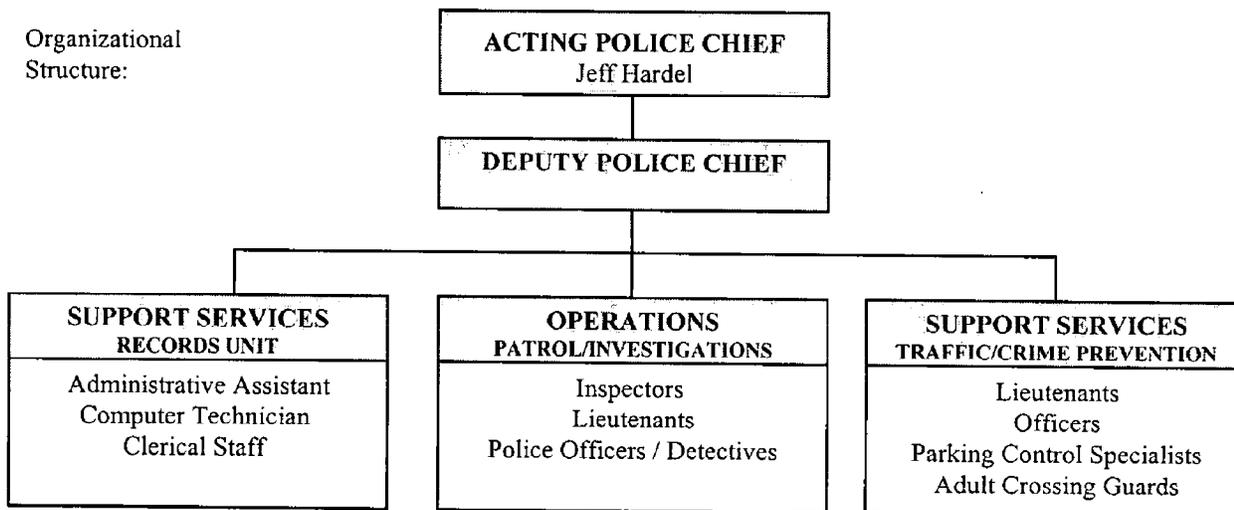
POLICE DEPARTMENT

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.

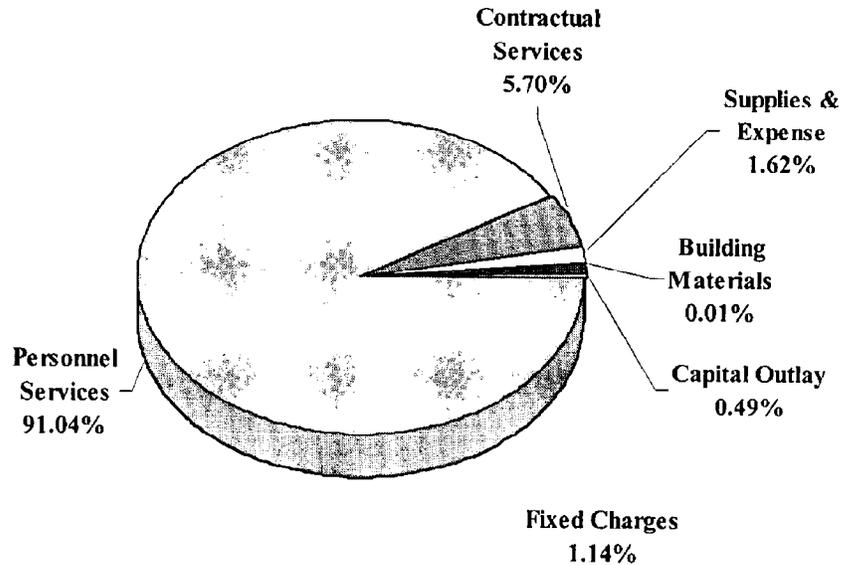
Organizational Structure:



Police Department Staffing	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Union	57	57	58	55	56	56	56	54	60	58
Non-union	18	15	14	16	16	16	16	16	16	16
TOTAL	75	72	72	71	72	72	72	70	76	74

In addition 14 part-time crossing guards are funded
 This includes 65 sworn police officers, 7 full time civilian positions, and 1 63% civilian property/evidence position .

- 2005 Accomplishments:**
- ◆ Placed a grant funded officer in the central core city area to work on building community partnerships in the area through police/citizen cooperation and coordination.
 - ◆ Conducted nine neighborhood drug sweeps generating 86 arrests and numerous seizures of narcotics and other contraband.
 - ◆ Met with neighborhood groups in all patrol sector areas of the city, introducing the public to the specific officers that police their neighborhood in order to establish personal relationships between the citizens and their officers.
 - ◆ Implemented reverse 911 system, enhancing our ability to communicate with the public through recorded electronic messaging targeted to specific neighborhoods.
- 2006 Objectives & Initiatives:**
- ◆ Stress aggressive enforcement action in the Central Core City area, with particular attention to reducing residential burglaries.
 - ◆ Continue Uniform Drug Sweeps targeted at particular "complaint" addresses.
 - ◆ Continue soliciting Neighborhood/officer partnerships through Sector meetings. Utilize the reverse 911 system to invite more grass roots participation.
 - ◆ Utilize the reverse 911 system to canvass burglary neighborhoods to serve two purposes...1. solicit specific information relative to specific burglaries. 2. Ensure burglary information gets to appropriate neighborhoods for burglary prevention.



BUDGET SUMMARY					
Police Budget	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$5,578,535	\$5,850,755	\$5,861,755	\$6,189,987	\$6,306,482
Contractual Services	\$222,802	\$216,185	\$216,185	\$394,535	\$394,535
Supplies & Expense	\$248,204	\$247,544	\$247,688	\$112,294	\$112,294
Building Materials	\$783	\$800	\$800	\$800	\$800
Fixed Charges	\$99,988	\$100,625	\$101,600	\$79,100	\$79,100
Capital Outlay	\$8,855	\$44,250	\$21,250	\$34,250	\$34,250
Total Expenses	\$6,159,167	\$6,460,159	\$6,449,278	\$6,810,966	\$6,927,461
Intergovt Grants/Aids	\$5,476	\$75,000	\$75,000	\$75,000	\$40,000
Public Charges	\$23,142	\$34,300	\$32,300	\$32,300	\$32,300
Intergovt Charges	\$132,282	\$107,580	\$107,580	\$107,580	\$107,580
Miscellaneous	\$60,116	\$51,200	\$51,000	\$63,000	\$63,000
Total Revenues	\$221,016	\$268,080	\$265,880	\$277,880	\$242,880

Summary of Budget Changes 2005 to 2006:

Personnel service costs increased \$339,232 which reflects the anticipated increases in salaries and fringe benefits for 2006 and the addition of three additional police officers on March 1, 2006. The police department motor vehicles are now complete managed by the city central motor pool. The police department, beginning in 2006 will be billed an hourly rental rate for these vehicles and all operating costs will be paid by the motor pool fund. Due to the change in this accounting several accounts changed dramatically. Contractual services increased \$178,350. This is the category that motor pool charges are accounted for. Supplies and expenses decreased \$135,250. This decrease is due to the fact that gasoline, oil, tires and other vehicle related purchases will now be accounted for within the motor pool fund. Fixed charges decreased \$21,525 this is due to the elimination of auto liability insurance which is now accounted for within the motor pool fund. Capital outlay decreased \$10,000. Capital outlay purchases include radios, video recording equipment, and handguns. Overall the Police budget increased \$479,302 from the 2005 adopted budget or 6.92%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$6,927,461	\$479,302	6.92%
2005	\$6,448,159	\$227,800	3.53%
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
2006	\$242,880	(\$25,200)	-9.40%
2005	\$268,080	(\$51,500)	-16.11%
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%

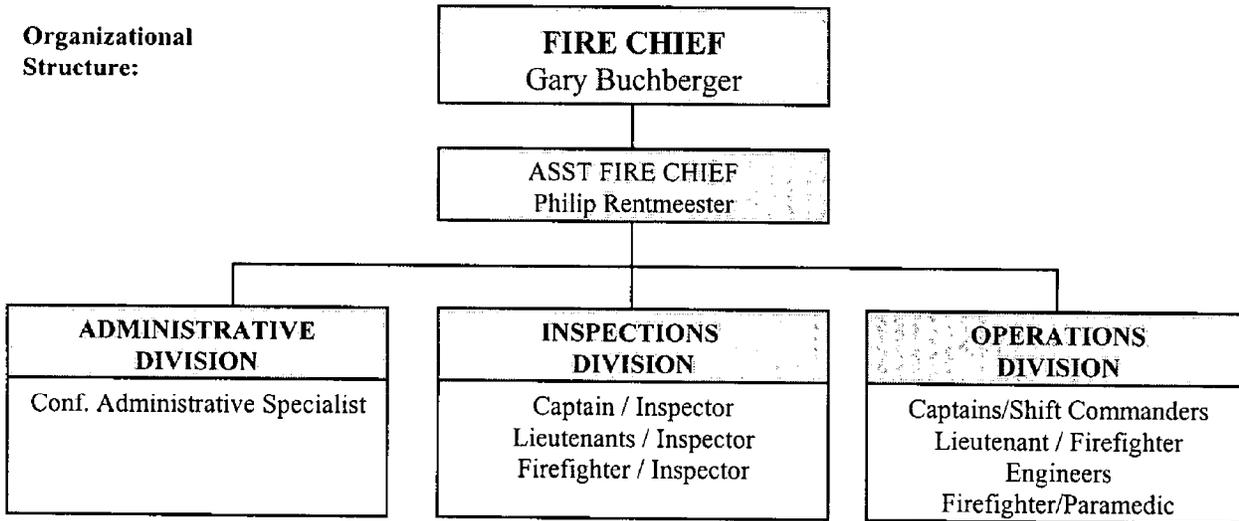
CITY OF WAUSAU 2006 BUDGET

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:



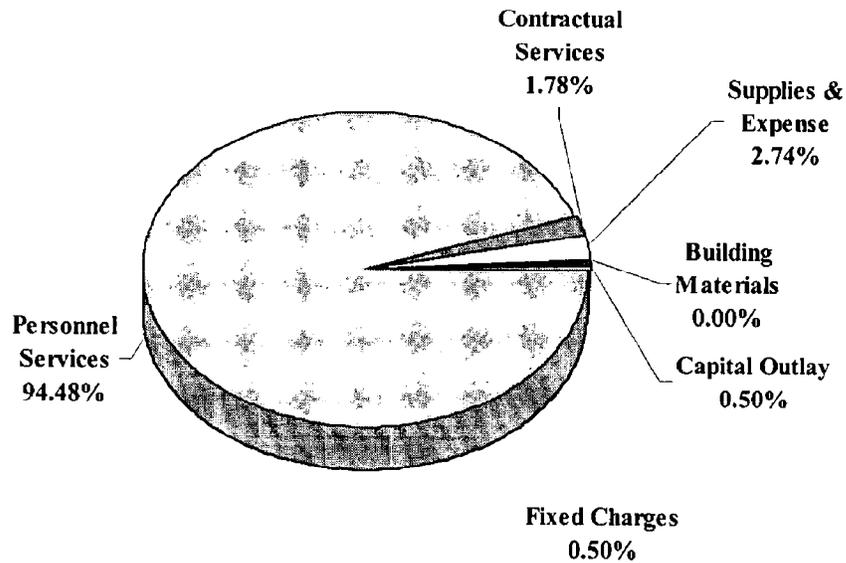
Fire Department Staffing	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Union	53	53	53	53	54	54	54	54	54	54
Non-union	7	8	8	8	8	8	7	7	7	7
	60	61	61	61	62	62	61	61	61	61

2005

- Accomplishments:**
- ◆ Provide rapid, effective, professional response to emergency situations.
 - ◆ Create and implement updated Standard Operational Guidelines using ICS management for emergency medical and fire operations.
 - ◆ Re-certified our Hazardous Material Technicians to include Bio-Terrorism and Weapons of Mass Destruction (WMD) awareness training.
 - ◆ Continued functional training program with community industries to better respond to fire and rescue emergencies at their specific locations.
 - ◆ Accomplished 4,420 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 3,816 commercial building inspections, 199 tank inspections and 22 special inspections.
 - ◆ Continued a cooperative program with the Rhinelander Fire Dept for obtaining chemical assessment services (CAT) for our regional Hazmat response team.
 - ◆ Purchased and are in the process of building and implementing a cooperative computer software package with the police and surrounding fire departments (Tiburon) with federal FIRE Grant Program funds.
 - ◆ Wrote two (2) grants and are awaiting decisions on these grants totaling \$90,000.00 for Domestic Preparedness equipment, and Homeland Security Program equipment
 - ◆ Continued Regional Hazardous Material Response Team contract with the State of Wisconsin WEM office totaling \$146,000.00.
 - ◆ Continued ambulance and emergency medical service contracts with six (6) surrounding townships and communities totaling \$143,000.00
 - ◆ Established an automatic fire response with Wausau personnel to Weston in return for the use of their Aerial Ladder Truck

**2006 Objectives
& Initiatives:**

- ◆ Establish a training program involving surrounding communities such as Rib Mountain and Weston to develop better interoperability between departments.
- ◆ 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.
- ◆ Continue an EMS Coordinator program to handle the purchasing of medical supplies, training and re-certification for paramedics, and quality assurance of procedures and guidelines utilized by paramedics in their daily operations.
- ◆ Train fire inspectors to the new commercial building and fire codes when the State of Wisconsin finishes its debate & decides which codes to adopt in the coming year.
- ◆ 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.
- ◆ Fill an Assistant Chief position that was vacated in 2005 due to retirement.
- ◆ Provide positive information to newspaper to inform citizens of Fire services and capabilities and provide community service advice with local television news.
- ◆ 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.
- ◆ Continue functional training program with community industries to better respond to fire and rescue emergencies at their specific locations.
- ◆ Work with surrounding communities to build cooperative efforts to provide mutual aid and automatic response to fire and EMS services, particularly Weston.
- ◆ Continue and build on the automatic fire response with Wausau personnel to Weston in return for the use of their Aerial Ladder Truck



BUDGET SUMMARY

Fire Department	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$4,613,023	\$4,822,496	\$4,822,496	\$5,082,607	\$5,002,492
Contractual Services	\$460,295	\$93,677	\$93,677	\$94,103	\$94,103
Supplies & Expense	\$99,331	\$148,740	\$147,767	\$145,080	\$145,080
Building Materials	\$0	\$50	\$50	\$50	\$50
Fixed Charges	\$27,746	\$26,438	\$26,438	\$26,528	\$26,528
Capital Outlay	\$14,657	\$23,325	\$23,325	\$26,500	\$26,500
Total Expenses	\$5,215,052	\$5,114,726	\$5,113,753	\$5,374,868	\$5,294,753
Intergovt Grants/Aids	\$158,229	\$78,875	\$78,875	\$81,241	\$81,241
Public Charges	\$925,671	\$843,228	\$843,228	\$907,234	\$957,234
Intergovt Charges	\$141,465	\$143,295	\$143,295	\$146,161	\$146,161
Total Revenues	\$1,225,365	\$1,065,398	\$1,065,398	\$1,134,636	\$1,184,636

Summary of Budget Changes 2005 to 2006

Personnel service costs increased by \$179,996 which reflects projected increases for salaries and fringes for 2006. Contractual services increased \$426 and supplies decreased \$3,660. Capital Outlay decreased by \$2,475. Capital Outlay items include \$4,000 hose replacement, \$2,500 preplanning and building information system for fire crews, \$8,557 aerielaequipment, \$3,850 inflatable rescue boat . Overall the budget increased \$181,000 or 3.54%

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$5,294,753	\$181,000	3.54%
2005	\$5,113,753	(\$95,755)	-1.84%
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
2006	\$1,134,636	\$69,238	6.50%
2005	\$1,065,398	\$102,908	10.69%
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%

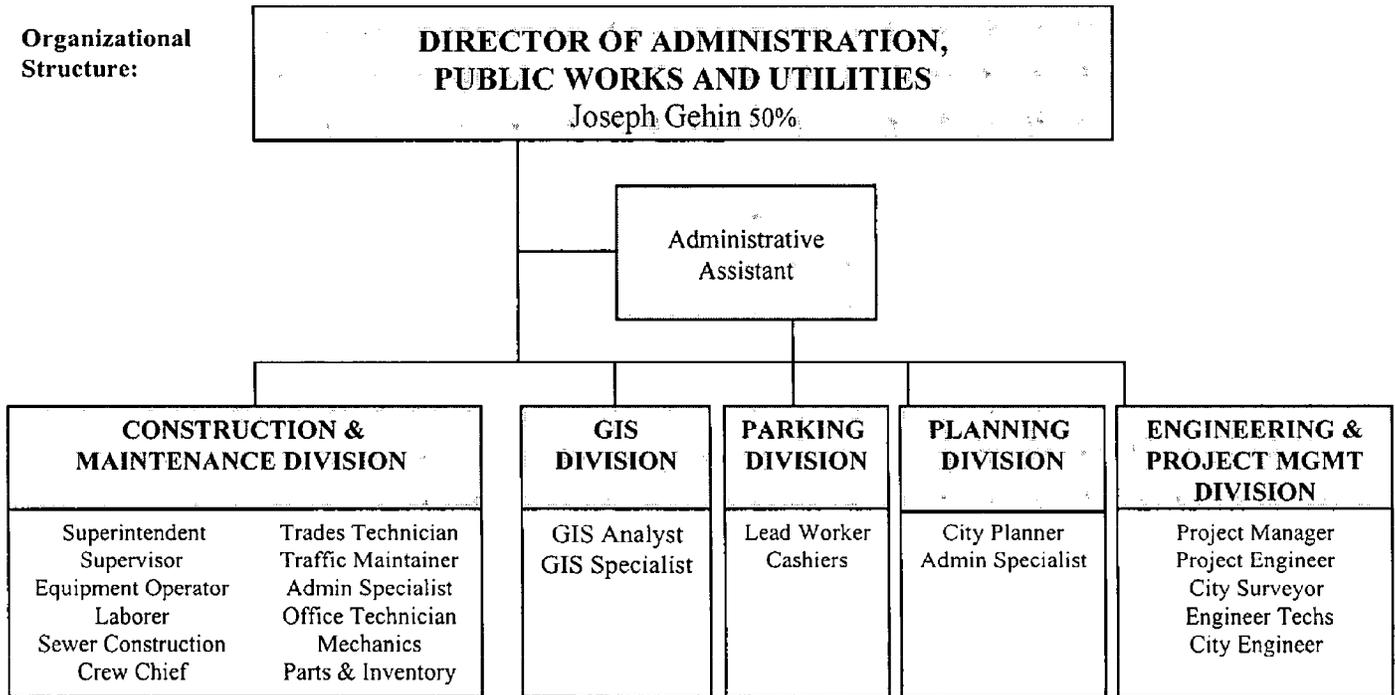
CITY OF WAUSAU 2006 BUDGET

PUBLIC WORKS DEPARTMENT

Mission: To effectively and efficiently deliver engineering and project management 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 and Project Management, 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	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Union	53	53	53	54	63	62	62	62	61	62
Non-union	11.5	11	11	12	12	12	12	11	11	10
TOTAL	64.5	64	64	66	75	74	74	73	72	72

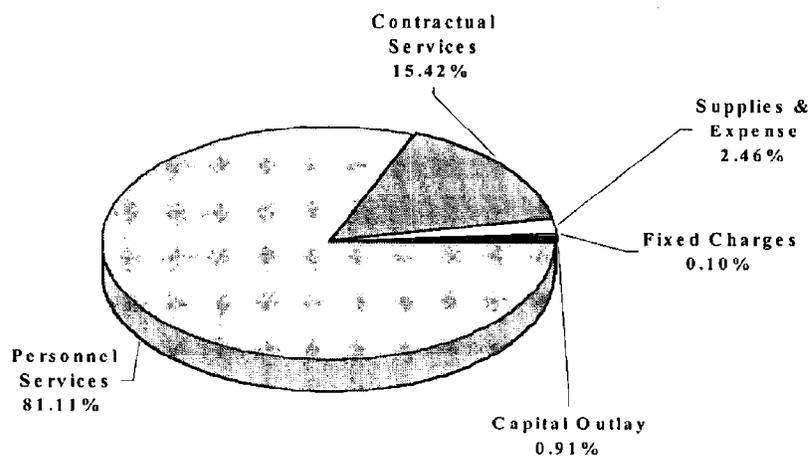
In addition approximately 8 part time parking attendants not included in the above chart are employed by the City.

- 2005 Accomplishments**
- PLANNING DIVISION**
- ◆ Property acquired for Merrill Avenue reconstruction project.
 - ◆ Continued preparation of State-mandated comprehensive plan for City of Wausau and participation in Marathon County comprehensive planning process.
 - ◆ Helped develop program to update the sewer service area plan for the Wausau Metropolitan Area.
 - ◆ Submitted a grant to the State DOT for \$99,000 for the LED retrofit of traffic signalized intersections.
 - ◆ Participated in the plan/design efforts for reconstruction of US Highway 51 and State Trunk Highway 29.
 - ◆ Continued with coordination of project agreement and land acquisition work for the realignment of the Pine Ridge Boulevard, Westwood Drive, Bridge Street and Westwood Drive intersection.
 - ◆ Developed City/State project agreements for Stewart Avenue reconstruction from 32nd to 48th Avenue, the Thomas Street railroad viaduct, and Sherman Street from 22nd Avenue to 17th Avenue.
- GIS DIVISION**
- ◆ Acquired new digital aerial photography and mapping data to be utilized by staff and public via web.
 - ◆ Developed and deployed procedures to capture engineering documents to digital image database
 - ◆ Created GIS database for traffic signals and stop signs and dead-end or single access roads.
 - ◆ Created a building height restriction GIS database (Wausau Downtown Airport)
 - ◆ Updated Electrical Utility GIS database and printed new map books
 - ◆ Published an updated City of Wausau Visitor map
 - ◆ Completed GIS User survey and 2006-2009 GIS Plan
- PARKING DIVISION**
- ◆ Continued to study parking operations and needs in the downtown area.
 - ◆ Operated four parking ramps with minimal problems.
- CONSTRUCTION AND MAINTENANCE DIVISION**
- ◆ Maintained high service levels, including winter maintenance, with limited personnel resources.
 - ◆ Constructed and began operation of the new yard waste disposal site at DPW.
 - ◆ Demolition projects included: (a) homes on 3rd Street for Community Development; (b) buildings on Merrill Avenue to allow for street reconstruction; (c) pedestrian mall concrete and brick walkways.
 - ◆ Marked section lines for State of Wisconsin GPS project.
 - ◆ Assumed maintenance responsibilities of the Wausau Police Department and refueling of squad cars.
 - ◆ "Tore down" old squad cars and set up new squad cars.
 - ◆ Began maintenance for the Village of Weston's fire trucks and ambulances, including the aerial truck.
- ENGINEERING/PROJECT MANAGEMENT**
- ◆ Addressed request from downtown merchants to open the 3rd Street and Washington Street pedestrian mall to traffic. Constructed and performed construction administration on the 3rd and Washington Street reconstruction project.
 - ◆ Aided the DOT with construction administration on the Merrill Avenue, CTH R, Stewart Avenue, and Thomas Street bridge improvements.
 - ◆ Designed, constructed, and administrated \$1.8 million in sanitary sewer and watermain projects.
 - ◆ Completed construction and construction administration of \$2.5 million in curb, gutter and pavement projects and street reconstruction projects.
 - ◆ Assisted with the development of eight new subdivisions.
 - ◆ Coordinated with Earth Tech, Inc. on the process to develop a stormwater utility.
- 2006 Objectives & Initiatives:**
- ◆ Continue to develop work standards, goals, and objectives for each division within the Department of Public Works.
 - ◆ Strive to reorganize the engineering division to provide employment stability to all employees within the division.
 - ◆ Continue to strive for work efficiencies and cost effectiveness within all division of the Department Public Works.

A DIVISION OF THE PUBLIC WORKS DEPARTMENT

ENGINEERING & PROJECT MANAGEMENT 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.



BUDGET SUMMARY

Engineering Division	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$999,187	\$977,956	\$977,956	\$1,022,678	\$1,004,407
Contractual Services	\$155,845	\$162,967	\$171,000	\$191,000	\$191,000
Supplies & Expense	\$15,474	\$23,533	\$19,435	\$30,450	\$30,450
Fixed Charges	\$957	\$1,200	\$1,200	\$1,200	\$1,200
Capital Outlay	\$3,728	\$3,000	\$3,000	\$11,250	\$11,250
Total Expenses	\$1,175,191	\$1,168,656	\$1,172,591	\$1,256,578	\$1,238,307
Public Charges	\$17				
Intergovt Charges	\$50,336				
Miscellaneous	\$1,764				
Total Revenues	\$52,117	\$0	\$0	\$0	\$0

Summary of Budget Changes 2005 to 2006:

Personnel service costs increased by \$26,451 which reflects the anticipated increases in salaries and fringe benefits for 2006 along with the additional funding for one engineering position (previously eliminated from the 2005 budget) and the recognition of the shared director position with the utilities. Contractual services increased \$28,033 - \$13,000 represents increases in motor pool charges and \$15,000 is due to the contracted periodic inspection of bridges within the city. Supplies increased \$6,917 which reflects increased software costs. Capital outlay increased \$8,250. Overall the Engineering budget increased \$69,651 from the 2005 budget or 5.96%.

**History of
Expense Budget:**

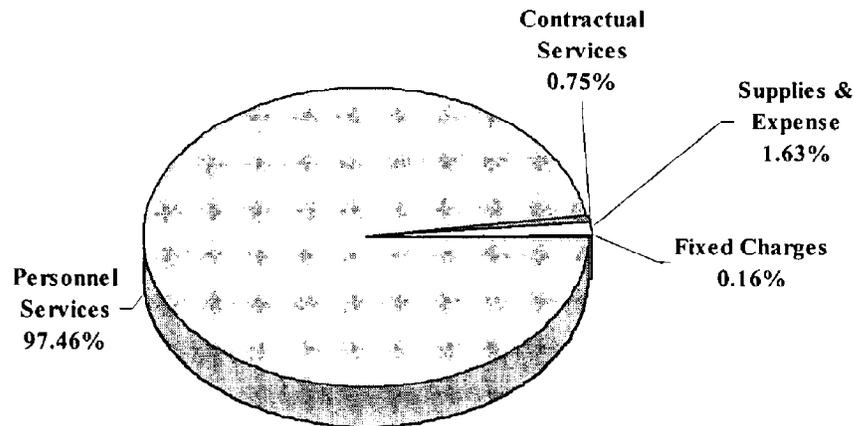
YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$1,238,307	\$69,651	5.96%
2005	\$1,168,656	\$36,630	3.24%
2004	\$1,132,026	(\$9,392)	-0.82%
2003	\$1,141,418	\$5,965	0.53%
2002	\$1,135,453	\$81,070	7.69%
2001	\$1,054,383	\$7,477	0.71%
2000	\$1,046,906	(\$128,305)	-10.92%
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
2006	\$0	\$0	0.00%
2005	\$0	(\$95,025)	-100.00%
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.



BUDGET SUMMARY					
Engineering Division	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$81,520	\$91,108	\$91,108	\$95,637	\$94,134
Contractual Services	\$682	\$775	\$725	\$725	\$725
Supplies & Expense	\$184	\$1,660	\$560	\$1,575	\$1,575
Fixed Charges	\$151	\$150	\$150	\$150	\$150
Total Expenses	<u>\$82,537</u>	<u>\$93,693</u>	<u>\$92,543</u>	<u>\$98,087</u>	<u>\$96,584</u>

Summary of Budget Changes 2005 to 2006:

Personnel service costs increased by \$3,026 which reflects the anticipated increases in salaries and fringe benefits for 2006. Contractual services decreased \$75, supplies decreased \$85 and fixed charges remained the same. No capital outlay is anticipated in 2006. Overall the Planning budget increased \$2,891 from the 2005 budget or 3.09%.

**History of
Expense Budget:**

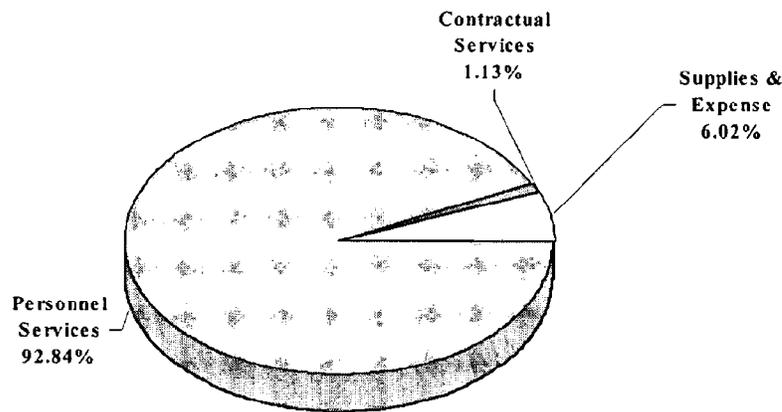
YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$96,584	\$2,891	3.09%
2005	\$93,693	\$1,011	1.09%
2004	\$92,682	\$3,605	4.05%
2003	\$89,077	(\$353)	-0.39%
2002	\$89,430	(\$128,865)	-59.03%
2001	\$218,295	\$143,033	190.05%
2000	\$75,262	(\$3,530)	-4.48%
1999	\$78,792	\$4,272	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. Mapping and database information is used to create accurate maps and data analysis. All City departments and the public utilize the GIS Division through the use of hard copy maps and desktop or internet-based computer mapping programs.



BUDGET SUMMARY					
	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$148,695	\$155,886	\$155,886	\$166,819	\$163,813
Contractual Services	\$1,425	\$1,900	\$1,900	\$2,000	\$2,000
Supplies & Expense	\$3,514	\$10,625	\$10,775	\$10,625	\$10,625
Total Expenses	\$153,634	\$168,411	\$168,561	\$179,444	\$176,438
Public Charges	\$856	\$2,000	\$1,000	\$1,000	\$1,000
Total Revenues	\$856	\$2,000	\$1,000	\$1,000	\$1,000

**Summary of
Budget Changes
2005 to 2006:**

Personnel service costs increased by \$7,927 which reflects the anticipated increases in salaries and fringe benefits for 2006. Contractual services increased \$100 representing Data Center charges. Supplies remained unchanged. Overall the GIS budget increased \$8,027 from the 2005 budget or 4.77%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$176,438	\$8,027	4.77%
2005	\$168,411	(\$2,007)	-1.18%
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%

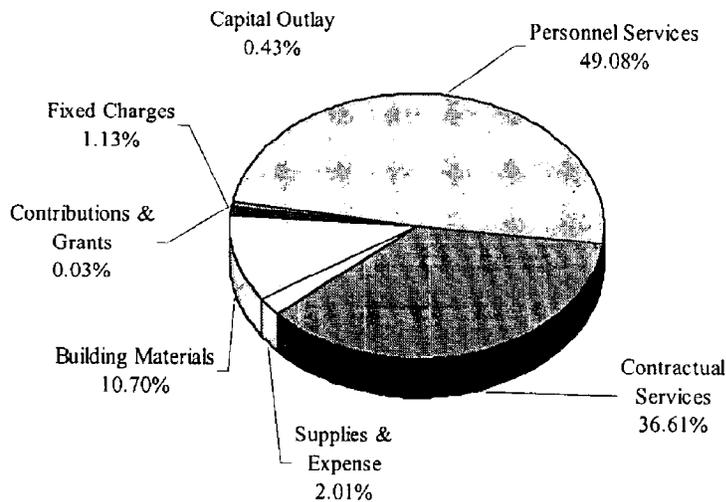
**History of
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$1,000	(\$1,000)	-50.00%
2005	\$2,000	(\$500)	-20.00%
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.



BUDGET SUMMARY

Construction and Maintenance Division	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$2,191,956	\$2,447,794	\$2,447,794	\$2,620,533	\$2,559,713
Contractual Services	\$1,404,594	\$1,440,870	\$1,440,870	\$1,654,530	\$1,654,530
Supplies & Expense	\$77,930	\$76,005	\$76,005	\$90,715	\$90,715
Building Materials	\$373,298	\$547,375	\$547,375	\$483,375	\$483,375
Fixed Charges	\$59,723	\$47,270	\$49,953	\$51,269	\$51,269
Grants/Cont/Other	\$1,921	\$1,800	\$1,800	\$1,800	\$1,800
Capital Outlay	\$6,292	\$20,300	\$19,350	\$19,350	\$19,350
Transfers Out		(\$263,667)	(\$258,950)	(\$341,799)	(\$341,799)
Total Expenses	\$4,115,714	\$4,317,747	\$4,324,197	\$4,579,773	\$4,518,953
Intergovt Grants/Aids	\$2,032,876	\$2,094,509	\$2,155,639	\$2,204,429	\$2,204,429
Public Charges	\$55,865	\$35,300	\$48,275	\$37,800	\$37,800
Intergovt Charges	\$394,730	\$107,500	\$154,538	\$152,000	\$152,000
Miscellaneous		\$250	\$250	\$250	\$250
Total Revenues	\$2,483,471	\$2,237,559	\$2,358,702	\$2,394,479	\$2,394,479

**Summary of
Budget Changes
2005 to 2006:**

Personnel service costs increased by \$111,919 which reflects the anticipated increases in salaries and fringe benefits for 2006. Contractual services increased \$213,660 from the 2005 budget. The increase includes motor pool charges, utilities, contractual snow removal, and contracted seal coating. Supplies increased \$14,710 of which the majority is related to uniforms. Building materials decreased \$64,000. The decrease reflects supplies for seal coating which will be provided by the contractor. Fixed charges increased \$3,999 which represents insurance and snow dump site rental. Overall the Public Works budget increased \$202,156 or 4.68% from the 2005 budget.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$4,518,953	\$202,156	4.68%
2005	\$4,316,797	\$32,339	0.75%
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
2006	\$2,394,479	\$156,920	7.01%
2005	\$2,237,559	\$75,013	3.47%
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.

CITY OF WAUSAU 2006 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.

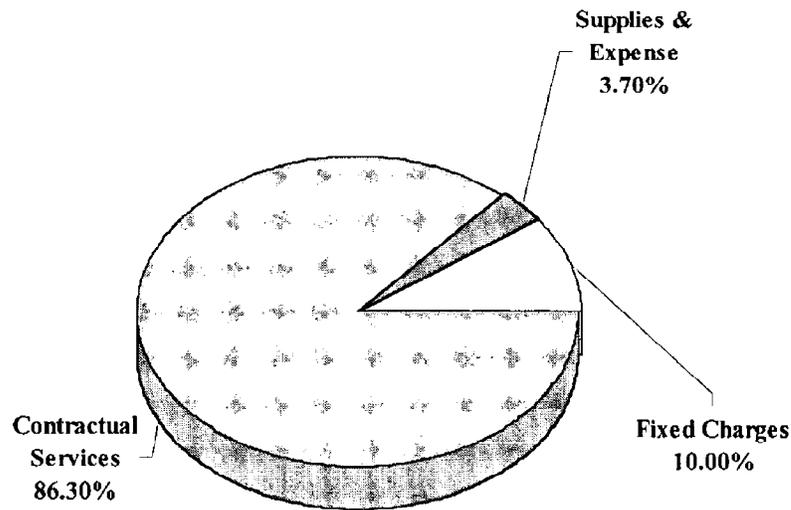
Organizational Structure:

CONTRACTED SERVICE
 Wausau Flying Service

MANAGER
 John Chmiel

- 2005 Accomplishments:**
- ◆ Continued managing the Airport website (www.flywausau.com.)
 - ◆ Participated in and organized successful public relations activities including: Balloon Rally, 180 days across America and other airport activities.
 - ◆ To bring to finality the aviation easements and tree removals on the properties in Schofield on the approach to runway thirty.
 - ◆ Oversee completion of perimeter security fence
 - ◆ To update CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding.

- 2006 Objectives & Initiatives:**
- ◆ To complete the tree removal project within the perimeter fence along the City of Schofield border.
 - ◆ To recruit additional private party to construct new hangar at the Wausau Downtown Airport in 2006.
 - ◆ To revise the FAA six year capital plan to enhance Wausau Downtown Airport's opportunities for FAA/State Funding.
 - ◆ To execute the "Runway Extention/Pavement Maintenance" project



BUDGET SUMMARY					
Wausau Downtown Airport	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Contractual Services	\$115,582	\$124,605	\$124,605	\$129,290	\$129,290
Supplies & Expense	\$6,517	\$5,375	\$5,327	\$5,540	\$5,540
Fixed Charges	\$20,281	\$14,983	\$14,983	\$14,983	\$14,983
Total Expenses	\$142,380	\$144,963	\$144,915	\$149,813	\$149,813
Public Charges	\$5,299	\$4,553	\$5,500	\$5,000	\$5,000
Miscellaneous	\$88,430	\$102,250	\$92,000	\$92,000	\$92,000
Total Revenues	\$93,729	\$106,803	\$97,500	\$97,000	\$97,000

Summary of Budget Changes 2005 to 2006:

Contractual services increased \$4,685 representing increases in the FBO contract payment and the projected inflation of utility costs. Supplies increased \$165 and fixed charges which include public liability insurance, auto liability, and building and contents insurance remained the same. Overall, the Airport budget increased \$4,850 from the 2005 budget or 3.35%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$149,813	\$4,850	3.35%
2005	\$144,963	\$3,707	2.62%
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
2006	\$97,000	(\$9,803)	-9.18%
2005	\$106,803	(\$1,651)	-1.52%
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 2006 BUDGET

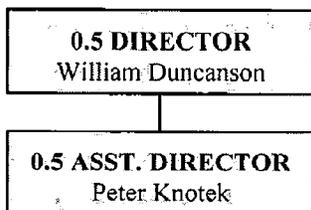
PARKS, RECREATION, AND FORESTRY DEPARTMENT

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, Recreation, and Forestry Department. Daily and long term goals include the safe and efficient delivery of quality parks, recreation, and urban forestry facilities and programs. Work includes: facility design, construction and maintenance, program planning and delivery, personnel management, financial management, public information, fleet and equipment management, long range planning, land acquisition, and enforcement of ordinances, resolutions, contracts, and easements.

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	
0.50	Superintendent	0.16	Superintendent	0.90	Superintendent	0.40	Admin Officer	0.90	City Forester
1.00	Supervisor					0.30	Secretary	0.90	Arborist II
0.35	Equip Oper III					0.40	Acct Asst I	1.50	Arborist I
0.60	Trades Tech II					0.40	Clerical II	0.50	Horticulturist
2.60	Trades Tech I					0.25	Clerical I	0.85	Park Maint II
1.35	Mechanic								
0.25	Arborist I								
0.90	Horticulturist								
2.78	Park Maint II								
0.50	Storekeeper								
10.83		0.16		0.90		1.75		4.65	

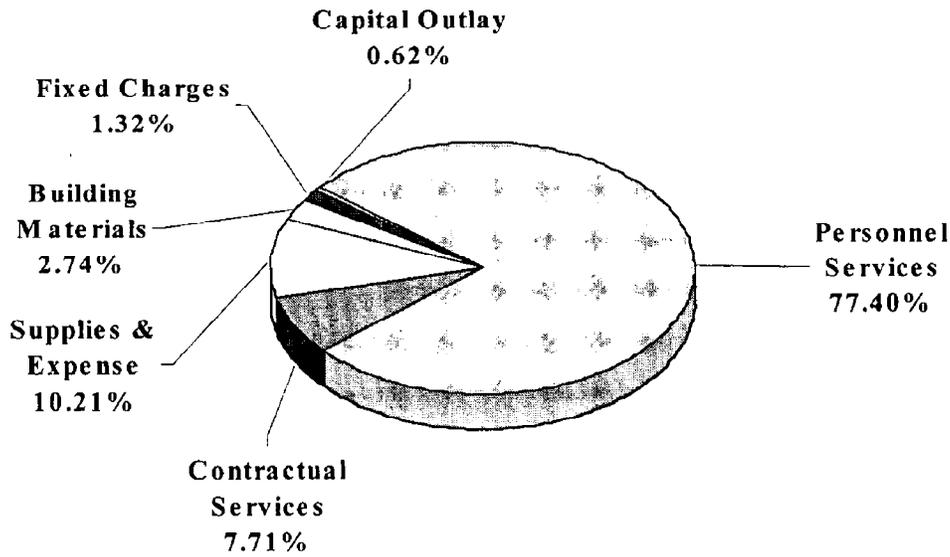
City Effort	Parks Staffing (City & County)	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
14.43	Union	30.5	30.5	30.5	33.5	33.5	33.5	33	33	33	33
4.86	Non-union	9	9	9	12	12	12	12	12	12	12
19.29	TOTAL	39.5	39.5	45.5	45.5	45.5	45.5	45	45	45	45

2005 Accomplishments:

- ◆ Provided 337 acres of park lands and facilities in 39 locations to the public in a safe, well maintained and attractive condition.
- ◆ Served 33,965 patrons at 3 outdoor swimming pools.
- ◆ Provided swim lessons to 390 individuals and tennis lessons to 190 individuals.
- ◆ Served 204 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, Balloon Festival, Chalk Art, Blues Fest, Festival of Arts, Summer Concerts and Badger State Winter Games.
- ◆ Conducted the second "Movies in the Park" Program with Mayor's Youth Action Council.
- ◆ Conducted the 35th Annual Children's Festival with 18 cooperating agencies and approximately 2,000 children and adults in attendance.
- ◆ Advised the Mayor's Youth Action Council.
- ◆ Assisted DPW with snowplowing.
- ◆ River Edge Trail
 - Initiated an exotic species control program on Garlic Mustard.
- ◆ Athletic Park
 - Completed infield reconstruction.
- ◆ Completed parking lot reconstruction at the Oak Island Junior League baseball diamond and installed a batting cage.
- ◆ Reconstructed Oak Island Park tennis courts and added off-street parking.
- ◆ Improved the Sylvan Snow Tubing Hill with construction of a 2nd tow and began construction of a new run.

2006 Objectives & Initiatives:

- ◆ Operate all facilities in a safe, clean, attractive manner.
- ◆ Conduct recreation programs in a fun, safe, cost effective manner.
- ◆ River Edge Trail
 - Complete easement acquisition on Graphics Packaging, Hammerblow, and McGivern Masonry.
- ◆ Continue cooperative provision of City services with the Department of Public Works.
- ◆ Initiate design and development of a neighborhood park in the Wausau West neighborhood park service area.
- ◆ Support and promote events of community interest.
- ◆ Sealcoat one set of tennis courts.
- ◆ Install boundary fence on the east side of Brockmeyer Park.



BUDGET SUMMARY					
Parks Department	2004 Expense	2005 Modified Budget	Total Estimated Expenditure	2006 Requested	2006 Adopted
Personnel Services	\$1,490,714	\$1,564,425	\$1,564,425	\$1,625,538	\$1,625,538
Contractual Services	\$137,676	\$146,514	\$146,829	\$161,920	\$161,920
Supplies & Expense	\$176,607	\$199,335	\$205,015	\$214,525	\$214,525
Building Materials	\$49,696	\$57,575	\$57,575	\$57,575	\$57,575
Fixed Charges	\$26,134	\$26,154	\$25,888	\$27,702	\$27,702
Capital Outlay	\$30,180	\$13,000	\$13,000	\$13,000	\$13,000
Total Expenses	\$1,911,007	\$2,007,003	\$2,012,732	\$2,100,260	\$2,100,260
Public Charges	\$177,995	\$199,800	\$187,677	\$198,300	\$198,300
Intergvt Chgs Services	\$6,253			\$3,535	\$3,535
Miscellaneous	\$32,418	\$3,685	\$2,910		
Total Revenues	\$216,666	\$203,485	\$190,587	\$201,835	\$201,835

Summary of Budget Changes 2005 to 2006:

Personnel service costs increased by \$61,113 which reflects the anticipated increases in salaries and fringe benefits for 2006 along with a minor increase in seasonal staff to provide support to the Sylvan Tubing Hill due to the extra lift. Contractual services increased \$15,406 which reflects inflationary increases in utility costs. Supplies increased \$15,190. The major area of increase was in fuel costs. Building materials remained the same while fixed charges increased \$1,548 for property insurance. Overall, the Parks budget increased \$93,257 from the 2005 budget or 4.65%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$2,100,260	\$93,257	4.65%
2005	\$2,007,003	\$137,003	7.33%
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
2006	\$201,835	(\$1,650)	-0.81%
2005	\$203,485	\$62,369	44.20%
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 2006 BUDGET

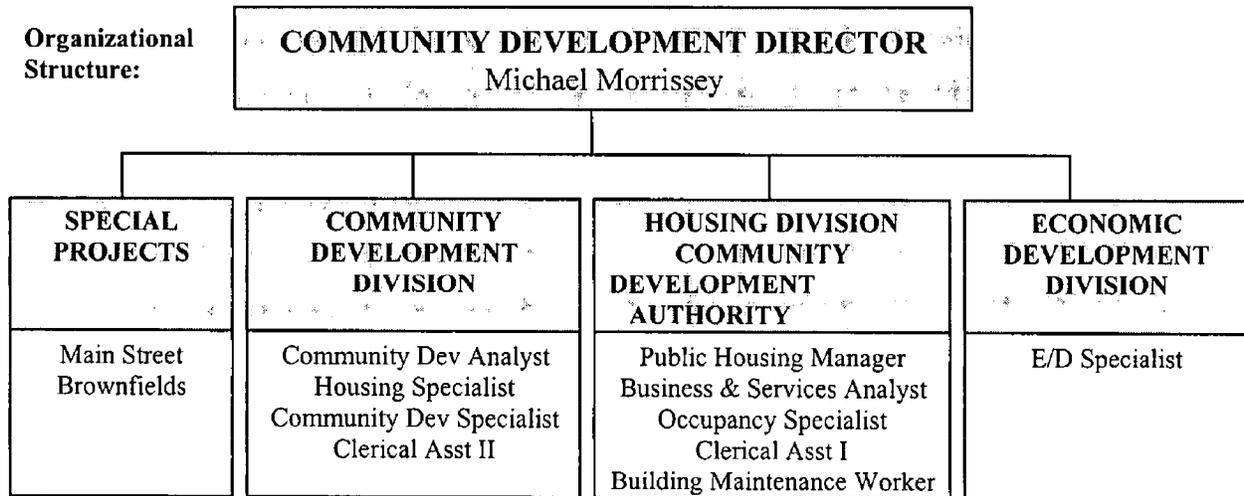
COMMUNITY DEVELOPMENT FUND

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	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Union	4.75	4.75	4.75	4.75	4.75	6.5	6.5	7	7	8
Non-union	8	8	7.5	7.5	7.5	7.5	7.5	7	7	8
TOTAL	12.8	12.75	12.25	12.25	12.25	14	14	14	14	16

Objectives & Initiatives:

- ◆ Preserving Wausau's housing stock, financially assisting business with start-up and plant expansions, eliminating blighting influences for redevelopment purposes, attracting new business to the community, providing decent and safe housing for elderly residents, marketing the city's industrial park, financing for community policing: these are all activities undertaken by the Community Development Department. These are a broad range of responsibilities and over the past 15 years the Department's role has expanded all of which has been accomplished by utilizing a variety of state and federal grant sources almost exclusively through by the Community Development Block Grant (CDBG) Program from the United States Department of Housing & Urban Development (HUD). None of the department's operating funding comes from local property tax; in fact many community development resources help finance (in part) some City projects. Since the Department's funding is primarily federal in nature (but for the business development function), Wausau's Department monitors the process by which the Congress of the United States reviews and approves spending measures, thus working to set aside funding for the CDBG program. Wausau's 2006 CDBG program, which is the Department's primary budget source for the entire year, is proposed to be cut by approximately 5%. The current estimate to be made available to the City of Wausau is \$760,000. These funds pay for the annual program which is prepared by the Department, the Citizen's Advisory Committee and reviewed by the City's Finance Committee prior to being sent to the Wausau Common Council for approval.

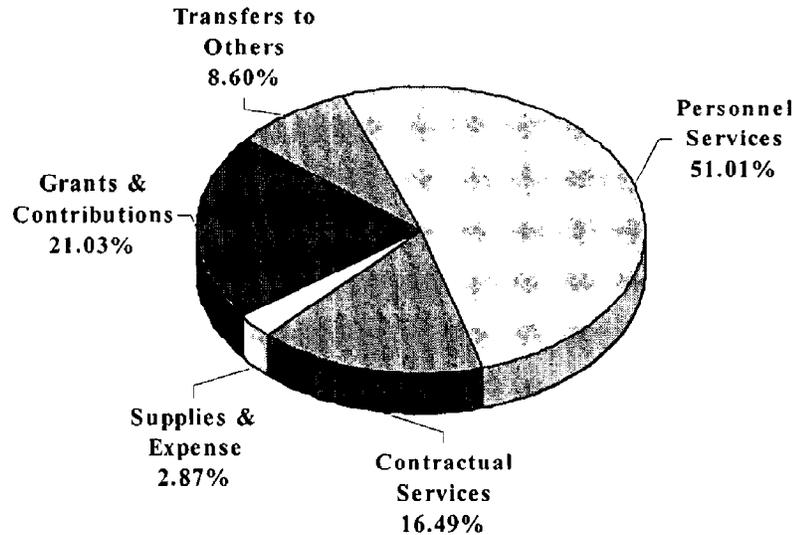
- ◆ Other funds which support the community development function are rents generated from residents at Riverview Towers, Kannenberg Plaza and Riverview Terrace. Also, the Community Development Authority operates Section 8 Rental Assistance Program using housing choice vouchers to assist very low income persons with renting their living units. Total approximate annual funds to operate the Section 8 program is \$925,000 which covers all program costs with the vast majority going to pay landlords who make decent, safe and sanitary housing units available to very low income program clients. These housing developments are managed through the Wausau Community Development Authority (CDA), a separate and independent but affiliated agency with the city. The CDA has separate budgets for each its programs and those budgets are approved by the CDA Board of Directors as required by HUD and outlined in the Wisconsin State Statutes. Combined 2005 revenues and expenses for Public Housing budget is approximately \$771,000; Kannenberg Plaza is approximately \$815,000 and Riverview Terrace is approximately \$786,000. Riverview Terrace is one of the first of its kind in the State of Wisconsin to be a publicly-owned and privately-operated development serving elderly by providing assistance for daily activities (bathing, dressing, medications, etc) to maintain independent living. These housing budgets are prepared and approved by the CDA in November/December of each year.

- ◆ Other community development funds include state grants and program income from previously expended CDBG programs which are recycled into revolving programs, like housing rehabilitation. As loans are repaid, that amount of program income is re-loaned (recycled) to other income qualifying individuals and families for their home improvements. Funding available for community development use are accounts for: continuing existing programs like rental rehabilitation loans to landlords; matching funds for grant applications; paying employee salaries and benefits, office supplies and equipment, travel, telephone, insurance and postage and all other admin expenses; acquiring property on default; contingency reserve for emergency; special activity funds [like redeveloping former Marathon Rubber factory or lending for converting former K-Mart on Grand Avenue into new housing development or the Safe haven project]; (federal) HOME funds for homeowner down payment assistance and rehabilitation; new projects and neighborhood programs; and grant closeout- procedures when necessary. Other funding may come into the Department from private sources like the Judd S. Alexander Foundation and its \$300,000 contribution for acquiring deteriorating and blighted real estate on and adjacent to North 3rd Street or the \$250,000 for the

acquisition and an additional \$250,000 for transactions related to The Wausau Club. All Community Development Block Grant (CDBG) program funds are administered in accordance with HUD regulations including meeting both national objectives which include 1) prevention and elimination of blight, 2) assistance to low and moderate income persons/families and 3) meeting particularly urgent needs within the community (like a natural disaster or contaminated water supply) and funds are to be used for permitted eligible activities as outlined in federal regulation 24 CFR part 570.201. Other city funds which are overseen by the department is the Revolving loan fund held at McDEVCO (the Marathon County Economic Development Council) who manages Wausau's loan portfolio to business. Current balances are \$360,000 of city funding and \$350,000 from the federal Community Development Block Grant Program.

- ◆ Aside from the department's regular programs there are special projects undertaken as part of the community development mission. For the upcoming year the Community Development Department has established completion of several important projects as part of the agency's work program. These projects include continuing redevelopment of Marathon Rubber Products property at 5th Avenue and Sherman Street where (where a park and two homes been constructed and) two more homes are currently under construction. The Department's relationship with North Central Technical College is creating an opportunity wherein the college may acquire all remaining property (approximately one acre) and create a high density housing development and 2) construction of the City of Wausau's North Central Wisconsin Business Development Center. The Business Development Center (formerly referred to as the Incubator) is an important element to the city's effort in nurturing new small business and Community Development staff participates regularly in that facility's mission and initiatives. Construction for the Center is underway and is located on 72nd Avenue between Highland and Stettin Drives. Construction completion is scheduled for early summer '06. These developments will make a direct and immediate impact on residents within neighborhoods as working with business to create jobs for low and moderate income individuals. Environmental remediation is a continuing focus for the department. Work is on-going at North 1st Street, South 2nd Avenue, Wyatt Street and North 2nd Street as time and funds permit. Outside of these projects there are many regular programs underway.
- ◆ In addition, the Community Development Department will assist in managing new redevelopments planned and proposed for our Central Business District. The Dudley LLC office tower, as well as hoped for developments on Eye Clinic of Wisconsin property. Further north along the Wisconsin River the former Hammerblow and Cloverbelt properties are sure to have a tremendous impact on eliminating blight and creating jobs for all Wausau residents. The department's other new work involves continuing expansion of its economic development function. The Department will take on a larger portion of funding the city's Business Development Director position and programs. The primary purpose of this position is to assist existing business and to recruit new business(es) to Wausau. As our local economy expands and business becomes more global in nature, newer and larger markets for local companies are expected and Wausau's program will broaden concomitantly by taking its first glimpse into the international arena. This will be represented as part of the city's updated Economic Development Strategy by working with the Economic Advisory Group, which assists in shaping Wausau's economic strategy. The department will also continue working with Marathon County Economic Development Council on operating the economic development revolving loan fund and other matters related to area development.
- ◆ Relative to the Central Business District the Community Development Department will be working with private partners, Central Wausau Progress and the MainStreet program, to undertake and complete central business district projects, work to attract and retain more business and assist with redevelopment of existing underutilized and vacant property. There are several properties which are currently considering using the city's commercial rehabilitation program which would add substantially to the city's mission in making downtown an even more important part of the Wausau community.

- ◆ The CDBG program, a cornerstone activity for Wausau, has made tremendous progress in serving community individuals and agencies and meeting its goals of eliminating blight and benefitting low and moderate income residents. Wausau has operated a CDBG entitlement program since 1983. Currently there are 12.75 employee positions within the Department (down from 17.5 positions in the mid 90s). Currently, 5.25 Community Development positions are operating from City Hall and 7.5 positions are managing housing at the Community Development Authority offices.



BUDGET SUMMARY

Community Development Fund	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$683,737	\$786,223	\$770,223	\$1,067,030	\$1,067,030
Contractual Services	\$368,979	\$485,998	\$485,998	\$370,000	\$345,000
Supplies & Expense	\$95,234	\$62,283	\$57,983	\$95,600	\$60,000
Fixed Charges	\$69	\$0			
Grants/Contr/Other	\$241,137	\$503,000	\$503,000	\$250,000	\$440,000
Capital Outlay	\$1,014	\$0	\$0		
Transfers to Other	\$306,218	\$190,000	\$190,000	\$180,000	\$180,000
Total Expenses	\$1,696,388	\$2,027,504	\$2,007,204	\$1,962,630	\$2,092,030
Intergovt Grants/Services	\$1,689,895	\$1,753,848	\$1,750,161	\$1,600,000	\$1,800,000
Public Chgs for Svcs.	\$11,692	\$0	\$0	\$12,000	\$10,000
Miscellaneous	\$185,166	\$55,261	\$55,261	\$105,000	\$180,000
Other Sources	\$199,821	\$96,500	\$82,294		\$102,030
Total Revenues	\$2,086,574	\$1,905,609	\$1,887,716	\$1,717,000	\$2,092,030

Summary of Budget Changes 2005 to 2006: Expenditure levels are dependent on grants and loan repayments within revolving loan funds.

CDBG Entitlements	2003	2004	2005	2006
HOUSING - Housing Rehabilitation Program	\$180,000	\$170,000	\$190,000	\$120,000
HOUSING - Wausau Area Housing Development Corp	15,000			
HOUSING - City			20,000	10,000
HOUSING - Chairs & Carcs Housing		11,500	5,000	
PUBLIC FACILITIES & IMPROVEMENTS - Streets	90,000	135,000	130,000	100,000
PUBLIC FACILITIES & IMPROVEMENTS - Lighting		30,000	40,000	40,000
PUBLIC FACILITIES & IMPROVEMENTS - Elevator				36,000
PUBLIC FACILITIES & IMPROVEMENTS - YWCA			15,000	
SLUM AND BLIGHT - Blight Elimination	52,000	100,000		50,000
ECONOMIC DEVELOPMENT - Economic Development				75,000
ECONOMIC DEVELOPMENT - Micor Loan Fund		30,000		
ECONOMIC DEVELOPMENT - Commerical Rehabilitation Program	55,000	75,000	75,000	75,000
PUBLIC SERVICE - Womens Community	25,000	9,000	15,000	25,000
PUBLIC SERVICE - Community Action (EHAF)	57,000	24,000		
PUBLIC SERVICE - Neighbors Place	10,000	7,500	10,000	10,000
PUBLIC SERVICE - Law Enforcement		50,000	30,000	40,000
PUBLIC SERVICE - Bridging the Gap Child Care		3,000	5,000	
PUBLIC SERVICE - SAFE Program		9,000	5,000	
PUBLIC SERVICE - Visitation Program		9,000		
PUBLIC SERVICE - Faith In Action		2,000	4,000	
PUBLIC SERVICE - Salvation Army			7,500	15,000
PUBLIC SERVICE - Free to Grow			4,500	
PUBLIC SERVICE - Wausau Area Hmong Association			21,500	
PUBLIC SERVICE - Girl Scouts		3,000		
PUBLIC SERVICE - Childrens Society - Family Resource			2,500	4,000
PUBLIC SERVICE - Volunteer Center		5,000	4,000	5,000
PUBLIC SERVICE - Boys and Girls Club			15,000	15,000
PUBLIC SERVICE - Blight Elimination Loan Program			61,000	
ADMINISTRATION	137,000	137,000	140,000	140,000
TOTAL	\$621,000	\$810,000	\$800,000	\$760,000

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
2006	\$2,092,030	\$71,587	3.54%
2005	\$2,020,443	\$310,843	18.18%
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
2006	\$2,092,030	\$71,587	3.54%
2005	\$2,020,443	\$303,443	17.67%
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%

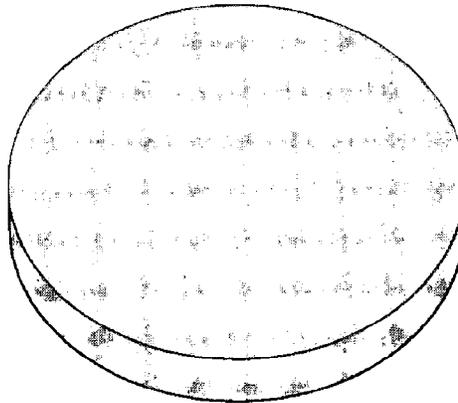
CITY OF WAUSAU 2006 BUDGET

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.

Contractual Services 100.0%



BUDGET SUMMARY					
Industrial Park Fund	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Contractual Services	\$9,320	\$15,000	\$3,500	\$15,000	\$15,000
Capital Outlay	\$17,533				
Transfer to Capital Projects Fund	\$430,000			\$0	
Total Expenses	\$456,853	\$15,000	\$3,500	\$15,000	\$15,000
Taxes					
Miscellaneous	\$40,268	\$15,000	\$25,000	\$15,000	\$15,000
Total Revenues	\$40,268	\$15,000	\$25,000	\$15,000	\$15,000

Summary of Budget Changes 2005 to 2006:

The 2006 budget anticipates typical operational costs such as mowing and minor maintenance issues.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$15,000	\$0	0.00%
2005	\$15,000	(\$423,000)	-96.58%
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:**

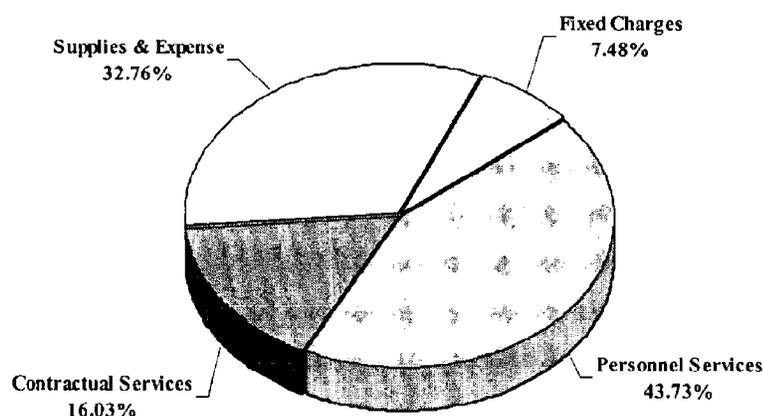
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$15,000	\$0	0.00%
2005	\$15,000	\$7,000	87.50%
2004	\$8,000	\$8,000	100.00%
2003	\$0	(\$25,000)	-100.00%
2002	\$25,000	\$5,000	25.00%
2001	\$20,000	(\$10,000)	-33.33%
2000	\$30,000	(\$250,000)	-89.29%
1999	\$280,000	\$270,000	2700.00%
1998	\$10,000	(\$424,500)	-97.70%
1997	\$434,500	\$303,250	231.05%

CITY OF WAUSAU 2006 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.



BUDGET SUMMARY					
Hazardous Materials Contract Fund	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$82,010	\$64,194	\$64,194	\$64,194	\$64,194
Contractual Services	\$13,394	\$24,750	\$24,750	\$23,536	\$23,536
Supplies & Expense	\$10,589	\$46,878	\$53,092	\$48,092	\$48,092
Fixed Charges	\$703	\$10,980	\$10,980	\$10,980	\$10,980
Capital Outlay	\$29,645				
Total Expenses	\$136,341	\$146,802	\$153,016	\$146,802	\$146,802
Intergovt Charges	\$200,912	\$146,802	\$147,902	\$146,802	\$146,802
Total Revenues	\$200,912	\$146,802	\$147,902	\$146,802	\$146,802

Summary of Budget Changes 2005 to 2006:

This budget reflects the State of Wisconsin contract.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$146,802	\$0	0.00%
2005	\$146,802	\$0	0.00%
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:**

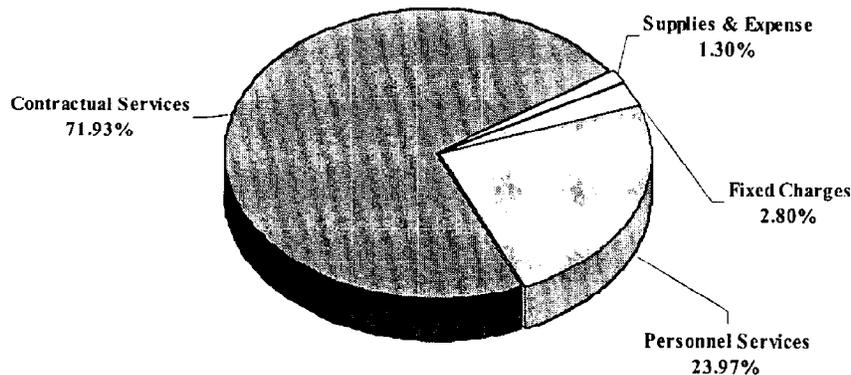
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$146,802	\$0	0.00%
2005	\$146,802	\$0	0.00%
2004	\$146,802	\$0	0.00%
2003	\$146,802	\$17,600	13.62%
2002	\$129,202	\$0	0.00%
2001	\$129,202	(\$2,358)	-1.79%
2000	\$131,560	\$4,085	3.20%
1999	\$127,475	\$16,475	14.84%
1998	\$111,000	\$87,190	366.19%
1997	\$23,810	\$23,810	100.00%

CITY OF WAUSAU 2006 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.



BUDGET SUMMARY

Recycling Fund	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$118,739	\$148,500	\$148,500	\$158,500	\$158,500
Contractual Services	\$430,696	\$480,700	\$457,339	\$475,713	\$475,713
Supplies & Expense	\$5,193	\$14,230	\$8,100	\$8,600	\$8,600
Fixed Charges	\$18,500	\$18,000	\$18,000	\$18,500	\$18,500
Total Expenses	\$573,128	\$661,430	\$631,939	\$661,313	\$661,313
Taxes	\$392,030	\$481,167	\$450,013	\$480,123	\$480,123
Intergovt Grants	\$178,084	\$177,863	\$177,690	\$177,690	\$177,690
Misc	\$3,014	\$2,400	\$4,236	\$3,500	\$3,500
Total Revenues	\$573,128	\$661,430	\$631,939	\$661,313	\$661,313

Summary of Budget Changes 2005 to 2006:

Total expenses are expected to decrease \$117 from the 2005 budget or -.02%. This reflects the historical costs of activities such as leaf pick up, curbside recycling, and the yardwaste site operations. The costs also reflect any increases in contractual obligations. Income from the State is expected to remain unchanged.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$661,313	(\$117)	-0.02%
2005	\$661,430	\$24,630	3.87%
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
2006	\$181,190	\$927	0.51%
2005	\$180,263	\$2,400	1.35%
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 2006 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

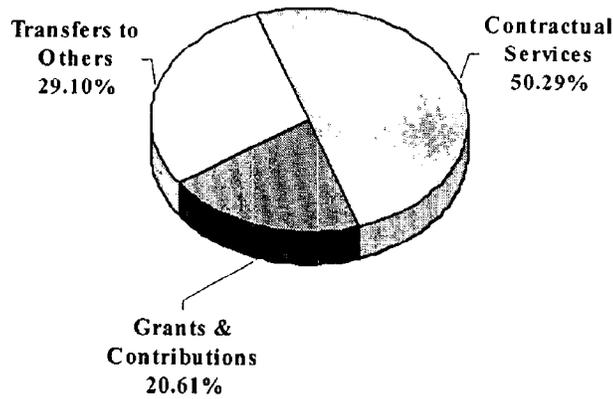
Responsibilities: This cost center accumulates revenues from the City's 8% room tax. Allocations of these funds is governed by the Finance Committee and includes contract payments to the Convention and Visitor's Bureau and Special Events Allocations.

2005 Accomplishments: Contributions were awarded the following programs, services and events:

\$ 10,000	Center for the Visual Arts -
10,000	Summer Concerts - 400 Block
25,000	Leigh Yawkey Woodson Art Museum- Promotion
20,000	Historical Society- History Education
5,000	Gus Macker Basketball Tournament
30,000	Performing Arts Found.- Grand Theater Operations/Arts Block
65,600	Wausau Area Events- Administration
5,000	Wausau Community Theater- Renaissance Festival
5,000	Wausau Community Theater
206,250	Convention & Visitors Bureau Tourism & Badger State Games
1,800	Artrageous Weekend
7,500	Wausau Canoe/Kayak Corporation
5,000	Jaycees Fourth of July Celebration
6,000	Wausau Concert Band
2,750	Volunteer Center of Marathon County
4,000	Chalk It Up
9,000	Wausau Marketing Council
15,000	Wausau Dance Theater
2,500	Balloon Rally
96,500	Economic Development Position and Supporting Costs
25,000	General Fund Contribution to Offset Inkind Services
40,000	400 Block Funding
20,000	Park Funding
3,000	Festival of the Arts
<u>30,000</u>	Main Street Program
\$649,900	

2006 Objectives & Initiatives:

\$233,250	Convention and Visitors Bureau
65,600	Wausau Area Events - Administration
30,000	Main Street
110,000	Economic Development Position and Supporting Costs
<u>25,000</u>	Transfer to the General Fund
\$463,850	
<u>\$622,000</u>	Room Tax Revenues
\$158,150	Unallocated Revenues



BUDGET SUMMARY					
Room Tax Fund	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Contractual Services	\$241,329	\$206,250	\$250,863	\$206,250	\$233,250
Grants/Contr/Other	\$273,722	\$262,150	\$249,650	\$95,600	\$95,600
Transfers to Other	\$205,611	\$181,500	\$181,500	\$135,000	\$135,000
Total Expenses	\$720,662	\$649,900	\$682,013	\$436,850	\$463,850
Room Tax	\$643,239	\$550,000	\$668,969	\$550,000	\$622,000
Total Revenues	\$643,239	\$550,000	\$668,969	\$550,000	\$622,000

Summary of Budget Changes 2005 to 2006:

Current allocations include Convention and Visitors Bureau \$233,250, \$30,000 for Main Street, \$65,600 for Wausau Area Events, \$25,000 transfer to the General Fund, and \$110,000 for Economic Development. The balance of revenues totaling \$158,150 remain unallocated.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$463,850	(\$108,000)	-18.89%
2005	\$571,850	(\$28,236)	-4.71%
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
2006	\$622,000	\$72,000	13.09%
2005	\$550,000	\$25,000	4.76%
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**

	2006		Actual:						
	BUDGET	2005 Est	2004	2003	2002	2001	2000	1999	1998
Revenues	\$622,000	\$668,969	\$621,000	\$571,763	\$582,141	\$547,361	\$530,891	\$499,922	\$442,264
Expenditures									
Economic Development									
Northern Network Sponsorship									20,000
City of Wausau Economic Development Position	110,000	96,500	95,880	95,880	98,924	69,231			
Main Street	30,000	30,000	30,000	30,000		30,000			
Wausau Marketing Council		9,000			4,628				
McDevco Revolving Loan Fund				100,000			100,000		
Total Economic Development	\$140,000	\$135,500	\$125,880	\$225,880	\$103,552	\$99,231	\$100,000	\$0	\$20,000
Tourism									
Convention and Visitors Bureau	233,250	250,864	232,875	214,147	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	30,000	25,000	130,000	130,000	30,000	130,000	127,000
Wausau Kayak/Canoe Corporation		7,500	22,500	13,375	36,500	6,500	6,500	6,500	7,500
Wausau Area Events - General Operations	65,600	65,600	64,600	65,600	69,600	55,600	40,000	25,000	25,000
Artrageous Weekend		1,800	3,000	3,000	3,000	2,500	2,000	1,750	
Festival of the Arts		3,000	3,000	5,000					
Leigh Yawkey Woodson Art Museum		25,000	25,000	25,000	45,000	20,000	5,000		
Tide Swim Club									
Gus Macker Basketball Tournament		5,000	5,000	7,000					
American Legion Post 10 Softball						500	1,500		
Total Tourism	\$298,850	\$388,764	\$385,975	\$358,122	\$484,978	\$420,361	\$287,944	\$331,476	\$271,366
Quality of Life/Community Enhancement									
Marathon County Historical Society		20,000	20,000	21,000	20,000	18,000	16,000	15,290	15,000
Balloon Rally		2,500							
Volunteer Center		2,750	4,475						
Chalk It Up		4,000	6,010						
VFW							1,500		
Wausau Concert Band		6,000	6,500	6,500		6,500	6,400	6,400	6,400
Firstar New Years Eve Event								5,000	
Life Report								1,200	
Wausau Wood Chucks					4,668				
Wausau Jaycees Fourth of July		5,000	7,700	7,700			8,000	8,000	8,000
Center for Visual Arts		10,000	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	10,000	9,000	900		
Wausau Dance Theater		15,000				17,500			
Wausau Children's Museum									3,000
Wausaqua Water Ski Show					5,000	5,500			
Wausau Community Theater		5,000	6,500						
Renaissance Festival		5,000	9,000	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	\$0	\$85,250	\$76,185	\$59,700	\$58,653	\$94,250	\$78,300	\$38,390	\$39,900
Social Programs									
Boys and Girls Club - Peer Court			10,000					25,000	
Total Social Programs	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$25,000	\$0
Contribution to City Operations									
Tubing Hill at Sylvan Park					23,135				
Portable Stage				51,236	85				
Athletic and Oak Island Park Improvements		20,000							
400 Block Improvements		40,000	44,731	40,000					
General City Funding	25,000	25,000	25,000	22,500		10,000	15,000	31,065	10,000
Total General Fund Activity	\$25,000	\$85,000	\$69,731	\$113,736	\$23,220	\$10,000	\$15,000	\$31,065	\$10,000
Total Expenditures	\$463,850	\$694,514	\$667,771	\$757,438	\$670,403	\$623,842	\$481,244	\$425,931	\$341,266

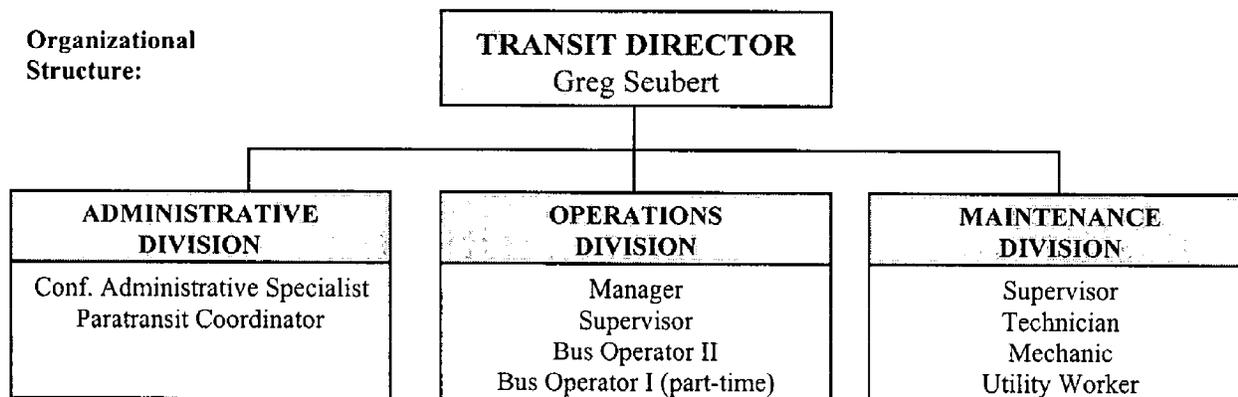
CITY OF WAUSAU 2006 BUDGET

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.

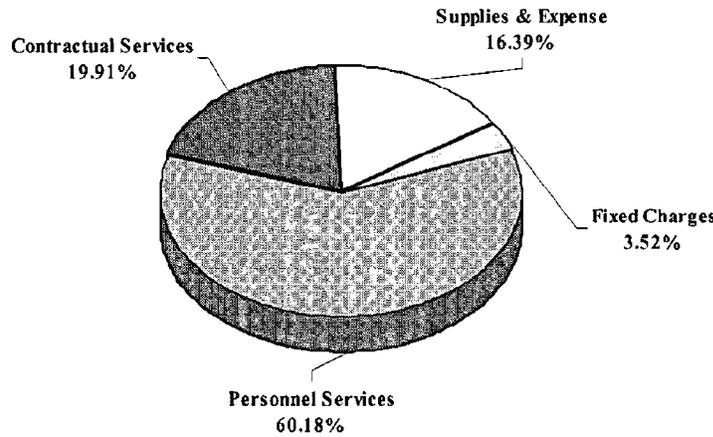
Department Responsibilities: This organization is responsible for the provision of public transportation in the Wausau Urban Area including the City of Wausau, Village of Rothschild and City of Schofield. Services provided include fixed route bus service for the general public and paratransit services 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	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Union	27	27	27	27	27	29	29	29	29	27	26.5	28
Non-union	6	6	6	6	6	6	6	5	5	5	5	4
TOTAL	33	33	33	33	33	35	35	34	34	32	31.5	32

- 2005 Accomplishments:**
- ◆ Proposed extension of service to the Cedar Creek Mall.
 - ◆ Worked with Marathon County to coordinate paratransit services.
 - ◆ Completed a Transportation Development Plan (TDP), which evaluated current transit service and recommended improvements for the future.
 - ◆ Conducted the joint procurement of paratransit services with Marathon County.
 - ◆ Began construction on the new Transit Center.
- 2006 Objectives & Initiatives:**
- ◆ Administer a contract for the provision of paratransit services for the entire Wausau Metropolitan Area.
 - ◆ Expand transit services to the Village of Weston.
 - ◆ Implement route change recommendations from the Transit Development Program (TDP).
 - ◆ Re-roof the WATS garage.
 - ◆ Purchase a new telephone system.
 - ◆ Improve web-based customer information.



BUDGET SUMMARY					
	2004	2005	2005	2006	2006
	Expense	Modified Budget	Total Estimated	Requested	Adopted
Personnel Services	\$1,995,796	\$2,110,184	\$1,975,838	\$2,267,448	\$2,267,448
Contractual Services	\$315,602	\$722,831	\$642,280	\$750,244	\$750,244
Supplies & Expense	\$395,983	\$421,902	\$548,264	\$617,704	\$617,704
Fixed Charges	\$97,733	\$109,617	\$127,787	\$132,301	\$132,301
Total Expenses	\$2,805,114	\$3,364,534	\$3,294,169	\$3,767,697	\$3,767,697
Taxes	\$561,074	\$641,054	\$641,054	\$609,907	\$609,907
Intergovt Grants/Aids	\$1,765,452	\$2,105,269	\$2,064,615	\$2,402,864	\$2,402,864
Public Charges	\$395,563	\$356,430	\$399,614	\$410,452	\$410,452
Intergovt Charges	\$69,388	\$259,731	\$267,334	\$342,424	\$342,424
Miscellaneous	\$13,638	\$2,050	\$2,816	\$2,050	\$2,050
Other Financing Sources					
Total Revenues	\$2,805,115	\$3,364,534	\$3,375,433	\$3,767,697	\$3,767,697

Summary of Budget Changes 2005 to 2006:

The 2006 budget provides for many changes including: providing services to the Village of Weston, maintaining the new transit center, and implementing bus route changes proposed by the recently completed transit study. Personnel service costs increased \$157,264 which reflects the anticipated increases in salaries & fringe benefits in 2006 along with the addition of a utility worker position due to the extra duties for the transit center. Contractual services increased \$27,413 which represents changes to the paratransit program, utilities for the new transit center as well as cost inflations. Supplies & expenses increased \$195,802 for fleet operational costs of repair and maintenance and fuel along with cost increases for routes to Weston.. Fixed charges increased \$22,684 reflecting rate hikes in insurance costs. Overall the Transit budget increased \$737,914 or 24.36%, but revenues increased \$780,787 resulting in a property tax funding reduction .

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$3,767,697	\$737,914	24.36%
2005	\$3,029,783	\$160,459	5.59%
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%

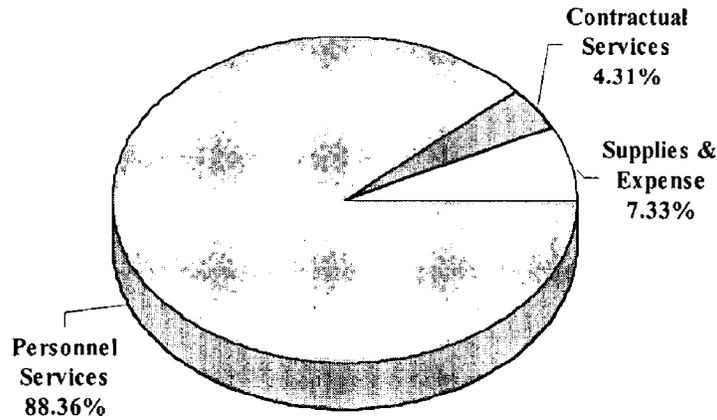
**History of
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$3,157,790	\$780,878	32.85%
2005	\$2,376,912	\$81,019	3.53%
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 2006 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.
- 2006 Objectives & Initiatives:**
- Strategic Goals- Help the City manage the refranchising process with Charter Communications. 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 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 continued our unique weekly Hmong Language news program which is seen on both our public access channel and WJFW Channel 12, as well as in the Eau Claire TV market, they are looking to syndicate the program to more stations. We have also worked with the Northwoods Alliance for Family and Children on their nationally recognized bi-weekly program dealing with Child and Family issues. The new message board system has allowed more no-profit organizations to improve their ability to reach viewers with timely information. Public Access will continue to promote this improved way to communicate with area residents.
 - Equipment Upgrade Goals – With the addition of new studio space and the remodeling of the current space, Public Access is making it easier for multiple studio programs to be created. To continue to replace studio lights with cooler more efficient lighting. To equip the new studio space. Currently the remote studio equipment will be used for studio equipment unless needed outside the building.. To upgrade studio character generator. To continue the transition from an analog video production to digital video production without preventing current producers



BUDGET SUMMARY					
Public Access Cable Fund	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$71,764	\$72,299	\$72,299	\$86,133	\$86,133
Contractual Services	\$2,695	\$4,300	\$4,300	\$4,200	\$4,200
Supplies & Expense	\$4,281	\$7,150	\$7,150	\$7,150	\$7,150
Capital Outlay	\$31,161	\$23,000	\$23,000		
Total Expenses	\$109,901	\$106,749	\$106,749	\$97,483	\$97,483
Licenses & Permits	\$21,673	\$17,318	\$17,318	\$28,302	\$28,302
Miscellaneous	\$57,696	\$89,431	\$89,431	\$69,181	\$69,181
Total Revenues	\$79,369	\$106,749	\$106,749	\$97,483	\$97,483

Summary of Budget Changes 2005 to 2006:

Public Access gets capital funding from Charter Communication every other year. 2005 was a capital revenue year, since 2006 is not, there is a decrease in both capital expenses and miscellaneous revenues. All expense categories, with the exceptions of personnel and capital are remaining the same from 2005's budget. Overall the Public Access Channel expenses are budgeted to decrease \$9,266 or 8.68%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$97,483	(\$9,266)	-8.68%
2005	\$106,749	\$24,609	29.96%
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%

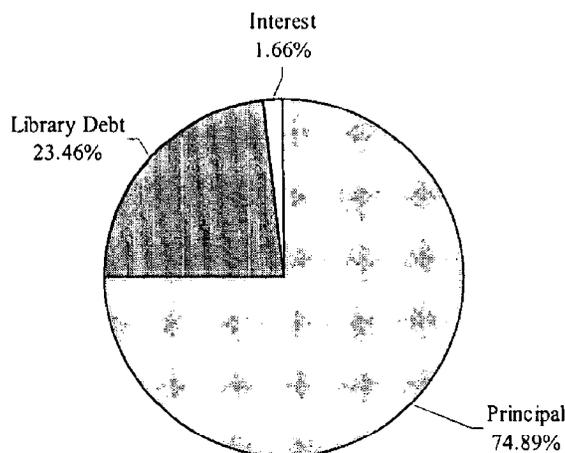
**History of
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$97,483	(\$9,266)	-8.68%
2005	\$106,749	\$24,609	29.96%
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 2006 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.



BUDGET SUMMARY					
Debt Service Fund	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Debt Service	\$12,223,137	\$8,020,381	\$21,385,420	\$8,456,726	\$8,456,726
Total Expenses	\$12,223,137	\$8,020,381	\$21,385,420	\$8,456,726	\$8,456,726
Taxes	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866
Miscellaneous	\$5,368,983	\$8,308			
Other Sources	\$16,532,090	\$3,790,207	\$3,753,930	\$4,263,269	\$4,263,269
Total Revenues	\$26,057,939	\$7,955,381	\$7,910,796	\$8,420,135	\$8,420,135

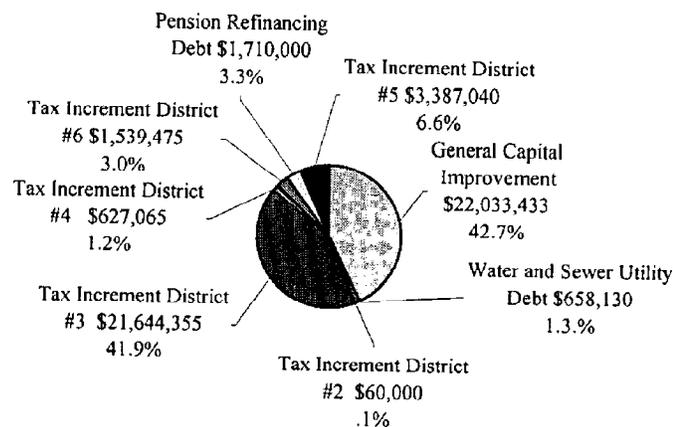
Summary of Budget Changes 2005 to 2006:

Debt Expenditures and non-levy revenue and financing sources increased \$436,345 from 2005 resulting in a stable levy of \$4,156,866. The 2006 budget included the first debt payments of 2005A, and 2005B debt issues totaling \$1,286,398. These issues funded the 2005 Capital Improvement Program, and Improvements to Tax Increment District Number Three and Six. Revenues from other sources represent transfers from the Water and Sewer Utility, the Incubator Board, 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.

ANNUAL DEBT RETIREMENT OF EXISTING DEBT			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2006	\$6,323,004	\$2,129,787	\$8,452,791
2007	\$6,507,087	\$1,831,891	\$8,338,978
2008	\$5,716,528	\$1,633,455	\$7,349,983
2009	\$4,741,702	\$1,433,802	\$6,175,504
2010	\$4,817,291	\$1,254,073	\$6,071,364
2011	\$4,178,886	\$1,083,726	\$5,262,612
2012	\$3,480,000	\$931,107	\$4,411,107
2013	\$3,440,000	\$647,872	\$4,087,872
2014	\$2,670,000	\$520,878	\$3,190,878
2015	\$2,170,000	\$423,564	\$2,593,564
2016	\$1,145,000	\$340,378	\$1,485,378
2017	\$1,195,000	\$283,810	\$1,478,810
2018	\$1,245,000	\$224,608	\$1,469,608
2019	\$1,300,000	\$162,685	\$1,462,685
2020	\$1,360,000	\$97,790	\$1,457,790
2021	\$800,000	\$45,284	\$845,284
2022	\$280,000	\$19,713	\$299,713
2023	<u>\$290,000</u>	<u>\$6,706</u>	<u>\$296,706</u>
TOTAL	\$51,659,498	\$13,071,129	\$64,730,627

This schedule includes promissory note 2005B which will be sold in November 2005. A preliminary amortization schedule has been used in this report.

OUTSTANDING DEBT BY PURPOSE



**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$8,456,726	\$436,345	5.44%
2005	\$8,020,381	\$1,165,595	17.00%
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
2006	\$4,263,269	\$464,754	12.24%
2005	\$3,798,515	\$1,100,595	40.79%
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
2006	\$4,156,866	\$0	0.00%
2005	\$4,156,866	\$0	0.00%
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
Balance January 1, 2002	\$11,360,000	\$17,935,000	\$1,704,825	\$30,999,825
2002 Additions				
Capital Improvement Plan TID #3		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
Balance January 1, 2003	\$9,565,000	\$17,355,000	\$4,092,789	\$31,012,789
2003 Additions				
Capital Improvement Plan TID #3	1,845,820	2,075,000		3,920,820
TID #5	2,039,180	4,815,000	11,584,335	16,399,335
Pension Refinance		2,075,000		2,075,000
2003 Retirements	-1,340,000	-3,125,000	-141,746	-4,606,746
Balance January 1, 2004	\$12,110,000	\$23,195,000	\$15,535,378	\$50,840,378
2004 Additions:				
Capital Improvement Plan TID #3		1,994,883		1,994,883
TID #5		1,055,117		1,055,117
TID #5		1,500,000		1,500,000
Refinancing	13,445,000		-13,304,853	140,147
Refinancing	5,360,000			5,360,000
2004 Retirements	-6,330,000	-2,945,000	-512,133	-9,787,133
Balance January 1, 2005	\$24,585,000	\$24,800,000	\$1,718,392	\$51,103,392
2005 Additions:				
Capital Improvement Plan TID #3		\$2,290,525		2,290,525
TID #6		\$2,000,000		2,000,000
TID #6		\$1,539,475		1,539,475
2005 Retirements	-1,400,000	-3,340,000	-\$533,894	-5,273,894
Balance January 1, 2006	\$23,185,000	\$27,290,000	\$1,184,498	\$51,659,498
2006 Additions:				
Capital Improvement Plan		\$2,425,000		2,425,000
2006 Retirements **	-1,745,000	-4,405,000	-173,004	-6,323,004
Balance January 1, 2007	\$21,440,000	\$25,310,000	\$1,011,494	\$47,761,494

COMPUTATION OF DEBT LIMIT

	December 31, 2003	December 31, 2004	December 31, 2005	December 31, 2005*
Equalized Valuation	\$2,003,188,900	\$2,080,684,300	\$2,233,469,700	\$2,322,808,488
	5%	5%	5%	5%
Total Allowable Debt	\$100,159,445	\$104,034,215	\$111,673,485	\$116,140,424
Outstanding Debt	\$50,840,378	\$51,103,392	\$51,659,498	\$47,761,494
Legal Debt Margin	\$49,319,067	\$52,930,823	\$60,013,987	\$68,378,930
Debt Utilized	50.76%	49.12%	46.26%	41.12%

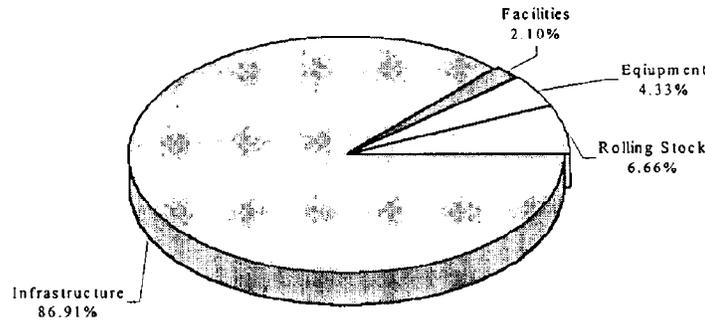
* Equalized value is projected to increase 4%

** Includes preliminary amortization schedule of 2005B Promissory Note

CITY OF WAUSAU 2006 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.
- 2006 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.



BUDGET SUMMARY					
Infrastructure & Other Capital Improvements Fund	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Contractual Services	\$119,088	\$154,824	\$155,000	\$230,000	\$230,000
Capital Outlay	\$12,090,371	\$10,333,339	\$8,936,136	\$5,281,185	\$5,470,985
Total Expenses	\$12,209,459	\$10,488,163	\$9,091,136	\$5,511,185	\$5,700,985
Taxes	\$1,664,292	\$1,780,814	\$1,780,814	\$1,816,685	\$1,816,685
Intergovt Grants/Aids	\$3,909,109	\$2,683,587	\$754,600	\$645,900	\$230,900
Public Charges	\$400,412	\$742,600	\$742,600	\$450,000	\$450,000
Intergovt Chgs for Srv	\$1,700,349			\$800,000	\$800,000
Miscellaneous	\$1,999			\$0	\$15,000
Debt Proceeds	\$2,388,834	\$2,846,803	\$2,037,700	\$2,198,600	\$2,388,400
Other Sources	\$649,731	\$600,100	\$579,000		
Total Revenues	\$10,714,726	\$8,653,904	\$5,894,714	\$5,911,185	\$5,700,985

CITY OF WAUSAU
2006 Capital Program by Funding Source

PROJECT DESCRIPTION	DEPT	Total Project Costs	Tax Levy	Special Assessments	User Fees And Grants	Debt Proceeds
Infrastructure						
Land Acquisition	DPW	675,000	275,000		400,000	
WIS DOT Projects	DPW	1,540,000	159,850		400,000	980,150
Curb, Gutter and Pavement	DPW	749,250		300,000	100,000	349,250
Street Reconstruction	DPW	737,300		150,000		587,300
Asphalt Overlay	DPW	285,000	285,000			
Sidewalk Projects	DPW	165,000	115,000			50,000
Storm Sewer	DPW	421,700				421,700
Other Infrastructure Projects	DPW	330,000	290,000		40,000	
Street Lighting	Inspections	51,313	51,313			
Water Projects	WS	1,462,525			1,462,525	
Sewer/Wastewater Projects	WS	1,176,000			1,176,000	
Total Infrastructure		7,593,088	1,176,163	450,000	3,578,525	2,388,400
Facilities						
Airport Electrical Upgrade Replacement	Airport	45,000	45,000			
Parking Ramp Restoration	DPW	75,000	75,000			
Total Facilities		120,000	120,000	0	0	0
Equipment						
SCBA Bottles	Fire	22,000	22,000			
Hose Replacement	Fire	15,000	15,000			
Paramedic Training Equipment	Fire	45,152	45,152			
Computer Hardware	CCDCC	164,770	137,670		27,100	
Total Equipment		246,922	219,822	0	27,100	0
Rolling Stock						
Fire Rolling Stock	Fire	90,000	90,000			
WATS Rolling Stock	WATS	78,000	14,200		63,800	
Park Rolling Stock	Parks	111,500	111,500			
Airport Refueling Truck	Airport	100,000	85,000		15,000	
Public Works Rolling Stock	DPW	790,000			790,000	
Total Rolling Stock		1,169,500	300,700	0	868,800	0
TOTAL CAPITAL COSTS		\$9,129,510	\$1,816,685	\$450,000	\$4,474,425	\$2,388,400
GENERAL BORROWING						\$2,388,400

**CITY OF WAUSAU 2006 CAPITAL BUDGET
DETAIL ANALYSIS OF INFRASTRUCTURE PROJECTS**

SPECIAL FUNDING SOURCE	TOTAL REQUEST	DEFERRED TO FUTURE YEAR	FUNDED IN 2006
LAND ACQUISITION			
DPW Shop Area	70,000		70,000
Miscellaneous	100,000		100,000
Stewart Avenue -32nd to 48th Ave w/Stettin Drive Intersection	400,000		400,000
18th Street and STH 52 intersection (50% State-50% City)	55,000		55,000
Thomas Street Bridge	50,000		50,000
TOTAL LAND ACQUISITION	675,000	-	675,000
DOT PROJECTS			
Thomas Street design (West to 17th Avenue)	150,000		150,000
Bridge Street construction *	50,000		50,000
18th Street and STH "52" intersection (Design, Real Estate, Construction)	275,000		275,000
USH Bus "51" (Merrill Ave) construction	65,000		65,000
Thomas Street Railroad Bridge (Design, Real Estate, Construction)	800,000		800,000
Sherman Street - 17th to 28th Avenue Design	200,000		200,000
Stewart Avenue -26th to west of 28th Ave Design	260,000	260,000	-
TOTAL DOT PROJECTS	1,800,000	260,000	1,540,000
CURB, GUTTER AND PAVEMENT			
56th Avenue - Stewart Ave to Stettin Drive	434,800	-	434,800
8th Street - Wausau Ave to Bridge St	192,450		192,450
Westhill Drive -32nd Avenue to the west	104,050		104,050
Boulevard Trees	17,950		17,950
TOTAL CURB, GUTTER AND PAVEMENT	749,250	-	749,250
STREET RECONSTRUCTION			
3rd Street - Grant Street to Bridge Street	1,001,125	1,001,125	-
Sturgeon Eddy Rd - Grand Ave to Kent Street	737,300	-	737,300
Jefferson Street - 5th to 6th Street	470,000	470,000	-
Washington Street - 1st to 3rd and 4th to 5th	610,200	610,200	-
3rd Street planters - Jefferson to Grant St	368,000	368,000	-
TOTAL STREET RECONSTRUCTION	3,186,625	2,449,325	737,300
ASPHALT OVERLAY AND ALLEY PAVING			
Various Locations Citywide (Including Single Avenue, Sherman Street, and Rosecrans Street)	340,000	55,000	285,000
Alley Paving	30,000	30,000	-
TOTAL ASPHALT OVERLAY AND ALLEY PAVING	370,000	85,000	285,000
SIDEWALKS			
Sidewalk Replacement Various locations	250,000	125,000	125,000
56th Avenue Sidewalk	78,000	38,000	40,000
New Sidewalk - various areas	50,000	50,000	-
TOTAL SIDEWALKS	378,000	50,000	165,000
STORM SEWER			
56th Avenue - CGP	115,000		115,000
North 8th Street - CGP	52,800		52,800
Westhill Drive - CGP	55,900		55,900
3rd Street reconstruction	81,500	81,500	-
Sturgeon Eddy Road reconstruction	122,500	-	122,500
Windtree Drive - 56th Avenue to the west	15,500		15,500
4th Street Detention	150,000	150,000	-
Stormwater quality (w/out stormwater utility, \$400,000 will be budgeted annually for the next five years.)	400,000	400,000	-
Earth Tech (if a stormwater utility is created)	10,000		10,000
Unanticipated Projects	50,000		50,000
TOTAL STORM SEWER	1,053,200	631,500	421,700

**CITY OF WAUSAU 2006 CAPITAL BUDGET
DETAIL ANALYSIS OF INFRASTRUCTURE PROJECTS**

SPECIAL FUNDING SOURCE	TOTAL REQUEST	DEFERRED TO FUTURE YEAR	FUNDED IN 2006
OTHER CAPITAL			
Miscellaneous Concrete Repairs	100,000		100,000
Street Traffic Study \$25,000, Construction Inspection Services \$30,000 Stewart Ave Design- 32nd to 48th \$40,000, Transportation Study \$50,000 and Library parking lot study \$15,000)	\$15,000 TID #3 \$25,000 Grant Funded		230,000
Pedestrian Mall Concrete Repairs	25,000	25,000	-
Reconstruction of Lot #9	258,750	258,750	-
TOTAL OTHER CAPITAL REPAIRS	<u>613,750</u>	<u>283,750</u>	<u>330,000</u>
WATERMAINS			
Sherman St - Looping 28th to 48th Ave	Utility 286,000		286,000
STH 52 28th Avenue to the east	Utility 190,000		190,000
Westhill Drive 32nd Avenue to the west	Utility 43,125		43,125
E. Bride Street valley	Utility 71,700		71,700
Stewart Avenue very west end	Utility 26,700		26,700
14th Street Golf Club Road to the north	Utility 45,000		45,000
Unanticipated Projects	Utility 800,000		800,000
TOTAL WATER MAINS	<u>1,462,525</u>	<u>-</u>	<u>1,462,525</u>
SANITARY SEWER			
STH 52 - 28th Avenue to east	Utility 110,000		110,000
Westhill Drive 32nd Avenue to the west	Utility 95,000		95,000
E. Bridge Street Valley	Utility 88,000		88,000
Stewart Avenue very west end	Utility 42,000		42,000
14th Street Golf Club Road to the North	Utility 41,000		41,000
Unanticipated Projects	Utility 800,000		800,000
TOTAL SANITARY SEWER	<u>1,176,000</u>	<u>-</u>	<u>1,176,000</u>
GRAND TOTAL	<u>\$ 11,464,350</u>	<u>\$ 3,759,575</u>	<u>\$ 7,541,775</u>

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$5,700,985	(\$513,809)	-8.27%
2005	\$6,214,794	(\$21,368)	-0.34%
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%

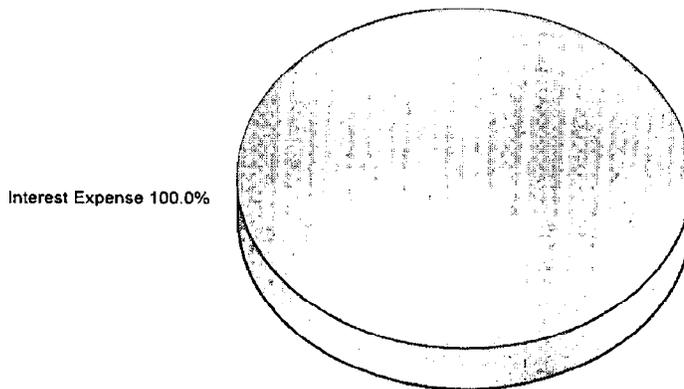
**History of
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$3,884,300	(\$524,680)	-11.90%
2005	\$4,408,980	(\$162,890)	-3.56%
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 2006 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.



BUDGET SUMMARY					
Tax Increment District Number One Fund	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Interest Expense	\$251,125	\$175,223	\$178,609	\$107,384	\$107,384
Total Expenses	\$251,125	\$175,223	\$178,609	\$107,384	\$107,384
Tax Increment	\$1,564,113	\$1,517,136	\$1,528,140	\$1,521,954	\$1,521,954
Miscellaneous	\$230,498	\$226,589	\$80,146	\$76,000	\$76,000
Total Revenues	\$1,794,611	\$1,743,725	\$1,608,286	\$1,597,954	\$1,597,954

**Summary of
Budget Changes
2005 to 2006**

Increment and other revenues will exceed expenses reducing the accumulated deficit for the year. Projected fund deficit at December 31, 2005 is: \$2,946,649. Future interest payments are anticipated as follows: 2006 \$107,384, 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. The joint review board approved donating excess increment to TID #3 for 5 years but no later than mandated termination date. It is expected that donations will occur in 2007 and 2008.

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	251,334	325,743	(5,919,812)
2004	(5,919,812)	1,564,113	230,498	251,125	(4,376,326)
2005	(4,376,326)	1,528,140	80,146	178,609	(2,946,649)
2006	(2,946,649)	1,521,954	76,000	107,384	(1,456,079)
2007	(1,456,079)	1,418,110**	76,000	38,031	0

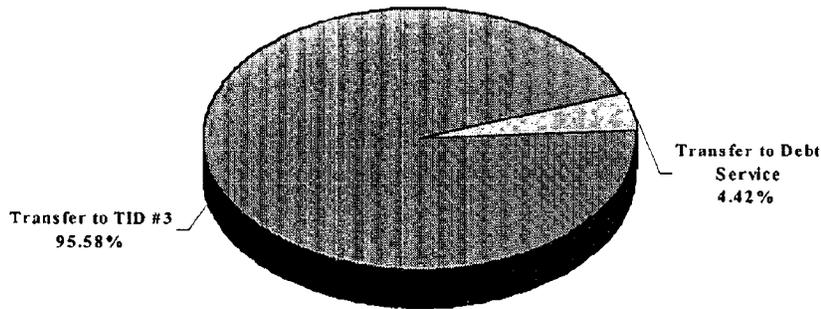
** excess increment will be donated to TID #3

CITY OF WAUSAU 2006 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, 2004 was \$0. Total outstanding debt at December 31, 2004 and 2005 is \$112,500 and \$60,000 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.



BUDGET SUMMARY					
Tax Increment District Number Two	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Transfer to Debt Service	\$91,187	\$57,996	\$57,996	\$32,527	\$32,527
Transfer to TID # 3	\$679,709	\$698,687	\$710,142	\$702,595	\$702,595
Total Expenses	<u>\$770,896</u>	<u>\$756,683</u>	<u>\$768,138</u>	<u>\$735,122</u>	<u>\$735,122</u>
Tax Increment	\$770,897	\$756,683	\$768,138	\$735,122	\$735,122
Total Revenues	<u>\$770,897</u>	<u>\$756,683</u>	<u>\$768,138</u>	<u>\$735,122</u>	<u>\$735,122</u>

Summary of Budget Changes 2005 to 2006:

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

District Long Term Debt	Original Amt. Borrowed	Repaid	Balance 12/31/05
1990 General Obligation Note	\$400,000	\$400,000	\$0
1991 General Obligation Note	624,554	624,554	0
1992 General Obligation Bonds	185,416	185,416	0
1994 State Trust Fund Loan	225,000	225,000	0
1997 General Obligation Note	270,000	210,000	60,000
1998 General Obligation Bonds	<u>234,589</u>	<u>234,589</u>	<u>0</u>
Totals:	<u>\$1,939,559</u>	<u>\$1,879,559</u>	<u>\$60,000</u>

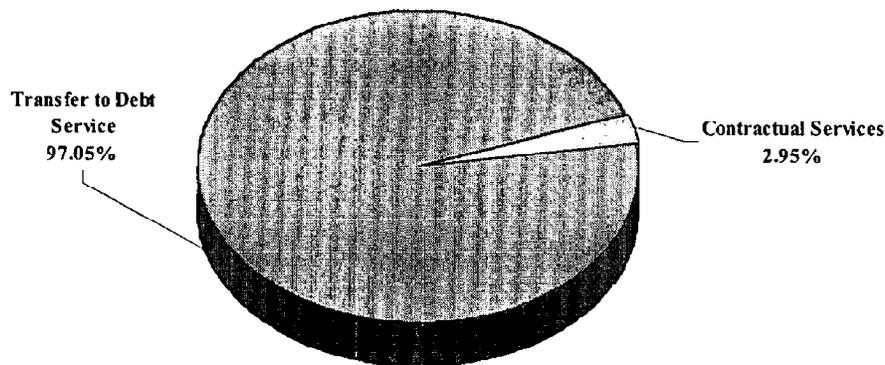
Aggregate maturities of all long-term debt relating to the District is as follows:

Cal. Year	Principal	Interest	Totals
2006	30,000	2,527	32,527
2007	<u>30,000</u>	<u>848</u>	<u>30,848</u>
TOTALS	<u>\$60,000</u>	<u>\$3,375</u>	<u>\$63,375</u>

CITY OF WAUSAU 2006 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 Number Two for two five year periods and District Number One for one five year period as authorized by the Joint Review Board as well as other revenue sources outlined in the Jefferson Ramp financing plan.



BUDGET SUMMARY

Tax Increment District Number Three	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Contractual Services	\$114,795			\$90,000	\$90,000
Grants, Contributions	\$2,652,480				\$0
Capital Outlay	\$846,264	\$450,000	\$2,150,000	\$421,800	\$0
Transfer to Debt Service	\$1,646,491	\$2,477,420	\$2,489,142	\$2,959,282	\$2,959,282
Total Expenses	\$5,260,030	\$2,927,420	\$4,639,142	\$3,471,082	\$3,049,282
Tax Increment	\$324,992	\$778,322	\$835,488	\$984,218	\$984,218
Public Charges for Services		\$126,800			\$0
Miscellaneous Revenue	\$40,900	\$57,680	\$33,000	\$11,000	\$11,000
Debt Proceeds	\$639,470	\$450,000	\$2,000,000	\$421,800	\$0
Transfer from Gen Fund (TID 1)	\$1,034,594	\$1,034,954	\$1,034,954	\$1,058,574	\$1,058,574
Transfer from TID #2	\$679,709	\$678,687	\$710,143	\$743,845	\$743,845
Total Revenues	\$2,719,665	\$3,126,443	\$4,613,585	\$3,219,437	\$2,797,637

Summary of Budget Changes 2005 to 2006: The 2006 budget anticipates \$15,000 consulting services for the library parking lot. In addition, the 2,000,000 parking and infrastructure project approved in 2005 along with other uncompleted projects will be carried over to 2006. Debt retirement costs in 2006 are expected to be \$2,959,282.

District Facts: **Creation Date** September 12, 1994
Last Date to Incur Project Costs September 12, 2016
Final Dissolution Date September 12, 2021

District Long Term Debt	Original Amt. Borrowed	Repaid	Balance 12/31/05
1995 State Trust Fund Loan	\$750,000	\$750,000	\$0
1996 General Obligation Bonds	757,555	267,952	489,603
Mirman Promissory Notes	300,000	300,000	0
McDevco Promissory Notes	1,146,447	1,146,447	0
1997 General Obligation Notes	4,000,000	4,000,000	0
1998 General Obligation Bonds	856,402	805,443	50,959
2001 General Obligation Notes	475,800	162,016	313,784
2001 State Trust Fund Loans	1,617,503	433,005	1,184,498
2002 and 2003 State Trust Fund Loans	14,000,000	14,000,000	0
2003 General Obligation Notes	3,285,000	615,000	2,670,000
2004 General Obligation Notes	643,534	58,023	585,511
2004 General Obligation Bonds	13,445,000	0	13,445,000
2005 General Obligation Notes	2,000,000	0	2,000,000
Foundation Loan	<u>1,530,000</u>	<u>625,000</u>	<u>905,000</u>
Totals:	\$44,807,241	\$23,162,886	\$21,644,355

The City will issue \$2,000,000 Taxable General Obligation Note in late November 2005. These schedules reflect a projected amortization schedule the actual will be updated on the sale date.

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

Cal. Year	Principal	Interest	Totals
2006	2,149,194	810,088	2,959,282
2007	2,338,627	751,228	3,089,855
2008	1,551,650	699,884	2,251,534
2009	1,552,137	647,801	2,199,938
2010	1,607,277	592,929	2,200,206
2011	1,668,421	532,473	2,200,894
2012	1,433,573	467,538	1,901,111
2013	1,490,683	412,010	1,902,693
2014	1,162,793	353,345	1,516,138
2015	1,065,000	306,831	1,371,831
2016	935,000	257,875	1,192,875
2017	975,000	210,125	1,185,125
2018	1,015,000	160,375	1,175,375
2019	1,060,000	108,500	1,168,500
2020	1,105,000	54,375	1,159,375
2021	<u>535,000</u>	<u>13,375</u>	<u>548,375</u>
TOTALS	\$21,644,355	\$6,378,752	\$28,023,107

CASH FLOW PROJECTIONS

Project Costs	DEBT RETIREMENT			REVENUES					Annual Surplus (Deficit)	Accumulated Balance
	Existing	Debt Proceeds	Parking Income	Room Tax	Other Income	Project Increment	General Fund	TID 2/TID 1 Donor Increment		
Balance 12/31/02									\$203,547	\$203,547
2003	\$16,440,753	937,358	16,397,787	55,709	1,764,096	225,396	1,012,805	686,173	2,763,855	2,967,402
2004	3,617,602	1,646,491	643,534		40,900	324,992	1,034,594	679,709	-2,540,364	427,038
2005	2,150,000*	2,489,142	2,000,000		33,000	835,488	1,034,954	710,143	-25,557	401,481
2006	90,000	2,959,282			11,000	984,218	1,058,574	743,845	-251,645	149,836
2007		3,089,855				1,050,000	980,075	1,329,045	269,265	419,101
2008		2,251,534				1,422,000		2,563,652	1,734,118	2,153,219
2009		2,199,938				1,450,440		787,775	38,277	2,191,496
2010		2,200,206				1,479,449		791,614	70,857	2,262,353
2011		2,200,894				1,509,038			-691,856	1,570,497
2012		1,901,111				1,539,219			-361,892	1,208,605
2013		1,902,693				1,570,003			-332,690	875,915
2014		1,516,138				1,601,403			85,265	961,180
2015		1,371,831				1,633,431			261,600	1,222,780
2016		1,192,875				1,666,100			473,225	1,696,005
2017		1,185,125				1,699,422			514,297	2,210,302
2018		1,175,375				1,733,410			558,035	2,768,337
2019		1,168,500				1,768,078			599,578	3,367,915
2020		1,159,375				1,803,440			644,065	4,011,980
2021		548,375				1,839,509			1,291,134	5,303,114
2022		-				1,876,299			1,876,299	7,179,413
2023		-							0	7,179,413
	\$22,298,355	\$33,096,098	\$19,041,321	\$55,709	\$0	\$1,848,996	\$28,011,335	\$5,121,002	\$8,291,956	\$7,179,413

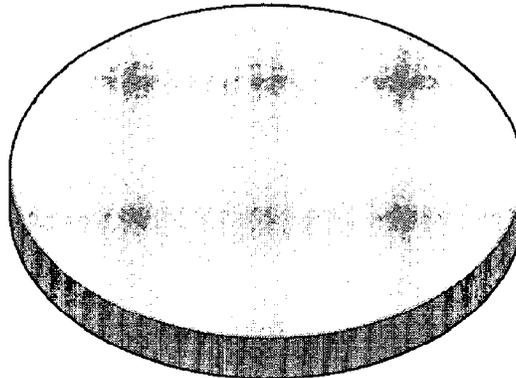
*Parking, infrastructure, and debt issuance costs related to the Dudley Project \$2,000,000

CITY OF WAUSAU 2006 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.

Transfer to Debt Service 100.0%



BUDGET SUMMARY

Tax Increment District Number Four	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Capital Outlay	\$43,245				
Transfer to Debt Service	\$114,954	\$102,877	\$102,877	\$182,415	\$182,415
Total Expenses	\$158,199	\$102,877	\$102,877	\$182,415	\$182,415
Tax Increment	\$13,526	\$15,147	\$15,369	\$53,203	\$53,203
Total Revenues	\$13,526	\$15,147	\$15,369	\$53,203	\$53,203

**Summary of
Budget Changes
2005 to 2006:**

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

	Original Amt. Borrowed	Repaid	Balance 12/31/05
1998 General Obligation Note	\$430,400	\$281,971	\$148,429
2000 General Obligation Note	<u>740,000</u>	<u>261,364</u>	<u>478,636</u>
Totals:	<u>\$1,170,400</u>	<u>\$543,335</u>	<u>\$627,065</u>

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

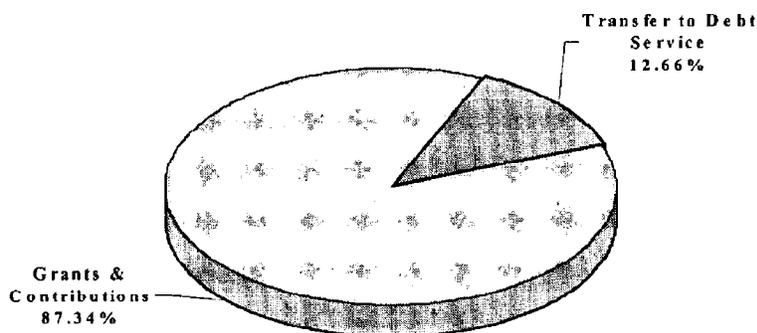
Cal. Year	Principal	Interest	Totals
2006	155,923	26,492	182,415
2007	134,468	19,622	154,090
2008	141,769	13,096	154,865
2009	94,577	7,381	101,958
2010	<u>100,328</u>	<u>2,508</u>	<u>102,836</u>
TOTALS	<u>\$627,065</u>	<u>\$69,099</u>	<u>\$696,164</u>

CITY OF WAUSAU 2006 BUDGET

TAX INCREMENT DISTRICT NUMBER FIVE FUND

Mission: To fund the third expansion of the City's industrial park. Mandated expiration of the district is July 31, 2020. The fund balance at December 31, 2004 was \$1,196,279. Total Outstanding debt at December 31, 2005 and 2004 is \$3,387,040 and \$3,649,112 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.



BUDGET SUMMARY

Tax Increment District Number Five	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Contractual Services	\$72,659		\$9,000		
Grants, Contr to Others			\$500,000	\$2,750,000	\$2,750,000
Capital Outlay	\$616,676	\$2,500,000	\$1,200		
Transfer to Debt Service	\$244,156	\$404,361	\$404,361	\$398,510	\$398,510
Total Expenses	<u>\$933,491</u>	<u>\$2,904,361</u>	<u>\$914,561</u>	<u>\$3,148,510</u>	<u>\$3,148,510</u>
Tax Increment	\$507,298	\$475,042	\$484,314	\$479,599	\$479,599
Miscellaneous Revenue	\$11,421		\$1,500	\$1,500	\$1,500
Debt Proceeds	\$1,494,595				
Total Revenues	<u>\$2,013,314</u>	<u>\$475,042</u>	<u>\$485,814</u>	<u>\$481,099</u>	<u>\$481,099</u>

Summary of Budget Changes 2005 to 2006:

Tax Increment will be used to pay current year debt service.

District Facts: **Creation Date** July 31, 1997
 Last Date Project Costs Incurred July 31, 2015
 Final Dissolution Date July 31, 2020

District Long Term Debt	Original Amt. Borrowed	Repaid	Balance 12/31/03
1997 General Obligation Note	\$540,000	\$420,000	\$120,000
2003 General Obligation Note	2,000,000	102,960	1,897,040
2004B General Obligation Note	<u>1,500,000</u>	<u>130,000</u>	<u>1,370,000</u>
Totals:	\$4,040,000	\$652,960	\$3,387,040

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

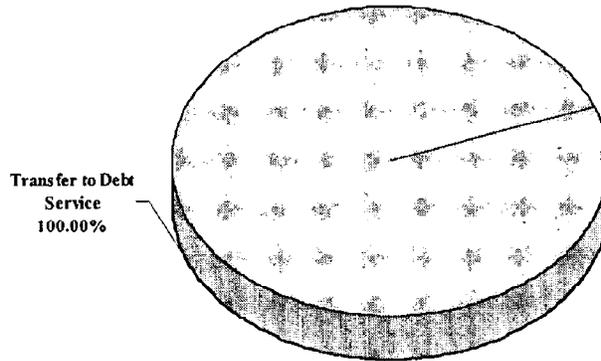
Cal. Year	Principal	Interest	Totals
2006	264,646	133,863	398,509
2007	272,220	124,576	396,796
2008	219,794	116,050	335,844
2009	227,368	108,165	335,533
2010	234,942	99,365	334,307
2011	242,516	89,753	332,269
2012	255,090	79,135	334,225
2013	265,238	67,533	332,771
2014	277,812	55,138	332,950
2015	102,960	46,721	149,681
2016	108,108	42,472	150,580
2017	113,256	37,933	151,189
2018	118,404	33,067	151,471
2019	123,552	27,894	151,446
2020	131,275	22,350	153,625
2021	136,423	16,427	152,850
2022	144,144	10,148	154,292
2023	<u>149,292</u>	<u>3,452</u>	<u>152,744</u>
TOTALS	<u>\$3,387,040</u>	<u>\$1,114,042</u>	<u>\$4,501,082</u>

CITY OF WAUSAU 2006 BUDGET

TAX INCREMENT DISTRICT NUMBER SIX FUND

Mission: To fund the public infrastructure within the district which is located within the Interstate I-39 corridor with the northern border as County Road U and Pine Ridge Boulevard as the southern border.

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.



BUDGET SUMMARY					
	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Contractual Services		\$25,000	\$4,000		
Capital Outlay		\$1,514,475	\$1,169,643		
Transfer to Debt Service				\$176,993	\$176,993
Total Expenses	\$0	\$1,539,475	\$1,173,643	\$176,993	\$176,993
Tax Increment					
Grant Income			\$1,852		
Debt Proceeds		\$1,539,475	\$1,539,475		
Total Revenues	\$0	\$1,539,475	\$1,541,327	\$0	\$0

**Summary of
Budget Changes
2005 to 2006:**

Tax Increment will be used to pay current year debt service, along with project costs.

District Facts: **Creation Date** May 10, 2005
 Last Date Project Costs Incurred May 10, 2019
 Final Dissolution Date May 10, 2026

District Long Term Debt	Original Amt. Borrowed	Repaid	Balance 12/31/05
2005A General Obligation Note	<u>1,539,475</u>	<u>0</u>	<u>1,539,475</u>
Totals:	<u>\$1,539,475</u>	<u>\$0</u>	<u>\$1,539,475</u>

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

Cal. Year	Principal	Interest	Totals
2006	120,586	56,407	176,993
2007	132,644	44,496	177,140
2008	110,537	40,942	151,479
2009	150,732	37,051	187,783
2010	156,761	32,321	189,082
2011	160,781	27,239	188,020
2012	166,810	21,874	188,684
2013	172,839	16,184	189,023
2014	178,868	10,070	188,938
2015	<u>188,917</u>	<u>3,448</u>	<u>192,365</u>
TOTALS	<u>\$1,539,475</u>	<u>\$290,032</u>	<u>\$1,829,507</u>

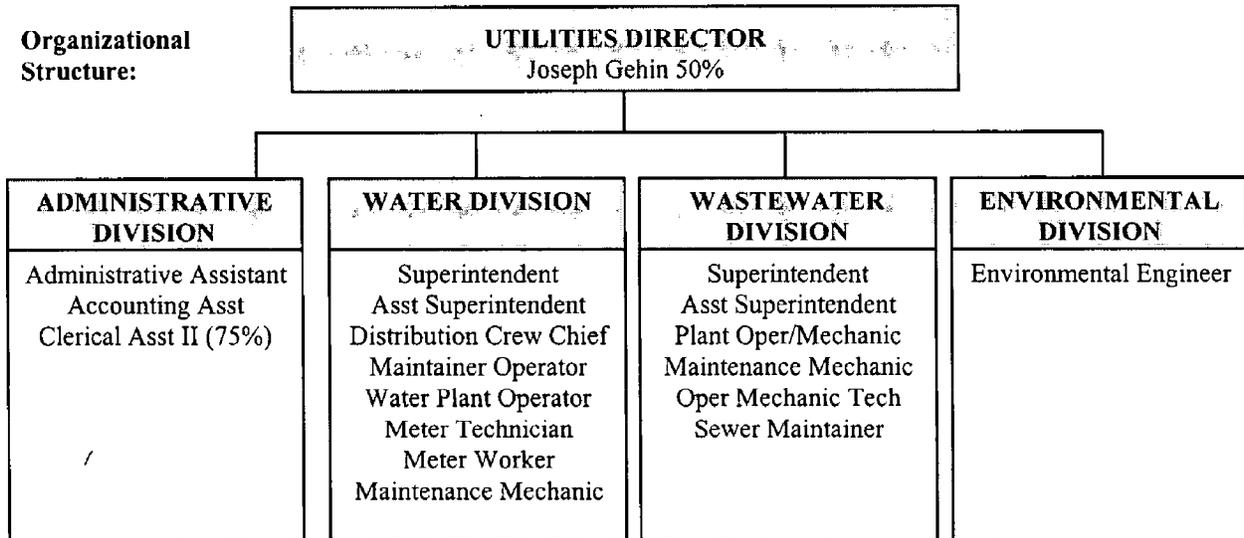
CITY OF WAUSAU 2006 BUDGET

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 plant designed to treat in excess of 10 million gallons per day and approximately 225 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 225 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:



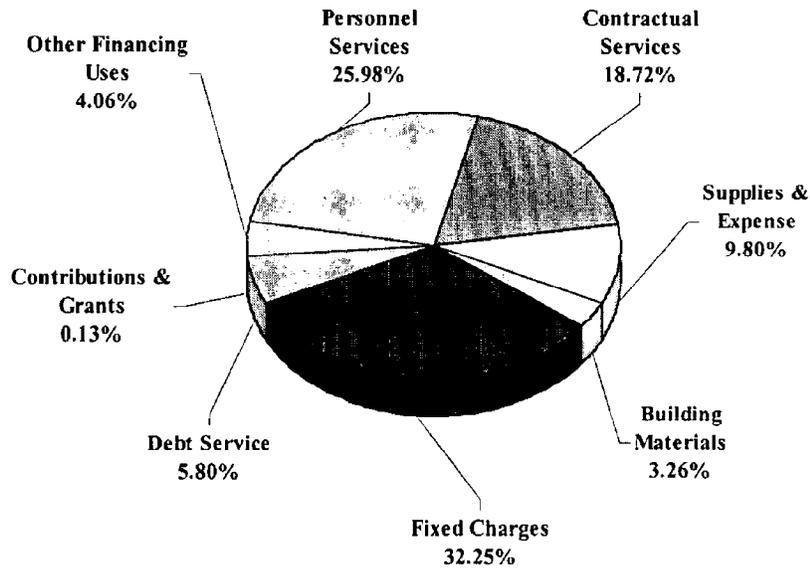
Wausau Water Works Staffing	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Union	24.75	24.75	24.75	24.75	26.75	26.75	30.8	31	32	33
Non-union	6.5	7	7	7	7	7	7	7	7	7
TOTAL	31.25	31.75	31.75	31.75	33.75	33.75	37.8	38	39	40

2005 Accomplishments:

- ◆ Brown Street Water Tower Painted.
- ◆ Supported five different housing development needs with water and sewer.
- ◆ Replace water main and services on Merrill Avenue as part of the street reconstruction.
- ◆ Initiated the installation of a radio meter reading system, which will continued to be budgeted and installed over the next three to four years.

**2006 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.
- ◆ Continue installation of a radio meter reading system which will facilitate monthly water bills.
- ◆ Pursue arrangement with other agencies for sharing resources.



BUDGET SUMMARY					
Wausau Water Works	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted
Personnel Services	\$1,896,994	\$2,188,104	\$2,186,004	\$2,251,860	\$2,251,860
Contractual Services	\$1,235,339	\$1,548,300	\$1,496,150	\$1,622,675	\$1,622,675
Supplies & Expense	\$825,318	\$700,800	\$872,900	\$849,225	\$849,225
Building Materials	\$192,097	\$249,000	\$206,000	\$283,000	\$283,000
Fixed Charges	\$2,501,113	\$2,740,600	\$2,758,250	\$2,795,850	\$2,795,850
Debt Service	\$569,396	\$677,900	\$577,900	\$502,900	\$502,900
Grant/Contr/Other	\$4,067	\$11,500	\$11,500	\$11,500	\$11,500
Other Financing Uses	\$351,913	\$352,000	\$352,000	\$352,000	\$352,000
Total Expenses	\$7,576,237	\$8,468,204	\$8,460,704	\$8,669,010	\$8,669,010
Public Charges	\$9,082,482	\$8,056,550	\$8,899,950	\$9,856,500	\$9,856,500
Miscellaneous	\$81,653	\$72,000	\$117,700	\$123,700	\$123,700
Total Revenues	\$9,164,135	\$8,128,550	\$9,017,650	\$9,980,200	\$9,980,200

Summary of Budget Changes 2005 to 2006:

Personnel service costs increased \$65,856 which reflects anticipated salaries and fringe benefits for the year 2006 along with the allocation of the directors salary to the public works budget. Contractual services increased \$74,375. Major components of contractual services include the indirect costs for administrative and engineering services provided by the city, and utility costs. While most of the components are budgeted to remain level increases in utilities and other professional services are anticipated. Supplies and expenses increased \$148,425 and provides for maintenance of plant infrastructure and facilities. Building materials consisting of chemical costs are expected to increase \$34,000. Fixed charges increased \$55,250. This represents expected increases in depreciation and amortization expenses and payment in lieu of taxes. Debt service decreased \$175,000. Other Financing Uses reflects the annual transfer from the Sewer Utility to the City. Overall the Utility Expenses increased \$200,806 or 2.37% from the original budget and revenues increased \$1,851,650 or 22.78%.

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

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$8,669,010	\$200,806	2.37%
2005	\$8,468,204	\$645,598	8.25%
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**

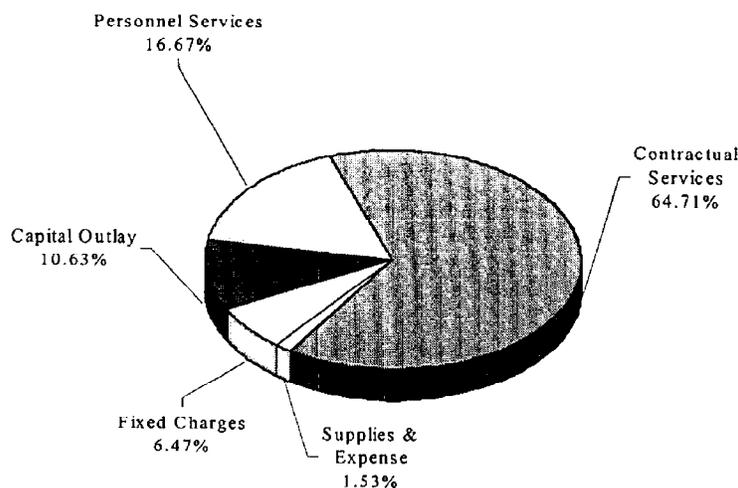
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$9,980,200	\$1,851,650	22.78%
2005	\$8,128,550	\$727,250	9.83%
2004	\$7,401,300	(\$183,300)	-2.42%
2003	\$7,584,600	(\$94,500)	-1.23%
2002	\$7,679,100	\$19,300	0.25%
2001	\$7,659,800	(\$46,500)	-0.60%
2000	\$7,706,300	\$318,700	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 2006 BUDGET

PARKING FUND

Mission: To provide clean and safe on- and off-street parking in a manner which integrates parking policies and economic development goals and maintains the financial solvency of parking activities and reduces the dependency on the city tax levy.

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, along with parking enforcement efforts.



BUDGET SUMMARY					
Parking Facilities Division	2004 Expense	2005 Modified Budget	2005 Total Estimated	2006 Requested	2006 Adopted**
Personnel Services	\$176,934	\$187,902	\$187,902	\$174,499	\$172,539
Contractual Services	\$409,322	\$310,325	\$483,497	\$487,614	\$669,814
Supplies & Expense	\$9,877	\$8,485	\$8,474	\$15,840	\$15,840
Fixed Charges	\$110,801	\$91,235	\$71,939	\$66,939	\$66,939
Capital Outlay	\$130,193	\$126,000	\$78,000	\$110,000	\$110,000
Total Expenses	<u>\$837,127</u>	<u>\$723,947</u>	<u>\$829,812</u>	<u>\$854,892</u>	<u>\$1,035,132</u>
General Property Taxes					\$258,632
Public Charges	\$623,599	\$483,700	\$480,400	\$606,500	\$606,500
Parking Citations					\$170,000
Miscellaneous	\$15,006	\$1,000	\$1,000		\$0
Total Revenues	<u>\$638,605</u>	<u>\$484,700</u>	<u>\$481,400</u>	<u>\$606,500</u>	<u>\$1,035,132</u>

Prior to 2006 the accumulation of parking costs related to accounting, supervision and enforcement were decentralized.

**Summary of
Budget Changes
2005 to 2006:**

Personnel service costs decreased by \$13,403 which reflects the anticipated salaries and fringe benefits for 2006 and the elimination of parking cashiers in the McClellan Ramp. Contractual services increased \$177,289. This change includes increases in utilities for inflation and to reflect historical spending of \$177,289. Additionally, contractual service costs of \$182,200 reflect the police parking enforcement, administrative, and accounting efforts related to parking. Supplies and expenses increased \$7,355 the most significant area is in printing and electrical supplies. Fixed charges decreased \$24,296 for land lease costs due to the loss of the Washington and 4th Street parking lot. Capital outlay decreased \$16,000. Overall, the Parking budget increased \$311,185 from the 2005 budget or 42.98%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$1,035,132	\$311,185	42.98%
2005	\$723,947	\$30,321	4.37%
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:**

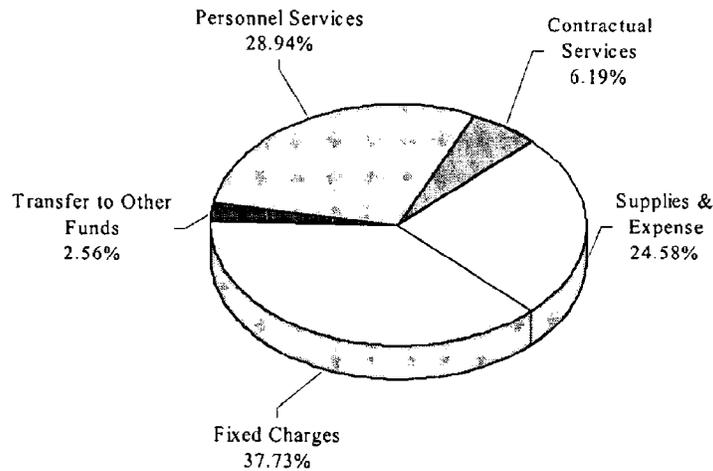
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$776,500	\$291,800	60.20%
2005	\$484,700	(\$24,000)	-4.72%
2004	\$508,700	(\$19,000)	-3.60%
2003	\$527,700	\$16,000	3.13%
2002	\$511,700	\$2,550	0.50%
2001	\$509,150	(\$32,550)	-6.01%
2000	\$541,700	\$46,500	9.39%
1999	\$495,200	\$1,400	0.28%
1998	\$493,800	\$9,000	1.86%
1997	\$484,800	\$45,600	10.38%

CITY OF WAUSAU 2006 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.



BUDGET SUMMARY

	2004	2005	2005	2006	2006
Motor Pool Fund	Expense	Modified Budget	Total Estimated	Requested	Adopted
Personnel Services	\$514,320	\$409,192	\$409,192	\$521,362	\$521,362
Contractual Services	\$63,758	\$109,016	\$109,016	\$111,636	\$111,636
Supplies & Expense	\$355,647	\$380,100	\$423,100	\$443,000	\$443,000
Fixed Charges	\$663,780	\$667,000	\$667,000	\$680,000	\$680,000
Transfers to Other	\$163,129	\$197,764	\$177,764	\$46,186	\$46,186
Total Expenses	\$1,760,634	\$1,763,072	\$1,786,072	\$1,802,184	\$1,802,184
Intergovt Charges	\$1,782,417	\$1,752,572	\$1,775,572	\$1,791,684	\$1,791,684
Miscellaneous	\$14,952	\$10,500	\$10,500	\$10,500	\$10,500
Total Revenues	\$1,797,369	\$1,763,072	\$1,786,072	\$1,802,184	\$1,802,184

**Summary of
Budget Changes
2005 to 2006:**

Personnel services increased \$112,170 which reflects the anticipated increases in salaries and fringe benefits for 2006. Contractual services increased \$2,620. Supplies increased \$62,900 and represents fuel cost increases. Fixed charges increased \$13,000 for depreciation expense. Total Motor Pool net profits of \$130,559 will be transferred to the general fund. Overall the motor pool budget increased \$39,112 or 2.22%.

**History of
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2006	\$1,802,184	\$39,112	2.22%
2005	\$1,763,072	\$151,891	9.43%
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
2006	\$1,802,184	\$39,112	2.22%
2005	\$1,763,072	\$151,891	9.43%
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%