

# CITY OF WAUSAU



## 2005 BUDGET

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# BUDGET INTRODUCTION

The following narrative, comparative tables and statistical information for the 2005 budget are submitted to provide an overview of the significant budget issues and provide additional data to assist interested parties in better understanding the City of Wausau's financial status.

## THE BUDGET PROCESS

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

**The operating budget** process begins in July when departments receive budget directives and salary projections. Based upon this information each department creates an expenditure and revenue budget. The Mayor and Finance Director conduct departmental 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." Departments were to submit budgets with a 0% increase, and allow for 0% salary cost of living increase. This required departments to offset fringe benefit increases and any cost of operation increases through savings in other parts of their budgets. Each department received payroll projections for their department that complied with the Mayors guidelines and projected a 15% increase in health and dental insurance premiums.

## 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 3.87% this year. The assessed valuation is not available at the printing of the draft document. This information is typically available in November. Past experience shows that in the year of a revaluation, the assessed valuation may slightly exceed the equalized value. For preliminary budget purposes I have estimated the assessed valuation at 102% of equalized. Below is a summary of total City property valuation for budget years 1993 to 2005.

### PROPERTY VALUATION HISTORY

<b>BUDGET YEAR</b>	<b>EQUALIZED VALUATION</b>	<b>% INCREASE</b>	<b>ASSESSED VALUATION</b>	<b>% INCREASE</b>
1993	\$1,072,168,300	4.03%	998,205,000	2.51%
1994	\$1,175,796,400	9.67%	1,013,141,900	1.50%
1995	\$1,252,644,800	6.54%	1,022,535,900	0.93%
1996	\$1,372,390,500	9.56%	1,032,761,259	1.00%
1997	\$1,427,574,800	4.02%	1,459,631,900	41.33%
1998	\$1,502,923,900	5.28%	1,494,620,500	2.40%
1999	\$1,571,663,200	4.57%	1,539,460,200	3.00%
2000	\$1,652,470,300	5.14%	1,530,393,700	-0.59%
2001	\$1,729,959,800	4.69%	1,554,921,700	1.60%
2002	\$1,839,794,800	6.35%	1,591,855,200	2.38%
2003	\$1,923,669,600	4.56%	1,629,471,800	2.36%
2004	\$2,003,188,900	4.13%	1,664,553,800	2.15%
2005	\$2,080,684,300	3.87%	2,118,236,300	27.26%

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

<b>YEAR</b>	<b>ASSESSED TAX RATE</b>	<b>EQUALIZED TAX RATE</b>
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	10.37

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

### GENERAL PROPERTY TAX LEVY HISTORY

Year	General Property Tax Levy	Amount Increase/Decrease over Prior Year	Percentage Increase/Decrease over Prior Year
1993	\$10,468,763	\$344,872	3.41%
1994	\$10,627,928	\$159,165	1.52%
1995	\$10,726,380	\$98,452	0.93%
1996	\$10,832,903	\$106,523	0.99%
1997	\$12,523,583	\$1,690,680	15.61%
1998	\$13,289,979	\$766,396	6.12%
1999	\$14,153,987	\$864,008	6.50%
2000	\$14,937,298	\$783,311	5.53%
2001	\$15,598,482	\$661,184	4.43%
2002	\$16,131,919	\$533,437	3.42%
2003	\$16,900,978	\$769,059	4.77%
2004	\$17,261,424	\$360,446	2.13%
2005	\$18,160,689	\$899,265	5.21%

### 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 remained stable for 2005 following a \$683,295 or 8.35% reduction in 2004.

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%

**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.

<b>Major Revenue Components</b>	<b>2005 Budget</b>	<b>2004 Budget</b>	<b>2003 Actual</b>
Other Taxes	\$1,604,610	\$1,688,405	\$1,211,538
Intergovernmental Grants/Aids	\$8,059,608	\$7,912,563	\$8,642,337
Licenses & Permits	\$634,235	\$594,200	\$671,750
Fines & Forfeitures	\$491,950	\$476,950	\$438,327
Public Charges for Services	\$1,807,131	\$1,667,957	\$1,828,422
Intergovernmental Charges	\$713,425	\$791,972	\$888,628
Miscellaneous Revenues	\$1,431,686	\$1,444,289	\$1,182,489
Other Financing Sources	\$516,645	\$588,250	\$444,811
<b>Total</b>	<b>\$15,274,290</b>	<b>\$15,164,586</b>	<b>\$15,308,302</b>

A survey of constituents indicated “ public charges” were the preferred method of raising income for the City. Departments have evaluated revenue sources and proposed increases, along with the generation of new revenue sources. Some examples include: building permits, and ambulance services. These increases will ensure that we are not falling behind on cost recovery.

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 2005 and 2004 funding along with anticipated future years funding are pure transfers to the general fund.

The 2005 operating budget contains \$472,280 of TIF #1 increment reimbursement. This approximates the portion of the increment representing City tax. These funds are being utilized for immediate tax relief. The City plans to allocate this amount annually until the district is retired. Upon retirement, these funds will be permanently available since the TIF valuation will no longer be reserved.

A summary of the proposed use of TIF #1 increment reimbursements for 2000-2007 is 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	6,437,193
<b>Total</b>	<b>\$11,193,961</b>

### **GENERAL FUND EXPENDITURES**

The 2005 general fund expenditures increased \$675,068 or 2.58% from the 2004 budget.

<b>Major Expenditure Components</b>	<b>2005 Budget</b>	<b>2004 Budget</b>	<b>2003 Actual</b>
Personnel Services	\$19,159,965	\$18,577,142	\$17,636,414
Contractual Services	\$5,142,881	\$5,382,697	\$5,148,952
Supplies & Expenses	\$1,039,291	\$1,003,901	\$868,074
Building Materials	\$612,140	\$621,865	\$382,827
Fixed Charges	\$549,698	\$539,622	\$500,158
Grant, Contributions, Other	\$94,000	\$73,800	\$66,189
Capital Outlay	\$239,425	\$236,350	\$345,538
Transfer to Other Funds	(\$263,667)	(\$285,712)	\$1,014,556
Contingency	\$251,000	\$0	\$0
<b>Total</b>	<b>\$26,824,733</b>	<b>\$26,149,665</b>	<b>\$25,962,708</b>

While the majority of components increased or decreased slightly, the personnel services area and contingency experienced the most significant change. The 2005 departmental budgets provided for a 0% cost of living increase along with a 15% increase in health and dental premiums. The City is in active negotiations with our health insurance provider and the current premium increase is 8.43%. In addition, the City would encounter savings or cost increases due to changes in department staffing as summarized below:

<b>DEPARTMENT</b>	<b>POSITION</b>	<b>APPROXIMATE SAVINGS</b>
Police Department	Reduction of 1.00 FTE and addition of a part time position	\$49,010
Mayors office	Reduction of .50 FTE	\$48,626

### **CONTINGENCY**

This account will be used for unexpected expenses such as significant snow emergencies, legal costs and other unexpected costs. The 2005 budget provides \$251,000 which will supplement any existing funds at December 31, 2004.

### **UNDESIGNATED FUND BALANCE**

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

A history of undesignated general fund balance is as follows:

<b>Year</b>	<b>Undesignated General Fund Balance</b>	<b>Budgeted Fund Balance Application</b>
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

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 2005 revenues and expenditures for each of these funds:

Fund	Revenues	Expenditures	2005 General Property Taxes
Room Tax Fund	\$550,000	\$571,850	\$0
Recycling Fund	\$180,263	\$661,430	\$481,167
Industrial Park Fund	\$15,000	\$15,000	\$0
Hazardous Materials Contract Fund	\$146,802	\$146,802	\$0
Public Access Cable Fund	\$106,749	\$106,749	\$0
Tax Increment District Number One Fund	\$1,743,725	\$175,223	\$0
Tax Increment District Number Two Fund	\$756,683	\$756,683	\$0
Wausau Area Transit Fund	\$2,334,551	\$3,029,783	\$652,871
Community Development Fund	\$2,020,443	\$2,020,443	\$0
<b>Total</b>	<b>\$7,854,216</b>	<b>\$7,483,963</b>	<b>\$1,134,038</b>

## DEBT SERVICE FUND

Debt service fund maintained a stable tax levy of \$4,156,866. The 2004 budget includes the first debt payments of 2004A, 2004B, 2004C and 2004D debt issues totaling \$1,840,668. These issues funded the 2004 Capital Improvement Program, Improvements to Tax Increment District Number Three, Improvements to Tax Increment District Number Five and Refinancing of the 1994 and 1996C bond issues. In addition, the Jefferson Street Ramp State Trust Fund loan will be refinanced in November of 2004. Projected repayment schedules of this refinancing are anticipated within the 2005 budget. 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 2005 budget anticipates issuing additional debt for the general capital improvement budget along with TID Districts Numbers Three and the 17<sup>th</sup> Avenue Project. The change in General Obligation Debt is anticipated as follows:

Anticipated Balance 12/31/2004	\$51,098,392
2005Retirements	(5,273,894)
2005Additions:	
CIP	2,330,000
TID#3	450,000
17 <sup>th</sup> Avenue Project	800,000
Balance 12/31/2005	\$49,404,498

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

	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>Projected 2005</b>
Equalized Valuation	\$1,923,669,600	\$2,003,188,900	\$2,080,684,300	\$2,163,911,672
	<u>5%</u>	<u>5%</u>	<u>5%</u>	<u>5%</u>
Allowable Debt	\$96,183,480	\$100,159,445	\$104,034,215	\$108,195,584
Outstanding Debt	<u>\$31,012,789</u>	<u>\$50,840,378</u>	<u>\$51,098,392</u>	<u>\$49,404,498</u>
Legal Debt Margin	\$65,170,691	\$49,319,067	\$52,935,823	\$58,791,086
Debt Utilized	32.24%	50.76%	49.12%	45.66%

### **CAPITAL PROJECTS FUND**

The 2005 budget contains major projects totaling \$6,214,794. Those projects funded through the capital projects fund include: infrastructure, \$4,814,300; facilities, \$448,000; equipment, \$378,342 rolling stock, \$369,152, and parks/recreation, \$205,000. These projects will be financed by a combination of special assessment revenues, grants, fund balance application, enterprise fund user fees, debt proceeds and general property taxes. The City received grants from the CDBG allocation process for curb, gutter and payment reconstruction within a LMI neighborhood of \$130,000. The 2005 general property taxes of \$1,780,814 represents an increase of \$116,522 from 2004 or 7.00%. This increase furthers the City' s objective to reduce the reliance of debt financing for capital projects.

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

This district anticipates the costs of reconstruction of the Washington Street Pedestrian Walkway which falls within the district boundaries. Estimated costs for this project is \$450,000.

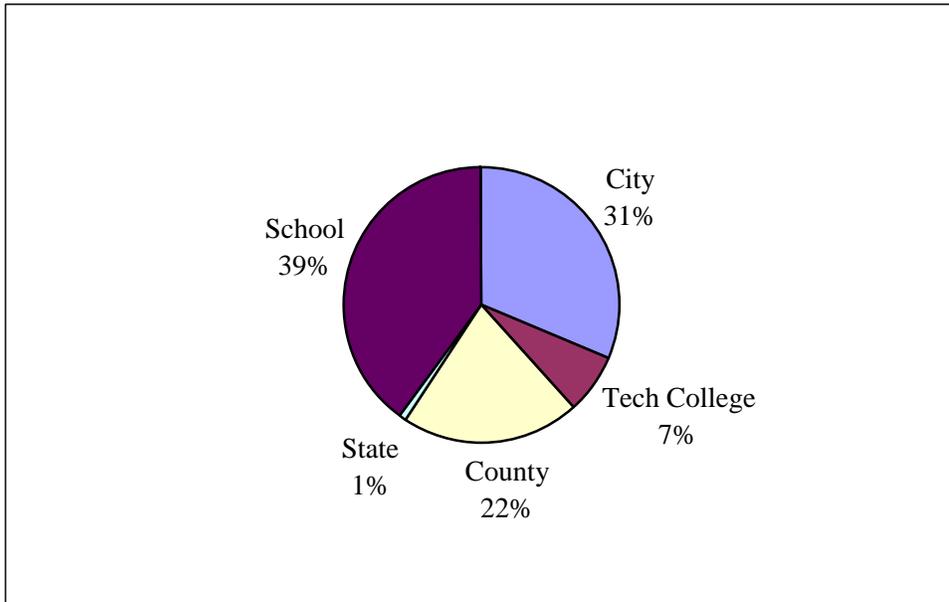
### **TAX INCREMENT DISTRICT FIVE (INDUSTRIAL PARK)**

While no new expenditures are contemplated within this district, the incubator project budgeted in 2004 is expected to be initiated in 2005.

### **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 2004 (Payable in 2005) Assessed Tax Rates With Prior Year Comparison

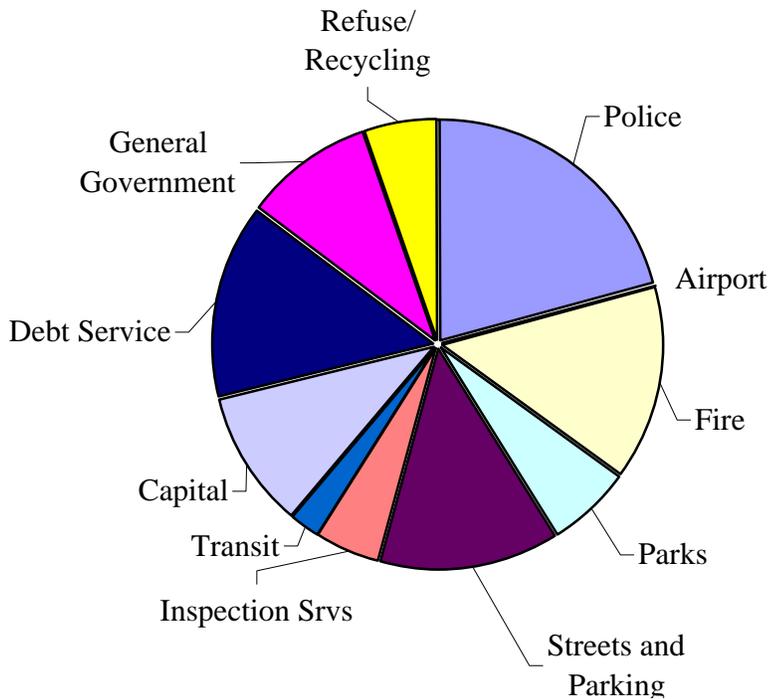
JURISDICTION	2004	2003	Dollar Change	Percent Change
City of Wausau	\$8.57	\$10.37	(\$1.80)	-17.36%
NC Technical College	1.90	2.29	(0.39)	-17.03%
Marathon County	5.71	7.12	(1.41)	-19.80%
State of Wisconsin	0.20	0.24	(0.04)	-16.67%
Wausau School District	10.98	12.96	(1.98)	-15.28%
Subtotal	<u>\$ 27.36</u>	<u>\$ 32.98</u>	<u>(\$5.62)</u>	<u>-17.04%</u>
Less: School Tax Credit	(1.36)	(1.76)	0.40	-22.73%
<b>TOTAL TAX RATE</b>	<u><u>\$ 26.00</u></u>	<u><u>\$ 31.22</u></u>	<u><u>(\$5.22)</u></u>	<u><u>-16.72%</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>7.49</u>	<u>10.92</u>	<u>(3.43)</u>	<u>-31.41%</u>
Subtotal	23.87	30.94	(7.07)	-22.85%
Less: School Tax Credit	(1.36)	(1.76)	0.40	-22.73%
<b>TOTAL TAX RATE</b>	<u><u>\$ 22.51</u></u>	<u><u>\$ 29.18</u></u>	<u><u>(\$6.67)</u></u>	<u><u>-22.86%</u></u>

Wausau Lottery Credit	\$107.10	\$93.66	13.44	14.35%
DC Everest Lottery Credit	\$84.50	\$78.95	5.55	7.03%

**WHAT SERVICES DO I RECEIVE FOR MY 2005 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.**

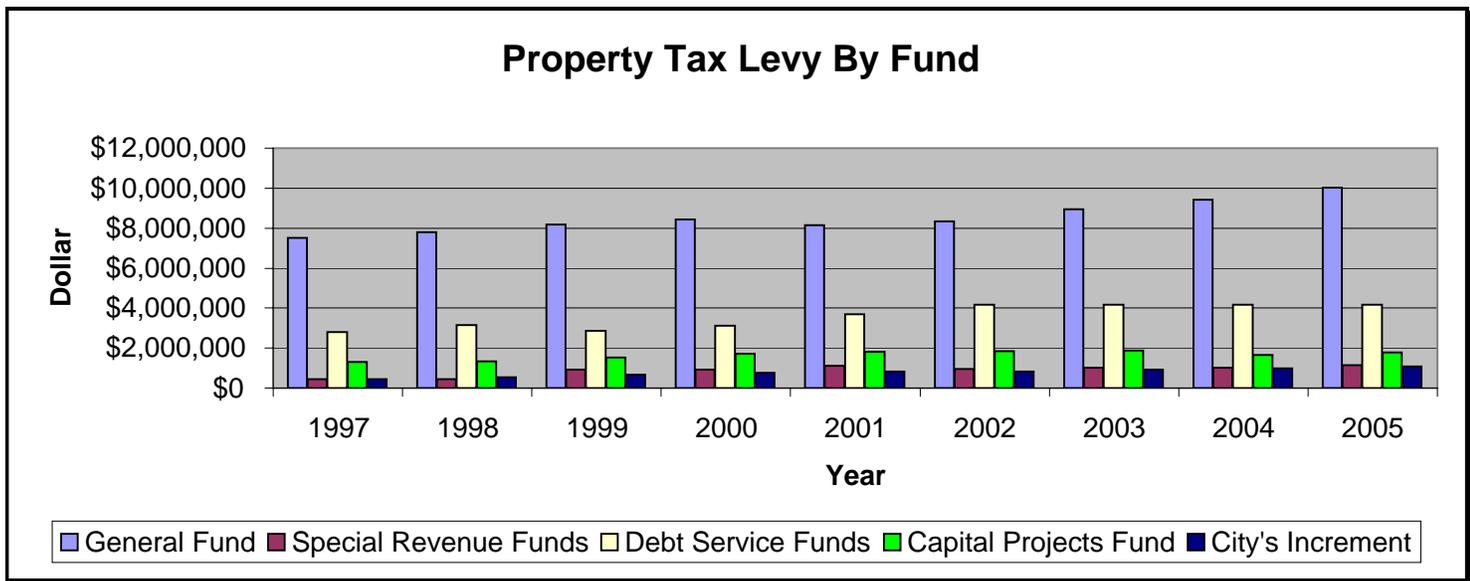
WHAT SERVICES DO I RECEIVE FOR MY CITY TAX DOLLARS?	
Police	\$ 178.22
Airport	1.13
Fire	120.05
Parks	53.48
Streets and Parking	111.12
Inspection Services	40.48
Transit	19.36
Capital	84.64
Debt Service	123.27
General Government	80.25
Refuse/ Recycling	45.34
<b>Total - Based Upon \$100,000 Assessed Home</b>	<b>\$ 857.34</b>

**CITY OF WAUSAU  
BUDGET ANALYSIS**

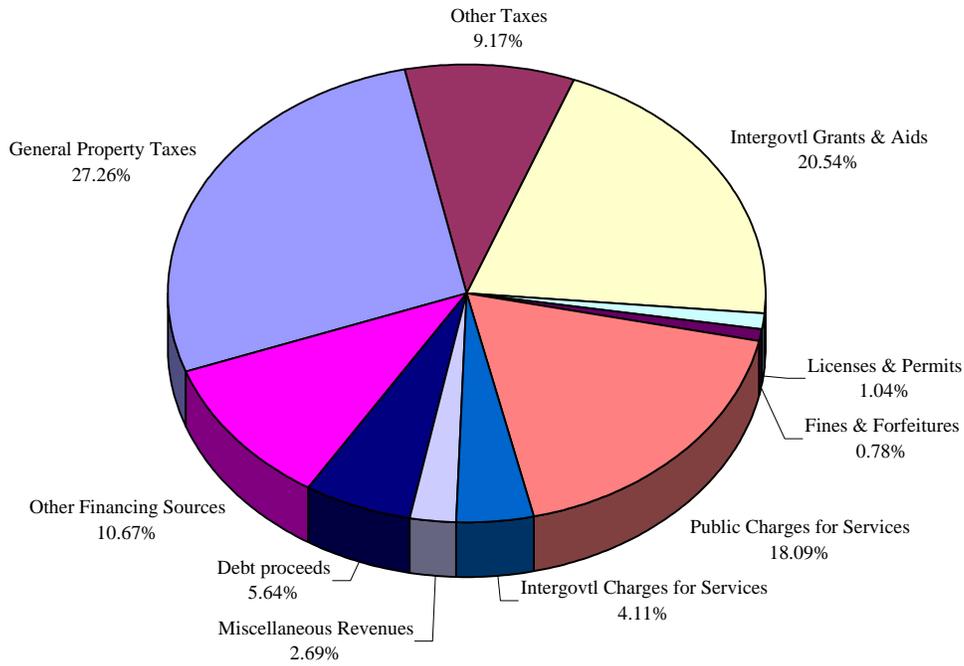
	<b>2005 ADOPTED BUDGET</b>	<b>2004 ADOPTED BUDGET</b>	<b>CHANGE INCREASE (DECREASE)</b>	<b>PERCENT INCREASE (DECREASE)</b>
<b>GENERAL FUND</b>				
Expenditures	\$26,573,733	\$26,149,665	\$424,068	1.62%
Contingency	251,000	0	\$251,000	
Revenues	15,259,290	15,164,586	\$94,704	0.62%
Fund Balance Application (Addition)	1,550,000	1,550,000	\$0	0.00%
Fund's Net Levy Requirement	10,015,443	9,435,079	\$580,364	6.15%
<b>SPECIAL REVENUE FUNDS</b>				
Expenditures	\$7,483,963	\$7,507,072	(\$23,109)	-0.31%
Revenues	7,854,217	7,384,807	\$469,410	6.36%
Fund Balance Application (Addition)	(1,504,292)	(910,103)	(\$594,189)	65.29%
Fund's Net Levy Requirement	1,134,038	1,032,368	\$101,670	9.85%
<b>DEBT SERVICE FUND</b>				
Expenditures	\$8,020,381	\$6,854,786	\$1,165,595	17.00%
Revenues	3,798,515	2,697,920	\$1,100,595	-40.79%
Fund Balance Application (Addition)	65,000	0	\$65,000	100.00%
Fund's Net Levy Requirement	\$4,156,866	\$4,156,866	\$0	0.00%
<b>CAPITAL PROJECT FUNDS</b>				
Expenditures	\$12,924,981	\$15,201,840	(\$2,276,859)	-14.98%
Revenues	5,263,912	4,818,122	\$445,790	9.25%
Debt Proceeds	3,537,229	5,408,100	(\$1,870,871)	-34.59%
Fund Balance Application (Addition)	2,343,026	3,311,326	(\$968,300)	-29.24%
Fund's Net Levy Requirement	\$1,780,814	\$1,664,292	\$116,522	7.00%
<b>ENTERPRISE/INTERNAL SERVICE FUNDS</b>				
Expenditures	10,231,276	\$9,126,842	\$1,104,434	12.10%
Revenues	9,891,622	9,196,445	\$695,177	7.56%
Fund Balance Application (Addition)	339,654	-69,603	\$409,257	-587.99%
Fund's Net Levy Requirement	\$0	\$0	\$0	0.00%
City's Share of TIF Increment	\$1,073,528	\$972,819	\$100,709	10.35%
<b>TOTAL LEVY</b>	<b>\$18,160,689</b>	<b>\$17,261,424</b>	<b>\$899,265</b>	5.21%
<b>Assessed Value</b>	<b>\$2,118,236,300</b>	<b>\$1,664,553,800</b>	<b>\$453,682,500</b>	27.26%
<b>Tax Rate Per \$1,000 of Assessed Value</b>	<b>\$8.57</b>	<b>\$10.37</b>	<b>(\$1.80)</b>	-17.36%
Equalized Value	\$2,080,684,300	\$2,003,188,900	\$77,495,400	3.87%
<b>Tax Rate Per \$1,000 of Equalized Value</b>	<b>\$8.73</b>	<b>\$8.62</b>	<b>\$0.11</b>	1.28%

**CITY OF WAUSAU  
2005 BUDGET  
SUMMARY OF PROPERTY TAXES BY FUND**

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
GENERAL FUND	\$7,517,186	\$7,813,682	\$8,168,026	\$8,426,041	\$8,162,787	\$8,326,423	\$8,942,900	\$9,435,079	\$10,015,443
SPECIAL REVENUE FUNDS	460,658	448,052	930,091	933,921	1,098,932	962,367	1,021,131	1,032,368	1,134,038
DEBT SERVICE FUND	2,807,444	3,141,557	2,867,920	3,107,781	3,693,192	4,156,866	4,156,866	4,156,866	4,156,866
CAPITAL PROJECTS FUND	1,305,391	1,350,000	1,525,450	1,715,083	1,813,571	1,853,939	1,866,224	1,664,292	1,780,814
<b>SUBTOTAL</b>	<b>12,090,679</b>	<b>12,753,291</b>	<b>13,491,487</b>	<b>14,182,826</b>	<b>14,768,482</b>	<b>15,299,595</b>	<b>15,987,121</b>	<b>16,288,605</b>	<b>17,087,161</b>
TAX INCREMENT	<u>432,904</u>	<u>536,688</u>	<u>662,500</u>	<u>754,472</u>	<u>830,000</u>	<u>832,324</u>	<u>913,857</u>	<u>972,819</u>	<u>1,073,528</u>
<b>TOTAL LEVY</b>	<b><u>\$12,523,583</u></b>	<b><u>\$13,289,979</u></b>	<b><u>\$14,153,987</u></b>	<b><u>\$14,937,298</u></b>	<b><u>\$15,598,482</u></b>	<b><u>\$16,131,919</u></b>	<b><u>\$16,900,978</u></b>	<b><u>\$17,261,424</u></b>	<b><u>\$18,160,689</u></b>
INCREASE OVER PRIOR YEAR	<u>\$1,690,680</u>	<u>\$766,396</u>	<u>\$864,008</u>	<u>\$783,311</u>	<u>\$661,184</u>	<u>\$533,437</u>	<u>\$769,059</u>	<u>\$360,446</u>	<u>\$899,265</u>
% INCREASE	<u>15.61%</u>	<u>6.12%</u>	<u>6.50%</u>	<u>5.53%</u>	<u>4.43%</u>	<u>3.42%</u>	<u>4.77%</u>	<u>2.13%</u>	<u>5.21%</u>



**CITY OF WAUSAU  
2005 REVENUES BY CATEGORY  
ALL FUNDS**



General Property Taxes	\$ 17,087,161
Other Taxes	5,751,620
Intergovtl Grants & Aids	12,878,483
Licenses & Permits	651,553
Fines & Forfeitures	491,950
Public Charges for Services	11,341,787
Intergovtl Charges for Services	2,576,851
Miscellaneous Revenues	1,684,376
Debt proceeds	3,537,229
Other Financing Sources	<u>6,690,935</u>
 Total Revenues	 <u><u>\$ 62,691,945</u></u>

**CITY OF WAUSAU 2005 BUDGET**  
**COMBINED STATEMENT OF REVENUES - BY CATEGORY (ALL FUNDS)**

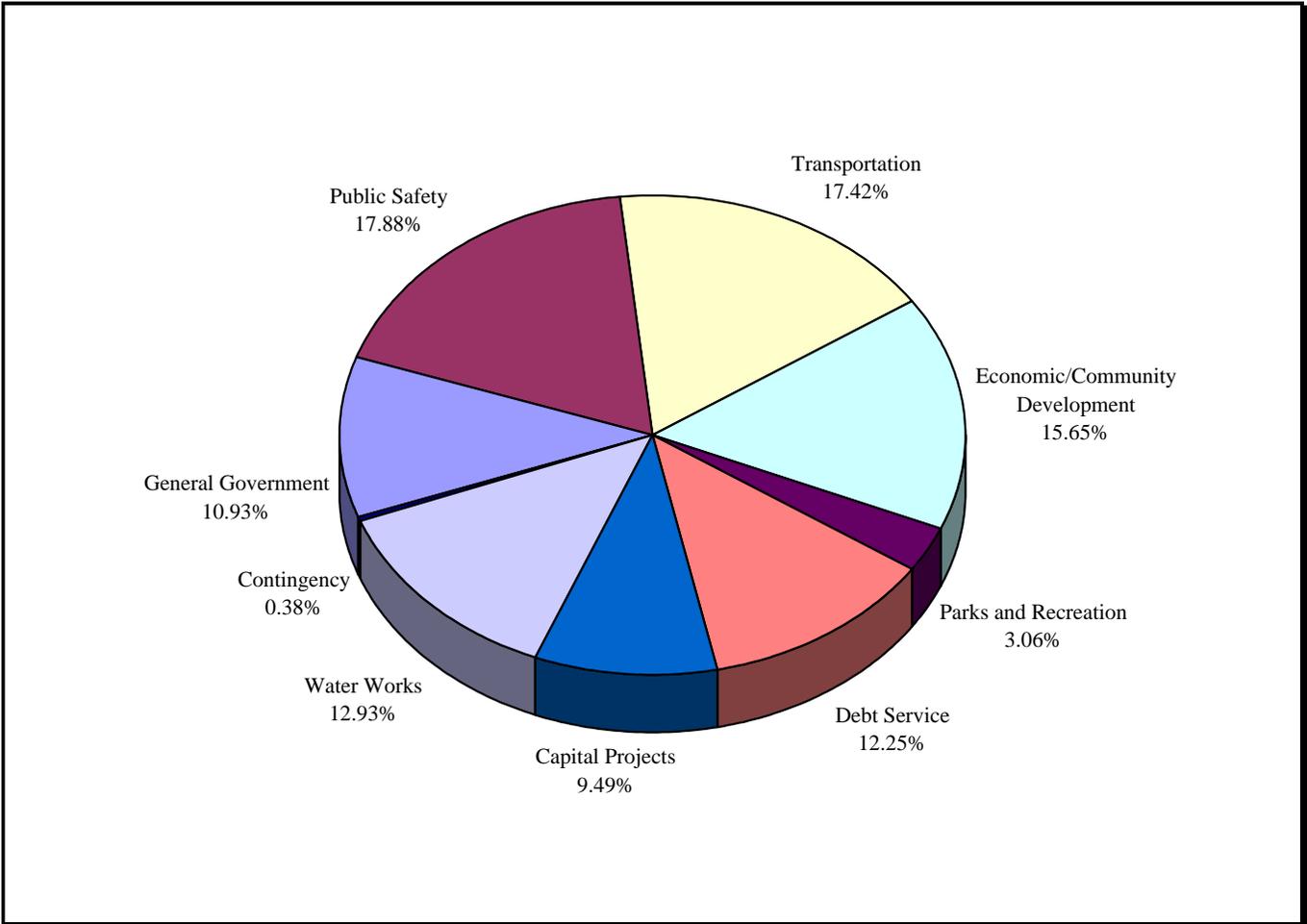
	<b>2003 Revenues</b>	<b>2004 Original Budget</b>	<b>2004 Modified Budget</b>	<b>2004 Estimated Actual</b>	<b>2005 Budget</b>	<b>Budget Increase (Decrease)</b>	<b>Budget Percentage Change</b>
General Property Taxes **	\$15,987,120	\$16,288,605	\$16,231,247	\$16,231,247	\$17,087,161	\$855,914	5.27%
Other Taxes	4,772,064	5,392,833	5,392,833	5,444,230	5,751,620	\$358,787	6.65%
Intergovernmental Grants & Aids	14,127,450	12,767,294	15,457,237	12,660,911	12,878,483	-\$2,578,754	-16.68%
Licenses & Permits	713,910	614,535	614,535	729,340	651,553	\$37,018	6.02%
Fines & Forfeitures	438,327	476,950	476,950	458,950	491,950	\$15,000	3.14%
Public Charges for Services	11,892,461	10,163,029	10,283,893	10,394,306	11,341,787	\$1,057,894	10.29%
Intergovernmental Charges for Services	2,560,918	2,608,920	3,787,171	3,790,711	2,576,851	-\$1,210,320	-31.96%
Miscellaneous Revenues	5,313,633	1,924,632	2,831,632	2,999,927	1,684,376	-\$1,147,256	-40.52%
Other Financing Sources	<u>27,426,841</u>	<u>10,537,823</u>	<u>10,199,948</u>	<u>9,156,898</u>	<u>10,228,164</u>	<u>\$28,216</u>	<u>0.28%</u>
<b>TOTAL REVENUES</b>	<u>\$83,232,724</u>	<u>\$60,774,621</u>	<u>\$65,275,446</u>	<u>\$61,866,520</u>	<u>\$62,691,945</u>	<u>-\$2,583,501</u>	<u>-3.96%</u>

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

# CITY OF WAUSAU

## 2005 BUDGETED EXPENDITURES BY FUNCTION

### ALL FUNDS

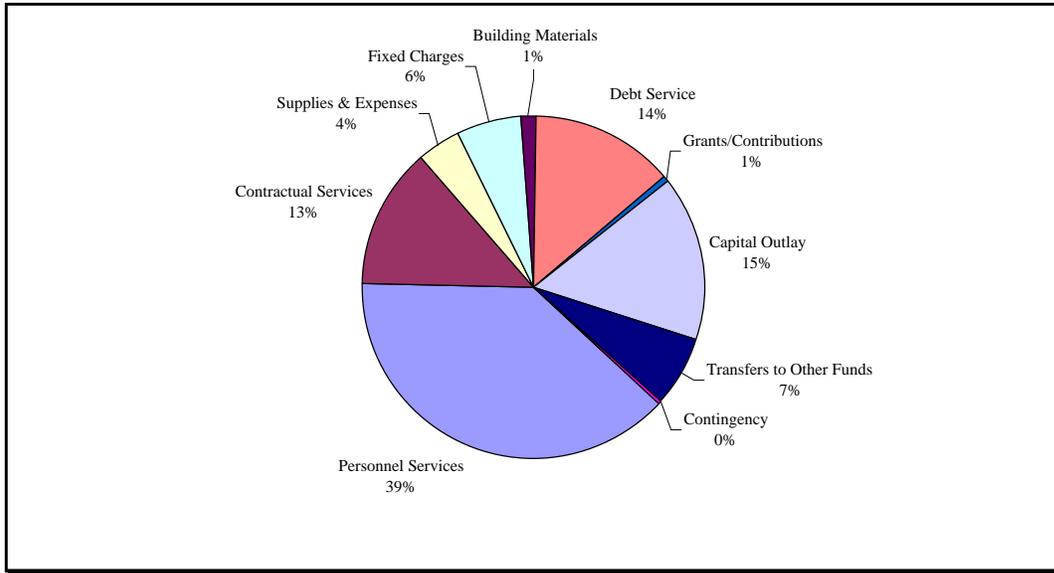


General Government	\$ 7,156,530
Public Safety	11,708,714
Transportation	11,409,322
Economic/Community Development	10,249,386
Parks and Recreation	2,007,003
Debt Service	8,020,381
Capital Projects	6,214,794
Water Works	8,468,204
Contingency	251,000
	<hr/>
Total Expenditures	<u><u>\$ 65,485,334</u></u>

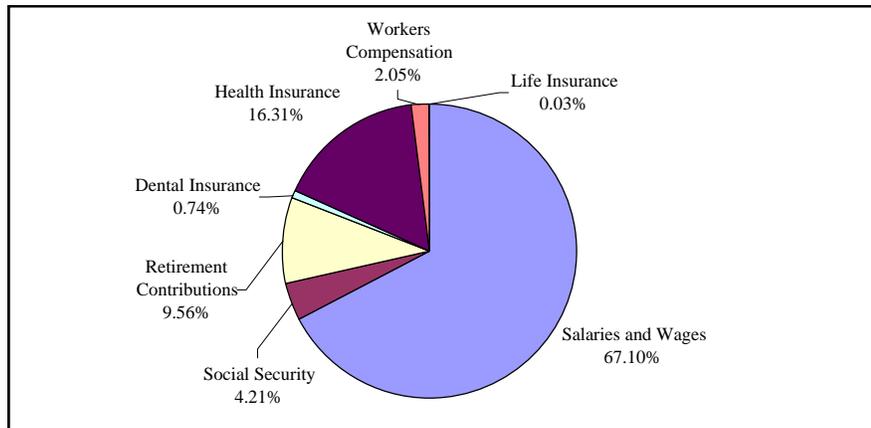
**CITY OF WAUSAU 2005 BUDGET**  
**COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)**

	2003 Expense	2004 Original Budget	2004 Modified Budget	2004 Estimated Expense	2005 Adopted Budget	Budget Increase -Decrease	Budget Percentage Percentage
<b>GENERAL GOVERNMENT</b>							
Council	\$483,645	\$494,764	\$509,764	\$448,439	\$476,352	-\$18,412	-3.61%
Mayor	211,300	227,352	227,352	220,083	199,757	-27,595	-12.14%
Public Access Cable Fund	97,966	82,140	82,140	82,140	106,749	24,609	29.96%
Finance	68,377	69,049	69,049	68,244	68,769	-280	-0.41%
Accounting and Audit	215,531	222,055	222,055	223,355	227,872	5,817	2.62%
Clerk/Customer Service/Elections	536,042	605,758	605,758	602,968	599,084	-6,674	-1.10%
City Hall Facility	328,933	387,774	387,774	372,994	378,007	-9,767	-2.52%
City Action Data Center	457,951	519,803	519,803	519,803	511,392	-8,411	-1.62%
Refuse Collection	953,489	1,006,000	1,006,000	1,006,000	1,048,000	42,000	4.17%
Recycling Fund	614,823	636,800	636,800	639,250	661,430	24,630	3.87%
Property Assessment	392,346	434,894	434,894	434,168	459,176	24,282	5.58%
Human Resources	187,742	215,603	215,603	215,603	206,917	-8,686	-4.03%
Legal Affairs	310,151	321,635	321,635	321,635	321,635	0	0.00%
Municipal Court	81,488	86,233	86,233	86,233	102,613	16,380	19.00%
Inspections & Electrical	1,487,394	1,581,812	1,591,412	1,589,846	1,606,187	24,375	1.53%
Youth Action Council	11,218	12,600	12,600	12,490	12,590	-10	-0.08%
Supported Agencies	0	20,000	20,000	20,000	25,000	5,000	25.00%
Unclassified	<u>148,288</u>	<u>130,000</u>	<u>136,200</u>	<u>151,200</u>	<u>145,000</u>	<u>15,000</u>	<u>11.01%</u>
<b>Total General Government</b>	<b>\$6,586,684</b>	<b>\$7,054,272</b>	<b>\$7,085,072</b>	<b>\$7,014,451</b>	<b>\$7,156,530</b>	<b>\$102,258</b>	<b>1.44%</b>
<b>PUBLIC SAFETY</b>							
Police Department	\$5,908,050	\$6,220,359	\$6,225,169	\$6,231,559	\$6,448,159	\$227,800	3.66%
Fire Department	5,383,423	5,209,508	5,348,067	5,344,508	5,113,753	-95,755	-1.79%
Hazardous Materials Contract Fund	<u>160,593</u>	<u>146,802</u>	<u>146,802</u>	<u>146,802</u>	<u>146,802</u>	<u>0</u>	<u>0.00%</u>
<b>Total Public Safety</b>	<b>\$11,452,066</b>	<b>\$11,576,669</b>	<b>\$11,720,038</b>	<b>\$11,722,869</b>	<b>\$11,708,714</b>	<b>\$132,045</b>	<b>1.13%</b>
<b>TRANSPORTATION</b>							
Airport	\$118,030	\$141,256	\$141,256	\$128,269	\$144,963	\$3,707	2.62%
Engineering/Planning/GIS	1,434,443	1,395,126	1,395,126	1,389,849	1,430,760	35,634	2.55%
Public Works	3,616,738	4,284,458	4,297,958	4,324,720	4,316,797	32,339	0.75%
Wausau Area Transit	2,722,652	2,869,323	2,920,000	2,807,818	3,029,783	160,460	5.50%
Motor Pool Fund	1,656,584	1,611,181	1,611,181	1,611,181	1,763,072	151,891	9.43%
Parking	<u>661,095</u>	<u>693,626</u>	<u>693,626</u>	<u>718,786</u>	<u>723,947</u>	<u>30,321</u>	<u>4.37%</u>
<b>Total Transportation</b>	<b>\$10,209,542</b>	<b>\$10,994,970</b>	<b>\$11,059,147</b>	<b>\$10,980,623</b>	<b>\$11,409,322</b>	<b>\$414,352</b>	<b>3.75%</b>
<b>ECONOMIC/COMMUNITY DEVELOPMENT</b>							
TID Number One Fund	\$325,743	\$253,424	\$253,424	\$251,125	\$175,223	-\$78,201	-30.86%
TID Number Two Fund	780,125	770,896	770,896	770,896	756,683	-14,213	-1.84%
TID Number Three Fund	17,378,112	6,128,178	5,493,178	5,591,191	2,927,420	-3,200,758	-58.27%
TID Number Four Fund	185,024	114,953	114,953	114,953	102,877	-12,076	-10.51%
TID Number Five Fund	1,658,217	2,722,547	3,298,268	964,341	2,904,361	181,814	5.51%
Economic Development Fund	0	0	0	0	775,529	775,529	
Community Development Fund	2,050,637	1,709,600	1,742,600	2,343,433	2,020,443	310,843	17.84%
Industrial Park Fund	24,571	438,000	438,000	445,000	15,000	-423,000	-96.58%
Room Tax Fund	<u>621,558</u>	<u>600,086</u>	<u>656,271</u>	<u>489,900</u>	<u>571,850</u>	<u>-28,236</u>	<u>-4.30%</u>
<b>Total Economic/Community Development</b>	<b>\$23,023,987</b>	<b>\$12,737,684</b>	<b>\$12,767,590</b>	<b>\$10,970,839</b>	<b>\$10,249,386</b>	<b>-\$2,488,298</b>	<b>-19.49%</b>
<b>PARKS AND RECREATION</b>							
	<u>\$1,952,476</u>	<u>\$1,870,000</u>	<u>\$1,920,479</u>	<u>\$1,932,134</u>	<u>\$2,007,003</u>	<u>\$137,003</u>	<u>7.13%</u>
<b>DEBT SERVICE FUND</b>							
	<u>\$6,195,981</u>	<u>\$6,854,786</u>	<u>\$6,854,786</u>	<u>\$6,908,870</u>	<u>\$8,020,381</u>	<u>\$1,165,595</u>	<u>17.00%</u>
<b>CAPITAL PROJECTS FUND</b>							
	<u>\$6,308,121</u>	<u>\$6,236,162</u>	<u>\$13,414,249</u>	<u>\$8,885,665</u>	<u>\$6,214,794</u>	<u>-\$21,368</u>	<u>-0.16%</u>
<b>WAUSAU WATERWORKS FUND</b>							
	<u>\$7,045,903</u>	<u>\$7,822,606</u>	<u>\$7,964,346</u>	<u>\$8,178,296</u>	<u>\$8,468,204</u>	<u>\$645,598</u>	<u>8.11%</u>
<b>CONTINGENCY FUND</b>							
	<u>\$0</u>	<u>\$0</u>	<u>\$500,000</u>	<u>\$0</u>	<u>\$251,000</u>	<u>\$251,000</u>	<u>50.20%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$72,774,760</u></b>	<b><u>\$65,147,149</u></b>	<b><u>\$73,285,707</u></b>	<b><u>\$66,593,747</u></b>	<b><u>\$65,485,334</u></b>	<b><u>\$338,185</u></b>	<b><u>0.46%</u></b>

**CITY OF WAUSAU  
2005 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

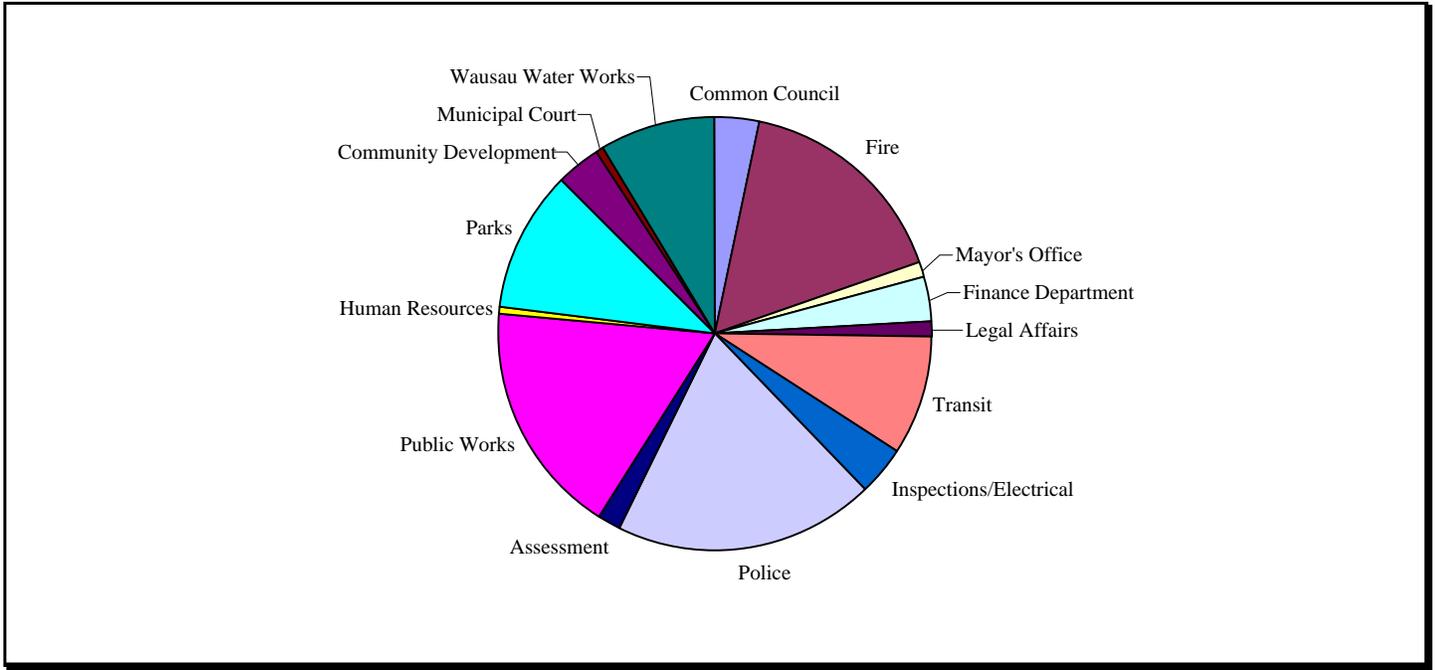


BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)	2005 BUDGET	2004 BUDGET	CHANGE
Personnel Services	\$25,155,844	\$ 24,086,263	\$ 1,069,581
Contractual Services	8,626,300	8,399,289	227,011
Supplies & Expenses	2,690,771	2,678,907	11,864
Fixed Charges	4,101,489	3,807,876	293,613
Building Materials	861,140	897,865	(36,725)
Debt Service	8,873,504	7,791,110	1,082,394
Grants/Contributions	448,600	3,346,400	(2,897,800)
Capital Outlay	10,112,748	10,675,112	(562,364)
Transfers to Other Funds	4,363,938	3,464,328	899,610
Contingency	251,000	-	251,000
<b>TOTAL</b>	<b>\$65,485,334</b>	<b>\$65,147,150</b>	<b>\$338,184</b>



PERSONNEL COST ANALYSIS (ALL FUNDS)	2005 BUDGET	2004 BUDGET	CHANGE
Salaries and Wages	\$ 16,879,053	\$ 16,537,753	\$ 341,300
Social Security	1,060,276	1,043,928	16,348
Retirement Contributions	2,405,588	2,301,001	104,587
Dental Insurance	186,764	167,456	19,308
Health Insurance	4,101,985	3,567,534	534,451
Workers Compensation	515,802	462,500	53,302
Life Insurance	6,376	6,091	285
<b>TOTAL</b>	<b>\$ 25,155,844</b>	<b>\$ 24,086,263</b>	<b>\$ 1,069,581</b>

# CITY OF WAUSAU 2005 PROPOSED BUDGET PERSONNEL SUMMARY



	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
Mayor's Office	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	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	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	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	3.50	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	2.00	2.00
Inspections/Electrical	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	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	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	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	45.50	45.50	45.50	45.00	45.00	45.00	45.00	46.00	45.00	43.00
Community Development	12.75	12.25	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	35.00	35.00	34.00	34.00	32.00	31.50	33.00	31.00	30.00
Wausau Water Works	31.75	31.75	31.75	33.75	33.75	37.75	38.00	39.00	40.00	40.00	41.00	41.00
<b>Grand Total</b>	<b>369.00</b>	<b>368.00</b>	<b>376.00</b>	<b>386.00</b>	<b>393.00</b>	<b>396.25</b>	<b>392.50</b>	<b>397.75</b>	<b>395.50</b>	<b>397.50</b>	<b>402.00</b>	<b>394.50</b>

\*\*Represents Combined City and County Positions

**CITY OF WAUSAU  
SIX -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>COUNCIL</b>						
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%
<b>MAYOR</b>						
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%
<b>FINANCE</b>						
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%
<b>ACCTING &amp; EXT AUDITING</b>						
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%
<b>CLERK / CUSTOMER SERVICE</b>						
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%
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

**CITY OF WAUSAU  
SIX -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>BUILDINGS &amp; GROUNDS</b>						
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%
<b>CITY COUNTY DATA CENTER COMMISSION</b>						
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%
<b>REFUSE</b>						
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%
<b>ASSESSOR'S</b>						
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%
2000	\$433,108	\$15,917	3.82%	\$0	\$0	0.00%
<b>CITY ATTORNEY</b>						
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%

**CITY OF WAUSAU  
SIX -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>MUNICIPAL COURT</b>						
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%
<b>HUMAN RESOURCES</b>						
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.						
<b>MAYOR'S YOUTH ACTION COUNCIL</b>						
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%
<b>UNCLASSIFIED EXPENSE</b>						
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%
<b>POLICE</b>						
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%

**CITY OF WAUSAU  
SIX -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>FIRE</b>						
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%
<b>HAZARDOUS MATERIAL EMERGENCY RESPONSE</b>						
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%
<b>SUPPORTED AGENCIES - MINORITY AFFAIRS</b>						
2005	\$25,000	\$5,000	25.00%	\$0	\$0	0.00%
2004	\$20,000	\$20,000	0.00%	\$0	\$0	0.00%
2003	\$0	\$0	0.00%	\$0	\$0	0.00%
2002	\$0	\$0	0.00%	\$0	\$0	0.00%
2001	\$0	\$0	0.00%	\$0	\$0	0.00%
2000	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>INSPECTIONS</b>						
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%
<b>AIRPORT</b>						
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%

**CITY OF WAUSAU  
SIX -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>ENGINEERING</b>						
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%
<b>PLANNING</b>						
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	0.00%
<b>GIS</b>						
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%
<b>DEPT OF PUBLIC WORKS (CONSTRUCTION AND MAINTENANCE)</b>						
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%
<b>PARKING</b>						
2005	\$723,947	\$30,321	4.37%	\$484,700	(\$24,000)	-4.72%
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%

**CITY OF WAUSAU  
SIX - YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>PARK DEPARTMENT</b>						
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%
<b>INDUSTRIAL PARK FUND</b>						
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%
<b>ROOM TAX FUND</b>						
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%
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%
<b>CABLE TV COORDINATOR FUND</b>						
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%
<b>RECYCLING GRANT FUND</b>						
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%

**CITY OF WAUSAU  
SIX -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>COMMUNITY DEVELOPMENT FUND</b>						
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%
<b>DEBT SERVICE FUND</b>						
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%
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%
<b>CAPITAL IMPROVEMENTS FUND</b>						
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%
<b>ECONOMIC DEVELOPMENT FUND</b>						
2005	\$775,529	\$775,529		\$775,529	\$775,529	
2004	\$0	\$0		\$0	\$0	
<b>TAX INCREMENT DISTRICT NUMBER ONE FUND</b>						
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		

**CITY OF WAUSAU  
SIX -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>TAX INCREMENT DISTRICT NUMBER TWO FUND</b>						
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		
<b>TAX INCREMENT DISTRICT NUMBER THREE FUND</b>						
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		
<b>TAX INCREMENT DISTRICT NUMBER FOUR FUND</b>						
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		
<b>TAX INCREMENT DISTRICT NUMBER FIVE FUND</b>						
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		
<b>MOTOR POOL FUND</b>						
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%
<b>WAUSAU AREA TRANSIT SYSTEM FUND</b>						
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%

**CITY OF WAUSAU  
SIX -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>WATER WORKS FUND</b>						
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%

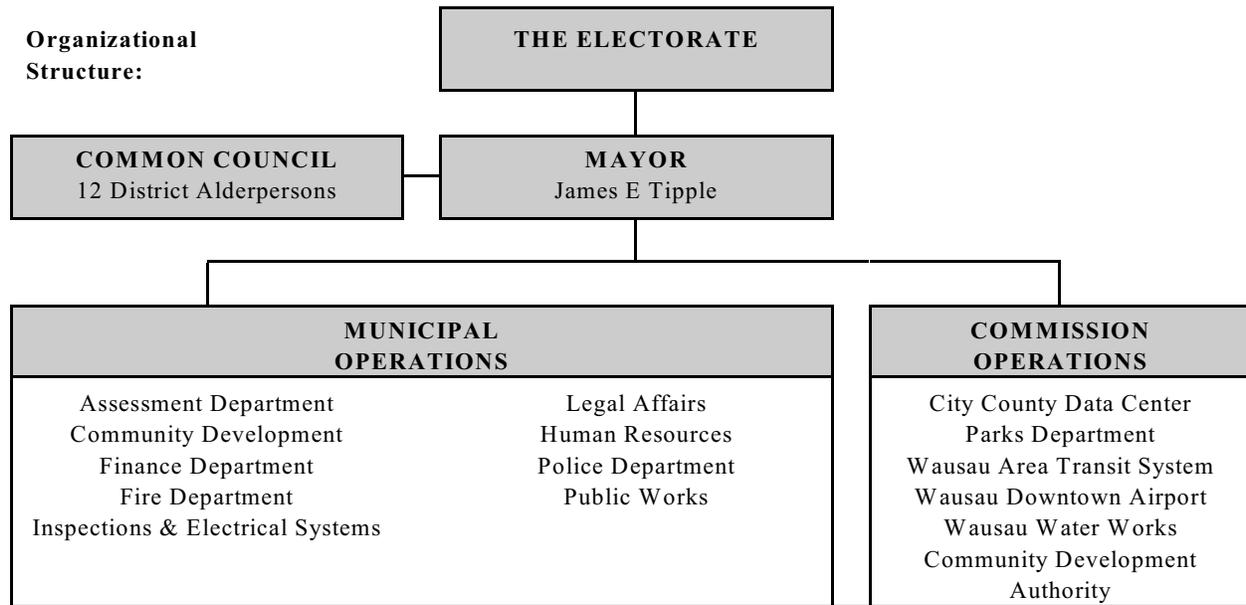
# CITY OF WAUSAU 2005 BUDGET

## COMMON COUNCIL

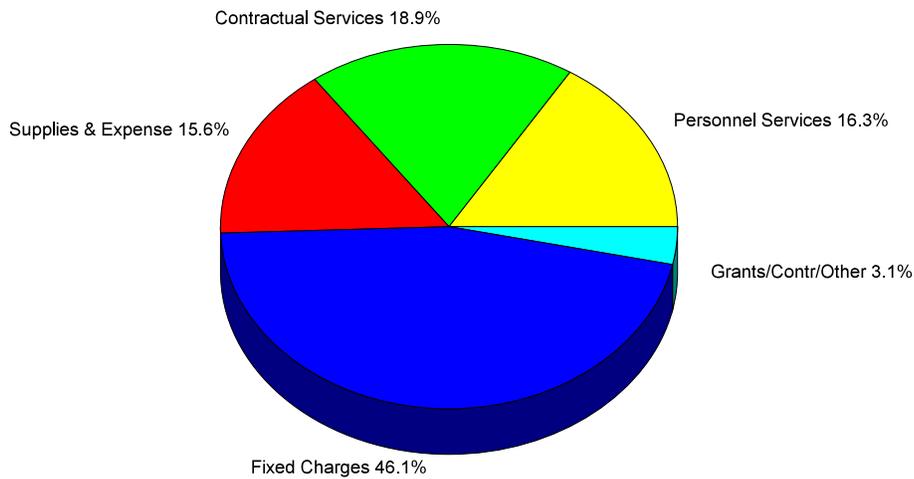
**Mission:** To act for the good order and in the best interest of the City and for the Health, Safety and Welfare of the public.

**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	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<b>Elected</b>	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
<b>Union</b>	266.25	266.25	272.25	280.25	284.25	289.00	287.00	292.00	291.00	292.00
<b>Non-union</b>	89.25	88.25	90.25	92.25	95.25	93.75	92.00	92.25	91.00	92.00
<b>TOTAL</b>	369.00	368.00	376.00	386.00	393.00	396.25	392.50	397.75	395.50	397.50



<b>BUDGET SUMMARY</b>					
<b>Common Council</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$74,346	\$76,639	\$76,639	\$77,552	\$77,552
Contractual Services	\$130,786	\$105,825	\$89,800	\$89,800	\$89,800
Supplies & Expense	\$69,968	\$84,100	\$74,000	\$74,500	\$74,500
Fixed Charges	\$194,634	\$215,200	\$194,000	\$219,500	\$219,500
Grants/Contrib/Other	\$13,911	\$28,000	\$14,000	\$15,000	\$15,000
<b>Total Expenses</b>	<b>\$483,645</b>	<b>\$509,764</b>	<b>\$448,439</b>	<b>\$476,352</b>	<b>\$476,352</b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs increased \$913 which reflects the anticipated increases in salaries and fringe benefits for 2005. The contractual service costs decreased \$16,025. The majority of this reduction represents \$15,000 of peer court funding not provided within the 2005 budget. Supplies and expenses decreased \$9,600 to reflect decreases in filing fees. Fixed charges, consisting of public liability and official bond insurance increased \$4,000. Grants, Contributions to Others budget which funds pollution abatement costs also is projected at \$15,000. Overall, the Council budget decreased \$18,412 from the 2004 adopted budget or 3.72%.

**History of Expense  
Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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 2005 BUDGET

## MAYOR'S OFFICE

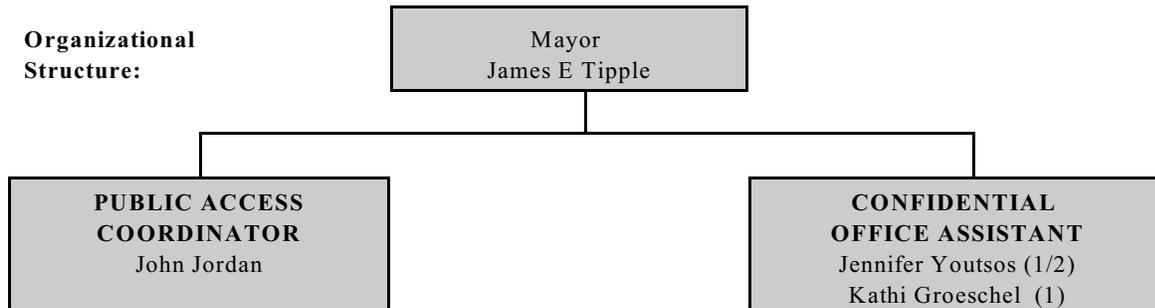
**Mission:** The Mayor's Office represents the residents of the City of Wausau and provides vision, leadership, and coordination of city services to ensure a high quality of life for all stakeholders.

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

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

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

**Organizational Structure:**



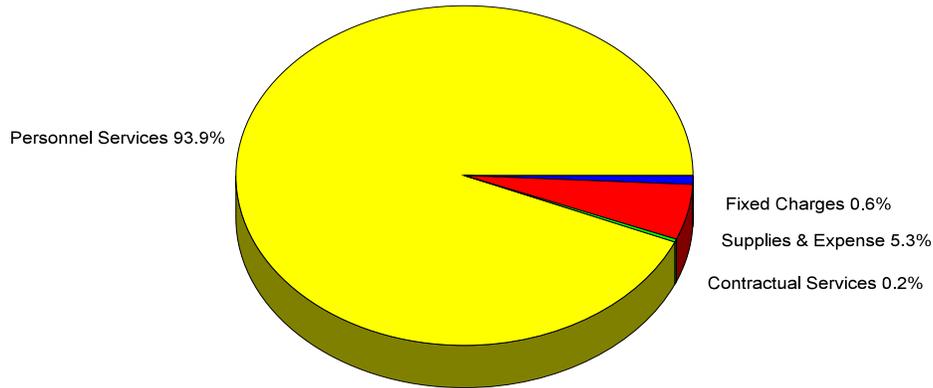
Mayor's Office Staffing	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Elected	1	1	1	1	1	1	1	1	1	1
Non-union	2.5	3	3	3	3	2.5	2.5	3.5	3	3
<b>TOTAL</b>	3.5	4	4	4	4	3.5	3.5	4.5	4	4

**2004****Accomplishments:**

- ◆ Worked with the county and state on transportation issues, McCleary Bridge and US 51/Hwy 29 projects, Bridge Street, 20<sup>th</sup> Avenue, 1<sup>st</sup> Street, Washington Avenue and Forest Street, and 17<sup>th</sup>.
- ◆ Successfully bid out waste and recycling contracts and successfully negotiated savings to the taxpayers.
- ◆ Completed the second study for the Renew WI Pilot Project on public works services.
- ◆ Organized a highway litter clean-up with city employees with plans to do annually.
- ◆ Worked with the private sector to develop a 30-suite Gateway Hotel and other downtown development projects including: Federal Building, facade renovations, and Jefferson Street Corridor design and Jefferson Street Parking Ramp residential accommodations are being planned by the private sector.
- ◆ Worked with the Mayor's Youth Action Council to implement several youth events (Bands in Hall, 400 Block Rocks, Teen Dances, Outdoor Movie Night, photo contest), grant funding to youth programs, and to tackle youth issues (curfew, tobacco use).
- ◆ Initiated a new Neighbor to Neighbor (N2N) Committee to combat neighborhood issues including crime, deteriorating housing stock, and upkeep of properties.
- ◆ Held training sessions for department heads and supervisors for continual learning.
- ◆ Helped sponsor the first Hmong History Month in April with the Hmong Mutual Association, Marathon County, and Minority Affairs Office.
- ◆ Produced monthly talk shows on Public Access Cable to discuss the Focus 2003-2005 LIFE in Marathon County Report, which measures the quality of life in Marathon County.
- ◆ Worked with various organizations to involve the community in a health and wellness campaign called "Shape Up Wausau".

**2005 Objectives  
& Initiatives:**

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



<b>BUDGET SUMMARY</b>					
	<b>2003</b>	<b>2004</b>	<b>2004 TOTAL</b>	<b>2005</b>	<b>2005</b>
	<b>EXPENSES</b>	<b>MODIFIED BUDGET</b>	<b>ESTIMATED</b>	<b>REQUESTED</b>	<b>ADOPTED</b>
Personnel Services	\$199,374	\$213,452	\$208,452	\$185,817	\$185,817
Contractual Services	\$560	\$500	\$470	\$400	\$400
Supplies & Expense	\$10,016	\$12,050	\$9,811	\$12,300	\$12,300
Fixed Charges	\$1,350	\$1,350	\$1,350	\$1,240	\$1,240
<b>Total Expenses</b>	<b>\$211,300</b>	<b>\$227,352</b>	<b>\$220,083</b>	<b>\$199,757</b>	<b>\$199,757</b>

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

Personnel service costs decreased \$27,635 which reflects anticipated salaries and fringe benefits for 2005 along with the elimination of 1/2 FTE. Contractual Services and Supplies increased \$100 and \$250 respectively. Fixed charges decreased \$110. Overall, the Mayor budget decreased \$27,595 from the 2004 budget or -12.14%.

**History of Expense Budget:**

<b>YEAR</b>	<b>EXPENSES</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
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%

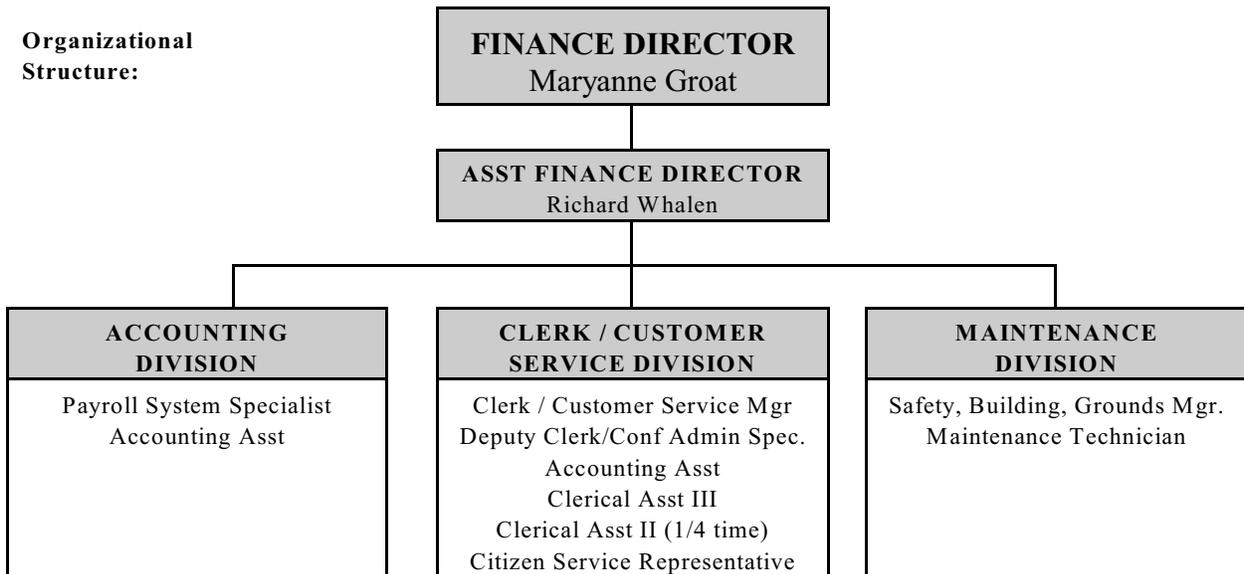
# CITY OF WAUSAU 2005 BUDGET

## 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	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Union	7.25	7.25	8.25	9.25	9.25	9	9	9	9.5	11
Non-union	5	5	5	6	6	6	6	6	6	6
<b>TOTAL</b>	12.25	12.25	14.25	15.25 *	15.25	15	15	15	15.5	17

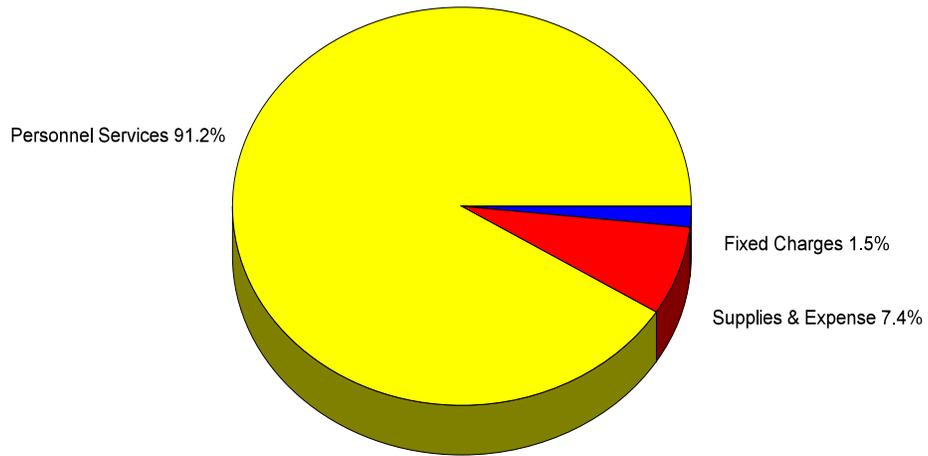
\*Information Center staff were transferred from Human Resources in 2000 historical numbers have been restated to reflect the transfer for comparative purposes.

**2004****Accomplishments:**

- ◆ Received IRS private letter ruling on the Jefferson Street Parking Ramp Project debt. This ruling will allow for the refinancing of the State of Wisconsin Trust Fund Loan with tax exempt debt and lower the city's interest costs. Refinancing will occur November 2004, our financial advisors expect the savings to exceed \$500,000.
- ◆ Implemented GASB #34 and the total restructuring of the city's annual financial statements.
- ◆ Received an unqualified opinion on the 2003 financial audit.
- ◆ Implemented laser check production. This provided for staff efficiencies and the reduction in bank charges.
- ◆ Continued to expand the tax intercept program and increased collections and revenues. 2004 collections are \$140,000 which is approximately \$100,000 more than 2003, the first year of implementation.
- ◆ Successfully amended Tax Increment District Number One and Two which will provide approximately \$6,000,000 of donated increment to support public improvements and development in Tax Increment District Number Three.

**2005 Objectives  
& Initiatives:**

- ◆ Enhance E-Government Services and online payments to allow constituents to pay taxes, utility bills, municipal court citations, parking tickets and other receivables online from their checking, savings account or debit card.
- ◆ To continue to evaluate and streamline department procedures and tasks to provide for additional efficiencies and increase productivity.
- ◆ To implement enhanced financial software.
- ◆ 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.



<b>BUDGET SUMMARY</b>					
<b>Finance Department</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$60,179	\$62,084	\$62,084	\$62,709	\$62,709
Contractual Services	\$2,336	\$0	\$0	\$0	\$0
Supplies & Expense	\$5,087	\$6,165	\$5,360	\$5,060	\$5,060
Fixed Charges	\$775	\$800	\$800	\$1,000	\$1,000
<b>Total Expenses</b>	<b>\$68,377</b>	<b>\$69,049</b>	<b>\$68,244</b>	<b>\$68,769</b>	<b>\$68,769</b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs increased \$625, which reflects the anticipated increases in salaries and fringe benefits for 2005. Supplies decreased \$1,105, this reduces travel related expenses. Fixed charges increased \$200 to reflect the maintenance charges assessed by the City County Data Center. Overall the Finance division budget decreased \$280 from the 2004 budget or .41%.

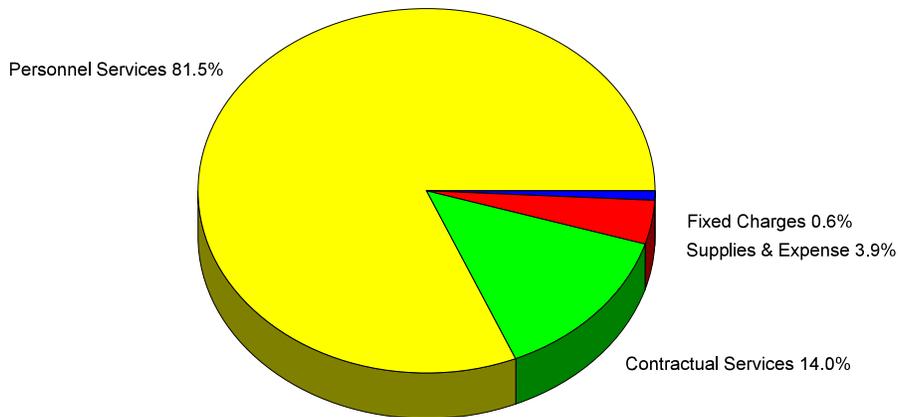
**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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.



<b>BUDGET SUMMARY</b>					
Accounting & External Auditing	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Personnel Services	\$175,623	\$183,380	\$183,380	\$186,797	\$186,797
Contractual Services	\$30,500	\$30,500	\$30,500	\$32,000	\$32,000
Supplies & Expense	\$7,832	\$6,700	\$6,700	\$7,600	\$7,600
Fixed Charges	\$1,576	\$1,475	\$1,475	\$1,475	\$1,475
<b>Total Expenses</b>	<b>\$215,531</b>	<b>\$222,055</b>	<b>\$222,055</b>	<b>\$227,872</b>	<b>\$227,872</b>
Financing Sources	\$13,945	\$12,250	\$13,945	\$14,645	\$14,645
<b>Total Revenues</b>	<b>\$13,945</b>	<b>\$12,250</b>	<b>\$13,945</b>	<b>\$14,645</b>	<b>\$14,645</b>

**Summary of Budget Changes 2004 to 2005:** Personnel service costs increased \$3,417 which reflects the anticipated increases in salaries and fringe benefits for 2005. Contractual services increased \$1,500 which represents annual audit service fees. Supplies and expenses increased \$900 reflecting increases in paper related costs. Fixed charges, consisting of Data Center support charges remained the same. Overall, the Accounting budget increased \$5,817 from the 2004 budget or 2.62%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%

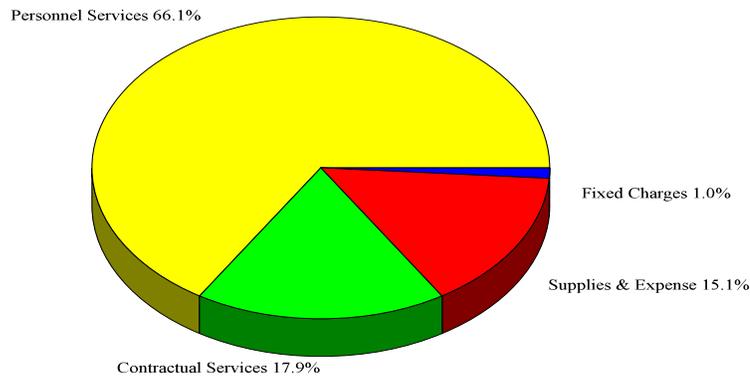
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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.



<b>BUDGET SUMMARY</b>					
<b>Clerk Customer Service Division</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$367,010	\$409,958	\$408,958	\$396,084	\$396,084
Contractual Services	\$95,217	\$94,350	\$94,850	\$107,000	\$107,000
Supplies & Expense	\$69,509	\$96,250	\$93,460	\$90,300	\$90,300
Fixed Charges	\$4,044	\$5,200	\$5,700	\$5,700	\$5,700
Capital Outlay	\$263	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b><u>\$536,043</u></b>	<b><u>\$605,758</u></b>	<b><u>\$602,968</u></b>	<b><u>\$599,084</u></b>	<b><u>\$599,084</u></b>
Taxes	\$1,211,538	\$1,688,405	\$1,688,405	\$1,604,610	\$1,604,610
Intergovt Grants/Aids	\$6,420,933	\$5,803,205	\$5,803,205	\$5,811,224	\$5,811,224
Licenses/Permits	\$376,796	\$420,125	\$426,580	\$413,910	\$413,910
Fines/Forfeitures	\$785	\$750	\$750	\$750	\$750
Public Charges	\$192,935	\$182,650	\$194,620	\$187,300	\$187,300
Intergovt Charges	\$419,382	\$353,750	\$354,550	\$354,750	\$354,750
Miscellaneous	\$1,014,361	\$1,229,850	\$1,229,850	\$1,250,073	\$1,250,073
Other Sources	\$2,499,641	\$502,000	\$502,000	\$502,000	\$502,000
<b>Total Revenues</b>	<b><u>\$12,136,371</u></b>	<b><u>\$10,180,735</u></b>	<b><u>\$10,199,960</u></b>	<b><u>\$10,124,617</u></b>	<b><u>\$10,124,617</u></b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs decreased \$10,874 this includes 2005 salary and fringe increases along with a reduction in temporary staffing since 2005 does not include any significant elections. Contractual services increased \$12,650 to account for costs associated with investment advisor fees. Supplies decreased \$5,950 due to reflect election supply needs. Overall, the Clerk/Customer Service budget which combines budget totals from the clerk, telephone, mail center and election organizations decreased \$6,674 from the 2004 budget or .1.10%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%

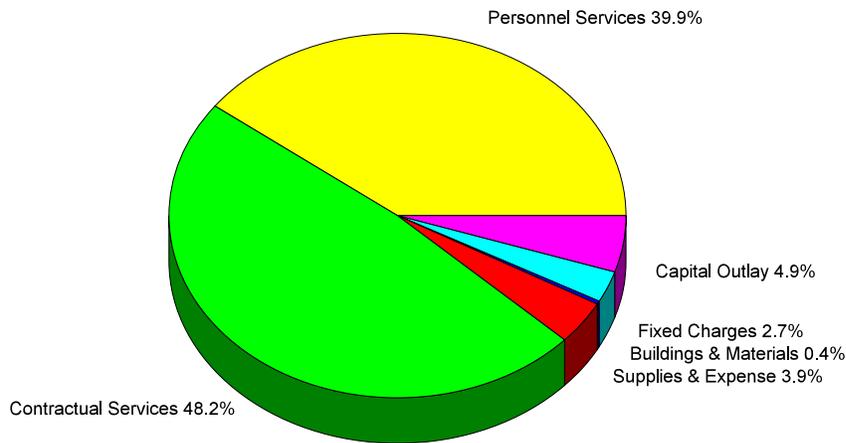
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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.



<b>BUDGET SUMMARY</b>					
Bldg & Grounds Maintenance	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Personnel Services	\$127,869	\$155,138	\$155,138	\$150,901	\$150,901
Contractual Services	\$154,183	\$184,401	\$170,601	\$182,221	\$182,221
Supplies & Expense	\$13,190	\$14,780	\$13,800	\$14,780	\$14,780
Building Materials	\$226	\$1,340	\$1,340	\$1,340	\$1,340
Fixed Charges	\$6,878	\$9,700	\$9,700	\$10,265	\$10,265
Capital Outlay	\$20,645	\$18,500	\$18,500	\$18,500	\$18,500
<b>Total Expenses</b>	<b><u>\$322,991</u></b>	<b><u>\$383,859</u></b>	<b><u>\$369,079</u></b>	<b><u>\$378,007</u></b>	<b><u>\$378,007</u></b>

**Summary of Budget Changes 2004 to 2005:**

Personnel services decreased \$4,237, which reflects the anticipated increases in salaries and fringe benefits for 2005 and the full vacancy of one full time maintenance employee. Contractual services decreased \$2,180 reflecting the elimination of HVAC contract services provided for in the 2004 budget. Supplies and building materials remained the same while fixed charges for property insurance increased \$565. Capital outlay which provides for small maintenance and replacement funds remained the same. Overall, the 2005 budget decreased \$9,767 from the 2004 adopted budget or 2.52%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%

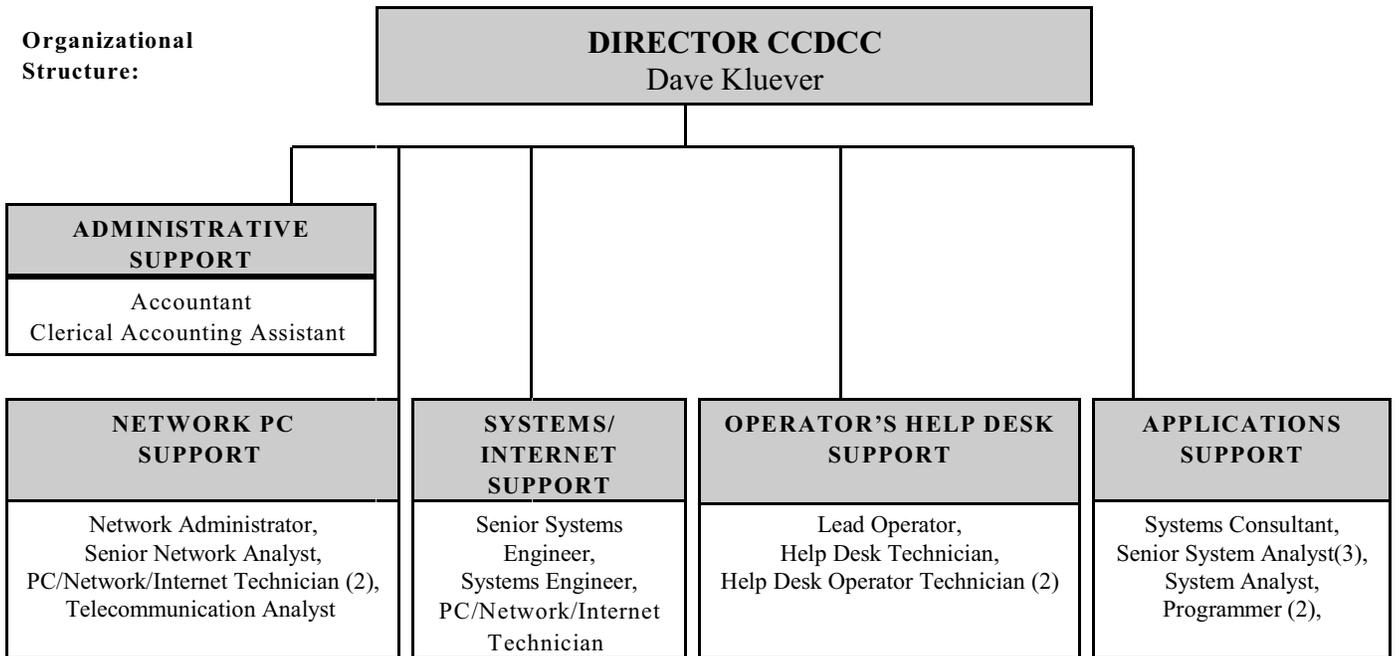
# CITY OF WAUSAU 2005 BUDGET

## CITY-COUNTY DATA CENTER COMMISSION

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

**Department Responsibilities:** The City County Data Center Commission (CCDCC) is the Information Technology or IT Department for the City of Wausau and Marathon County government units. The CCDCC also provides IT services to several smaller jurisdictions within Marathon County as well as Lincoln County. The Data Center maintains and supports all City and or County computer applications including a full Law Enforcement System; Geographic Information Systems (GIS); Land Records Systems (LRS) which is a single integrated system used by all "land" related departments including assesment, taxes, zoning, and inspections; and a full range of Financial Systems. InterNet access is provided as well as support for the City and County web pages. E-Mail and Office Software are provided and supported. The CCDCC is responsible for several mid-range host computers, thirty-eight (38) interconnected multi-user hosts or Servers and over 1,248 network attached devices which includes personal computers, printers, and plotters. The CCDCC is also responsible for Voice (Phone) and Video Systems.

**Organizational Structure:**

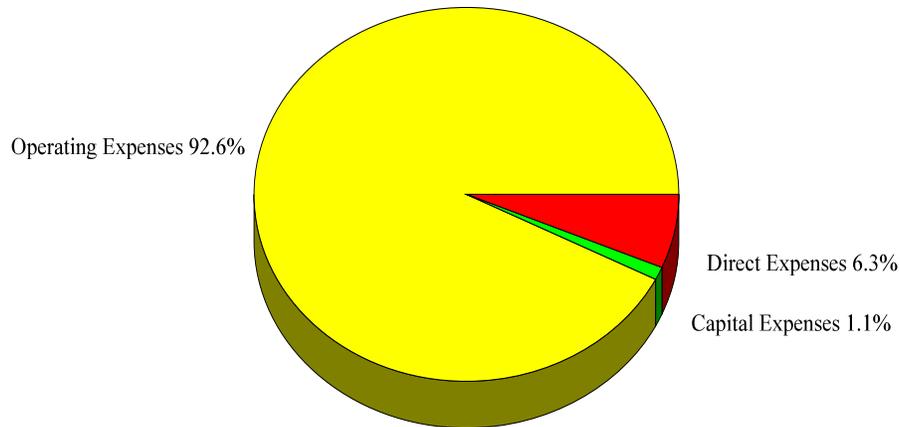


CCDCC Staffing	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Non-union	22	22	23	23	23	23	23	22	21	22
TOTAL	22	22	23	23	23	23	23	22	21	22

- 2004 Accomplishments:**
- ◆ Enhanced the City Assessor's web site making real estate assessment data available over the internet.
  - ◆ Implement new Cayenta Financial Systems (MuniMan).
  - ◆ Implement Tiburon CAD (Dispatch) software
  - ◆ Implement Tiburon Ti Fire & EMS Incident Reporting System
  - ◆ Develop & implement new Office Supplies, Inventory Application.
  - ◆ Replaced computer room U.P.S.
  - ◆ Laser Check printing implemented
  - ◆ Changed Internet Service provider from WISNET to Charter Communications
  - ◆ Install *CityWatch* for Wausau PD and other agencies.
  - ◆ Update City of Wausau, web page / web site. Example is "Major Road Projects" section.
  - ◆ Enhanced the Clerk Licensing application.
  - ◆ Developed application to record building, electrical and plumbing permits in LRS.
  - ◆ Upgraded the telephone system by installing new switches and a new Call Accounting system.
- 2005 Objectives & Initiatives:**
- ◆ Implement Graphical User Interface (GUI) on-line programming capability.
  - ◆ Implement Graphical User Interface (GUI) interface to convert existing applications / screens to GUI.
  - ◆ Continue the upgrade from CLUES to Tiburon, a totally integrated Law Enforcement System.
  - ◆ Implement Cayenta Human Resources (HR) application
  - ◆ Upgrade the Data and Voice communications networks.
  - ◆ Install new Network/InterNet Security, Anti-Virus protection, and Intrusion Detection/prevention software.
  - ◆ Install Document Imaging in additional departments.
  - ◆ Enhance the City Web Site by providing more "E-Government" features.
  - ◆ Implement Utility meter tracking

**Data Center Total Budget:**

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



<b>BUDGET SUMMARY</b>					
<b>City's Share of the City County Data Center Commission Budget</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Operating Expenses	\$4	\$487,903	\$487,903	\$480,071	\$477,318
Capital Expenses	\$17,107	\$9,765	\$9,765	\$5,779	\$5,760
Direct Expenses	\$300	\$22,135	\$22,135	\$32,824	\$28,314
<b>Total Expenses</b>	<b>\$17,411</b>	<b>\$519,803</b>	<b>\$519,803</b>	<b>\$518,674</b>	<b>\$511,392</b>

**Summary of Budget Changes 2004 to 2005:**

Data Center operating expenses decreased \$10,585 this represents the increases in operations net of the removal of telephone system costs. All telephone system costs including personnel managing the systems will now be allocated to the individual City and County departments served. Capital expenses decreased \$4,005 and direct expenses increased \$6,179. This represents hardware and software maintenance specific to City departments and includes parking, engineering, clerks index, assessment, and fire. Overall the city share of CCDCC expenses increased \$8,411 or (.1.62%).

<b>History of Expense Budget:</b>	<b>YEAR</b>	<b>EXPENSES</b>	<b>INCREASE (DECREASE) OVER PREVIOUS YEAR</b>	<b>% OVER PREVIOUS YEAR</b>
	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%

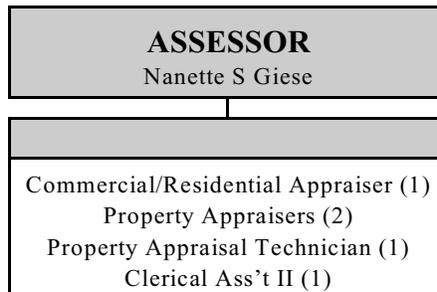
# CITY OF WAUSAU 2005 BUDGET

## 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:**

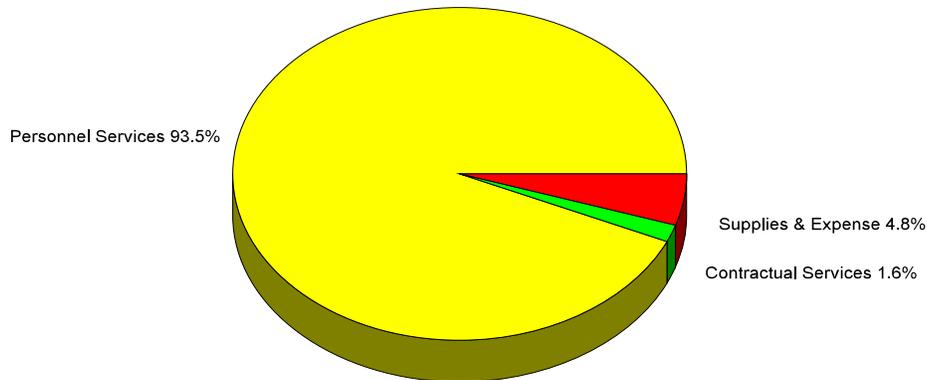


Assessor’s Staffing	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Union	2	2	2	2	2	2	2	2	2	2
Non-union	4	4	4	4	5	5	5	5	5	5
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

- 2004 Accomplishments:**
- ◆ Changed our assessment revaluations to a three year full revaluation cycle. (Historically it is shown the equalized ratio doesn’t change by more than 3 - 5% in a three year period.)
  - ◆ Completed the 2004 assessment roll and held the Statutory Open Book Period
  - ◆ Increased public awareness by releasing CAMA information on the Internet
  - ◆ Presented a slide show presentation at Council on how to use our website
  - ◆ Automated our Mobile Home system thru the implementation of additional software from our CAMA provider.
  - ◆ Mailed the Income & Expense forms to our Commercial Property Owners for Reval purposes
  - ◆ Mailed the State Approved Change of Assessment Notices to all property owners in the City
  - ◆ Continuing the transfer of information to our new CAMA cards which will increase efficiencies and create consistency.
  - ◆ Used the GIS mapping to successfully analyze our land values
  - ◆ Contracted retirees to assist with work load and revaluation work.
  - ◆ Working with CCDCC to “consolidate” our LRS & CAMA system to eliminate double entry
  - ◆ Implemented 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 asked questions.
  - ◆ Property photos have been transferred to an Imaging system. This allows direct access to photos from our CAMA screens with the press of a function key.
  - ◆ Purchased two laptops for appraisal staff field use. The laptops eliminate file folders out in the field during our “Reviews of the Entire City.” Saves hauling approximately 15,000 files from the office to the vehicles for review. This process will be done at least twice in revaluation years.
  - ◆ Attained full staffing - hired an Office Technician in September of 2004

- 2005 Objectives & Initiatives:**
- ◆ Purchase of phones for employees working in the field for security issues, communication, and monitoring time management
  - ◆ 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 2004 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.

**Statistical Data:** For the 2003 assessment roll, there were 12,992 Residential Properties, 1,196 Commercial Properties, 5 Agricultural Properties, 2 Production Forestry, 513 Exempt Properties and 1,307 Personal Property Accounts.



<b>BUDGET SUMMARY</b>					
	<b>2003</b>	<b>2004</b>	<b>2004</b>	<b>2005</b>	<b>2005</b>
<b>Assessor's Office</b>	<b>Expense</b>	<b>Modified Budget</b>	<b>Total Estimated</b>	<b>Requested</b>	<b>Adopted</b>
Personnel Services	\$373,024	\$406,834	\$406,834	\$425,535	\$432,376
Contractual Services	\$2,100	\$7,100	\$7,100	\$7,805	\$7,805
Supplies & Expense	\$16,855	\$20,960	\$20,234	\$18,995	\$18,995
Capital Outlay	\$367	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$392,346</b>	<b>\$434,894</b>	<b>\$434,168</b>	<b>\$452,335</b>	<b>\$459,176</b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs increased \$25,542 which includes 2005 salary and fringes. Contractual services increased \$705 and supplies decreased \$1,965 related to travel. Overall, the assessment budget increased \$24,282 from the 2004 budget or 5.58%

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%
1997	\$383,189	(\$8,411)	-2.15%

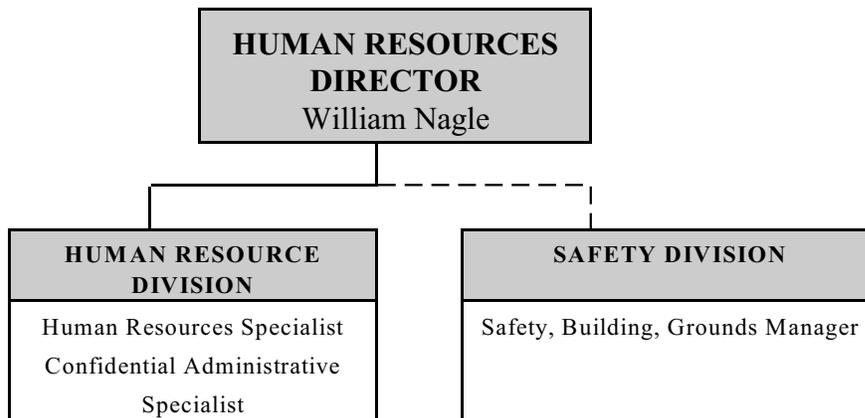
# CITY OF WAUSAU 2005 BUDGET

## 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.

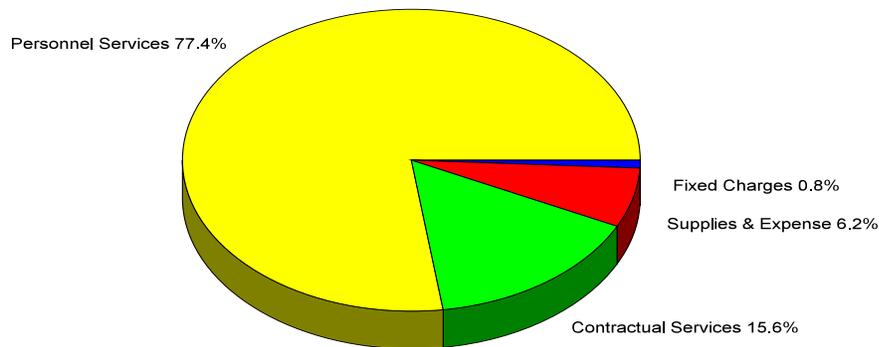
**Organizational Structure:**



Human Resources Staffing	2004	2003	2002	2001	2000*	1999	1998	1997	1996	1995
Non-union	2	2	2	2	3	3	3	3	3	3
<b>TOTAL</b>	2	2	2	2	3	3	3	3	3	3

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

- 2004 Accomplishments:**
- ◆ Worked with WPS and insurance consultant to minimize health insurance premium increases.
  - ◆ Created an employee health insurance committee, and sponsored employee insurance presentations. This activity will provide employees with a better understanding of insurance, equip them with information to be better health care consumers, and provide them with information as to the benefit of controlling costs.
  - ◆ Held training sessions for department heads and supervisors for continual learning.
  - ◆ The Human Resource Department worked with other departments in the City’s continuing efforts to “downsize” departmental staff through attrition, while still hiring 15 new employees throughout the year. The City’s services have continued to be excellent, and this excellence is certainly a credit not only to the departments actually performing the service, but also this department.
- 2005 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.



<b>BUDGET SUMMARY</b>					
	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2005</b>
<b>Human Resources</b>	<b>Expense</b>	<b>Modified Budget</b>	<b>Total Estimated</b>	<b>Requested</b>	<b>Adopted</b>
Personnel Services	\$143,774	\$166,928	\$166,928	\$160,192	\$160,192
Contractual Services	\$35,997	\$35,150	\$35,150	\$32,350	\$32,350
Supplies & Expense	\$6,532	\$12,025	\$12,025	\$12,775	\$12,775
Fixed Charges	\$1,441	\$1,500	\$1,500	\$1,600	\$1,600
<b>Total Expenses</b>	<b>\$187,744</b>	<b>\$215,603</b>	<b>\$215,603</b>	<b>\$206,917</b>	<b>\$206,917</b>

**Summary of  
Budget Changes  
2004 to 2005:**

Personnel service costs decreased \$6,737 which reflects anticipated salaries and fringe benefits for 2005. This includes health insurance premium savings due to the status change from family to single policy for one employee. Contractual services, staff training decreased \$2,800. Supplies increased \$750 to reflect the inflationary increases in advertising costs. Fixed charges, consisting of Data Center support charges increased \$100. Overall, the Human Resources budget decreased \$8,686 or 4.03%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%

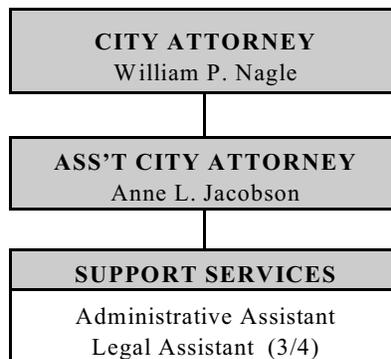
# CITY OF WAUSAU 2005 BUDGET

## 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	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
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	3.5	3.5
<b>TOTAL</b>	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.5	3.5

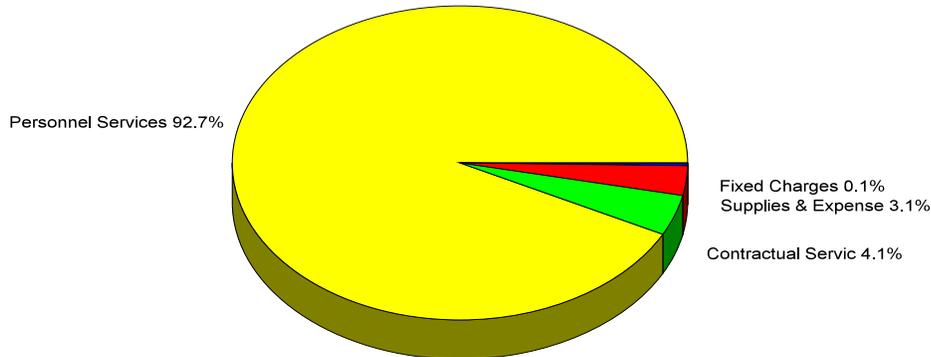
**2004 Accomplishments:** Provided quality, understandable legal representation to the City of Wausau as an entity, using a proactive approach in advising all city employees, departments, and elected and appointed officials. Vigorously prosecuted in a fair and equitable manner all code violations. Aggressively 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.

**2005 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.



<b>BUDGET SUMMARY</b>					
	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
<b>Legal Affairs</b>					
Personnel Services	\$282,620	\$292,972	\$292,972	\$298,081	\$298,081
Contractual Services	\$19,044	\$18,350	\$18,350	\$13,241	\$13,241
Supplies & Expense	\$8,221	\$9,943	\$9,943	\$9,943	\$9,943
Fixed Charges	\$266	\$370	\$370	\$370	\$370
<b>Total Expenses</b>	<b>\$310,151</b>	<b>\$321,635</b>	<b>\$321,635</b>	<b>\$321,635</b>	<b>\$321,635</b>
Fines/Forfeitures	\$2,440	\$1,200	\$1,200	\$1,200	\$1,200
<b>Total Revenues</b>	<b>\$2,440</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$1,200</b>

**Summary of Budget Changes 2004 to 2005**

Personnel service costs increased \$5,109 which reflects the anticipated increases in salaries and fringe benefits for 2005. Contractual services decreased \$5,109 of which \$5,109 is for contracted legal services. Supplies and Fixed Charges remained unchanged. Overall, the City Attorney budget remained the same as the 2004 budget.

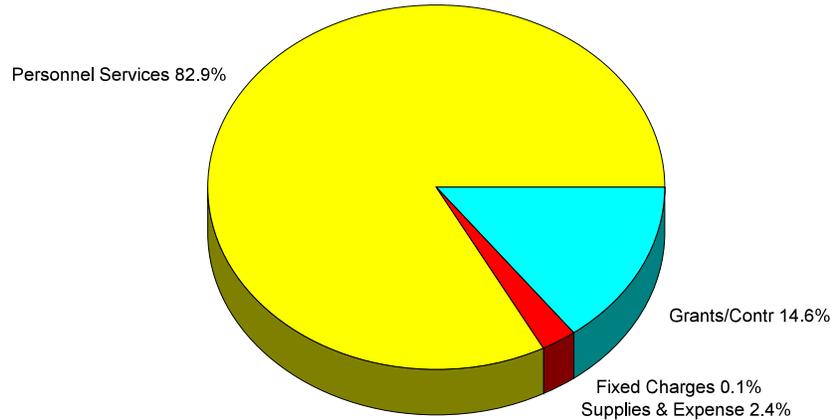
**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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
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%





<b>BUDGET SUMMARY</b>					
	<b>2003</b>	<b>2004</b>	<b>2004</b>	<b>2005</b>	<b>2005</b>
<b>Municipal Court</b>	<b>Expense</b>	<b>Modified Budget</b>	<b>Total Estimated</b>	<b>Requested</b>	<b>Adopted</b>
Personnel Services	\$77,618	\$82,985	\$82,985	\$85,093	\$85,093
Contractual Services	\$0	\$0	\$0	\$0	\$0
Supplies & Expense	\$3,020	\$2,405	\$2,405	\$2,427	\$2,427
Fixed Charges	\$850	\$843	\$843	\$93	\$93
Grants/Contr/Other	\$0	\$0	\$0	\$15,000	\$15,000
<b>Total Expenses</b>	<b>\$81,488</b>	<b>\$86,233</b>	<b>\$86,233</b>	<b>\$102,613</b>	<b>\$102,613</b>
Fines/Forfeitures	\$435,102	\$475,000	\$457,000	\$490,000	\$490,000
Miscellaneous	\$0	\$500	\$500	\$500	\$500
<b>Total Revenues</b>	<b>\$435,102</b>	<b>\$475,500</b>	<b>\$457,500</b>	<b>\$490,500</b>	<b>\$490,500</b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs increased \$2,108 which reflects the anticipated increases in salaries and fringe benefits for 2005. Supplies increased \$22 and fixed charges decreased \$750. The budget includes a \$15,000 contribution to the Boys and Girls Club for the peer court. This cost will be offset by increasing fines where available and appropriate. Overall, the Municipal Court budget increased \$16,380 from the 2004 budget or 19.00%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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
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%



**2004****Accomplishments:**

- ◆ Continued inspection and follow-up/enforcement activity of housing and exterior/property maintenance issues.
- ◆ Administered the 2004 Blanket Sidewalk Contract (sidewalk replaced abutting approximately 259 properties and 33 public corners were replaced), and established areas for proposed sidewalk replacement/ installation during 2005.
- ◆ Reconstructed the street lighting system and traffic signals along Bridge Street from 3rd Avenue to 17th Avenue as part of the State DOT Bridge Street Reconstruction Project. Includes new signalized intersection at 10th Avenue and Bridge Street; new pedestrian flashers at 6th Avenue and Bridge Street; and relocation of service at 3rd Avenue and Bridge Street.
- ◆ Removed old electrical service at the 1st and Scott Streets intersection; pulled power off new panel in the Jefferson Street Ramp.
- ◆ Relight and resignal the 1st/Washington Streets and 1st Street/River Drive intersections (to be completed by October 29).
- ◆ Reconstruct the street lighting systems along 1st Street from Washington to Forest Streets, and along Forest Street from 1st to 6th Streets (to be completed by October 29).
- ◆ Installation of low-level decorative lights along the Jefferson Street corridor.
- ◆ Street reconstruction projects resulting in new traffic signals at 17th Avenue and Thomas Street and 20th Avenue and Bridge Street.
- ◆ New street lighting system along 20th Avenue from Bridge Street to County Road U.
- ◆ New street lights along the new west arterial — Sherman Street (Home Depot) to the Rib River.
- ◆ Completed new lighting systems in the Sears and Penney's Parking Ramps.
- ◆ Install a three-phase 400-amp disconnect at DPW's new salt shed location for salt conveyor system (to be completed before winter).
- ◆ Assisted the Parks Department with installation of new low-level lighting throughout Marathon Park.
- ◆ Pole painting and pole replacement projects — to improve the appearance and structural integrity of existing light poles, and replace structurally defective poles.

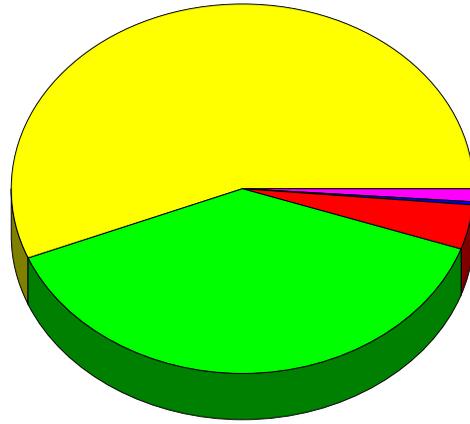
**2005 Objectives  
& Initiatives:**

- ◆ Upgrade street lighting along Merrill Avenue/Highway K from Union Avenue to Campus Drive.
- ◆ Complete installation of additional low-level decorative street lights on Prospect Avenue (Phase 2 and 3 for Building Better Neighborhood— Longfellow School).
- ◆ 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.

**Future Objectives  
& Initiatives:**

- ◆ Design and install street lighting for the Highway 51/29 corridor.
- ◆ 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).

Personnel Services 56.3%



Capital Outlay 0.9%  
 Fixed Charges 0.0%  
 Building Materials 0.2%  
 Supplies & Expense 3.9%

Contractual Services 38.6%

### BUDGET SUMMARY

Inspection & Electrical Systems	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Personnel Services	\$852,464	\$893,473	\$893,473	\$905,041	\$905,041
Contractual Services	\$552,918	\$607,039	\$606,913	\$619,846	\$619,846
Supplies & Expense	\$58,473	\$62,700	\$61,335	\$62,700	\$62,700
Building Materials	\$4,076	\$3,200	\$3,200	\$3,200	\$3,200
Fixed Charges	\$266	\$400	\$325	\$400	\$400
Capital Outlay	\$19,197	\$24,600	\$24,600	\$15,000	\$15,000
<b>Total Expenses</b>	<b>\$1,487,394</b>	<b>\$1,591,412</b>	<b>\$1,589,846</b>	<b>\$1,606,187</b>	<b>\$1,606,187</b>
Licenses/Permits	\$294,955	\$174,075	\$282,425	\$220,325	\$220,325
Public Charges	\$17,809	\$16,645	\$20,600	\$16,950	\$16,950
Intergovt Charges	\$360	\$270	\$400	\$300	\$300
Miscellaneous	\$5,665	\$3,500	\$5,200	\$3,500	\$3,500
<b>Total Revenues</b>	<b>\$318,789</b>	<b>\$194,490</b>	<b>\$308,625</b>	<b>\$241,075</b>	<b>\$241,075</b>

**Summary of  
Budget Changes  
2004 to 2005:**

Personnel service costs increased by \$11,568 which reflects the anticipated increases in health insurance. Electrical energy costs will increase approximately \$26,437 for proposed rate increases and installation of the following additional facilities as part of street reconstruction projects: traffic signals at 17th Avenue and Thomas Street, 10th Avenue and Bridge Street, and 20th Avenue and Bridge Street; and approximately 100 street lights along 17th Avenue, Bridge Street, 20th Avenue, and the Jefferson Street/Washington Street/ Forest Street/1st Street corridor. Overall the budget is expected to increase \$24,375 or 1.54%. Revenues are anticipated to increase approximately 24%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%

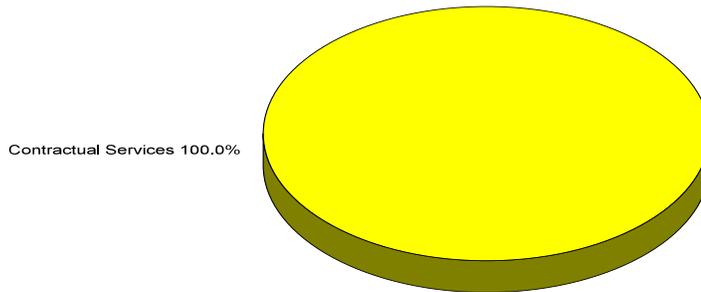
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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 2005 BUDGET

## REFUSE COLLECTION

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



<b>BUDGET SUMMARY</b>					
Refuse Collection	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Contractual Services	\$953,489	\$1,006,000	\$1,006,000	\$1,048,000	\$1,048,000
<b>Total Expenses</b>	<b>\$953,489</b>	<b>\$1,006,000</b>	<b>\$1,006,000</b>	<b>\$1,048,000</b>	<b>\$1,048,000</b>

**Summary of Budget Changes 2004 to 2005:** Costs associated with refuse collection increased by \$42,000 or 4.18%. 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.

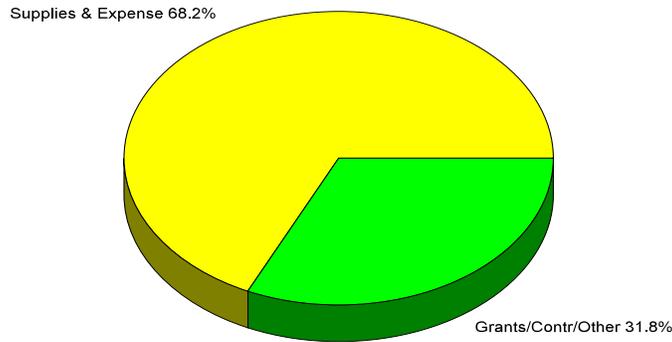
History of Expense Budget:	YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
	2005	\$1,048,000	\$42,000	4.18%
	2004	\$1,006,000	\$15,000	1.51%
	2003	\$991,000	\$31,000	3.23%
	2002	\$960,000	\$32,400	3.49%
	2001	\$927,600	(\$63,400)	-6.40%
	2000	\$991,000	(\$100,000)	-9.17%
	1999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

## Youth Action Council/Supported Agencies

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

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



<b>BUDGET SUMMARY</b>					
<b>Youth Action Council</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Supplies & Expenses	\$7,218	\$8,600	\$8,490	\$8,590	\$8,590
Grants/Contrib/Other	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
<b>Total Expenses</b>	<b>\$11,218</b>	<b>\$12,600</b>	<b>\$12,490</b>	<b>\$12,590</b>	<b>\$12,590</b>

**Summary of Budget Changes 2004 to 2005:**

Supplies expense decreased \$10 The grants to youth projects remained at \$4,000.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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	

**2004  
Accomplishments:**

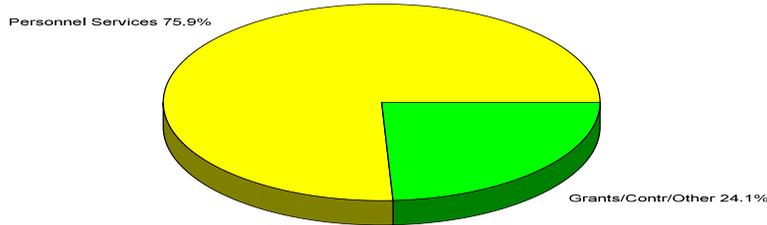
- ◆ Organized local youth organizations to make holiday cards and send them to local military person overseas.
- ◆ In December, sent two representatives to the National League of Cities Congressional Conference in Nashville, TN so they could share information with other youth and meet governmental officials from all over the U.S.
- ◆ Allocated funds from the Youth Grant Program to local youth organizations and programs: LTWAM sponsored youth to paint a mural in Northcentral Health Care facility lobby, B&GC and the Women's Community sponsored a sexual assault awareness dance, and the Family Advocacy Mentoring for at risk middle school youth.
- ◆ On January 24, held "Bands in the Hall" with local bands Wave Length, Exit Smiling and Shifty Seven.
- ◆ February 4, held Snow Day at Sylvan Park tubing hill for middle school youth on their ½ day off.
- ◆ Sent two representatives to the National League of Cities Congressional Conference in Washington D.C. so they could share information with other youth and meet governmental officials from all over the U.S.
- ◆ Sponsored "Hunger Jam", a youth music event to raise food and money for the Neighbor's Place on April 17, which is on National Youth Service Day.
- ◆ Held an acoustic night for budding artists to perform live in front of an audience.
- ◆ Organized "Walking Thru Wausau" Youth Photo Contest with cash prizes in April. Held an award ceremony and photo exhibit in June at LYWAM.
- ◆ Held a summer dance series in June, July and August at the Great Hall.
- ◆ Organized the 4<sup>th</sup> Annual 400 Block Rocks on July 30, featuring 5 local youth bands: Dross, Miser Madison, Last Call, Shifty Seven and Wave Length.
- ◆ Helped sponsor Kid's Day Celebration with other local organizations on July 31st.
- ◆ Partnered with the Parks Department to hold an outdoor movie night at Riverside Park on August 19th.

**2005  
Objectives  
&  
Initiatives:**

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

# CITY OF WAUSAU 2005 BUDGET UNCLASSIFIED

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



<b>BUDGET SUMMARY</b>					
	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$110,011	\$110,000	\$110,000	\$110,000	\$110,000
Grants/Contr/Other	\$48,277	\$26,200	\$41,200	\$35,000	\$35,000
<b>Total Expenses</b>	<b>\$158,288</b>	<b>\$136,200</b>	<b>\$151,200</b>	<b>\$145,000</b>	<b>\$145,000</b>

**Summary of Budget Changes 2004 to 2005:** The payments for the City’s obligation for prior retirement plans declined \$6,000. The budget for bad debts, claims, and other write offs decreased by \$4,000. Overall, the Unclassified budget decreased \$12,000 from the 2002 budget or 7.50%.

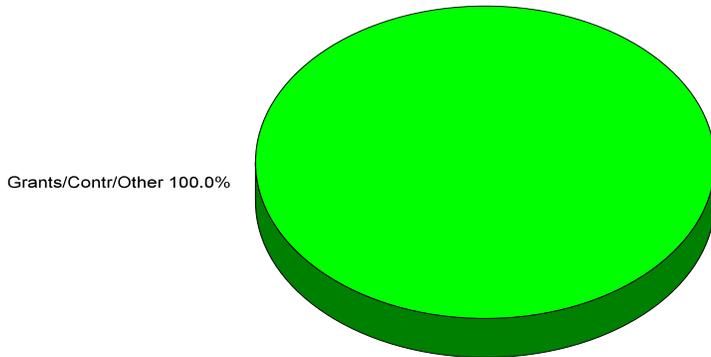
<b>History of Expense Budget:</b>	<b>YEAR</b>	<b>EXPENSES</b>	<b>INCREASE(DECREASE) OVER PREVIOUS YEAR</b>	<b>% OVER PREVIOUS YEAR</b>
	2005	\$145,000	\$15,000	11.54%
	2004	\$130,000	(\$18,000)	-12.16%
	2003	\$148,000	(\$12,000)	-7.50%
	2002	\$160,000	\$15,000	10.34%
	2001	\$145,000	(\$6,900)	-4.54%
	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 2005 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.



<b>BUDGET SUMMARY</b>					
	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Grants/Contr/Other	\$0	\$20,000	\$20,000	\$25,000	\$25,000
<b>Total Expenses</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$25,000</b>	<b>\$25,000</b>

**Summary of Budget Changes 2004 to 2005:**

2005 represents the city's second year of funding. Prior to 2004 the city has contributed through inkind assistance such as rent, accounting and facility related services.

**History of Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$25,000	\$5,000	25.00%
2004	\$20,000	\$20,000	100.00%
2003	\$0	0.00%	0.00%

# CITY OF WAUSAU 2005 BUDGET

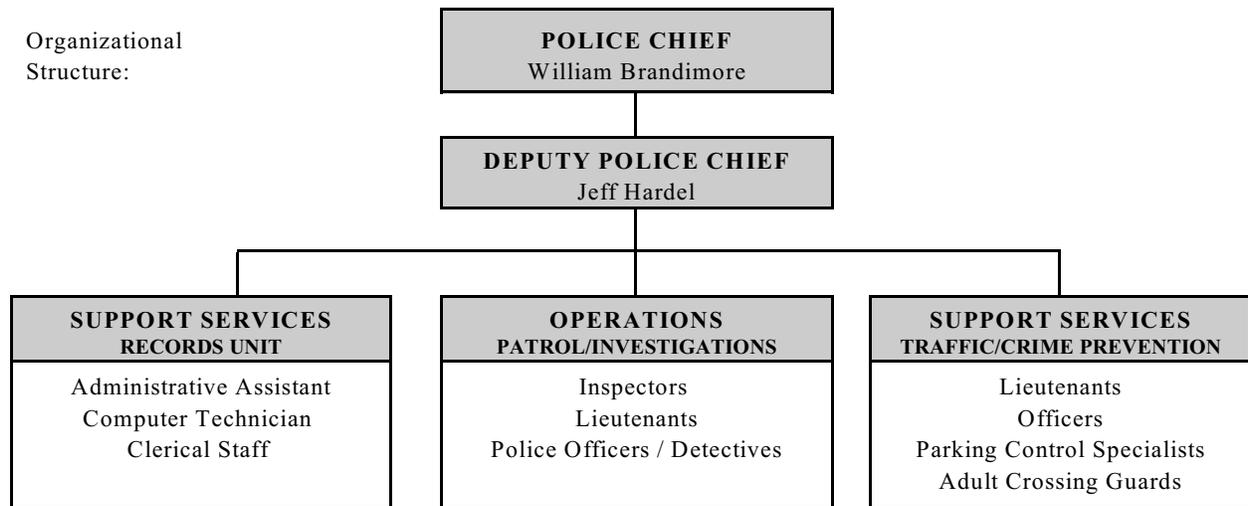
## POLICE DEPARTMENT

**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	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<b>Union</b>	57	58	55	56	56	56	54	60	58	58
<b>Non-union</b>	15	14	16	16	16	16	16	16	16	16
<b>TOTAL</b>	72*	72	71	72	72	72	70	76	74	74

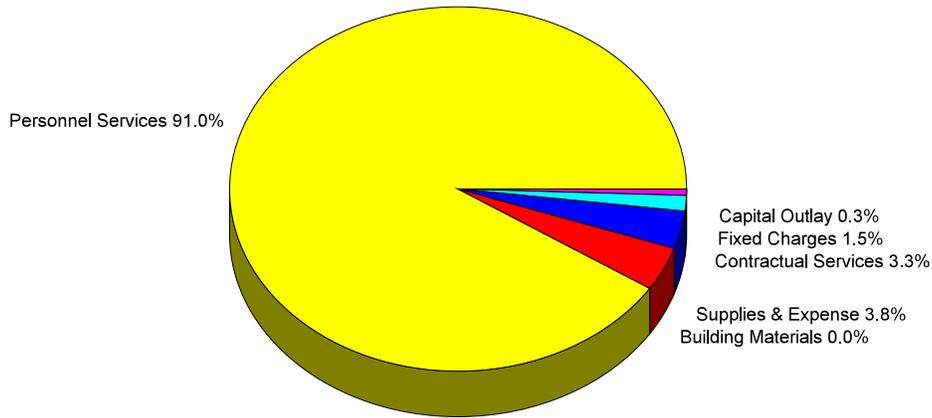
In addition 14 part-time crossing guards are funded  
 This includes 64 sworn police officers, 7 full time civilian positions, and 1 63% civilian property/evidence position .

**2004 Accomplishments:**

- ◆ Fully implemented the MDC's (mobile data computers) program, which installed computers in the squad car fleet. This system provides patrol officers immediate access to information including the internet.
- ◆ Conducted neighborhood meetings in each patrol area sector receiving and acting on feedback from the neighbors relative to our job performance.
- ◆ Worked with the Mayor to develop the neighborhood associations.

**2005 Objectives  
& Initiatives:**

- ◆ Strengthen efforts in aggressive uniform patrol around suspected neighborhood drug houses.
- ◆ Assign an officer to coordinate with the neighborhood associations and provide crime prevention services within the core area of Bridge Street to Thomas Street and 6<sup>th</sup> Street to 6<sup>th</sup> Avenue.
- ◆ Continue to perform self-assessments through on-going Service Area Sector meetings, introducing officers to the public and allowing them to hear first hand the community's expectations.
- ◆ Implement a grant funded "reverse 911 system" called City Watch which will enable us to call citizens in specific areas and alert them to crime in the area, special hazards such as hazardous material spills, or ask them to be on the lookout for a missing child. The system also allows detectives to send questionnaire messages for information on crimes in specific areas.



<b>BUDGET SUMMARY</b>					
<b>Police Budget</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$5,392,378	\$5,697,046	\$5,697,046	\$5,910,765	\$5,861,755
Contractual Services	\$171,923	\$190,319	\$201,819	\$216,185	\$216,185
Supplies & Expense	\$207,655	\$227,304	\$222,294	\$247,544	\$247,544
Building Materials	\$0	\$800	\$700	\$800	\$800
Fixed Charges	\$90,281	\$100,450	\$100,450	\$100,625	\$100,625
Capital Outlay	\$45,813	\$9,250	\$9,250	\$21,250	\$21,250
<b>Total Expenses</b>	<b>\$5,908,050</b>	<b>\$6,225,169</b>	<b>\$6,231,559</b>	<b>\$6,497,169</b>	<b>\$6,448,159</b>
Intergovt Grants/Aids	\$3,978	\$74,000	\$5,475	\$75,000	\$75,000
Public Charges	\$35,791	\$33,800	\$33,800	\$34,300	\$34,300
Intergovt Charges	\$126,084	\$112,390	\$115,000	\$107,580	\$107,580
Miscellaneous	\$65,586	\$104,200	\$110,978	\$51,200	\$51,200
<b>Total Revenues</b>	<b>\$231,439</b>	<b>\$324,390</b>	<b>\$265,253</b>	<b>\$268,080</b>	<b>\$268,080</b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs increased \$213,719 which reflects the anticipated increases in salaries and fringe benefits for 2005 and the reduction of one parking control position. It also includes the sick leave obligation for two retiring officers and the costs associated with the civilian evidence/property technician. Contractual services increased \$25,866 which anticipates increased fleet maintenance along with the newly implemented CCDCC phone maintenance fees of \$8,170. Supplies and expenses increased \$20,240. This reflects increased fuel costs, and the expected annual amortization of the new squad cars. Capital outlay decreased \$12,000 which will fund new copiers. Overall the Police budget increased \$227,800 from the 2004 adopted budget or 3.67%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$6,448,159	\$227,800	3.67%
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
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%

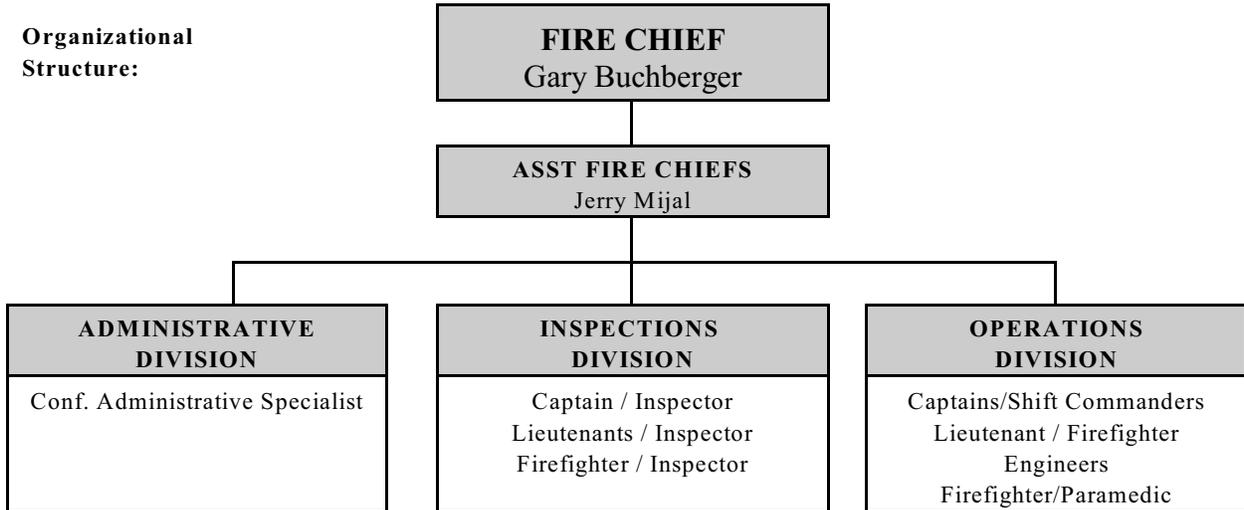
# CITY OF WAUSAU 2005 BUDGET

## FIRE DEPARTMENT

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

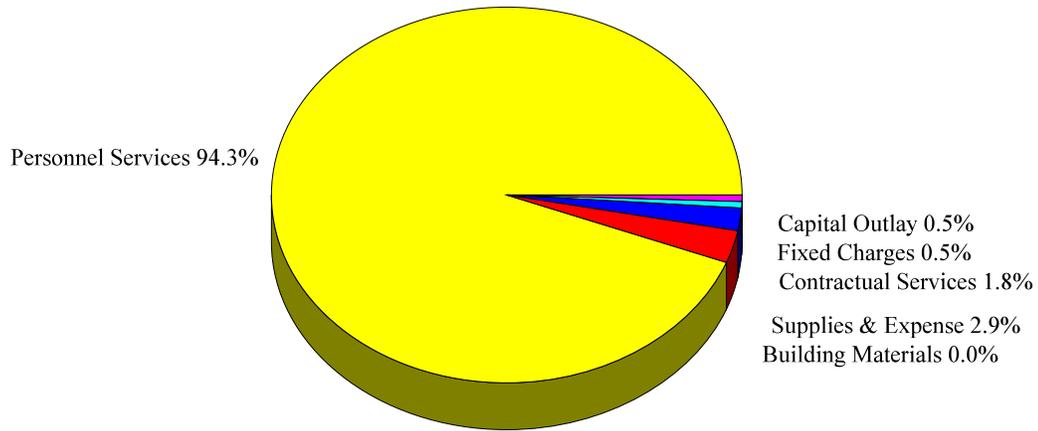
**Department Responsibilities:** This department is responsible for developing, coordinating, planning, implementing and administering all aspects of fire protection and emergency medical services within the City of Wausau. These functions include fire administration, emergency medical services, fire 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	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<b>Union</b>	53	53	53	54	54	54	54	54	54	54
<b>Non-union</b>	8	8	8	8	8	7	7	7	7	7
	61	61	61	62	62	61	61	61	61	61

- 2004**
- Accomplishments:**
- ◆ Provided rapid, effective, professional response to emergency situations.
  - ◆ Created and implemented 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.
  - ◆ Began functional training program with community industries to better respond to fire and rescue emergencies at their specific locations.
  - ◆ Accomplished 4,350 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 3,247 commercial building inspections, 147 tank inspections and 18 special inspections.
  - ◆ Provided a certified officers class to all personnel with permanent positions.
  - ◆ Continued a cooperative program with the Rhinelander Fire Dept for obtaining chemical assessment services (CAT) for our regional Hazmat response team.
  - ◆ Purchased physical fitness equipment and established a training program with the local YMCA with federal FIRE GRANT PROGRAM grant funds.
  - ◆ Purchased and implemented a cooperative computer software package with the police and surrounding fire departments (Tiburon) with federal FIRE Grant Program funds.
  - ◆ Wrote four (4) grants and received money for four (4) grants totaling \$83,980 for Domestic Preparedness equipment, Homeland Security Program equipment, Confined Space training, and Gasoline Tanker Emergency training.
  - ◆ Continued Regional Hazardous Materials Response Team contract with the State of Wisconsin WEM office totaling \$146,000.
  - ◆ Continued ambulance and emergency medical service contracts with six (6) surrounding townships and communities totaling \$141,000.
- 2005 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.
  - ◆ Establish 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 the daily operations.
  - ◆ Train fire inspectors to the new commercial building and fire codes when the State of Wisconsin finishes its debate and 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 programs and train personnel who will be providing those programs.
  - ◆ Fill vacant positions as funded.
  - ◆ 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.



<b>BUDGET SUMMARY</b>					
<b>Fire Department</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$4,447,039	\$4,755,156	\$4,755,156	\$4,822,496	\$4,822,496
Contractual Services	\$755,930	\$393,973	\$393,973	\$93,677	\$93,677
Supplies & Expense	\$110,525	\$146,756	\$143,197	\$147,767	\$147,767
Building Materials	\$0	\$50	\$50	\$50	\$50
Fixed Charges	\$23,964	\$26,332	\$26,332	\$26,438	\$26,438
Capital Outlay	\$45,965	\$25,800	\$25,000	\$23,325	\$23,325
<b>Total Expenses</b>	<b>\$5,383,423</b>	<b>\$5,348,067</b>	<b>\$5,343,708</b>	<b>\$5,113,753</b>	<b>\$5,113,753</b>
Intergovt Grants/Aids	\$107,556	\$74,412	\$74,412	\$78,875	\$78,875
Public Charges	\$842,722	\$746,506	\$746,506	\$843,228	\$843,228
Intergovt Charges	\$176,847	\$141,572	\$141,572	\$143,295	\$143,295
<b>Total Revenues</b>	<b>\$1,127,125</b>	<b>\$962,490</b>	<b>\$962,490</b>	<b>\$1,065,398</b>	<b>\$1,065,398</b>

**Summary of Budget Changes 2004 to 2005**

Personnel service costs increased by \$67,340 which reflects projected increases for salaries and fringes for 2005. Contractual services decreased \$300,296 anticipating increased fuel, utility, and data center telephone charges which are offset by the shift of \$305,938 to the utility bill for hydrant rental. Capital Outlay decreased by \$2,475. Capital Outlay includes \$20,325 for replacement of firefighting equipment, \$2,000 for ambulance equipment, and \$1,000 for inspection equipment. Overall the budget decreased \$95,755 or 1.84%

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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:**

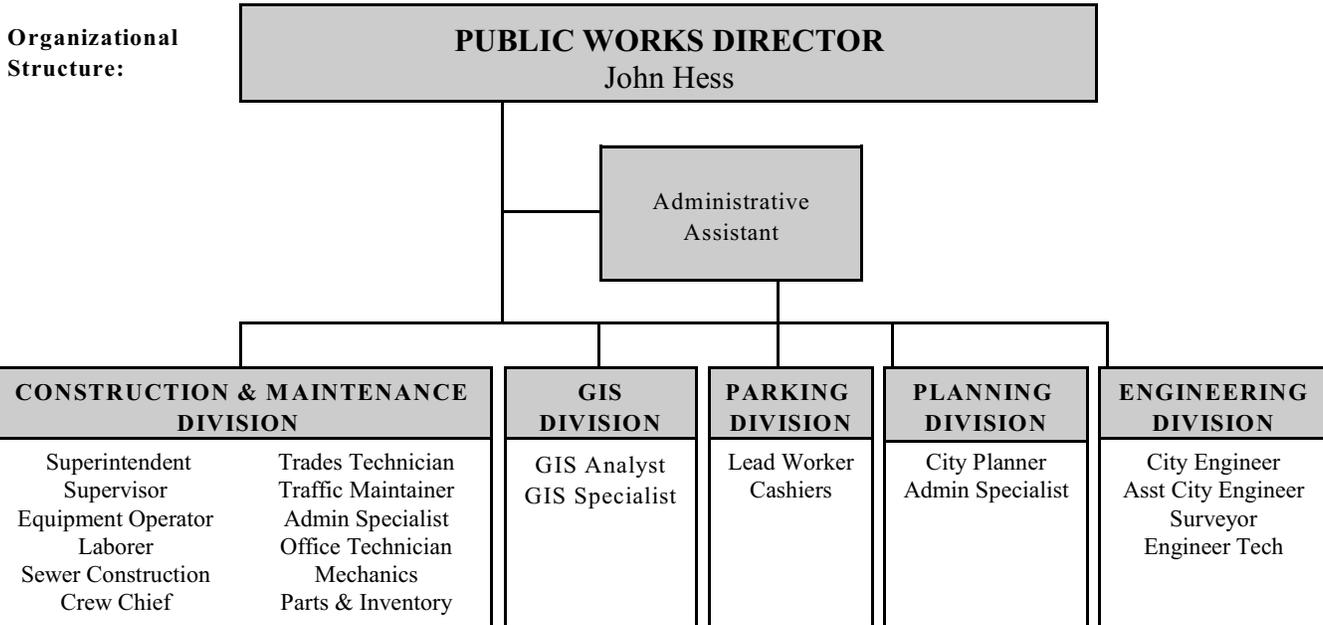
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$1,065,398	\$102,908	10.69%
2004	\$962,490	\$92,490	10.63%
2003	\$870,000	\$93,455	12.03%
2002	\$776,545	(\$66,330)	-7.87%
2001	\$842,875	\$26,641	3.26%
2000	\$816,234	\$7,766	0.96%
1999	\$808,468	\$57,820	7.70%
1998	\$791,491	\$40,843	5.44%
1997	\$750,648	(\$30,075)	-3.85%

# CITY OF WAUSAU 2005 BUDGET

## PUBLIC WORKS DEPARTMENT

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

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



Public Works Staffing	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Union	53	53	54	63	62	62	62	61	62	62
Non-union	12	11	12	12	12	12	11	11	10	10
TOTAL	65	64	66	75	74	74	73	72	72	72

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

## PLANNING DIVISION

- 2004 Accomplishments:**
- ◆ Completed an application to acquire the downtown Federal Building from the U.S. Government.
  - ◆ Prepared a grant application requesting \$1 million from the State Transportation Economic Assistance Program to improve 20<sup>th</sup> Avenue.
  - ◆ 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.
  - ◆ Began update of 1995 *River Edge Master Plan*.
  - ◆ Helped develop program to update the sewer service area plan for the Wausau Metropolitan Area.
  - ◆ Prepared and submitted a grant application to the State DOT for \$30,000 in Federal Intelligent Transportation System Funds.
  - ◆ Continued to participate in the planning and design efforts for the reconstruction of US Highway 51 and State Trunk Highway 29.
  - ◆ Coordinated 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 (32<sup>nd</sup> Avenue - 48<sup>th</sup> Avenue), and Thomas Street railroad viaduct.
  - ◆ Prepared and submitted a grant application to the Wisconsin Department of Transportation for \$13,500 to upgrade street signs at certain intersections in Wausau.
  - ◆ Property acquired and right-of-way cleared for Bridge Street reconstruction project.

## GIS DIVISION

- ◆ Developed and deployed an Intranet mapping application for the public.
- ◆ Completed data collection and mapping of storm sewer features.
- ◆ Developed fire pre-plan database and trained fire personnel to edit and create maps
- ◆ Assisted Assessment Department with property revaluation by providing software, training, application development, data analysis and mapping capabilities.
- ◆ Provided GIS mapping and technical assistance to the Town of Rib Mountain.
- ◆ Completed countless daily map and data requests for City staff and the public.

## PARKING DIVISION

- ◆ Reconstructed all electrical components in the Sears and Penney's Ramps.
- ◆ Completed concrete sealing, structural repairs, reconstruction of expansion joints, and caulking in McClellan Ramp.
- ◆ Finalized ramp construction, construction administration for remaining miscellaneous work items, and contractual payments for Jefferson Street Parking Ramp.
- ◆ Designed, constructed, and performed construction administration of Jefferson Inn/Federal Building parking lot.
- ◆ Completed asphalt resurfacing of Parking Lot 12.
- ◆ Investigated and recommended parking meter control system for McClellan Ramp.
- ◆ Removed parking meters on Jefferson Street and Forest Street to allow for street reconstruction.
- ◆ Studied, recommended, and instituted two-hour free parking on Jefferson Street from 1<sup>th</sup> Street to 5<sup>th</sup> Street.

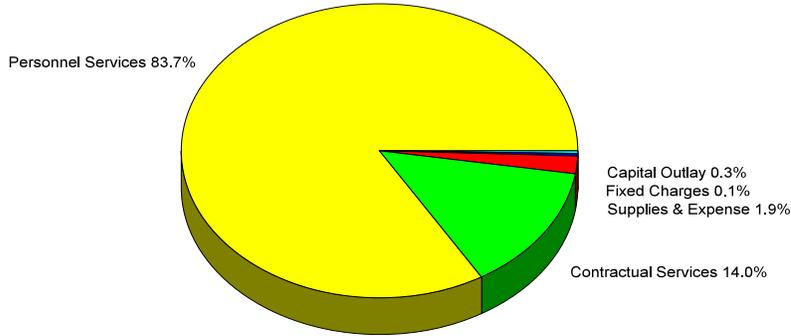
## CONSTRUCTION AND MAINTENANCE DIVISION

- ◆ Maintained a high level of service in 2004, including winter maintenance 2003/2004, with limited personnel resources.
  - ◆ Rerouted/reconstructed storm sewers, sanitary sewers, and water mains on abandoned 2<sup>nd</sup> Street
- 2005 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 DIVISION

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



<b>BUDGET SUMMARY</b>					
<b>Engineering Division</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$974,527	\$934,166	\$1,024,166	\$977,956	\$977,956
Contractual Services	\$148,089	\$168,400	\$167,775	\$163,975	\$163,975
Supplies & Expense	\$25,263	\$25,430	\$21,995	\$22,525	\$22,525
Fixed Charges	\$987	\$1,500	\$1,200	\$1,200	\$1,200
Capital Outlay	\$9,241	\$2,530	\$3,043	\$3,000	\$3,000
<b>Total Expenses</b>	<b><u>\$1,158,107</u></b>	<b><u>\$1,132,026</u></b>	<b><u>\$1,218,179</u></b>	<b><u>\$1,168,656</u></b>	<b><u>\$1,168,656</u></b>
Public Charges	\$17	\$25	\$25	\$0	\$0
Intergovt Charges	\$8,740	\$95,000	\$95,000	\$0	\$0
<b>Total Revenues</b>	<b><u>\$8,757</u></b>	<b><u>\$95,025</u></b>	<b><u>\$95,025</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

**Summary of Budget Changes 2004 to 2005:** Personnel service costs increased by \$49,163 which reflects the anticipated increases in salaries and fringe benefits for 2005. Contractual services decreased \$4,425 most of which represents bridge testing which is performed biennially. Supplies decreased \$2,905 which reflects a reduction in training costs. Fixed charges decreased \$300 while capital outlay increased \$470. Overall the Engineering budget increased \$36,630 from the 2004 budget or 3.24%.

**History of  
Expense Budget:**

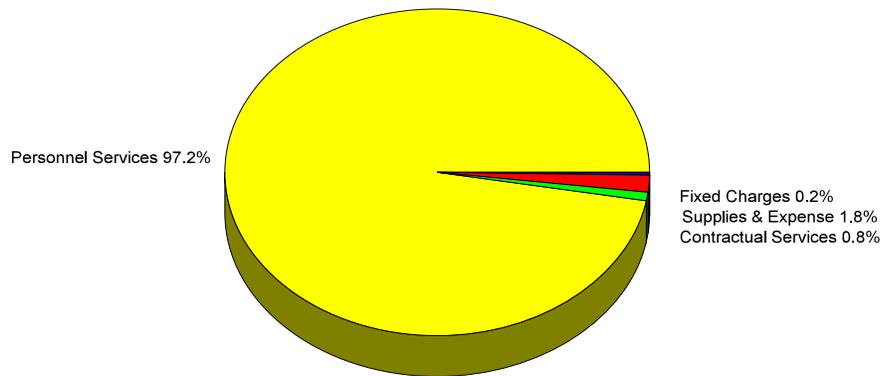
YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$1,168,656	\$36,630	3.24%
2004	\$1,132,026	(\$9,392)	-0.82%
2003	\$1,141,418	\$5,965	0.53%
2002	\$1,135,453	\$81,070	7.69%
2001	\$1,054,383	\$7,477	0.71%
2000	\$1,046,906	(\$128,305)	-10.92%
1999	\$1,175,211	\$113,487	10.69%
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
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.



<b>BUDGET SUMMARY</b>					
<b>Engineering Division</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$84,277	\$89,532	\$89,532	\$91,108	\$91,108
Contractual Services	\$675	\$675	\$675	\$775	\$775
Supplies & Expense	\$419	\$2,325	\$895	\$1,660	\$1,660
Fixed Charges	\$84	\$150	\$150	\$150	\$150
<b>Total Expenses</b>	<b><u>\$85,455</u></b>	<b><u>\$92,682</u></b>	<b><u>\$91,252</u></b>	<b><u>\$93,693</u></b>	<b><u>\$93,693</u></b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs increased by \$1,576 which reflects the anticipated increases in salaries and fringe benefits for 2005. Contractual services increased \$100, supplies decreased \$665 and fixed charges remained the same. No capital outlay is anticipated in 2005. Overall the Planning budget increased \$1,011 from the 2004 budget or 1.09%.

**History of  
Expense Budget:**

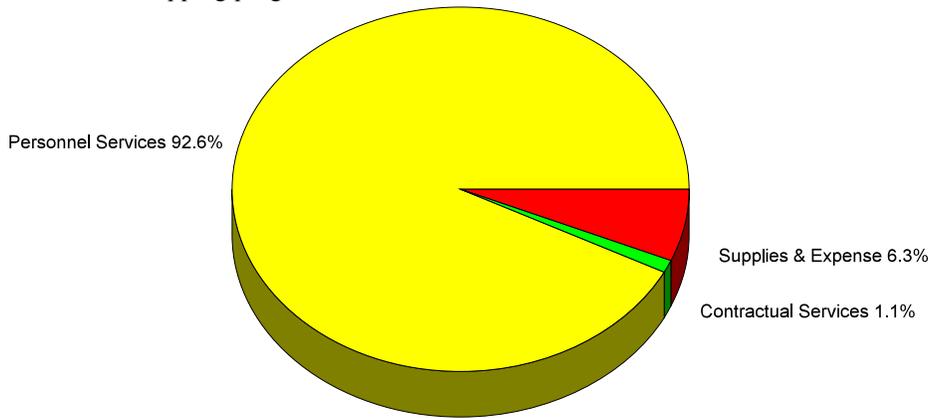
YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$93,693	\$1,011	1.09%
2004	\$92,682	\$3,605	4.05%
2003	\$89,077	(\$353)	-0.39%
2002	\$89,430	(\$128,865)	-59.03%
2001	\$218,295	\$143,033	190.05%
2000	\$75,262	(\$3,530)	-4.48%
1999	\$78,792	\$4,272	5.73%
1998	\$74,520	\$4,864	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.



<b>BUDGET SUMMARY</b>					
Engineering Division	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Personnel Services	\$153,421	\$158,243	\$158,243	\$155,886	\$155,886
Contractual Services	\$1,680	\$1,850	\$1,850	\$1,900	\$1,900
Supplies & Expense	\$4,420	\$10,325	\$10,325	\$10,625	\$10,625
Capital Outlay	\$31,360	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$190,881</b>	<b>\$170,418</b>	<b>\$170,418</b>	<b>\$168,411</b>	<b>\$168,411</b>
Public Charges	\$2,686	\$2,500	\$2,000	\$2,000	\$2,000
<b>Total Revenues</b>	<b>\$2,686</b>	<b>\$2,500</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs increased by \$2,357 which reflects the anticipated increases in salaries and fringe benefits for 2005, and eliminates the summer seasonal help of \$8,300. Contractual services increased \$50 representing Data Center charges. Supplies increased \$300 representing an increase in meeting expenses. The capital outlay budget was a carryover for computer equipment. Overall the GIS budget decreased \$2,007 from the 2004 modified budget or 1.18%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%

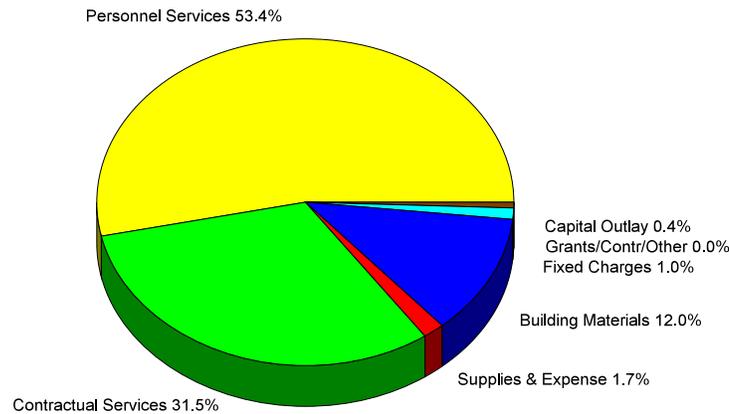
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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.



<b>BUDGET SUMMARY</b>					
<b>Construction and Maintenance Division</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$2,021,104	\$2,377,800	\$2,377,800	\$2,447,794	\$2,447,794
Contractual Services	\$1,132,072	\$1,514,070	\$1,514,070	\$1,440,870	\$1,440,870
Supplies & Expense	\$64,756	\$76,005	\$76,005	\$76,005	\$76,005
Building Materials	\$336,405	\$547,375	\$547,375	\$547,375	\$547,375
Fixed Charges	\$47,553	\$47,270	\$47,270	\$47,270	\$47,270
Grants/Cont/Other	\$0	\$1,800	\$1,800	\$1,800	\$1,800
Capital Outlay	\$14,847	\$19,350	\$19,350	\$19,350	\$19,350
Transfers Out	\$0	(\$285,712)	(\$258,950)	(\$263,667)	(\$263,667)
<b>Total Expenses</b>	<b><u>\$3,616,737</u></b>	<b><u>\$4,297,958</u></b>	<b><u>\$4,324,720</u></b>	<b><u>\$4,316,797</u></b>	<b><u>\$4,316,797</u></b>
Intergovt Grants/Aids	\$2,109,871	\$2,034,946	\$2,034,946	\$2,094,509	\$2,094,509
Public Charges	\$32,786	\$33,550	\$33,550	\$35,300	\$35,300
Intergovt Charges	\$157,215	\$93,800	\$93,800	\$107,500	\$107,500
Miscellaneous	\$0	\$250	\$250	\$250	\$250
<b>Total Revenues</b>	<b><u>\$2,299,872</u></b>	<b><u>\$2,162,546</u></b>	<b><u>\$2,162,546</u></b>	<b><u>\$2,237,559</u></b>	<b><u>\$2,237,559</u></b>

**Summary of  
Budget Changes  
2004 to 2005:**

Personnel service costs increased by \$69,994 which reflects the anticipated increases in salaries and fringe benefits for 2005. Contractual services decreased \$73,200 from the 2004 budget. The decrease adjusts contractual snow removal charges to reflect historical spending. All other areas remained the same. Overall the Public Works budget increased \$32,339 or .75% from the 2004 budget.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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:**

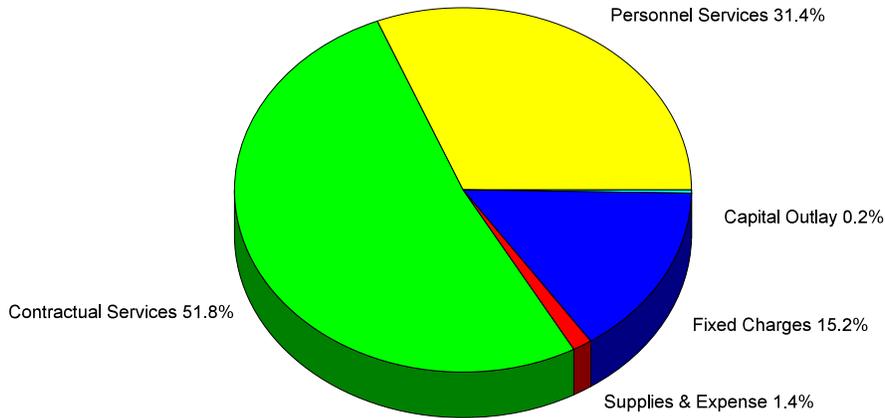
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$2,237,559	\$75,013	3.47%
2004	\$2,162,546	(\$93,147)	-4.13%
2003	\$2,255,693	\$57,625	2.62%
2002	\$2,198,068	(\$66,429)	-2.93%
2001*	\$2,264,497	\$2,134,662	1644.13%
2000	\$129,835	\$2,625	2.06%
1999	\$127,210	\$14,050	12.42%
1998	\$113,160	\$1,220	1.09%
1997	\$111,940	\$45,600	10.38%

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

# A DIVISION OF THE PUBLIC WORKS DEPARTMENT

## PARKING FACILITIES DIVISION

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



<b>BUDGET SUMMARY</b>					
Parking Facilities Division	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Personnel Services	\$187,969	\$193,191	\$193,191	\$187,902	\$187,902
Contractual Services	\$261,168	\$270,775	\$303,875	\$310,325	\$310,325
Supplies & Expense	\$3,940	\$12,660	\$6,985	\$8,485	\$8,485
Fixed Charges	\$89,369	\$89,000	\$89,735	\$91,235	\$91,235
Capital Outlay	\$118,648	\$128,000	\$125,000	\$1,000	\$126,000
<b>Total Expenses</b>	<b><u>\$661,094</u></b>	<b><u>\$693,626</u></b>	<b><u>\$718,786</u></b>	<b><u>\$598,947</u></b>	<b><u>\$723,947</u></b>
Public Charges	\$546,834	\$507,700	\$490,322	\$483,700	\$483,700
Miscellaneous	\$0	\$1,000	\$20,000	\$1,000	\$1,000
<b>Total Revenues</b>	<b><u>\$546,834</u></b>	<b><u>\$508,700</u></b>	<b><u>\$510,322</u></b>	<b><u>\$484,700</u></b>	<b><u>\$484,700</u></b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs decreased by \$5,289 which reflects the anticipated salaries and fringe benefits for 2005. In addition, the 2004 budget contained one additional part time position which is not contemplated in the 2005 budget. Contractual services increased \$39,550. This change includes increases in utilities, and janitorial services. Supplies and expenses decreased \$4,175 the most significant area is in printing and electrical supplies. Fixed charges increased \$2,235 for land lease costs and property insurance. Capital outlay increased \$1,000. Overall, the Parking budget increased \$30,321 from the 2004 budget or 4.37%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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
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 2005 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.

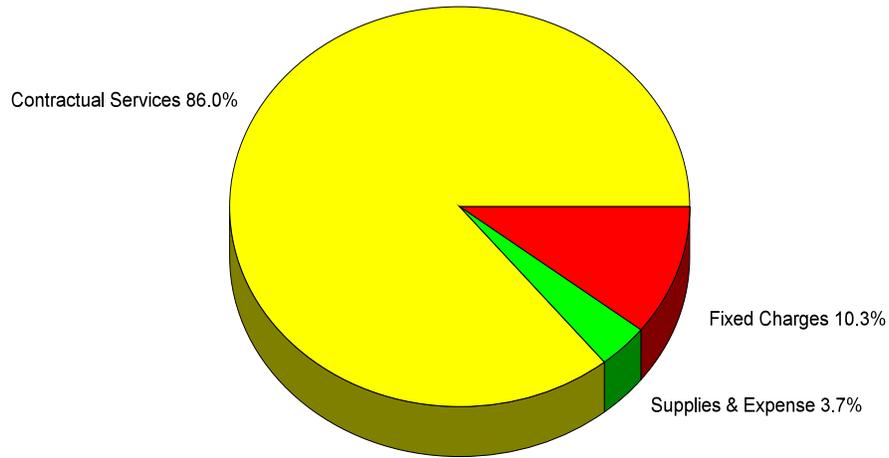
**Department Responsibilities:** This organization is responsible for the overall operation of the Wausau Downtown Airport, which includes maintenance of terminal buildings and hangars, maintenance of grounds, runways, beacons, lighting, taxiways, ramp, sidewalks and rent of office and hangar space. 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

- 2004 Accomplishments:**
- ◆ To recruit two private parties to construct new hangars at the Wausau Downtown Airport in 2003.
  - ◆ To create “Hangar Development Area” to allow private hangar builders an efficient way to execute hangar construction.
  - ◆ Organized successful public relations activities including: airport website ([www.flywausau.com](http://www.flywausau.com)), Balloon Rally, and other airport activities.
  - ◆ To continue progress for avigation easement/tree removal project with the FAA
  - ◆ Successfully petitioned TSA for funding of airport security fence.

- 2005 Objectives & Initiatives:**
- ◆ To bring to finality the avigation easements and tree removals on the properties in Schofield on the approach to runway thirty.
  - ◆ To recruit additional private party to construct new hangar at the Wausau Downtown Airport in 2005.
  - ◆ To update CIP to enhance Wausau Downtown Airport’s opportunities for FAA/State Funding.
  - ◆ To execute the “Runway Extension/Pavement Maintenance” project
  - ◆ Oversee completion of perimeter security fence



<b>BUDGET SUMMARY</b>					
<b>Wausau Downtown Airport</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Contractual Services	\$99,895	\$122,996	\$107,955	\$124,605	\$124,605
Supplies & Expense	\$4,349	\$4,825	\$5,331	\$5,375	\$5,375
Fixed Charges	\$13,786	\$13,435	\$14,983	\$14,983	\$14,983
<b>Total Expenses</b>	<b>\$118,030</b>	<b>\$141,256</b>	<b>\$128,269</b>	<b>\$144,963</b>	<b>\$144,963</b>
Public Charges	\$5,357	\$5,500	\$4,553	\$4,553	\$4,553
Miscellaneous	\$90,685	\$102,954	\$104,287	\$102,250	\$102,250
<b>Total Revenues</b>	<b>\$96,042</b>	<b>\$108,454</b>	<b>\$108,840</b>	<b>\$106,803</b>	<b>\$106,803</b>

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

Contractual services increased \$1,609 representing increases in the FBO contract payment and the projected inflation of utility costs while decreasing snow removal and maintenance services. Supplies increased \$25 and fixed charges which include public liability insurance, auto liability, and building and contents insurance increased \$1,295. No capital outlay is budgeted in 2004. Overall, the Airport budget decreased \$4,374 from the 2003 budget or -3.00%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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
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 2005 BUDGET

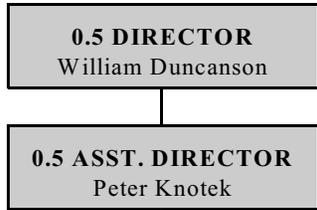
## PARKS, RECREATION, AND FORESTRY DEPARTMENT

**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	

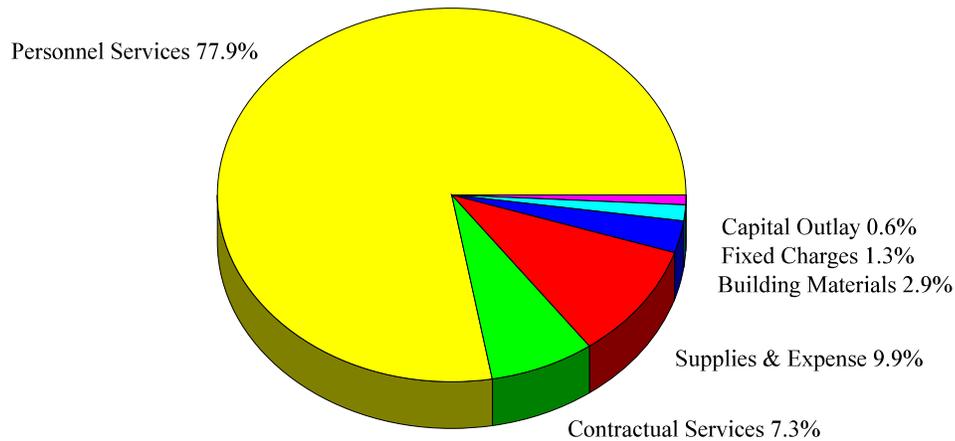
City Effort	Parks Staffing (City & County)	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
14.43	Union	30.5	30.5	33.5	33.5	33.5	33	33	33	33	34
4.86	Non-union	9	9	12	12	12	12	12	12	12	12
19.29	TOTAL	39.5	39.5	45.5	45.5	45.5	45	45	45	45	46

**2004 Accomplishments:**

- ◆ Provided 337 acres of park lands and facilities in 39 locations to the public in a safe, well maintained and attractive condition.
- ◆ Served 33,900 patrons at 3 outdoor swimming pools.
- ◆ Provided swim lessons to 377 individuals and tennis lessons to 222 individuals.
- ◆ Served 271 youth in the Summer Playground Program.
- ◆ Provided playing fields for over 2,500 youth involved in organized baseball, softball and soccer.
- ◆ Provided 6 recreational ice rinks and 4 hockey rinks
- ◆ Planted 950 trees, removed 475 trees and trimmed 6,000 trees.
- ◆ Supported special community events, including 3 kayak races, Renaissance Festival, First Night of Summer, Blues Fest, Festival of Arts, Summer Concerts and Badger State Winter Games.
- ◆ Conducted the first "Step Up" Walking Program.
- ◆ Conducted the first "Movies in the Park" Program with Mayor's Youth Action Council.
- ◆ Conducted the 34<sup>th</sup> Annual Children's Festival with 18 cooperating agencies and approximately 2,000 children and adults in attendance.
- ◆ Held joint hike with Marathon County Library on River Edge Trail to celebrate summer reading program.
- ◆ Assisted DPW with snowplowing.
- ◆ River Edge Trail
  - Acquired a 6.56 acre island in the Wisconsin River with donated funds to enhance the River Edge Corridor.
  - Extended snow removal to the Barker-Stewart Island and Bull Falls Park portions of the trail.
  - Conducted a prairie restoration burn on Barker-Stewart Island with the assistance of Pheasants Forever.
- ◆ Athletic Park
  - Relamped the field lights.
  - Painted the exterior of the grandstand.
  - Installed a scrolling marquee.
  - Developed the 1<sup>st</sup> base picnic area.
- ◆ Reconstructed and enlarged the parking lot at the Oak Island Junior League baseball diamond.
- ◆ Reconstructed boat launch piers at Gilbert and Scholfield Park.
- ◆ Reconstructed Forest Park tennis courts.

**2005 Objectives & Initiatives:**

- ◆ Operate all facilities in a safe, clean, attractive manner.
- ◆ Conduct recreation programs in a fun, safe, cost effective manner.
- ◆ Continue institution of the graduated fee increase program that will bring most fees up to statewide averages by 2005 and emphasize non-resident fees.
- ◆ River Edge Trail
  - Complete easement acquisition on Graphics Packaging, Hammerblow, and McGivern Masonry.
  - Complete design for Graphics Packaging.
  - Construct bridge to Winton segment.
- ◆ Continue cooperative provision of City services with the Department of Public Works.
- ◆ Complete funded capital improvement projects optimizing contracted services.
- ◆ Initiate design and development of a neighborhood park in the Wausau West neighborhood park service area.
- ◆ Support and promote events of community interest.
- ◆ Recreation Superintendent will be certified to conduct Arthritis Exercise Classes by the Arthritis Foundation PACE Program.
- ◆ Recreation Superintendent will complete Water Safety Instruction Trainer Certification to bring certification of summer swim employees in-house to reduce expense.
- ◆ The Wausau "Step Up" Walking Program will return in the spring.
- ◆ Outdoor pool swim lessons will be expanded to include a third morning hour for ages 5 and older, beginner and advanced lessons.
- ◆ Open Swim hours will be expanded into the evening hours to allow access to the pools after 6:30 pm for children, youth, and adults.



<b>BUDGET SUMMARY</b>					
<b>Parks Department</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>Total Estimated Expenditure</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$1,535,651	\$1,466,980	\$1,466,980	\$1,564,425	\$1,564,425
Contractual Services	\$142,635	\$135,321	\$143,761	\$146,514	\$146,514
Supplies & Expense	\$170,825	\$172,232	\$193,088	\$199,335	\$199,335
Building Materials	\$42,119	\$69,100	\$69,075	\$57,575	\$57,575
Fixed Charges	\$22,052	\$24,532	\$24,916	\$26,154	\$26,154
Capital Outlay	\$39,194	\$34,314	\$34,314	\$13,000	\$13,000
<b>Total Expenses</b>	<b>\$1,952,476</b>	<b>\$1,902,479</b>	<b>\$1,932,134</b>	<b>\$2,007,003</b>	<b>\$2,007,003</b>
Public Charges	\$151,486	\$157,745	\$179,736	\$199,800	\$199,800
Miscellaneous	\$6,192	\$2,035	\$3,275	\$3,685	\$3,685
<b>Total Revenues</b>	<b>\$157,678</b>	<b>\$159,780</b>	<b>\$183,011</b>	<b>\$203,485</b>	<b>\$203,485</b>

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

Personnel service costs increased by \$97,445 which reflects the anticipated increases in salaries and fringe benefits for 2004 and funding of one park maintenance position previously eliminated in 2004. Contractual services increased \$11,193 which reflects inflationary increases in utility costs. Supplies increased \$27,103. The major area of increase was in fuel and rolling stock maintenance. Building materials decreased \$11,525 for park maintenance while fixed charges increased \$1,622 for property insurance. Capital outlay decreased \$21,314. Overall, the Parks budget increased \$137,003 from the 2004 budget or 7.33%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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
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 2005 BUDGET

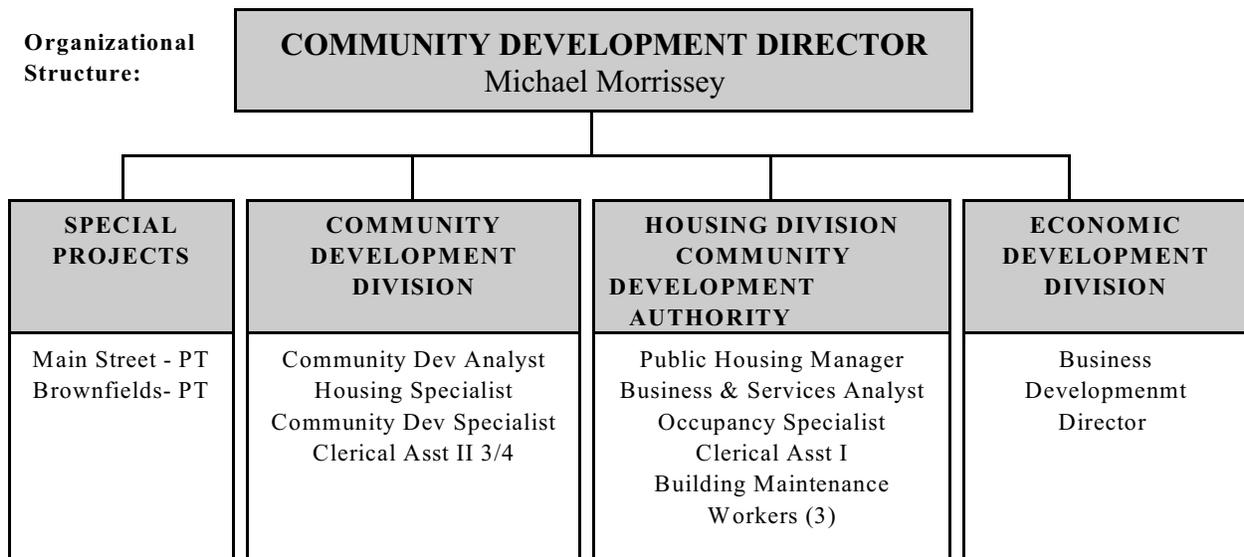
## COMMUNITY DEVELOPMENT FUND

**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 2005 annual action plan is prepared by the Citizen Advisory Committee on Community Development and approved by the Finance Committee and Common Council and this year the action plan will be the result of the Department completing its 5 Year Consolidated Plan update which is required by HUD. That document outlines objectives relative to overall community needs within Wausau. The department also manages a number of housing rehabilitation projects, homeownership and 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 but affiliated agency serving public housing and redevelopment within the City of Wausau, Marathon County. All funding for the CDA comes from HUD and resident project revenues generated by the housing division and periodically 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 7 member board of directors overseeing planning, budgeting and project development.

**Organizational Structure:**



Staffing	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<b>Union</b>	4.75	4.75	4.75	4.75	6.5	6.5	7	7	8	8
<b>Non-union</b>	8	7.5	7.5	7.5	7.5	7.5	7	7	8	8
<b>TOTAL</b>	12.75	12.25	12.25	12.25	14	13.5	14	14	16	16

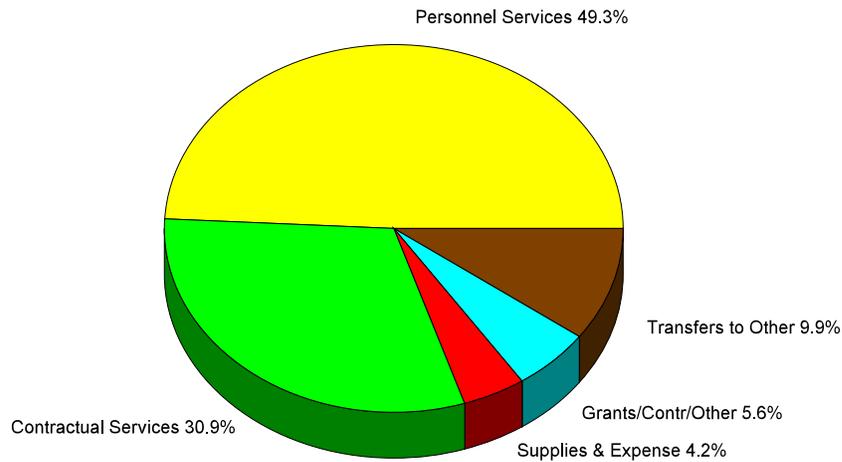
**2005  
Objectives  
& Initiatives:**

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

**2005  
Objectives  
& Initiatives  
Continued...**

The department's other new work involves continuing expansion of the economic development function by the city's Business Development Director. The Economic Development Division seeks to expand the city's tax base, create jobs and generate incomes through new business recruitment and serving existing business needs. The Business Incubator located at Cleveland and Thomas Streets, is an important element to the city's effort in nurturing new small business. The Business Incubator is a "development focus" as identified in the City's Economic Development Strategy and accepted by the common council in March 2002. Also, the newest portion of the industrial park (North and West of 72<sup>nd</sup> Avenue) has been improved and the Department will begin marketing that segment of our industrial property. This expansion of Wausau's infrastructure is important for long term economic prospects. The Marathon County Humane Society, Handcrafted Furniture and Yar Craft boats have already decided to locate there. The department will also continue working with Marathon County Economic Development Council in connection with the economic development revolving loan fund.

- ◆ The **Community Development Block Grant (CDBG) program**, administered by the U.S. Department of Community Development, is the cornerstone activity for the City of Wausau. The CDBG program has provided tremendous progress in serving the community (both individuals and agencies) in meeting goals of eliminating blight and benefitting low and moderate income residents. Wausau has operated a CDBG entitlement program since 1983. In 1989 there were no requests from outside agencies seeking CDBG funding, but since then, a citizen participation effort has been initiated, and in 2004 ten outside agencies received City CDBG funds. In the upcoming 2005 CDBG program year it is expected that investment of federal resources will become even more important taking into account the City's continuing low level of State shared revenues and pressure on local tax levy. Also, the U.S. Department of Housing & Urban Development and staff is indicating that Wausau could receive a 5-7% reduction of CDBG funds and therefore it is anticipated that fewer non-profit agencies will be receiving community development funding. Home owner rehabilitation should remain an important element of the program.
- ◆ Relative to the Central Business District, the Community Development Department will be working with agencies and individuals to continue operating the Main Street program, undertake and complete central business district projects including - proposed hotel/retail/commercial development, work to attract and retain more business and assist the private sector with redevelopment of existing and vacant property. There are several property owners who have utilized the City of Wausau's commercial rehabilitation program which add substantially to the city's mission in improving downtown as a place to visit, shop and live.
- ◆ The Community Development Department maintains a schedule of investments in addition to the Community Development Block Grant program. These accounts include funds in the amount of \$1.8 M for use in connection with 1) existing programs, e.g., Housing Cost Reduction Initiative (HCRI), 2) required matches for existing grant programs, 3) administration accounts for department operation (so as not to request going onto local tax levy), 4) continuing programs such as use of funds for foreclosures (purchasing first mortgages), 5) float or front funds and 6) grant close-out costs and other necessary contingency reserves.



### BUDGET SUMMARY

Community Development Fund	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Personnel Services	\$752,031	\$989,728	\$989,728	\$996,443	\$996,443
Contractual Services	\$716,124	\$186,980	\$836,162	\$625,000	\$625,000
Supplies & Expense	\$74,377	\$42,892	\$42,892	\$85,000	\$85,000
Building Materials	\$658			\$0	\$0
Grants/Contr/Other	\$202,347	\$338,000	\$288,000	\$114,000	\$114,000
Capital Outlay	\$99		\$1,651	\$0	\$0
Transfers to Other	\$305,000	\$185,000	\$185,000	\$200,000	\$200,000
<b>Total Expenses</b>	<b>\$2,050,636</b>	<b>\$1,742,600</b>	<b>\$2,343,433</b>	<b>\$2,020,443</b>	<b>\$2,020,443</b>
Intergovt Grants/Services	\$1,885,579	\$1,587,260	\$1,925,446	\$1,900,000	\$1,900,000
Public Chgs for Srvs.	\$8,390		\$0	\$0	\$0
Miscellaneous	\$43,989	\$12,000	\$75,634	\$50,000	\$50,000
Other Sources		\$150,740	\$95,880	\$70,443	\$70,443
<b>Total Revenues</b>	<b>\$1,937,958</b>	<b>\$1,750,000</b>	<b>\$2,096,960</b>	<b>\$2,020,443</b>	<b>\$2,020,443</b>

**Summary of  
Budget Changes  
2004 to 2005:**

Spending is dependent on grants, loan repayments and accumulated funds on hand.

<b>CDBG ENTITLEMENTS</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
HOUSING - Housing Rehabilitation Program	\$180,000	\$170,000	\$190,000
HOUSING - Wausau Area Housing Development Corp	\$15,000		
HOUSING - City			\$20,000
HOUSING - Chairs & Cares Housing		\$11,500	\$5,000
PUBLIC FACILITIES & IMPROVEMENTS - Streets	\$90,000	\$135,000	\$130,000
PUBLIC FACILITIES & IMPROVEMENTS - Lighting		\$30,000	\$40,000
PUBLIC FACILITIES & IMPROVEMENTS - YWCA			\$15,000
ECONOMIC DEVELOPMENT - Blight Elimination	\$52,000	\$100,000	
ECONOMIC DEVELOPMENT - Micro Loan Fund		\$30,000	
ECONOMIC DEVELOPMENT - Commercial Rehab Program	\$55,000	\$75,000	\$75,000
PUBLIC SERVICE - Women's Community	\$25,000	\$9,000	\$15,000
PUBLIC SERVICE - Community Action (EHAF)	\$57,000	\$24,000	
PUBLIC SERVICE - Neighbor's Place	\$10,000	\$7,500	\$10,000
PUBLIC SERVICE - Law Enforcement		\$50,000	\$30,000
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
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 Center			\$2,500
PUBLIC SERVICE - Volunteer Center		\$5,000	\$4,000
PUBLIC SERVICE - Boys and Girls Club			\$15,000
SLUM/BLIGHT - Blight Elimination Loan Program			\$61,000
ADMINISTRATION	\$137,000	\$137,000	\$140,000
<b>TOTAL</b>	<b>\$621,000</b>	<b>\$810,000</b>	<b>\$800,000</b>

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
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:**

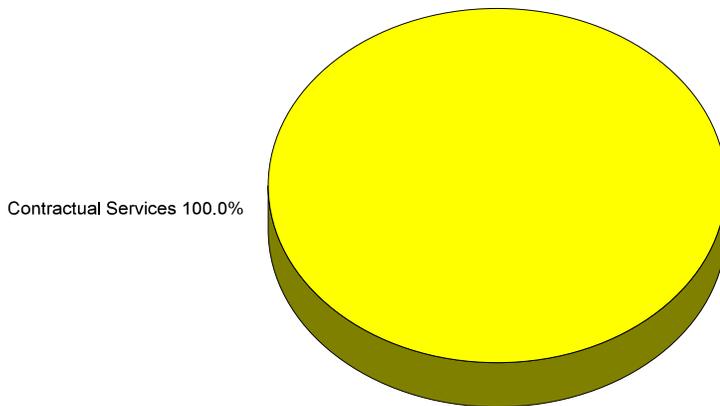
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$2,020,443	\$303,443	17.67%
2004	\$1,717,000	(\$462,700)	-21.23%
2003	\$2,179,700	(\$231,195)	-9.59%
2002	\$2,410,895	(\$621,659)	-20.50%
2001	\$3,032,554	\$1,662,219	121.30%
2000	\$1,370,335	(\$878,696)	-39.07%
1999	\$2,249,031	\$0	100.00%

# CITY OF WAUSAU 2005 BUDGET

## INDUSTRIAL PARK FUND

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

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



<b>BUDGET SUMMARY</b>					
<b>Industrial Park Fund</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Contractual Services	\$24,571	\$8,000	\$12,085	\$15,000	\$15,000
Transfer to Capital Projects Fund	\$0	\$430,000	\$430,000	\$0	\$0
<b>Total Expenses</b>	<b>\$24,571</b>	<b>\$438,000</b>	<b>\$442,085</b>	<b>\$15,000</b>	<b>\$15,000</b>
Taxes	\$8,000	\$0	\$0	\$0	\$0
Miscellaneous	\$378,100	\$8,000	\$50,000	\$15,000	\$15,000
<b>Total Revenues</b>	<b>\$386,100</b>	<b>\$8,000</b>	<b>\$50,000</b>	<b>\$15,000</b>	<b>\$15,000</b>

**Summary of Budget Changes 2004 to 2005:**

The 2005 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
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:**

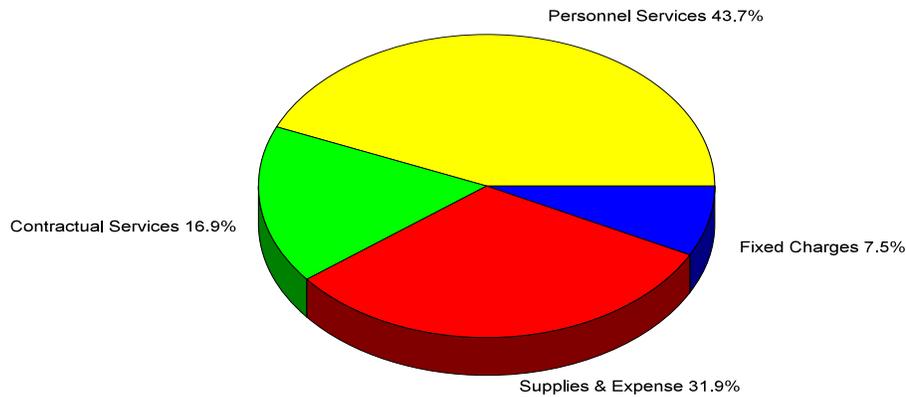
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	-1
2005	\$15,000	\$7,000	87.50%
2004	\$8,000	\$8,000	100.00%
2003	\$0	(\$25,000)	-100.00%
2002	\$25,000	\$5,000	25.00%
2001	\$20,000	(\$10,000)	-33.33%
2000	\$30,000	(\$250,000)	-89.29%
1999	\$280,000	\$270,000	2700.00%
1998	\$10,000	(\$424,500)	-97.70%
1997	\$434,500	\$303,250	231.05%

# CITY OF WAUSAU 2005 BUDGET

## HAZARDOUS MATERIALS CONTRACT FUND

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

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



<b>BUDGET SUMMARY</b>					
Hazardous Materials Contract Fund	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Personnel Services	\$83,049	\$64,194	\$64,194	\$64,194	\$64,194
Contractual Services	\$26,561	\$23,536	\$23,536	\$24,750	\$24,750
Supplies & Expense	\$23,727	\$48,092	\$48,092	\$46,878	\$46,878
Fixed Charges	\$10,581	\$10,980	\$10,980	\$10,980	\$10,980
Capital Outlay	\$16,674	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$160,592</b>	<b>\$146,802</b>	<b>\$146,802</b>	<b>\$146,802</b>	<b>\$146,802</b>
Intergovt Charges	\$146,802	\$146,802	\$146,802	\$146,802	\$146,802
<b>Total Revenues</b>	<b>\$146,802</b>	<b>\$146,802</b>	<b>\$146,802</b>	<b>\$146,802</b>	<b>\$146,802</b>

**Summary of Budget Changes 2004 to 2005:**

This budget reflects the State of Wisconsin contract.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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:**

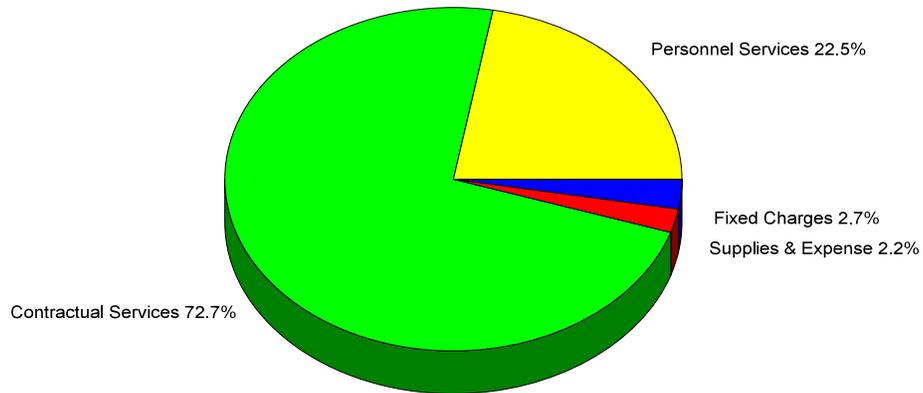
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$146,802	\$0	0.00%
2004	\$146,802	\$0	0.00%
2003	\$146,802	\$17,600	13.62%
2002	\$129,202	\$0	0.00%
2001	\$129,202	(\$2,358)	-1.79%
2000	\$131,560	\$4,085	3.20%
1999	\$127,475	\$16,475	14.84%
1998	\$111,000	\$87,190	366.19%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

# CITY OF WAUSAU 2005 BUDGET

## RECYCLING FUND

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

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



<b>BUDGET SUMMARY</b>					
<b>Recycling Fund</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$132,206	\$140,000	\$140,000	\$148,500	\$148,500
Contractual Services	\$457,902	\$465,000	\$473,000	\$480,700	\$480,700
Supplies & Expense	\$6,133	\$13,800	\$8,250	\$14,230	\$14,230
Fixed Charges	\$18,583	\$18,000	\$18,000	\$18,000	\$18,000
<b>Total Expenses</b>	<b>\$614,824</b>	<b>\$636,800</b>	<b>\$639,250</b>	<b>\$661,430</b>	<b>\$661,430</b>
Taxes	\$434,599	\$458,937	\$458,766	\$481,167	\$481,167
Intergovt Grants	\$177,863	\$177,863	\$178,084	\$177,863	\$177,863
Misc	\$2,361	\$0	\$2,400	\$2,400	\$2,400
<b>Total Revenues</b>	<b>\$614,823</b>	<b>\$636,800</b>	<b>\$639,250</b>	<b>\$661,430</b>	<b>\$661,430</b>

**Summary of Budget Changes 2004 to 2005:**

Total expenses are expected to increase \$24,630 from the 2004 budget or 3.87%. This reflects the new contract for recycling and the yard waste site along with increases for annexations. Income from the State is expected to remain unchanged resulting in a larger share of the service funded by property taxes.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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
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 2005 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.

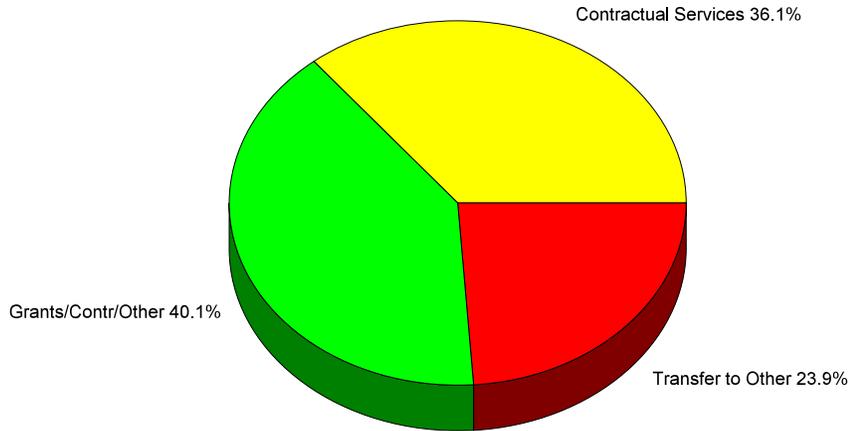
**2004 Accomplishments:**

Contributions were awarded the following programs, services and events:	
\$ 6,000	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
64,600	Wausau Area Events- Administration
9,000	Wausau Community Theater- Renaissance Festival
6,500	Wausau Community Theater
196,875	Convention & Visitors Bureau Tourism & Badger State Games
3,000	Artrageous Weekend
44,731	Future 400 Block Improvements
22,500	Wausau Canoe/Kayak Corporation
7,700	Jaycees Fourth of July Celebration
6,500	Wausau Concert Band
10,000	Boys and Girls Club
6,500	Wausau Tide Swim Club
4,475	Volunteer Center of Marathon County
6,010	Chalk It Up
95,880	Economic Development Position and Supporting Costs
25,000	General Fund Contribution to Offset Inkind Services
3,000	Festival of the Arts
<u>30,000</u>	Main Street Program
\$638,271	

**2005 Objectives & Initiatives:**

◆	Contributions will be made to the following programs, services and events during the 2005 budget year:
\$ 30,000	Performing Arts Found. Grand Theater Operations - requested \$40,000
20,000	Historical Society - requested 21,000
25,000	Leigh Yawkey Woodson Art Museum- Promotion - requested \$30,000
7,500	Kayak/Canoe Corporation- Operations - requested \$8,000
15,000	Wausau Dance Theater - requested \$23,000
10,000	Wausau Area Events - City Square Music Series - requested \$10,000
206,250	Convention & Visitors Bureau Tourism & Badger State Games
10,000	Center for Visual Arts - Advertising Campaign - requested \$15,000
5,000	Community Theater - Advertising Campaign - requested \$9,700
65,600	Wausau Area Events
30,000	Main Street Program
20,000	400 Block Improvement Fund
20,000	Transfer to CIP (Athletic Park Infield and Oak Island Parking Lot)
6,000	Wausau Concert Band - requested \$7,700
5,000	Gus Macker - requested \$5,000
<u>96,500</u>	Economic Development Position and Related Costs
\$571,850	

Unfunded requests: Boys and Girls Club \$25,000, YMCA \$12,319



<b>BUDGET SUMMARY</b>					
<b>Room Tax Fund</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Contractual Services	\$214,147	\$196,875	\$215,625	\$206,250	\$206,250
Grants/Contr/Other	\$384,911	\$275,785	\$274,275	\$229,100	\$229,100
Transfers to Other	\$22,500	\$165,611	\$165,611	\$136,500	\$136,500
<b>Total Expenses</b>	<b>\$621,558</b>	<b>\$638,271</b>	<b>\$655,511</b>	<b>\$571,850</b>	<b>\$571,850</b>
Room Tax	\$571,764	\$525,000	\$575,000	\$550,000	\$550,000
<b>Total Revenues</b>	<b>\$571,764</b>	<b>\$525,000</b>	<b>\$575,000</b>	<b>\$550,000</b>	<b>\$550,000</b>

**Summary of Budget Changes 2004 to 2005:**

Room Tax was allocated as described in the 2005 Objectives and Initiatives. Room Tax revenue is anticipated to increase at \$550,000. Unreserved fund balance from 12/31/2003 is \$47,336.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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
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**

	2005 BUDGET	Actual						
		2004 Est	2003	2002	2001	2000	1999	1998
<b>Revenues</b>	\$550,000	\$621,000	\$571,763	\$582,141	\$547,361	\$530,891	\$499,922	\$442,264
<b>Expenditures</b>								
Economic Development								
Northern Network Sponsorship								20,000
City of Wausau Economic Development								
Position	96,500	95,880	95,880	98,924	69,231			
Main Street	30,000	30,000	30,000		30,000			
Wausau Marketing Council				4,628				
McDevco Revolving Loan Fund			100,000			100,000		
Total Economic Development	\$126,500	\$125,880	\$225,880	\$103,552	\$99,231	\$100,000	\$0	\$20,000
Tourism								
Convention and Visitors Bureau	206,250	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	64,600	65,600	69,600	55,600	40,000	25,000	25,000
Artrageous Weekend		3,000	3,000	3,000	2,500	2,000	1,750	
Festival of the Arts		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	\$339,350	\$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
Volunteer Center		4,475						
Chalk It Up		6,010						
VFW						1,500		
Wausau Concert Band	6,000	6,500	6,500		6,500	6,400	6,400	6,400
Firststar New Years Eve Event							5,000	
Life Report							1,200	
Wausau Wood Chucks				4,668				
Wausau Jaycees Fourth of July		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		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	\$66,000	\$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	\$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	20,000	44,731	40,000					
General City Funding		25,000	22,500		10,000	15,000	31,065	10,000
Total General Fund Activity	\$40,000	\$69,731	\$113,736	\$23,220	\$10,000	\$15,000	\$31,065	\$10,000
Total Expenditures	\$571,850	\$667,771	\$757,438	\$670,403	\$623,842	\$481,244	\$425,931	\$341,266

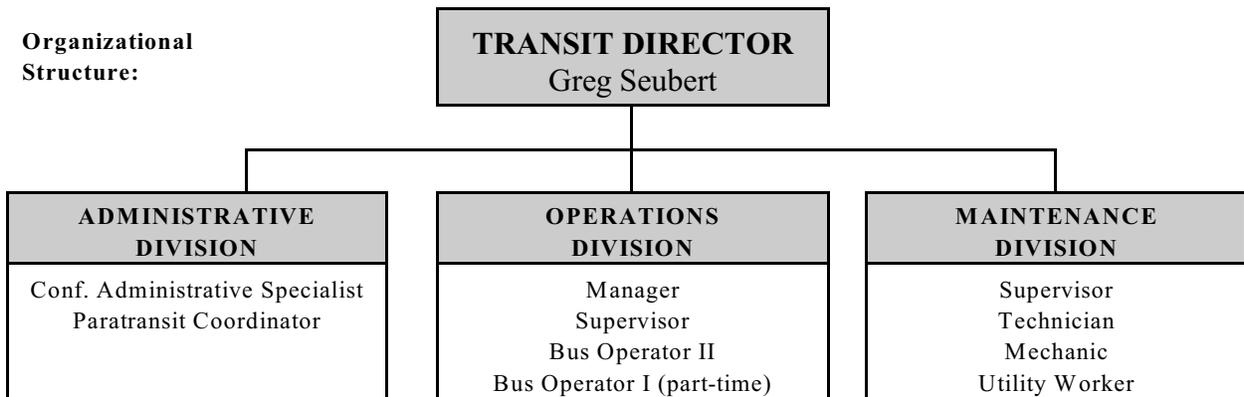
# CITY OF WAUSAU 2005 BUDGET

## 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:**



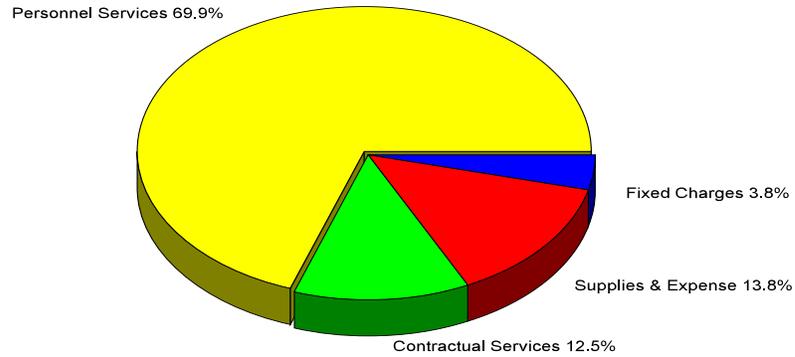
WATS Staffing	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Union	27	27	27	27	29	29	29	29	27	26.5	28	27
Non-union	6	6	6	6	6	6	5	5	5	5	4	4
<b>TOTAL</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>32</b>	<b>31.5</b>	<b>32</b>	<b>31</b>

**2004****Accomplishments:**

- ◆ Fixed-Route Bus Service - Re-aligned east side bus routes to accommodate the new Wausau East High School. Reduced system miles and hours of service.
- ◆ Paratransit Service - Implemented changes to the WATS+ program, including curb-to-curb service and the elimination of same day trips and group outings. Changes have reduced paratransit cost by more than 30%.
- ◆ Proposed extension of service to the Cedar Creek Mall.

**2005 Objectives  
& Initiatives:**

- ◆ Conduct a Transportation Development Plan (TDP), which will evaluate current transit service and recommend improvements for the future.
- ◆ Seek a contract provider for paratransit certification services
- ◆ Capital Projects - Transit center design and construction, repair roof - WATS garage, Replace telephone system, and purchase paratransit vehicles.
- ◆ Other - Improve web-based customer information.



<b>BUDGET SUMMARY</b>					
	<b>2003</b>	<b>2004</b>	<b>2004</b>	<b>2005</b>	<b>2005</b>
	<b>Expense</b>	<b>Modified</b>	<b>Total</b>	<b>Requested</b>	<b>Adopted</b>
		<b>Budget</b>	<b>Estimated</b>		
Personnel Services	\$1,854,376	\$2,016,049	\$2,016,049	\$2,117,147	\$2,117,147
Contractual Services	\$387,925	\$431,976	\$431,976	\$380,103	\$380,103
Supplies & Expense	\$396,693	\$380,609	\$380,609	\$417,322	\$417,322
Fixed Charges	\$83,657	\$91,366	\$91,367	\$115,211	\$115,211
<b>Total Expenses</b>	<b><u>\$2,722,651</u></b>	<b><u>\$2,920,000</u></b>	<b><u>\$2,920,001</u></b>	<b><u>\$3,029,783</u></b>	<b><u>\$3,029,783</u></b>
Taxes	\$499,358	\$516,073	\$516,073	\$652,871	\$652,871
Intergovt Grants/Aids	\$1,760,490	\$1,802,541	\$1,802,541	\$1,839,530	\$1,839,530
Public Charges	\$389,934	\$403,244	\$403,244	\$382,117	\$382,117
Intergovt Charges	\$63,082	\$89,708	\$89,708	\$110,854	\$110,854
Miscellaneous	\$9,787	\$2,050	\$2,050	\$2,051	\$2,051
Other Financing Sources		\$106,385	\$106,385	\$42,360	\$42,360
<b>Total Revenues</b>	<b><u>\$2,722,651</u></b>	<b><u>\$2,920,001</u></b>	<b><u>\$2,920,001</u></b>	<b><u>\$3,029,783</u></b>	<b><u>\$3,029,783</u></b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs increased \$101,098 which reflects the anticipated increases in salaries & fringe benefits in 2005. Contractual services decreased \$51,873 which represents paratransit savings and inflationary increases in utilities. Supplies & expenses increased \$36,713 this is a net of increases in fleet operational costs of repair and maintenance and fuel costs. Fixed charges increased \$23,845 reflecting rate hikes in insurance costs. Overall the Transit budget increased \$109,783 or 1.69%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%

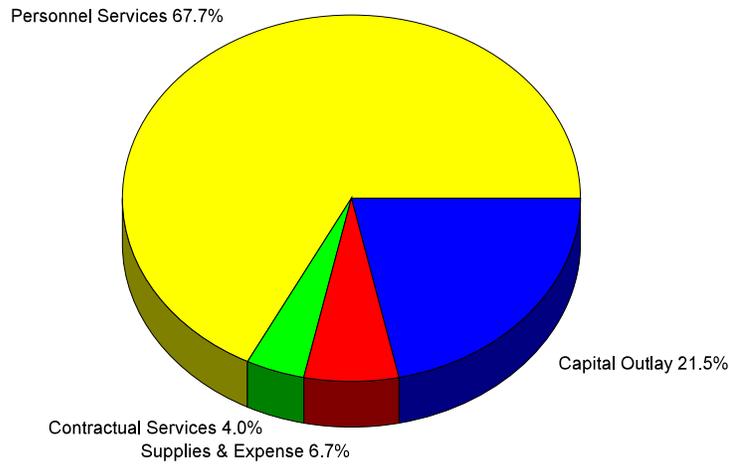
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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 2005 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.
- 2005 Objectives & Initiatives:**
- Strategic Goals-Public Access has traditionally been a source of training and equipment to help people in the local community create their own programs. Public Access is also a source of information about local community events, activities, and organizations. Public Access wants to continue this mission utilizing equipment and technology that incorporates both ease of use and quality technical programming output.
  - Objectives - To make it easier for working adults to have access to PAC Studio and Editing equipment by expanding to evening and weekend hours. To upgrade our playback equipment from VHS video tape format to a digital video tape format such as mini DV or 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 they are looking to syndicate the program to other 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 - To continue to replace studio lights with cooler more efficient lighting. To purchase a third permanent camera for studio. To upgrade studio character generator. To add permanent studio light and curtain grids. To replace current VHS/SVHS program playback system with a digital video playback system. To continue the transition from an analog video production to digital video production with out. To Purchase a wireless microphone system usable with remote studio. To replace batteries for camcorders.



<b>BUDGET SUMMARY</b>					
<b>Public Access Cable Fund</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$63,951	\$67,890	\$67,890	\$72,299	\$72,299
Contractual Services	\$3,293	\$4,100	\$4,100	\$4,300	\$4,300
Supplies & Expense	\$7,464	\$7,150	\$7,150	\$7,150	\$7,150
Capital Outlay	\$23,258	\$3,000	\$3,000	\$23,000	\$23,000
<b>Total Expenses</b>	<b>\$97,966</b>	<b>\$82,140</b>	<b>\$82,140</b>	<b>\$106,749</b>	<b>\$106,749</b>
Licenses & Permits	\$42,160	\$20,335	\$20,335	\$17,318	\$17,318
Miscellaneous	\$74,497	\$61,805	\$62,005	\$89,431	\$89,431
<b>Total Revenues</b>	<b>\$116,657</b>	<b>\$82,140</b>	<b>\$82,340</b>	<b>\$106,749</b>	<b>\$106,749</b>

**Summary of Budget Changes 2004 to 2005:**

Public Access gets capital funding from Charter Communication every other year. 2005 is a capital revenue year resulting in an increase in both capital expenses and miscellaneous revenues. All expense categories, with the exceptions of personnel and capital are remaining the same from 2004's budget. The increase of the personnel is for a hoped for 1/2 time position which was approved in 2003 but has remained unfilled. Overall the Public Access Channel expenses are budgeted to increase \$24,609 or 29.96%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%

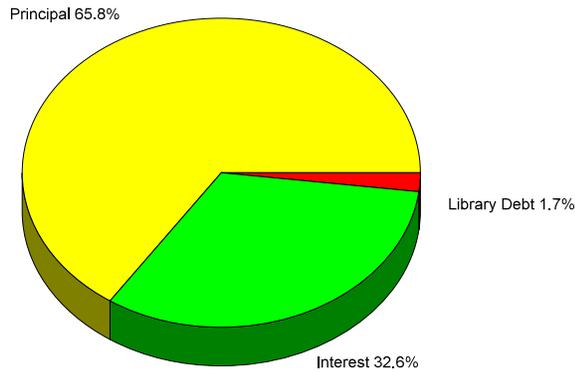
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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 2005 BUDGET

## DEBT SERVICE FUND

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



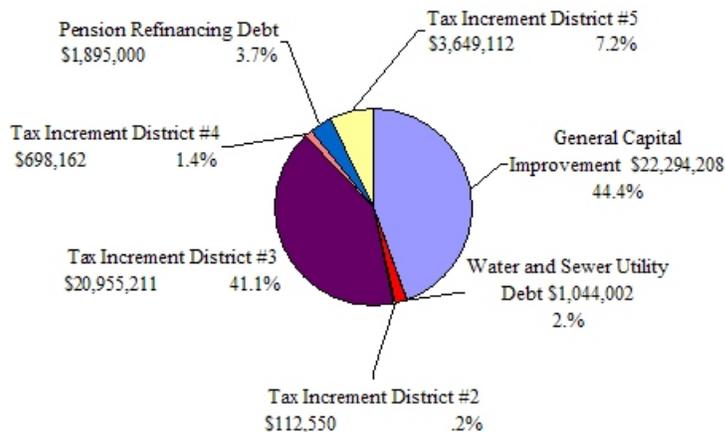
<b>BUDGET SUMMARY</b>					
Debt Service Fund	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Debt Service	\$6,195,981	\$6,854,786	\$6,908,870	\$8,020,381	\$8,020,381
<b>Total Expenses</b>	<b><u>\$6,195,981</u></b>	<b><u>\$6,854,786</u></b>	<b><u>\$6,908,870</u></b>	<b><u>\$8,020,381</u></b>	<b><u>\$8,020,381</u></b>
Taxes	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866
Miscellaneous	\$6,197	\$0	\$0	\$8,308	\$8,308
Other Sources	\$2,150,255	\$2,697,920	\$2,759,398	\$3,790,207	\$3,790,207
<b>Total Revenues</b>	<b><u>\$6,313,318</u></b>	<b><u>\$6,854,786</u></b>	<b><u>\$6,916,264</u></b>	<b><u>\$7,955,381</u></b>	<b><u>\$7,955,381</u></b>

**Summary of Budget Changes 2004 to 2005:** Debt Expenditures and non-levy revenue and financing sources increased \$1,165,595 from 2004 resulting in a stable levy of \$4,156,866. The 2005 budget included the first debt payments of 2004A, 2004B, 2004C and 2004D debt issues totaling \$1,840,668. These issues funded the 2004 Capital Improvement Program, Improvements to Tax Increment District Number Three and Five and Refinancing of the 1994 and 1996C issues. 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
2005	\$5,273,894	\$2,221,550	\$7,495,444
2006	\$5,051,133	\$1,900,671	\$6,951,804
2007	\$5,874,622	\$1,646,366	\$7,520,988
2008	\$5,143,003	\$1,454,059	\$6,597,062
2009	\$4,066,687	\$1,261,682	\$5,328,369
2010	\$4,130,526	\$1,093,608	\$5,224,134
2011	\$3,481,781	\$937,375	\$4,419,156
2012	\$2,767,673	\$802,666	\$3,570,339
2013	\$2,706,674	\$686,315	\$3,392,989
2014	\$1,916,008	\$579,778	\$2,495,786
2015	\$1,392,059	\$504,467	\$1,896,526
2016	\$1,003,929	\$441,944	\$1,445,873
2017	\$1,054,608	\$392,448	\$1,447,056
2018	\$1,106,338	\$341,265	\$1,447,603
2019	\$1,160,155	\$287,401	\$1,447,556
2020	\$1,220,650	\$231,136	\$1,451,786
2021	\$1,279,445	\$170,834	\$1,450,279
2022	\$1,345,168	\$107,916	\$1,453,084
2023	<u>\$988,892</u>	<u>\$41,651</u>	<u>\$1,030,543</u>
<b>TOTAL</b>	<b>\$50,963,245</b>	<b>\$15,103,132</b>	<b>\$66,066,377</b>

This schedule excludes promissory note 2004D which is a refinancing of the Jefferson Ramp state trust fund loan as a final amortization schedule and the sale are scheduled for consideration after formal budget adoption. The 2005 budget provides \$389,934 for the estimated interest payment.

### OUTSTANDING DEBT BY PURPOSE



**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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
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
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%

<b>CITY OF WAUSAU SUMMARY OF DEBT CHANGES</b>				
	<b>General Obligation Bonds</b>	<b>General Obligation Notes</b>	<b>Wisconsin State Trust Fund Loans</b>	<b>Total General Obligation Debt</b>
<b>Balance January 1, 2001</b>	<b>\$13,180,000</b>	<b>\$14,665,000</b>	<b>\$113,703</b>	<b>\$27,958,703</b>
2001 Additions				
Capital Improvement Plan		4,399,200		4,399,200
TID #3		475,800	1,617,503	2,093,303
2001 Retirements	-1,820,000	-1,605,000	-26,381	-3,451,381
<b>Balance January 1, 2002</b>	<b>\$11,360,000</b>	<b>\$17,935,000</b>	<b>\$1,704,825</b>	<b>\$30,999,825</b>
2002 Additions				
Capital Improvement Plan		1,450,000		1,450,000
TID #3			2,415,665	2,415,665
2002 Retirements	-1,795,000	-2,030,000	-27,701	-3,852,701
<b>Balance January 1, 2003</b>	<b>\$9,565,000</b>	<b>\$17,355,000</b>	<b>\$4,092,789</b>	<b>\$31,012,789</b>
2003 Additions				
Capital Improvement Plan	1,845,820	2,075,000		3,920,820
TID #3		4,815,000	11,584,335	16,399,335
TID #5	2,039,180			2,039,180
Pension Refinance		2,075,000		2,075,000
2003 Retirements	-1,340,000	-3,125,000	-141,746	-4,606,746
<b>Balance January 1, 2004</b>	<b>\$12,110,000</b>	<b>\$23,195,000</b>	<b>\$15,535,378</b>	<b>\$50,840,378</b>
2004 Additions:				
Capital Improvement Plan		1,994,883		1,994,883
TID #3		1,055,117		1,055,117
TID #5		1,500,000		1,500,000
Refinancing	13,440,000		-13,304,853	135,147
Refinancing	5,360,000			5,360,000
2004 Retirements	-6,330,000	-2,945,000	-512,133	-9,787,133
<b>Balance January 1, 2005</b>	<b>\$24,580,000</b>	<b>\$24,800,000</b>	<b>\$1,718,392</b>	<b>\$51,098,392</b>
2005 Additions:				
Capital Improvement Plan		\$2,330,000		2,330,000
TID #3		\$450,000		450,000
17th Avenue Development		\$800,000		800,000
2005 Retirements	-1,400,000	-3,340,000	-533,894	-5,273,894
<b>Balance January 1, 2006</b>	<b>\$23,180,000</b>	<b>\$25,040,000</b>	<b>\$1,184,498</b>	<b>\$49,404,498</b>

<b>COMPUTATION OF DEBT LIMIT</b>				
	<b>December 31, 2002</b>	<b>December 31, 2003</b>	<b>December 31, 2004</b>	<b>December 31, 2005**</b>
Equalized Valuation	\$1,923,669,600	\$2,003,188,900	\$2,080,684,300	\$2,163,911,672
	5%	5%	5%	5%
Total Allowable Debt	\$96,183,480	\$100,159,445	\$104,034,215	\$108,195,584
Outstanding Debt	\$31,012,789	\$50,840,378	\$51,098,392	\$49,404,498
Legal Debt Margin	\$65,170,691	\$49,319,067	\$52,935,823	\$58,791,086
Debt Utilized	32.24%	50.76%	49.12%	45.66%

\* Equalized value is projected to increase 4%

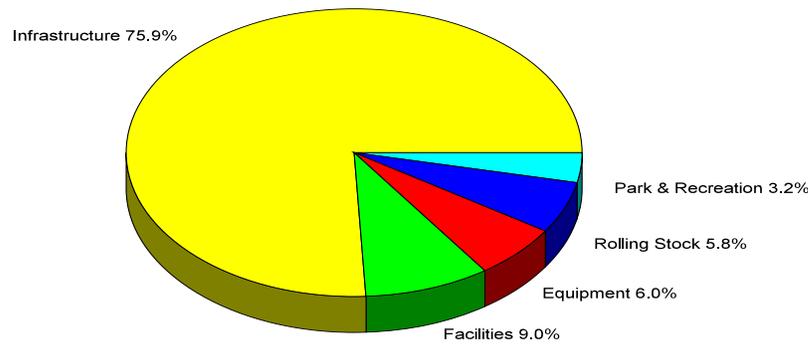
# CITY OF WAUSAU 2005 BUDGET

## 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.

- 2005 Objectives & Initiatives:**
- ◆ To continue the commitment to infrastructure maintenance and replacement.
  - ◆ To comply with the debt and capital management policy adopted by the Common Council and manage the debt service and capital levy accordingly.
  - ◆ To continue to enhance the capital improvement plan.



<b>BUDGET SUMMARY</b>					
Infrastructure & Other Capital Improvements Fund	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Contractual Services	\$107,896	\$170,000	\$170,000	\$90,000	\$90,000
Capital Outlay	\$6,200,225	\$13,244,249	\$8,715,665	\$6,249,794	\$6,124,794
<b>Total Expenses</b>	<b><u>\$6,308,121</u></b>	<b><u>\$13,414,249</u></b>	<b><u>\$8,885,665</u></b>	<b><u>\$6,339,794</u></b>	<b><u>\$6,214,794</u></b>
Taxes	\$0	\$1,664,292	\$1,664,292	\$1,905,814	\$1,780,814
Intergovt Grants/Aids	\$1,514,379	\$3,830,208	\$690,000	\$754,680	\$754,680
Public Charges	\$822,057	\$652,000	\$652,000	\$742,600	\$742,600
Intergovt Chgs for Srv	\$0	\$1,300,000	\$1,300,000	\$0	\$0
Miscellaneous	\$11,046	\$0	\$0	\$0	\$0
Debt Proceeds	\$4,166,235	\$2,384,750	\$2,222,750	\$2,311,700	\$2,311,700
Other Sources	\$0	\$0	\$0	\$600,000	\$600,000
<b>Total Revenues</b>	<b><u>\$6,513,717</u></b>	<b><u>\$9,831,250</u></b>	<b><u>\$6,529,042</u></b>	<b><u>\$6,314,794</u></b>	<b><u>\$6,189,794</u></b>

**CITY OF WAUSAU**  
**2005 Capital Program by Funding Source**

PROJECT DESCRIPTION	DEPT	Total Project Costs	Tax Levy	Special Assessments	User Fees And Grants	Debt Proceeds	Carry Over
<b>Infrastructure</b>							
Land Acquisition	DPW	425,000			400,000		25,000
WIS DOT Projects	DPW	270,000				270,000	
Curb, Gutter and Pavement	DPW	953,100		592,600	130,000	230,500	
Street Reconstruction	DPW	1,505,800		100,000		1,405,800	
Asphalt Overlay	DPW	430,000	350,000			80,000	
Sidewalk Projects	DPW	300,000	250,000	50,000		0	
Storm Sewer	DPW	490,400			195,000	295,400	
Other Infrastructure Projects	DPW	440,000	110,000			330,000	
Water Projects	WS	1,878,600			1,878,600		
Sewer/Wastewater Projects	WS	1,544,200			1,544,200		
Total Infrastructure		8,237,100	710,000	742,600	4,147,800	2,611,700	25,000
<b>Economic Development</b>							
17th Avenue Project		775,529				775,529	
<b>Facilities</b>							
Animal Shelter - Humane Society		63,000	63,000				
Yard Waste Site	DPW	105,000	105,000				
Airport Roof Replacement	Airport	80,000	80,000				
City Hall Roof Replacement	Mnt	150,000				150,000	
Transit Facilities - Bus Shelters and Floor Sealing	WATS	50,000	10,000		40,000		
Total Facilities		448,000	258,000	0	40,000	150,000	0
<b>Equipment</b>							
SCBA Bottles	Fire	22,000	22,000				
Hose Replacement	Fire	15,000	15,000				
Paramedic Lift Equipment	Fire	25,000	25,000				
Paramedic Training Equipment	Fire	25,100	25,100				
Computer Software	CCDCC	117,200	117,200				
Computer Hardware	CCDCC	174,042	174,042				
Total Equipment		378,342	378,342	0	0	0	0
<b>Rolling Stock</b>							
Fire Rolling Stock	Fire	187,552	187,552				
WATS Rolling Stock	WATS	149,600	29,920		119,680		
Park Rolling Stock	Parks	32,000	32,000				
Public Works Rolling Stock	DPW	591,000			591,000		
Total Rolling Stock		960,152	249,472	0	710,680	0	0
<b>Park and Recreation Areas</b>							
Oak Island Tennis Court	Parks	116,000	116,000				
Athletic Park Improvements	Parks	25,000	5,000		20,000		
Parking Lot Paving	Parks	64,000	64,000				
Total Parks/Recreation		205,000	185,000	0	20,000	0	0
<b>TOTAL CAPITAL COSTS</b>		\$11,004,123	\$1,780,814	\$742,600	\$4,918,480	\$3,537,229	\$25,000
General Borrowing						2,311,700	
Economic Development						775,529	
TID #3 Borrowing						450,000	
Total Borrowing						\$3,537,229	

**CITY OF WAUSAU 2005 CAPITAL BUDGET  
DETAIL ANALYSIS OF INFRASTRUCTURE PROJECTS**

	<b>SPECIAL FUNDING SOURCE</b>	<b>TOTAL REQUEST</b>	<b>DEFERRED TO FUTURE YEAR</b>	<b>FUNDED IN 2005</b>
<b>LAND ACQUISITION</b>				
USH 39 - Business 51 - Stewart Ave - 32nd to 48th Ave		400,000		400,000
Miscellaneous		25,000		25,000
<b>TOTAL LAND ACQUISITION</b>		<u>425,000</u>	<u>-</u>	<u>425,000</u>
<b>DOT PROJECTS</b>				
USH Business "51" (Merrill Ave) Construction		80,000		80,000
Thomas Street Right of Way		60,000		60,000
18th and E Wausau Avenue		55,000		55,000
Other WISDOT Projects		75,000		75,000
<b>TOTAL DOT PROJECTS</b>		<u>270,000</u>	<u>-</u>	<u>270,000</u>
<b>CURB, GUTTER AND PAVEMENT</b>				
Sumner Street - 10th to Easthill Dive		315,700	-	315,700
Pleasant View Drive - Sumner Street to north		28,100		28,100
Wegner Street - 19th to 22nd Ave		132,650		132,650
Gowen Street - Union Ave to Nina Ave	CDBG eligible	106,200		106,200
Chellis Street - Park Blvd to 11th Ave	CDBG eligible	192,800		192,800
Park Boulevard - 3rd Ave to Chellis	CDBG eligible	114,500		114,500
Milwaukee Ave - Ginger Ln to Northwestern		100,000	100,000	-
Brookview Court - Milwaukee Ave to west		51,400	51,400	-
Ginger Lane - Northwestern to Milwaukee		22,100	22,100	-
32nd Avenue - Westhill to W Wausau Ave		53,150		53,150
30th Avenue - Maple Hill Dr to W Wausau		30,650	30,650	-
Boulevard Trees		2,400		10,000
<b>TOTAL CURB, GUTTER AND PAVEMENT</b>		<u>1,149,650</u>	<u>204,150</u>	<u>953,100</u>
<b>STREET RECONSTRUCTION</b>				
10th Street - McIntosh to Kickbusch Street		211,500		211,500
Washington St - RR Tracks to 13 th Street		332,500	332,500	-
Steuben Street - 6th to 10th Street		294,300		294,300
Jefferson Street - 5th to 6th Street		470,000	470,000	-
Washington St/Pedestrian Mall - 1st to 5th St	45% TID #3	1,000,000		1,000,000
<b>TOTAL STREET RECONSTRUCTION</b>		<u>2,308,300</u>	<u>802,500</u>	<u>1,505,800</u>
<b>ASPHALT OVERLAY AND ALLEY PAVING</b>				
Various Locations Citywide (Including Single Avenue, Sherman Street, and Rosecrans Street)		340,000		340,000
Alley Paving		30,000		30,000
Industrial Park		60,000		60,000
<b>TOTAL ASPHALT OVERLAY AND ALLEY PAVING</b>		<u>430,000</u>	<u>-</u>	<u>430,000</u>
<b>SIDEWALKS</b>				
Sidewalk Replacement Various locations		250,000		250,000
New Sidewalk - various areas		50,000		50,000
<b>TOTAL SIDEWALKS</b>		<u>300,000</u>	<u>-</u>	<u>300,000</u>
<b>STORM SEWER</b>				
Sumner Street - CGP		103,400		103,400
Chellis Street - CGP		48,000		48,000
Milwaukee Avenue - CGP		27,000	27,000	-
30th Avenue - CGP		33,000	33,000	-
10th Street - Reconstruction		40,000		40,000
Washington Street - Reconstruction		60,500	60,500	-
Stueben Street - Reconstruction		44,000		44,000
Regional Detention Pond - Hilltop Avenue		195,000		195,000
Unanticipated Projects		60,000		60,000
<b>TOTAL STORM SEWER</b>		<u>610,900</u>	<u>120,500</u>	<u>490,400</u>

**CITY OF WAUSAU 2005 CAPITAL BUDGET  
DETAIL ANALYSIS OF INFRASTRUCTURE PROJECTS**

	<b>SPECIAL FUNDING SOURCE</b>	<b>TOTAL REQUEST</b>	<b>DEFERRED TO FUTURE YEAR</b>	<b>FUNDED IN 2005</b>
<b>OTHER CAPITAL</b>				
Miscellaneous Concrete Repairs		100,000		100,000
Other Professional Services (miscellaneous \$35,000, Bridge Street Traffic Study \$25,000 and Construction Inspection Services \$30,000)		90,000		90,000
Pedestrian Mall Concrete Repairs		25,000		25,000
400 Block Angle Parking (Jefferson Street)		185,000	185,000	-
Reconstruction of Lot #9		225,000		225,000
Library Parking Lot and Terrace	TID #3	270,000	270,000	-
<b>TOTAL OTHER CAPITAL REPAIRS</b>		<u>895,000</u>	<u>455,000</u>	<u>440,000</u>
<b>WATERMAINS</b>				
Sherman St - Looping 28th to 48th Ave	Utility	286,000		286,000
Stettin Drive 56th Avenue to west	Utility	62,100		62,100
30th and 32nd Ave- Maple Hill Dr to W Wausau Ave	Utility	88,200	38,200	50,000
Washington St - 10th to 13th Street	Utility	40,300		40,300
Sumner Street - 10th to 13th Street	Utility	40,300		40,300
41st Avenue Extension	Utility	194,000		194,000
STH 52 - 28th Avenue to east	Utility	190,000		190,000
Merrill Avenue - Union Ave to Randolph St	Utility	142,600		142,600
Hilltop Ave/Austin Annexation	Utility	73,300		73,300
Unanticipated Projects	Utility	800,000		800,000
<b>TOTAL WATER MAINS</b>		<u>1,916,800</u>	<u>38,200</u>	<u>1,878,600</u>
<b>SANITARY SEWER</b>				
Stettin Drive 56th Avenue to west	Utility	83,000		83,000
30th and 32nd Ave- Maple Hill Dr to W Wausau Ave	Utility	324,700	74,700	250,000
41st Avenue Extension	Utility	216,000		216,000
STH 52 - 28th Avenue to east	Utility	110,000		110,000
Hilltop Ave/Austin Annexation	Utility	85,200		85,200
Unanticipated Projects	Utility	800,000		800,000
<b>TOTAL SANITARY SEWER</b>		<u>1,618,900</u>	<u>74,700</u>	<u>1,544,200</u>
<b>GRAND TOTAL</b>		<u><b>\$ 9,924,550</b></u>	<u><b>\$ 1,695,050</b></u>	<u><b>\$ 8,237,100</b></u>

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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%

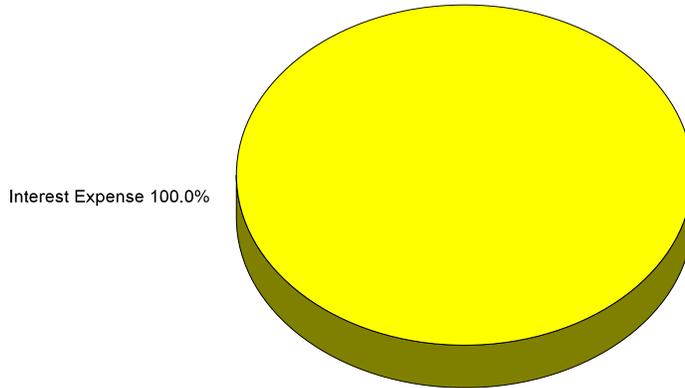
**History of  
Revenue Budget:**

YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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 2005 BUDGET TAX INCREMENT DISTRICT NUMBER ONE FUND

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

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



<b>BUDGET SUMMARY</b>					
Tax Increment District Number One Fund	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Interest Expense	\$325,743	\$253,424	\$251,125	\$175,223	\$175,223
<b>Total Expenses</b>	<b><u>\$325,743</u></b>	<b><u>\$253,424</u></b>	<b><u>\$251,125</u></b>	<b><u>\$175,223</u></b>	<b><u>\$175,223</u></b>
Tax Increment	\$1,590,256	\$1,564,111	\$1,564,113	\$1,517,136	\$1,517,136
Miscellaneous	\$251,334	\$203,488	\$230,498	\$226,589	\$226,589
<b>Total Revenues</b>	<b><u>\$1,841,590</u></b>	<b><u>\$1,767,599</u></b>	<b><u>\$1,794,611</u></b>	<b><u>\$1,743,725</u></b>	<b><u>\$1,743,725</u></b>

**Summary of Budget Changes 2004 to 2005:**

Increment and other revenues will exceed expenses reducing the accumulated deficit for the year. Projected fund deficit at December 31, 2004 is: \$4,376,326. Future interest payments are anticipated as follows: 2006 \$99,996, 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)	1,517,136	226,589	175,223	(2,807,824)
2006	(2,807,824)	1,585,700	203,488	97,379	(1,116,015)
2007	(1,116,015)	950,558**	203,488	38,031	0

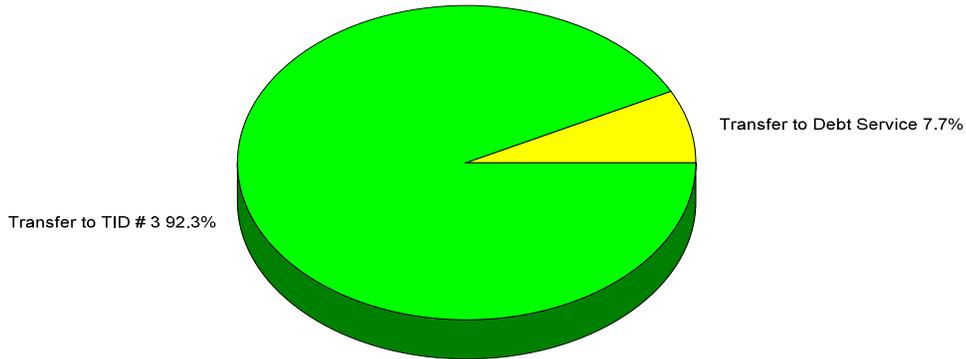
\*\* excess increment will be donated to TID #3

# CITY OF WAUSAU 2005 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, 2003 was \$0. Total outstanding debt at December 31, 2003 and 2004 is \$193,966 and \$112,550 respectively.

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



<b>BUDGET SUMMARY</b>					
Tax Increment District Number Two	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Transfer to Debt Service	\$93,952	\$91,187	\$91,187	\$57,996	\$57,996
Transfer to TID # 3	\$686,173	\$679,709	\$679,709	\$698,687	\$698,687
<b>Total Expenses</b>	<b><u>\$780,125</u></b>	<b><u>\$770,896</u></b>	<b><u>\$770,896</u></b>	<b><u>\$756,683</u></b>	<b><u>\$756,683</u></b>
Tax Increment	\$780,125	\$770,896	\$770,896	\$756,683	\$756,683
<b>Total Revenues</b>	<b><u>\$780,125</u></b>	<b><u>\$770,896</u></b>	<b><u>\$770,896</u></b>	<b><u>\$756,683</u></b>	<b><u>\$756,683</u></b>

**Summary of Budget Changes 2004 to 2005:**

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

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

<b>District Long Term Debt</b>	<b>Original Amt. Borrowed</b>	<b>Repaid</b>	<b>Balance 12/31/04</b>
1990 General Obligation Note	\$400,000	\$400,000	\$0
1991 General Obligation Note	624,554	624,554	0
1992 General Obligation Bonds	185,416	162,866	22,550
1994 State Trust Fund Loan	225,000	225,000	0
1997 General Obligation Note	270,000	180,000	90,000
1998 General Obligation Bonds	<u>234,589</u>	<u>234,589</u>	<u>0</u>
<b>Totals:</b>	<b><u>\$1,939,559</u></b>	<b><u>\$1,827,009</u></b>	<b><u>\$112,550</u></b>

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

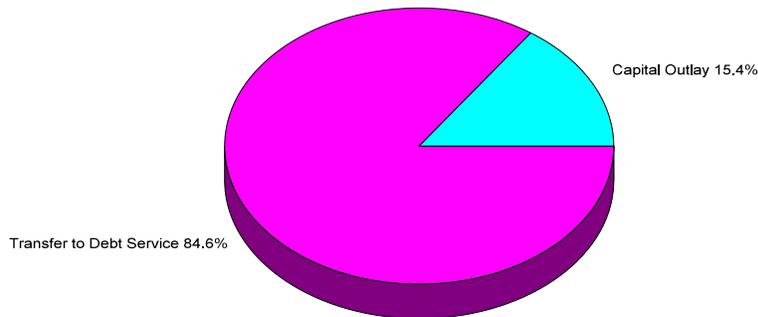
<b>Cal. Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
2005	52,550	5,446	57,996
2006	30,000	2,527	32,527
2007	<u>30,000</u>	<u>848</u>	<u>30,848</u>
<b>TOTALS</b>	<b><u>\$112,550</u></b>	<b><u>\$8,821</u></b>	<b><u>\$121,371</u></b>

# CITY OF WAUSAU 2005 BUDGET

## TAX INCREMENT DISTRICT NUMBER THREE FUND

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

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



<b>BUDGET SUMMARY</b>					
Tax Increment District Number Three	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Contractual Services	\$1,025,794	\$689,600	\$764,700		
Grants, Contributions	\$1,758,625	\$2,785,000	\$2,785,000		
Capital Outlay	\$14,181,33	\$375,000	\$395,000	\$450,000	\$450,000
Transfer to Debt Service	\$412,358	\$1,643,578	\$1,646,802	\$2,477,420	\$2,477,420
<b>Total Expenses</b>	<b><u>\$17,378,11</u></b>	<b><u>\$5,493,178</u></b>	<b><u>\$5,591,502</u></b>	<b><u>\$2,927,420</u></b>	<b><u>\$2,927,420</u></b>
Tax Increment	\$225,397	\$324,991	\$324,992	\$778,322	\$833,002
Public Charges for Services	\$55,709	\$116,028	\$126,800	\$126,800	\$126,800
Miscellaneous Revenue	\$3,264,096	\$0	\$24,500	\$3,000	\$3,000
Debt Proceeds	\$14,897,78	\$1,039,600	\$1,039,600	\$450,000	\$450,000
Transfer from Gen Fund (TID 1)	\$1,012,805	\$1,034,594	\$1,034,594	\$1,034,954	\$1,034,954
Transfer from TID #2	\$686,173	\$679,709	\$679,709	\$678,687	\$678,687
<b>Total Revenues</b>	<b><u>\$20,141,96</u></b>	<b><u>\$3,194,922</u></b>	<b><u>\$3,230,195</u></b>	<b><u>\$3,071,763</u></b>	<b><u>\$3,126,443</u></b>

**Summary of Budget Changes 2004 to 2005:** The 2005 budget anticipates street projects of \$450,000 and debt retirement of \$2,477,420.

**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 12/31/03
1995 State Trust Fund Loan	\$750,000	\$750,000	\$0
1996 General Obligation Bonds	757,555	231,405	526,150
Mirman Promissory Note	300,000	300,000	0
McDevco Promissory Note	1,146,447	1,146,447	0
1997 General Obligation Note	4,000,000	4,000,000	0
1998 General Obligation Bonds	856,402	789,871	66,531
2001 General Obligation Note	475,800	116,632	359,168
2001 State Trust Fund Loan	1,617,503	268,630	1,348,873
2002 and 2003 State Trust Fund Loans	14,000,000	325,628	13,674,372
2003 General Obligation Note	3,285,000	315,000	2,970,000
2004 General Obligation Note	1,055,117	0	1,055,117
Foundation Loan	<u>1,530,000</u>	<u>575,000</u>	<u>955,000</u>
<b>Totals:</b>	<b>\$29,773,824</b>	<b>\$8,818,613</b>	<b>\$20,955,211</b>

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

Cal. Year	Principal	Interest	Totals
2005	\$1,076,529	\$1,010,957	\$2,087,486
2006	1,215,106	873,221	2,088,327
2007	2,074,621	827,411	2,902,032
2008	1,292,260	777,335	2,069,595
2009	1,291,931	722,713	2,014,644
2010	1,351,669	667,513	2,019,182
2011	1,413,825	608,114	2,021,939
2012	1,180,103	547,066	1,727,169
2013	1,232,564	493,483	1,726,047
2014	900,357	438,230	1,338,587
2015	757,059	396,312	1,153,371
2016	793,929	359,441	1,153,370
2017	834,608	318,763	1,153,371
2018	876,338	277,032	1,153,370
2019	920,155	233,216	1,153,371
2020	965,650	187,721	1,153,371
2021	1,014,446	138,925	1,153,371
2022	1,065,168	88,203	1,153,371
2023	<u>698,892</u>	<u>34,945</u>	<u>733,837</u>
<b>TOTALS</b>	<b>\$20,955,210</b>	<b>\$9,000,601</b>	<b>\$29,955,811</b>

**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	3,944,700	1,632,522	1,039,600	126,800	24,500	324,992	1,034,594	679,709	-2,347,027	620,375
2005	450,000 *	2,087,486	450,000	116,028	54,680	778,322	1,034,954	678,687	575,185	1,195,560
2006		2,088,327		116,028	117,000	793,888	1,195,000	743,845	877,434	2,072,994
2007		2,902,032		116,028	117,000	877,909	1,143,278	1,329,045	681,228	2,754,222
2008		2,069,595		116,028	117,000	895,467		2,563,652	1,622,552	4,376,774
2009		2,014,644		116,028	117,000	913,376		787,775	-80,465	4,296,309
2010		2,019,182		116,028	117,000	931,644		791,614	-62,896	4,233,413
2011		2,021,939		116,028	117,000	950,277			-838,634	3,394,779
2012		1,727,169		128,518	117,000	969,283			-512,368	2,882,411
2013		1,726,047		153,500	117,000	988,669			-466,878	2,415,533
2014		1,338,587		153,500	117,000	1,008,442			-59,645	2,355,888
2015		1,338,587		153,500	117,000	1,028,611			-39,476	2,316,412
2016		1,153,370		153,500	117,000	1,049,183			166,313	2,482,725
2017		1,153,371		153,500	117,000	1,070,167			187,296	2,670,021
2018		1,153,370		153,500	117,000	1,091,570			208,700	2,878,721
2019		1,153,371		153,500	117,000	1,113,401			230,530	3,109,251
2020		1,153,371		153,500	117,000	1,135,669			252,798	3,362,049
2021		1,153,371		153,500	117,000	1,158,382			275,511	3,637,560
2022		1,153,371		153,500	117,000	1,181,550			298,679	3,936,239
2023		733,837							-733,837	3,202,402
	\$20,835,453	\$32,710,907	\$17,887,387	\$2,658,223	\$2,043,680	\$1,788,596	\$18,486,198	\$5,420,631	\$8,260,500	\$3,202,402

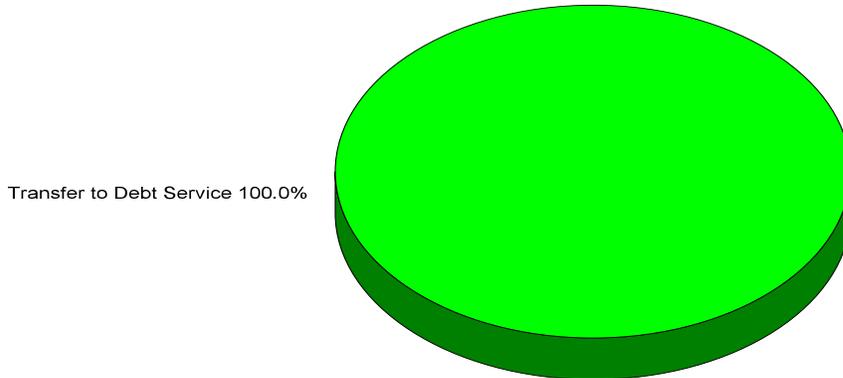
\* Washington Street - Pedestrian Mall Area

# CITY OF WAUSAU 2005 BUDGET

## TAX INCREMENT DISTRICT NUMBER FOUR FUND

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

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



<b>BUDGET SUMMARY</b>					
Tax Increment District Number Four	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Capital Outlay	\$6,053	\$0	\$831	\$0	\$0
Transfer to Debt Service	\$178,971	\$114,953	\$114,953	\$102,877	\$102,877
<b>Total Expenses</b>	<b>\$185,024</b>	<b>\$114,953</b>	<b>\$115,784</b>	<b>\$102,877</b>	<b>\$102,877</b>
Tax Increment	\$13,805	\$13,526	\$13,526	\$15,147	\$15,147
<b>Total Revenues</b>	<b>\$13,805</b>	<b>\$13,526</b>	<b>\$13,526</b>	<b>\$15,147</b>	<b>\$15,147</b>

**Summary of Budget Changes 2004 to 2005:**

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 12/31/03
1998 General Obligation Note	\$430,400	\$236,435	\$193,965
2000 General Obligation Note	<u>740,000</u>	<u>235,803</u>	<u>504,197</u>
<b>Totals:</b>	<b><u>\$1,170,400</u></b>	<b><u>\$472,238</u></b>	<b><u>\$698,162</u></b>

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

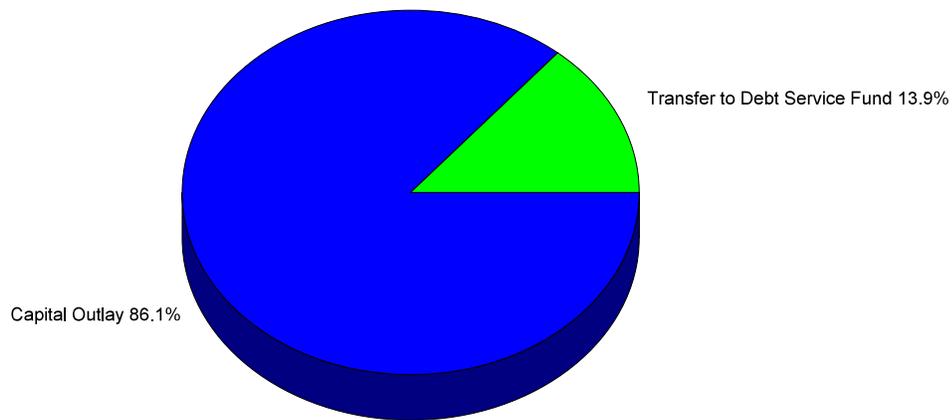
Cal. Year	Principal	Interest	Totals
2005	\$71,097	\$31,780	\$102,877
2006	155,923	26,492	182,415
2007	134,468	19,622	154,090
2008	141,769	13,096	154,865
2009	94,577	7,381	101,958
20010	<u>100,328</u>	<u>2,508</u>	<u>102,836</u>
<b>TOTALS</b>	<b><u>\$698,162</u></b>	<b><u>\$100,879</u></b>	<b><u>\$799,041</u></b>

# CITY OF WAUSAU 2005 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, 2003 was \$475,316. Total Outstanding debt at December 31, 2002 and 2003 is \$300,000 and \$2,240,000 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 and other eligible capital costs.



<b>BUDGET SUMMARY</b>					
Tax Increment District Number Five	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Capital Outlay	\$1,583,442	\$3,075,721	\$690,186	\$2,500,000	\$2,500,000
Transfer to Debt Service	\$74,775	\$222,547	\$244,155	\$404,361	\$404,361
<b>Total Expenses</b>	<b><u>\$1,658,217</u></b>	<b><u>\$3,298,268</u></b>	<b><u>\$934,341</u></b>	<b><u>\$2,904,361</u></b>	<b><u>\$2,904,361</u></b>
Tax Increment	\$379,179	\$505,904	\$507,298	\$475,042	\$475,042
Grant Income	\$0	\$1,000,000	\$1,000,000	\$0	\$0
Debt Proceeds	\$2,000,000	\$1,500,000	\$1,494,595	\$0	\$0
<b>Total Revenues</b>	<b><u>\$2,379,179</u></b>	<b><u>\$3,005,904</u></b>	<b><u>\$3,001,893</u></b>	<b><u>\$475,042</u></b>	<b><u>\$475,042</u></b>

**Summary of Budget Changes 2004 to 2005:** The 2004 budget anticipated the construction of a new incubator building. It is likely that these funds will not be spent and have been carried forward for expenditure in the 2005 budget.

**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	\$360,000	\$180,000
2003 General Obligation Note	2,000,000	<u>30,888</u>	1,969,112
2004B General Obligation Note	<u>1,500,000</u>	<u>0</u>	<u>1,500,000</u>
<b>Totals:</b>	<b><u>\$4,040,000</u></b>	<b><u>\$390,888</u></b>	<b><u>\$3,649,112</u></b>

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

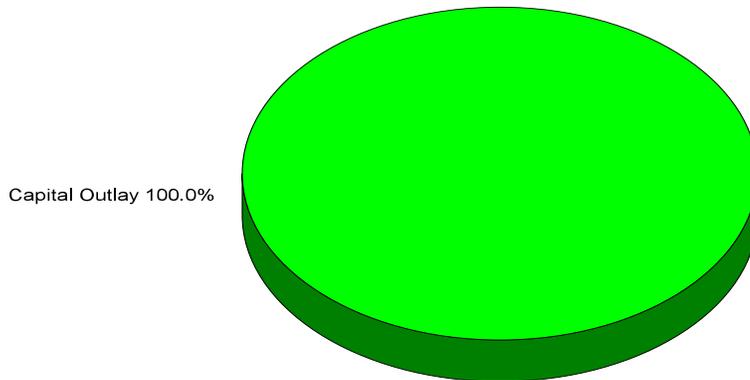
Cal. Year	Principal	Interest	Totals
2005	262,072	142,289	404,361
2006	264,646	133,863	398,509
2007	272,220	124,576	396,796
2008	219,794	116,050	335,844
2009	227,368	108,165	335,533
2010	234,942	99,365	334,307
2011	242,516	89,753	332,269
2012	255,090	79,135	334,225
2013	265,238	67,533	332,771
2014	277,812	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>
<b>TOTALS</b>	<b><u>\$3,649,112</u></b>	<b><u>\$1,256,331</u></b>	<b><u>\$4,905,443</u></b>

# CITY OF WAUSAU 2005 BUDGET

## ECONOMIC DEVELOPMENT FUND

**Mission:** To fund the 17<sup>th</sup> Avenue improvements based upon an approved development agreement. These improvements are expected to generate approximately \$16 million in private development.

**Responsibilities:** This fund accounts for the receipt of debt proceeds necessary to fund the project. In future years taxes generated by private development will be recognized by this fund and applied to the related debt service.



<b>BUDGET SUMMARY</b>					
Economic Development Fund	2003 Expense	2004 Modified Budget	2004 Total Estimated	2005 Requested	2005 Adopted
Capital Outlay	\$0	\$0	\$0	\$775,529	\$775,529
Transfer to Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$775,529</b>	<b>\$775,529</b>
Debt Proceeds	\$0	\$0	\$0	\$775,529	\$775,529
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$775,529</b>	<b>\$775,529</b>

**Summary of Budget Changes 2004 to 2005:**

This is the first year of the fund and the budget is based upon the developers agreement and budget previously approved by the Common Council. The promissory note will be issued in 2005.

**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 12/31/03
1998 General Obligation Note	\$430,400	\$236,435	\$193,965
2000 General Obligation Note	<u>740,000</u>	<u>235,803</u>	<u>504,197</u>
<b>Totals:</b>	<b><u>\$1,170,400</u></b>	<b><u>\$472,238</u></b>	<b><u>\$698,162</u></b>

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

Cal. Year	Principal	Interest	Totals
2005	\$71,097	\$31,780	\$102,877
2006	155,923	26,492	182,415
2007	134,468	19,622	154,090
2008	141,769	13,096	154,865
2009	94,577	7,381	101,958
20010	<u>100,328</u>	<u>2,508</u>	<u>102,836</u>
<b>TOTALS</b>	<b><u>\$698,162</u></b>	<b><u>\$100,879</u></b>	<b><u>\$799,041</u></b>

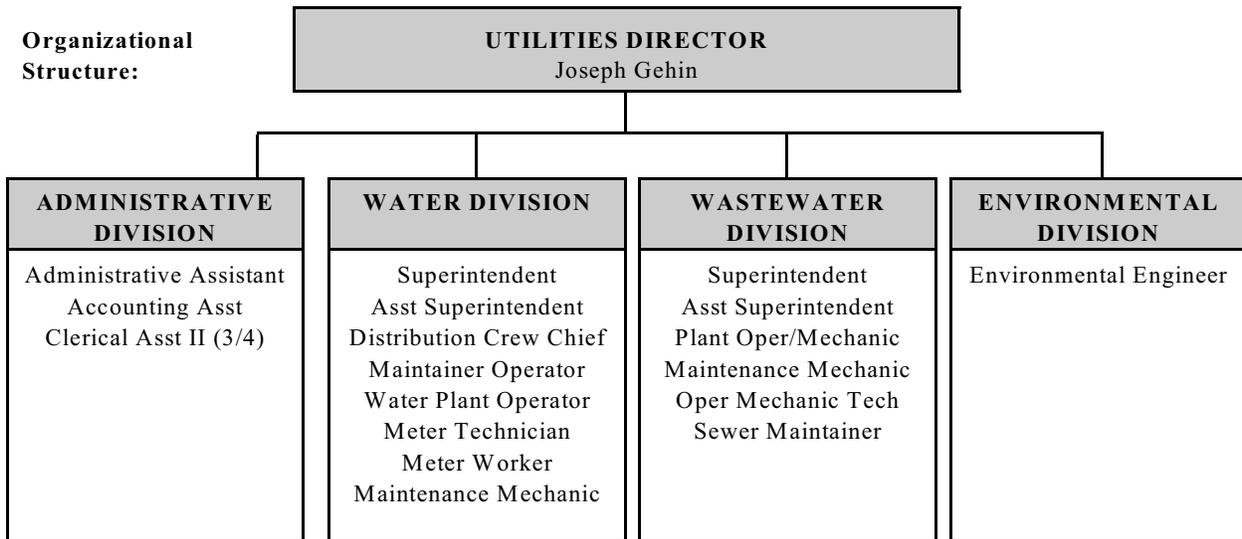
# CITY OF WAUSAU 2005 BUDGET

## WAUSAU WATER WORKS

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

**Department Responsibilities:** The Drinking Water Division is primarily responsible for water supply, water treatment and distribution. The Utility consists of six supply wells, a central treatment designed to treat in excess of 10 million gallons per day and approximately 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:**



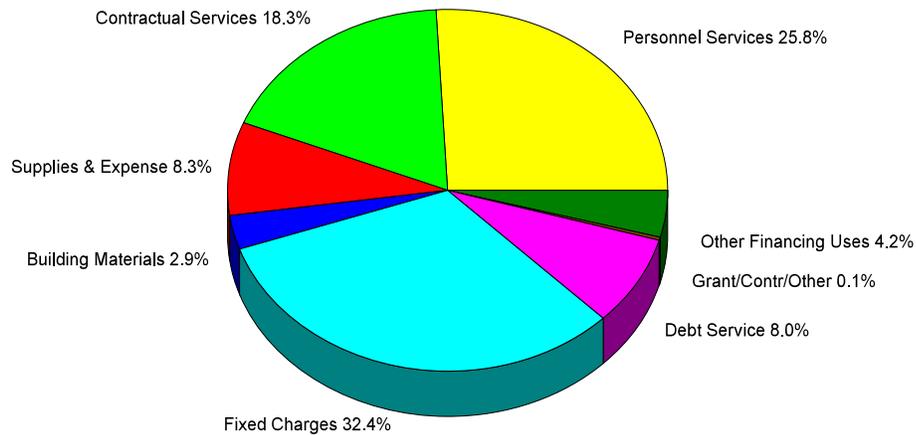
Wausau Water Works Staffing	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<b>Union</b>	24.75	24.75	24.75	26.75	26.75	30.8	31	32	33	33
<b>Non-union</b>	7	7	7	7	7	7	7	7	7	7
<b>TOTAL</b>	31.75	31.75	31.75	33.75	33.75	37.8	38	39	40	40

**2004 Accomplishments:**

- ◆ Completed construction of a 250,000 gallon water tower on West Wausau Avenue.
- ◆ Completed construction of the parallel southeast interceptor sewer project within budget
- ◆ Completed the extension of water and sewer for numerous development needs.
- ◆ Completed and filed a Water System Vulnerability Assessment and currently working on an Emergency Response Plan.
- ◆ Replaced the watermain in Bridge Street.

**2005 Objectives  
& Initiatives:**

- ◆ Initial design and construction of a looping water supply line to serve the West Industrial Park.
- ◆ Plan for public utility modifications to coincide with I-39 and Highway 29 expansions to occur in future years.
- ◆ Coordinate routine water and sewer extensions, as needed, for new developments and annexations.
- ◆ Plan for water and sewer replacement, as needed, with street construction projects, especially Merrill Avenue.
- ◆ Review options to read water meters remotely which will facilitate monthly water bills.
- ◆ Pursue arrangement with other agencies for sharing resources.



<b>BUDGET SUMMARY</b>					
<b>Wausau Water Works</b>	<b>2003 Expense</b>	<b>2004 Modified Budget</b>	<b>2004 Total Estimated</b>	<b>2005 Requested</b>	<b>2005 Adopted</b>
Personnel Services	\$1,830,262	\$2,102,996	\$2,102,596	\$2,188,104	\$2,188,104
Contractual Services	\$1,214,680	\$1,379,550	\$1,426,250	\$1,548,300	\$1,548,300
Supplies & Expense	\$721,329	\$744,250	\$754,900	\$700,800	\$700,800
Building Materials	\$145,689	\$226,000	\$211,000	\$249,000	\$249,000
Fixed Charges	\$2,495,584	\$2,470,150	\$2,657,150	\$2,740,600	\$2,740,600
Debt Service	\$631,414	\$682,900	\$662,900	\$677,900	\$677,900
Grant/Contr/Other	\$6,945	\$6,500	\$11,500	\$11,500	\$11,500
Other Financing Uses	\$0	\$352,000	\$352,000	\$352,000	\$352,000
<b>Total Expenses</b>	<b>\$7,045,903</b>	<b>\$7,964,346</b>	<b>\$8,178,296</b>	<b>\$8,468,204</b>	<b>\$8,468,204</b>
Public Charges	\$8,787,949	\$7,426,000	\$7,506,550	\$8,056,550	\$8,056,550
Miscellaneous	\$79,096	\$89,500	\$68,000	\$72,000	\$72,000
<b>Total Revenues</b>	<b>\$8,867,045</b>	<b>\$7,515,500</b>	<b>\$7,574,550</b>	<b>\$8,128,550</b>	<b>\$8,128,550</b>

**Summary of Budget Changes 2004 to 2005:**

Personnel service costs increased \$85,108 which reflects anticipated salaries and fringe benefits for the year 2005. Contractual services increased \$168,750. 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 decreased \$43,450. Major reductions occur in the related maintenance and operations of plant accounts for the sewer facilities. Building materials consisting of chemical costs are expected to increase \$23,000. Fixed charges increased \$270,450. This represents expected increases in depreciation and amortization expenses of \$149,500 and payment in lieu of taxes \$25,000. Debt service decreased \$5,000. Other Financing Uses reflects the annual transfer from the Sewer Utility to the City which has occurred but was not reflected in previous budgets. Overall the Utility Expenses increased \$645,598 or 8.25% from the original budget and revenues increased \$727,250 or 9.83%.

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

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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**

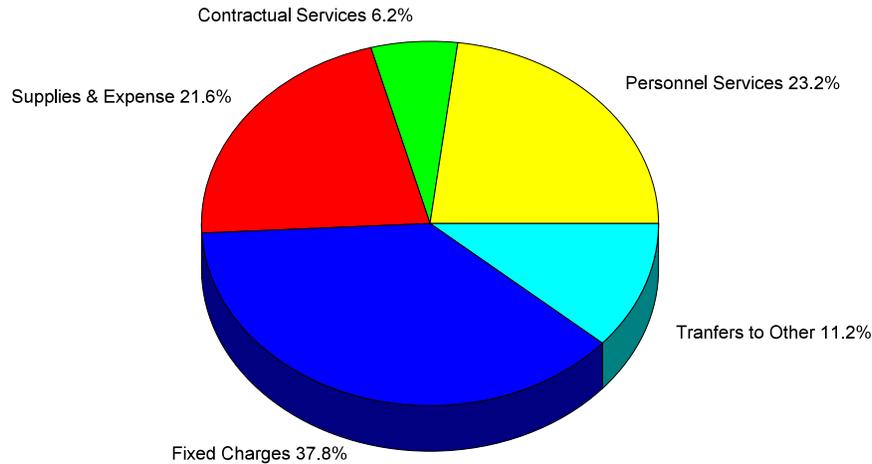
YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$8,128,550	\$727,250	9.83%
2004	\$7,401,300	(\$183,300)	-2.42%
2003	\$7,584,600	(\$94,500)	-1.23%
2002	\$7,679,100	\$19,300	0.25%
2001	\$7,659,800	(\$46,500)	-0.60%
2000	\$7,706,300	\$318,700	4.31%
1999	\$7,387,600	\$131,000	1.81%
1998	\$7,256,600	\$62,100	0.86%
1997	\$7,194,500	\$58,500	0.94%

# CITY OF WAUSAU 2005 BUDGET

## MOTOR POOL FUND

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

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



<b>BUDGET SUMMARY</b>					
	<b>2003</b>	<b>2004</b>	<b>2004</b>	<b>2005</b>	<b>2005</b>
<b>Motor Pool Fund</b>	<b>Expense</b>	<b>Modified Budget</b>	<b>Total Estimated</b>	<b>Requested</b>	<b>Adopted</b>
Personnel Services	\$477,879	\$408,110	\$408,110	\$409,192	\$409,192
Contractual Services	\$102,333	\$109,016	\$109,016	\$109,016	\$109,016
Supplies & Expense	\$348,527	\$380,100	\$380,100	\$380,100	\$380,100
Fixed Charges	\$721,331	\$667,000	\$667,000	\$667,000	\$667,000
Transfers to Other	\$6,514	\$46,955	\$46,955	\$197,764	\$197,764
<b>Total Expenses</b>	<b><u>\$1,656,584</u></b>	<b><u>\$1,611,181</u></b>	<b><u>\$1,611,181</u></b>	<b><u>\$1,763,072</u></b>	<b><u>\$1,763,072</u></b>
Intergovt Charges	\$1,609,208	\$1,600,681	\$1,600,681	\$1,752,572	\$1,752,572
Miscellaneous	\$10,641	\$10,500	\$10,500	\$10,500	\$10,500
<b>Total Revenues</b>	<b><u>\$1,619,849</u></b>	<b><u>\$1,611,181</u></b>	<b><u>\$1,611,181</u></b>	<b><u>\$1,763,072</u></b>	<b><u>\$1,763,072</u></b>

**Summary of Budget Changes 2004 to 2005:**

Personnel services increased \$1,082 which reflects the anticipated increases in salaries and fringe benefits for 2005. Contractual services, supplies and fixed charges remained the same. Total Motor Pool net profits of \$197,764 will be transferred to the general fund. Overall the motor pool budget prior to the transfer of profits increased \$1,082 or .07%.

**History of  
Expense Budget:**

YEAR	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
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
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%