

CITY OF  
WAUSAU  
2008 BUDGET

# TABLE OF CONTENTS

## INTRODUCTION

Budget Introduction Message	I-X
Who Gets Your Tax Dollar	XI
What Services Do I Receive For My City Tax Dollars	XII
2008 Budget Analysis	XIII
Summary of Property Taxes by Fund	XIV
2008 Revenue Budget by Category All Funds Pie Chart & Numerical Summary	XV-XVI
2008 Expense Budget by Agency All Funds Pie Chart & Numerical Summary	XVII-XVIII
2008 Budget by Expenditure Category - All Funds	XIX
Personnel Summary	XX
2008 Budget Publication	XXI-XXII
Nine Year Departmental Budgets - All Funds (2000-2008)	XXIII-XXXIII

## GENERAL GOVERNMENT

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

## PUBLIC SAFETY

Police Department	42-45
Fire Department	46-49

## TRANSPORTATION

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

## PARKS/RECREATION

Parks Department	63-66
------------------	-------

## 2008 BUDGET INTRODUCTION

The following narrative, comparative tables and statistical information for the 2008 budget are submitted to provide an overview of the significant budget issues and provide additional data to assist interested parties in better understanding the City of Wausau's financial status.

### THE BUDGET PROCESS

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

**The operating budget** process begins in May when the Finance Director provides budget predictions along with pending issues to the Mayor. These issues along with the Mayoral goals and objectives serve to formulate the budget directives and salary projections received by departments in July. Based upon this information each department creates an expenditure and revenue budget. The 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. 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.

## STRUCTURAL IMBALANCE

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

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

While the structural imbalance continues to plague the City, the 2008 budget contends with this issue in a number of ways:

- < Strong Net New Construction figures \$117,264,300 providing for a 4.818% increase of the general levy based upon the levy limit requirements. This net new construction figure was the highest in Marathon County!!!
- < More cost savings measures in health insurance.
- < Favorable retirement rates from the Wisconsin Retirement System for protective personnel.
- < Increase in Expenditure Restraint payments of \$71,882.
- < Reduction in personnel - the 2008 budget anticipates 313.25 positions down 4.75 positions from the 2007 budget. The positions include the vacant Director of Inspections and Electrical Systems, vacant firefighter position, one utility position, and a vacant engineering technician position. In addition, the City is investigating the transfer of the GIS Analyst to the Data Center which will allow the position to serve multiple agencies.

These positives along with managed departmental budgets provided the City with a budget that meets the State imposed levy limits while maintaining city services.

## 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. 2007 was a City-wide reassessment which re-establishing values of all property at 12/31/2006. Prior re-evaluations 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 2.91% this year and the assessed valuation is expected to increase 13.62%. Below is a history of valuation growth:

### PROPERTY VALUATION HISTORY

BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
1993	\$1,072,168,300	4.03%	998,205,000	2.51%
1994	\$1,175,796,400	9.67%	1,013,141,900	1.50%
1995	\$1,252,644,800	6.54%	1,022,535,900	0.93%
1996	\$1,372,390,500	9.56%	1,032,761,259	1.00%
1997	\$1,427,574,800	4.02%	1,459,631,900	41.33%
1998	\$1,502,923,900	5.28%	1,494,620,500	2.40%
1999	\$1,571,663,200	4.57%	1,539,460,200	3.00%
2000	\$1,652,470,300	5.14%	1,530,393,700	-0.59%
2001	\$1,729,959,800	4.69%	1,554,921,700	1.60%
2002	\$1,839,794,800	6.35%	1,591,855,200	2.38%
2003	\$1,923,669,600	4.56%	1,629,471,800	2.36%
2004	\$2,003,188,900	4.13%	1,664,553,800	2.15%
2005	\$2,080,684,300	3.87%	2,118,236,300	27.26%
2006	\$2,233,469,700	7.34%	2,194,171,700	3.58%
2007	\$2,433,934,300	8.98%	2,274,289,300	3.65%
2008	\$2,504,826,100	2.91%	2,584,083,900	13.62%

**Levy Limits** adopted by the State of Wisconsin, 2005 Wisconsin Act 25 Local Levy Limits, imposed restrictions on levy increases in 2006 and 2007 to the greater of 2% or the net percentage growth in new construction less improvements removed. The formula, included in the act, excluded tax increment and debt from the levy limit. The extended levy limit was one of the contentious budget issues tackled by the State of Wisconsin this year. It appears that the extended levy limit provides for the greater of 3.86% for 2007 and 2% for 2008 or net new construction. The revised law allows you to carryforward any unused capacity into subsequent years. Other provision changes include: an increase equal to 50% of the final increment value of a TID district retired, and levy increases required due to shortfalls in debt service payments on utility revenue bonds.

Following is a historical analysis of the general property tax levy from 1994 through 2008:

**GENERAL PROPERTY TAX LEVY HISTORY**

<b>Year</b>	<b>General Property Tax Levy</b>	<b>Increase/Decrease over Prior Year</b>	<b>Percent Increase/Decrease over Prior Year</b>
1994	\$10,627,928	\$159,165	1.52%
1995	\$10,726,380	\$98,452	0.93%
1996	\$10,832,903	\$106,523	0.99%
1997	\$12,523,583	\$1,690,680	15.61%
1998	\$13,289,979	\$766,396	6.12%
1999	\$14,153,987	\$864,008	6.50%
2000	\$14,937,298	\$783,311	5.53%
2001	\$15,598,482	\$661,184	4.43%
2002	\$16,131,919	\$533,437	3.42%
2003	\$16,900,978	\$769,059	4.77%
2004	\$17,261,424	\$360,446	2.13%
2005	\$18,160,689	\$899,265	5.21%
2006	\$19,141,599	\$980,910	5.40%
2007	\$20,121,923	\$980,324	5.12%
2008	\$21,199,483	\$1,077,560	5.36%

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

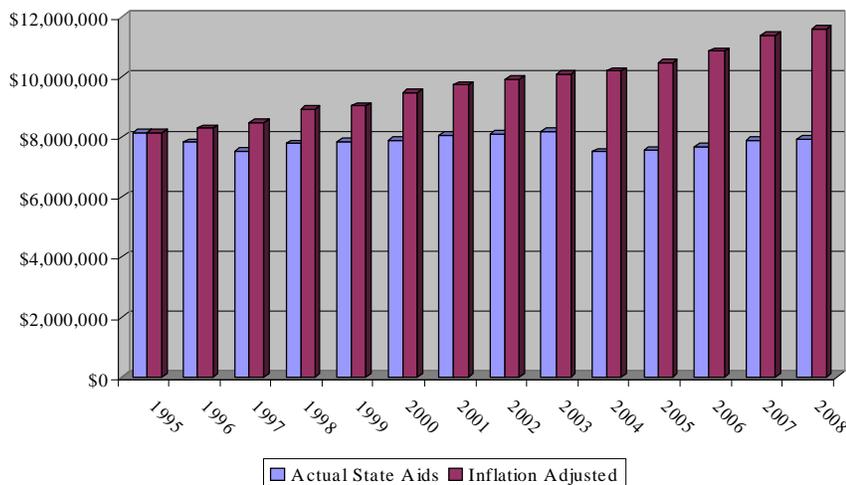
<b>YEAR</b>	<b>ASSESSED TAX RATE</b>	<b>EQUALIZED TAX RATE</b>
1994	\$10.49	\$9.04
1995	\$10.49	\$8.56
1996	\$10.49	\$7.89
1997	\$8.58	\$8.77
1998	\$8.89	\$8.84
1999	\$9.19	\$9.01
2000	\$9.76	\$9.03
2001	\$10.03	\$9.02
2002	\$10.13	\$8.77
2003	\$10.37	\$8.79
2004	\$10.37	\$8.62
2005	\$8.57	\$8.73
2006	\$8.72	\$8.57
2007	\$8.85	\$8.27
2008	\$8.21	\$8.48

## 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. Again, in 2003 the state responded to a financial crisis by significantly decreasing shared revenues and other grants. The State of Wisconsin froze shared revenues yet again this year. 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 2008 grants provided minimal increase in aids.

Year	Shared Revenues	Expenditure Restraint	Transportation Aids	Total	Percent Increase (Decrease)
1993	\$5,610,741	\$431,472	\$1,372,864	\$7,415,077	0.56%
1994	\$5,817,585	\$623,222	\$1,396,857	\$7,837,664	5.70%
1995	\$6,098,213	\$632,055	\$1,399,975	\$8,130,243	3.73%
1996	\$5,793,239	\$588,906	\$1,442,980	\$7,825,125	-3.75%
1997	\$5,505,349	\$516,729	\$1,504,479	\$7,526,557	-3.82%
1998	\$5,428,684	\$652,539	\$1,699,556	\$7,780,779	3.38%
1999	\$5,498,415	\$661,510	\$1,677,154	\$7,837,079	0.72%
2000	\$5,261,057	\$821,474	\$1,814,185	\$7,896,716	0.76%
2001	\$5,392,729	\$860,647	\$1,805,246	\$8,058,622	2.05%
2002	\$5,436,000	\$800,740	\$1,852,156	\$8,088,896	0.38%
2003	\$5,491,207	\$782,188	\$1,905,730	\$8,179,125	1.12%
2004	\$4,858,153	\$805,052	\$1,832,625	\$7,495,830	-8.35%
2005	\$4,855,628	\$815,596	\$1,896,651	\$7,567,875	0.96%
2006	\$4,855,000	\$815,000	\$2,006,841	\$7,676,841	1.44%
2007	\$4,864,774	\$947,366	\$2,076,994	\$7,889,134	2.77%
2007	\$4,869,624	\$1,019,248	\$2,029,364	\$7,918,236	3.14%

The impact of freezing the shared revenues is dramatically depicted in the chart below. The actual state aids received by the city are compared to state aids adjusted for inflation. Over the past ten years based upon CPI the City would have collected approximately \$25 million of additional revenue and 2008 entitlements would be \$11.5 million versus the estimate of \$7,918,236.



**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>2008 Budget</b>	<b>2007 Budget</b>	<b>2006 Actual</b>
Other Taxes	\$1,725,090	\$1,559,988	\$1,257,643
Intergovernmental Grants/Aids	\$8,441,069	\$8,351,792	\$8,271,822
Licenses & Permits	\$584,717	\$652,710	\$715,458
Fines & Forfeitures	\$306,350	\$306,350	\$364,019
Public Charges for Services	\$1,520,584	\$1,536,880	\$1,674,003
Intergovernmental Charges	\$1,256,750	\$1,243,215	\$1,300,102
Miscellaneous Revenues	\$1,285,785	\$1,237,992	\$1,399,217
Other Financing Sources	\$756,800	\$701,800	\$721,567
<b>Total</b>	<b>\$15,877,145</b>	<b>\$15,590,727</b>	<b>\$15,703,831</b>

A transfer from the Sewer utility of \$402,000 is anticipated in the budget as an Other Financing Source. The 2003 budget contained a similar amount, \$351,913, which represented a return of contributed capital from many years ago. The 2004 through 2007 funding provided for a \$352,000 transfer to the general fund. The 2008 budget provides for an increase of \$50,000.

A transfer from the Room Tax Fund of \$175,000 was provided to the general fund in the 2007 budget this transfer is anticipated in the 2008 budget as well. This represented a substantial increase as prior years budgets provided approximately \$25,000 of room tax funds. The 2008 operating budget contains \$400,000 of TIF #1 increment reimbursement. This approximates the portion of the increment representing City tax. These funds are being utilized for immediate tax relief. The City plans to allocate this amount annually until the district is retired. A summary of the proposed use of TIF #1 increment reimbursements for 2000-2008 is a follows:

Allocated to City Square Debt - 2000	\$ 828,768
Loan to TID #3 for project costs	750,000
Annual Budget Application 2001-2008	3,578,000
TID#3 Jefferson Street Ramp	<u>6,437,193</u>
<b>Total</b>	<b>\$11,593,961</b>

#### **GENERAL FUND EXPENDITURES**

<b>Major Expenditure Components</b>	<b>2008 Budget</b>	<b>2007 Budget</b>	<b>2006 Actual</b>
Personnel Services	\$21,282,158	\$20,594,651	\$18,901,705
Contractual Services	\$6,066,272	\$5,881,929	\$5,484,726
Supplies & Expenses	\$1,008,483	\$985,188	\$874,830
Building Materials	\$644,100	\$609,790	\$466,704
Fixed Charges	\$390,712	\$399,970	\$449,481
Grant, Contributions, Other	\$153,408	\$113,800	\$91,113
Capital Outlay	\$157,800	\$120,250	\$222,379
Transfer to Other Funds	(\$350,000)	(\$365,067)	\$957,577
<b>Total</b>	<b>\$29,352,933</b>	<b>\$28,340,511</b>	<b>\$27,448,515</b>

Overall General Fund expenditures increased 3.57 percent with personnel costs increasing \$687,507 or 3.33% Contractual services provided for the next largest increase of \$184,343 or 3.13%. This is attributed to increases in utilities and fuel. Other expense increases were minimal.

## PERSONNEL SERVICES

Personnel costs are significant for the City of Wausau with total costs predicted at \$28,241,134. Several steps were taken to limit cost increases in this area:

1. Eliminate funding on vacant positions including: Director of Inspections and Electrical Systems, one firefighter position, one utility position, and a vacant engineering technician position.
2. Cost share the GIS Analyst position with the Data Center.
3. Negotiate limited health insurance premium increases and implement an HRA to further manage cost increases. A Health Reimbursement Account (HRA) is a partially self-funded medical insurance plan. The City of Wausau established a \$1,200 Single and \$2,400 Family as the self insurance cap. The implementation of this plan is expected to save the City approximately \$218,066 during the first year.
4. Managed cost of living increases for staff are expected with a 2% increase on January 1 and a 1% increase of July 1.
5. Favorable rates from the Wisconsin Retirement System: the rates declined for both protective service classes.

## CONTINGENCY

This account is used for unexpected expenses. The contingency fund of \$500,000 remains intact and no additional provisions have been included within the 2008 budget.

## UNDESIGNATED FUND BALANCE

Historically the City has utilized fund balance to reduce tax levy requirements. The City has followed this practice for many years as portrayed in the table below.

Year	Undesignated General Fund Balance	Budgeted Fund Balance Application
1991	\$5,725,316	\$1,200,000
1992	\$5,475,806	\$1,200,000
1993	\$6,139,572	\$1,200,000
1994	\$5,200,944	\$1,000,000
1995	\$6,456,393	\$1,000,000
1996	\$5,242,247	\$1,550,000
1997	\$5,560,902	\$1,550,000
1998	\$5,052,732	\$1,550,000
1999	\$5,253,655	\$1,550,000
2000	\$5,425,432	\$1,550,000
2001	\$5,965,210	\$1,550,000
2002	\$6,066,664	\$1,550,000
2003	\$5,850,329	\$1,550,000
2004	\$5,597,044	\$1,543,000
2005	\$5,647,742	\$1,500,000
2005	\$5,973,553	\$1,500,000

The City has also utilized Undesignated Fund Balance to assist in financing capital projects. This was 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
2002	\$500,000

One of the issues discussed during the 2007 budget was the impact that the continued limitation of growth to departmental operating budgets has had on this practice of applying fund balance. As you can see below as departments have been required to tighten their operating budgets two things have occurred.

1. They have found savings through operational efficiencies, deferred purchases and reduced staff.
2. They have eroded the contingencies maintained within individual department budgets.

This is portrayed in the table below:

	<b>General Fund</b>			<b>Winter Maintenance</b>		
	Total	Budget		Budget	Actual	Variance
	General Fund Budget	Unspent at Year End	Budgeted Fund Balance Applied			
1998	\$23,441,803	\$1,291,602	\$1,550,000	\$1,009,892	\$698,201	\$311,691
1999	\$23,816,809	\$1,261,442	\$1,550,000	\$957,090	\$863,184	\$93,906
2000	\$24,357,355	\$1,294,166	\$1,550,000	\$983,573	\$1,002,642	-\$19,069
2001	\$24,882,539	\$1,252,903	\$1,550,000	\$989,759	\$770,183	\$219,576
2002	\$28,148,664	\$2,060,730	\$1,550,000	\$1,022,369	\$813,151	\$209,218
2003	\$26,258,708	\$1,324,502	\$1,550,000	\$1,048,950	\$942,168	\$106,782
2004	\$26,384,163	\$429,898	\$1,543,000	\$840,962	\$1,169,646	-\$328,684
2005	\$26,603,950	\$293,027	\$1,550,000	\$883,375	\$926,507	-\$43,132
2006	\$27,364,048	\$887,911	\$1,500,000	\$833,375	\$742,471	\$90,904
				Highest Winter Snow Costs:		
				1996	\$1,288,825	

As you can see, from 1998 to 2003 the budget annually returned approximately \$1.2 million dollars. Thus the impact of applying \$1,500,000 had no effect on the operating funds of the City. In recent years this had been cut by nearly \$1 million dollars and we were relying on the strength of under-estimated revenues to lessen the impact of the applied fund balance. This trend reversed in 2006 but not to the levels in early years. Another dramatic example is in the area of winter maintenance. This budget has typically maintained a contingency to deal with winter snow fluctuation. These contingencies have now been eliminated as the 2004 and 2005 budgets were both overspent with neither year representing a “bad” winter. 2006, which demonstrated the lowest costs since 1998 provided a small surplus at year-end. Obviously, if the City encounters a winter similar to 1996 we will experience a deficit of funds of approximately \$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 but do not have annual budgets.

Below is a summary of the projected 2008 revenues and expenditures for each of these funds:

<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>2008 General Property Taxes</b>
Room Tax Fund	\$695,000	\$748,075	\$0
Recycling Fund	\$179,000	\$664,600	\$485,600
Industrial Park Fund	\$15,000	\$15,000	\$0
Hazardous Materials Contract Fund	\$146,802	\$146,802	\$0
Public Access Cable Fund	\$96,987	\$96,987	\$0
Tax Increment District Number One	\$1,720,000	\$1,720,000	\$0
Tax Increment District Number Two	\$697,000	\$697,000	\$0
Metro Ride Transit Fund	\$3,432,626	\$4,140,599	\$594,064
Community Development Fund	\$2,149,623	\$2,149,623	\$0
<b>Total</b>	<b>\$9,132,038</b>	<b>\$10,378,686</b>	<b>\$1,079,664</b>

The City will be closing Tax Increment District One in 2008, thus this will be the last year to collect increment.

### **DEBT SERVICE FUND**

Debt service fund maintained a stable tax levy of \$4,156,866. The 2008 budget includes the first debt payments of 2007A promissory note of \$608,573 which funded the 2007 Capital Improvement Program, Improvements to Tax Increment District Number Three and Tax Increment District Number Seven. In addition, the first payment for the \$500,000 State Trust Fund Loan for the Wausau Business Incubator will be paid in 2008. The 2008 budget retires the 1998 Notes and Bonds of \$602,538 and \$130,250 respectively and a final payment to the Alexander Foundation of \$30,000.

Significant revenues to the Debt Service Fund include Unfunded Pension Transfer, Transfer from TID #3, #4, #5, #6 and #7, 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.

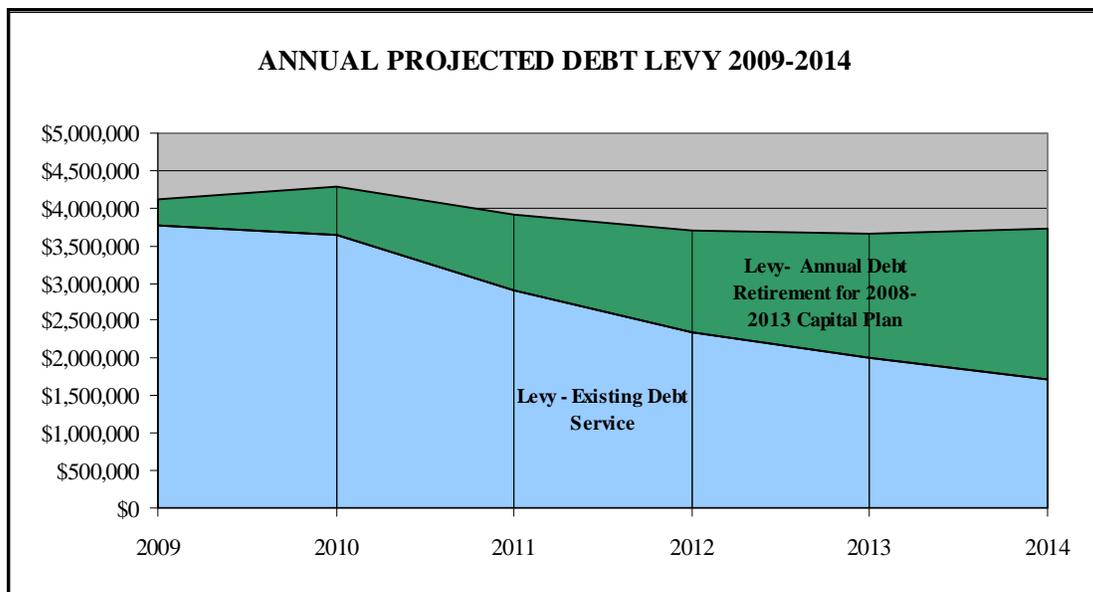
The 2007 budget anticipates issuing additional debt for the general capital improvement budget along with TID Districts Numbers Three and Seven. The change in General Obligation Debt is anticipated as follows:

Anticipated Balance 12/31/2007	\$54,935,407
2008 Retirements	(6,983,128)
2007 Additions:	
Tax Increment District Number Three	936,768
Tax Increment District Number Seven	3,695,168
CIP	2,662,710
Balance 12/31/2008	<u>\$55,246,925</u>

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

	2005	2006	2007	Projected 2008
Equalized Valuation	\$2,233,469,700	\$2,433,934,300	\$2,504,826,100	\$2,592,495,000
	5%	5%	5%	5%
Allowable Debt	\$111,673,485	\$121,696,715	\$125,241,305	\$129,624,750
Outstanding Debt	\$51,983,498	\$51,415,494	\$54,935,407	\$55,246,925
Legal Debt Margin	\$59,689,987	\$70,281,221	\$70,305,898	\$74,377,825
Debt Utilized	46.55%	42.25%	43.86%	42.62%

Based upon the 2008-2013 capital plan, the annual debt service levy is expected to decrease after 2010.



## CAPITAL PROJECTS

The 2008 budget contains major projects totaling \$22,390,812. Projects include: utility work \$4,580,400, infrastructure, \$10,874,744; facilities, \$627,500; equipment, \$430,000, rolling stock \$4,771,500 and park and recreation \$1,106,668. Some notable projects include the City Square project, Rivers Edge Trail expansion, the purchase of transit buses, the final payment on the Airport hangar and Stewart Avenue 32<sup>nd</sup> to 48<sup>th</sup> Avenue. 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. The 2008 general property taxes of \$2,131,000 represents an increase of \$102,244.

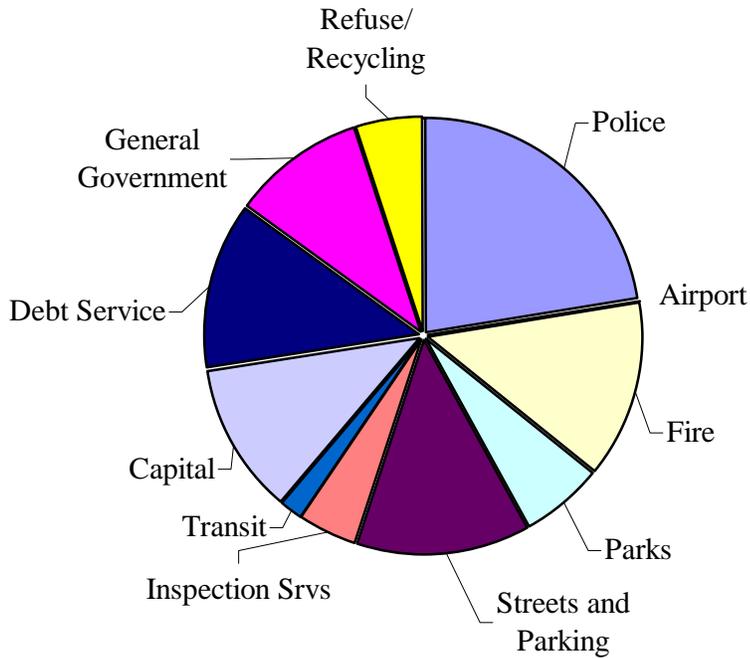
## BUDGET DETAIL

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?

Information Unavailable At This Time  
Sorry!

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

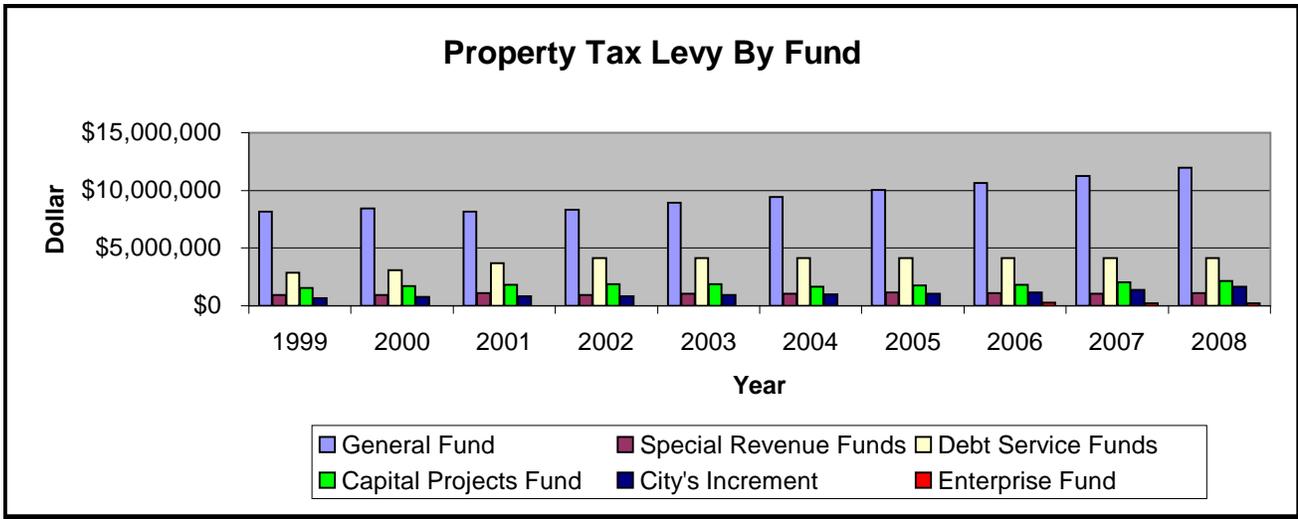
<b>WHAT SERVICES DO I RECEIVE FOR MY CITY TAX DOLLARS?</b>		
	<b>2008</b>	<b>2007</b>
Police	\$ 183.98	\$ 195.31
Airport	1.07	1.28
Fire	109.25	121.43
Parks	50.28	54.96
Streets and Parking	106.87	114.49
Inspection Services	36.09	42.96
Transit	14.68	16.67
Capital	92.84	96.32
Debt Service	102.69	116.68
General Government	81.69	82.13
Refuse/ Recycling	40.93	43.22
<b>Total - Based Upon \$100,000 Assessed Home</b>	<b>\$ 820.37</b>	<b>\$ 885.45</b>

**CITY OF WAUSAU  
BUDGET ANALYSIS**

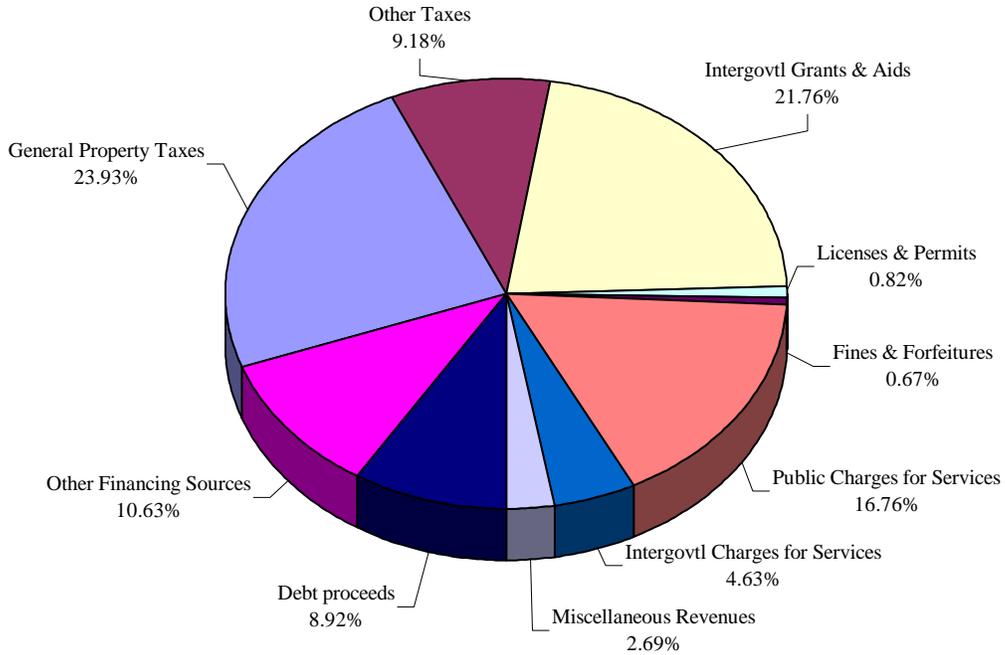
	<b>2008 BUDGET</b>	<b>2007 BUDGET</b>	<b>CHANGE INCREASE (DECREASE)</b>	<b>PERCENT INCREASE (DECREASE)</b>
<b>GENERAL FUND</b>				
Expenditures	\$29,352,933	\$28,340,511	\$1,012,422	3.57%
Revenues	15,877,145	15,590,727	\$286,418	1.84%
Fund Balance Application (Addition)	1,500,000	1,500,000	\$0	0.00%
Fund's Net Levy Requirement	11,975,788	\$11,249,784	\$726,004	6.45%
<b>SPECIAL REVENUE FUNDS</b>				
Expenditures	\$10,378,686	\$8,648,261	\$1,730,425	20.01%
Revenues	9,132,038	8,890,994	\$241,044	2.71%
Fund Balance Application (Addition)	166,984	(1,298,522)	\$1,465,506	-112.86%
Fund's Net Levy Requirement	1,079,664	\$1,055,789	\$23,875	2.26%
<b>DEBT SERVICE FUND</b>				
Expenditures	\$9,117,490	\$9,122,684	(\$5,194)	-0.06%
Revenues	4,472,623	4,821,190	(\$348,567)	7.23%
Fund Balance Application (Addition)	488,001	144,628	\$343,373	100.00%
Fund's Net Levy Requirement	\$4,156,866	\$4,156,866	\$0	0.00%
<b>CAPITAL PROJECT FUNDS</b>				
Expenditures	\$10,821,510	\$12,824,929	(\$2,003,419)	-15.62%
Revenues	5,945,300	6,740,617	(\$795,317)	-11.80%
Debt Proceeds	2,662,710	3,436,650	(\$773,940)	-22.52%
Fund Balance Application (Addition)	82,500	618,906	(\$536,406)	-86.67%
Fund's Net Levy Requirement	\$2,131,000	\$2,028,756	\$102,244	5.04%
<b>ENTERPRISE/INTERNAL SERVICE FUNDS</b>				
Expenditures	13,445,370	\$12,060,330	\$1,385,040	11.48%
Revenues	13,711,550	12,957,434	\$754,116	5.82%
Fund Balance Application (Addition)	-493,926	(1,124,850)	\$630,924	-56.09%
Fund's Net Levy Requirement	\$227,746	\$227,746	\$0	0.00%
Levy before Increment	\$19,571,064	\$18,718,941	\$852,123	4.55%
City's Share of TIF Increment	\$1,628,419	\$1,402,982	\$225,437	16.07%
<b>TOTAL LEVY</b>	<b>\$21,199,483</b>	<b>\$20,121,923</b>	<b>\$1,077,560</b>	5.36%
Assessed Value	\$2,584,083,900	\$2,274,289,300	\$309,794,600	13.62%
<b>Tax Rate Per \$1,000 of Assessed Value</b>	<b>\$8.20</b>	<b>\$8.85</b>	<b>(\$0.65)</b>	-7.34%
Equalized Value	\$2,504,826,100	\$2,433,934,300	\$70,891,800	2.91%
<b>Tax Rate Per \$1,000 of Equalized Value</b>	<b>\$8.46</b>	<b>\$8.27</b>	<b>\$0.19</b>	2.30%

**CITY OF WAUSAU  
2008 BUDGET  
SUMMARY OF PROPERTY TAXES BY FUND**

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
GENERAL FUND	\$8,168,026	\$8,426,041	\$8,162,787	\$8,326,423	\$8,942,900	\$9,435,079	\$10,015,443	\$10,649,293	\$11,249,784	\$11,975,788
SPECIAL REVENUE FUNDS	930,091	933,921	1,098,932	962,367	1,021,131	1,032,368	1,134,038	1,090,030	1,055,789	1,079,664
DEBT SERVICE FUND	2,867,920	3,107,781	3,693,192	4,156,866	4,156,866	4,156,866	4,156,866	4,156,866	4,156,866	4,156,866
CAPITAL PROJECTS FUND	1,525,450	1,715,083	1,813,571	1,853,939	1,866,224	1,664,292	1,780,814	1,816,685	2,028,756	2,131,000
ENTERPRISE FUND								258,632	227,746	227,746
SUBTOTAL	13,491,487	14,182,826	14,768,482	15,299,595	15,987,121	16,288,605	17,087,161	17,971,506	18,718,941	19,571,064
TAX INCREMENT	<u>662,500</u>	<u>754,472</u>	<u>830,000</u>	<u>832,324</u>	<u>913,857</u>	<u>972,819</u>	<u>1,073,528</u>	<u>1,170,093</u>	<u>1,402,982</u>	<u>1,628,419</u>
TOTAL LEVY	<u>\$14,153,987</u>	<u>\$14,937,298</u>	<u>\$15,598,482</u>	<u>\$16,131,919</u>	<u>\$16,900,978</u>	<u>\$17,261,424</u>	<u>\$18,160,689</u>	<u>\$19,141,599</u>	<u>\$20,121,923</u>	<u>\$21,199,483</u>
INCREASE OVER PRIOR YEAR	<u>\$864,008</u>	<u>\$783,311</u>	<u>\$661,184</u>	<u>\$533,437</u>	<u>\$769,059</u>	<u>\$360,446</u>	<u>\$899,265</u>	<u>\$980,910</u>	<u>\$980,324</u>	<u>\$1,077,560</u>
% INCREASE	<u>6.50%</u>	<u>5.53%</u>	<u>4.43%</u>	<u>3.42%</u>	<u>4.77%</u>	<u>2.13%</u>	<u>5.21%</u>	<u>5.40%</u>	<u>5.12%</u>	<u>5.36%</u>



**CITY OF WAUSAU  
2008 REVENUES BY CATEGORY  
ALL FUNDS**



General Property Taxes	19,571,064
Other Taxes	7,509,642
Intergovtl Grants & Aids	17,793,549
Licenses & Permits	668,949
Fines & Forfeitures	551,576
Public Charges for Services	13,708,171
Intergovtl Charges for Services	3,784,534
Miscellaneous Revenues	2,196,830
Debt proceeds	7,294,646
Other Financing Sources	8,690,423
<b>Total Revenues</b>	<b><u>\$ 81,769,384</u></b>

**CITY OF WAUSAU 2008 BUDGET**  
**COMBINED STATEMENT OF REVENUES - BY CATEGORY (ALL FUNDS)**

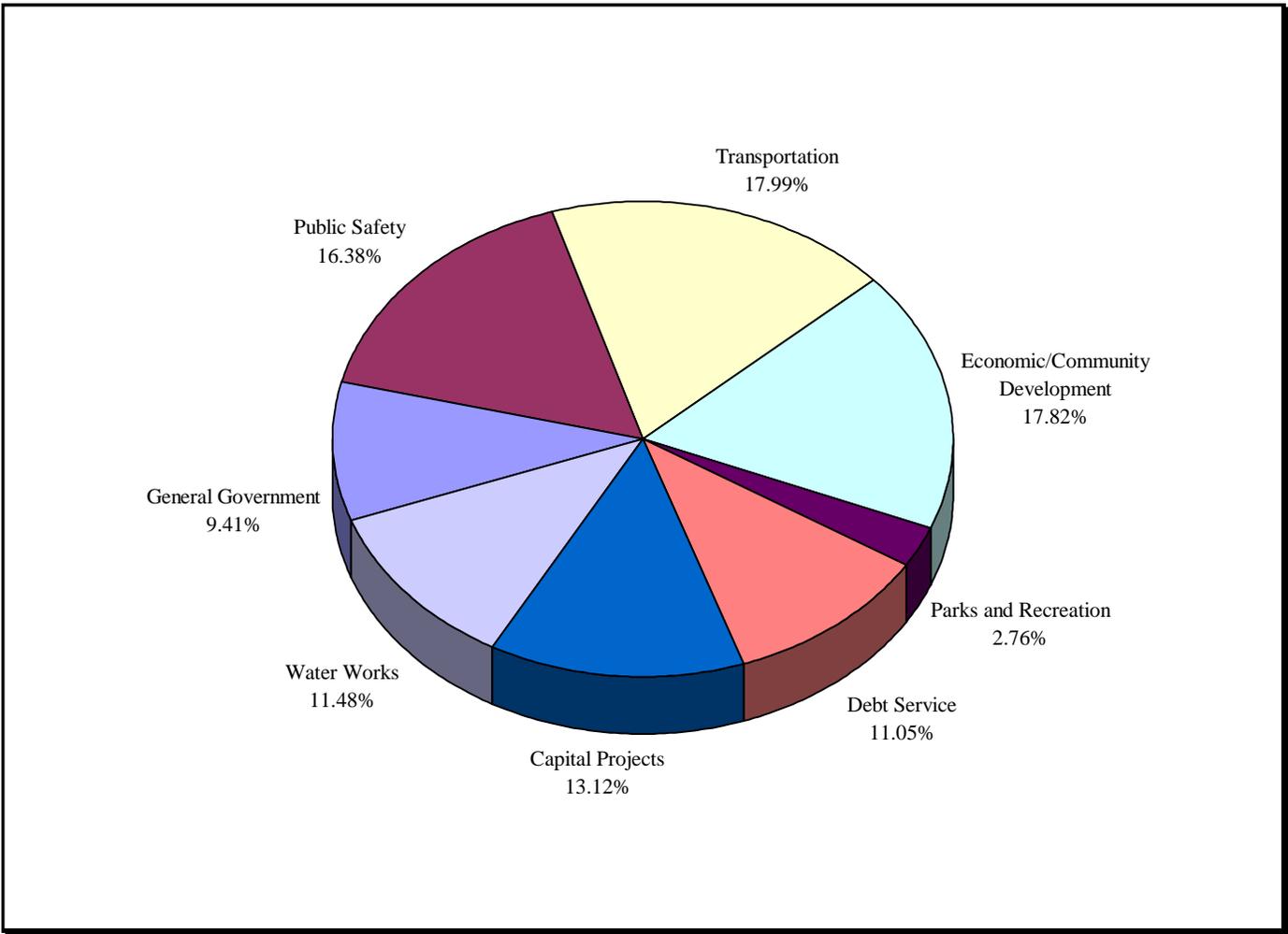
	<u>2006</u> <u>Revenues</u>	<u>2007</u> <u>Original</u> <u>Budget</u>	<u>2007</u> <u>Modified</u> <u>Budget</u>	<u>2007</u> <u>Estimated</u> <u>Actual</u>	<u>2008</u> <u>Budget</u>	<u>Budget</u> <u>Increase</u> <u>(Decrease)</u>	<u>Budget</u> <u>Percentage</u> <u>Change</u>
General Property Taxes **	17,971,507	18,718,941	18,718,941	18,716,231	19,571,064	\$852,123	4.55%
Other Taxes	5,774,584	6,929,643	6,929,643	6,403,490	7,509,642	\$579,999	8.37%
Intergovernmental Grants & Aids	14,978,058	13,740,298	12,999,074	13,085,054	17,793,549	\$4,794,475	36.88%
Licenses & Permits	751,379	681,012	681,012	714,905	668,949	-\$12,063	-1.77%
Fines & Forfeitures	626,237	476,350	476,350	533,576	551,576	\$75,226	15.79%
Public Charges for Services	14,214,467	13,064,284	13,064,284	13,516,012	13,708,171	\$643,887	4.93%
Intergovernmental Charges for Services	3,847,567	3,626,279	3,771,875	3,482,037	3,784,534	\$12,659	0.34%
Miscellaneous Revenues	2,319,201	1,696,555	1,908,998	2,061,131	2,196,830	\$287,832	15.08%
Other Financing Sources	9,685,149	12,223,192	15,680,192	15,891,931	15,985,069	\$304,877	1.94%
<b>TOTAL REVENUES</b>	<u>70,168,149</u>	<u>71,156,554</u>	<u>74,230,369</u>	<u>74,404,367</u>	<u>81,769,384</u>	<u>\$7,539,015</u>	<u>10.16%</u>

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

# CITY OF WAUSAU

## 2008 BUDGETED EXPENDITURES BY FUNCTION

### ALL FUNDS

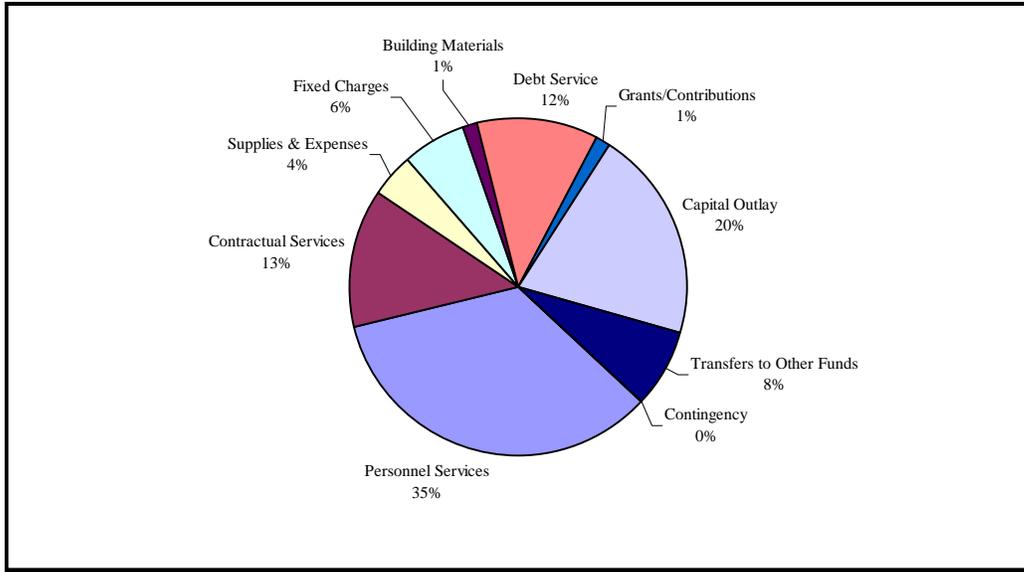


General Government	\$ 7,759,089
Public Safety	13,510,314
Transportation	14,835,688
Economic/Community Development	14,696,362
Parks and Recreation	2,274,627
Debt Service	9,117,490
Capital Projects	10,821,510
Water Works	9,467,573
<b>Total Expenditures</b>	<b><u>\$ 82,482,653</u></b>

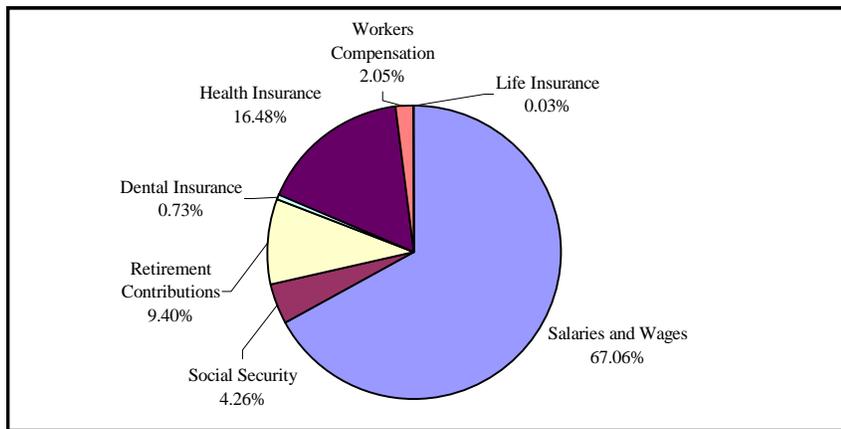
**CITY OF WAUSAU 2008 BUDGET  
COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)**

	2006 Expense	2007 Original Budget	2007 Modified Budget	Actual 08/31/2007 Expense	Estimated Expense	2008 Budget	Budget Increase -Decrease	Budget Percentage Percentage
<b>GENERAL GOVERNMENT</b>								
Council	\$611,042	\$497,353	\$479,853	\$161,871	\$469,803	\$471,813	-25,540	-5.32%
Mayor	189,061	198,287	201,206	131,516	198,287	208,563	10,276	5.11%
Public Access Cable Fund	104,129	115,289	115,289	60,023	115,289	96,987	-18,302	-15.87%
Finance	113,798	117,359	117,359	83,627	118,792	122,099	4,740	4.04%
Accounting and Audit	231,023	245,666	245,666	169,324	245,316	256,363	10,697	4.35%
Clerk/Customer Service/Elections	596,726	638,728	638,728	376,997	591,928	649,956	11,228	1.76%
City Hall Facility	265,658	329,488	329,488	196,211	319,138	343,259	13,771	4.18%
City County Data Center	502,144	533,553	533,553	390,231	533,553	561,069	27,516	5.16%
Refuse Collection	1,118,288	1,090,000	1,090,000	765,248	1,142,900	1,171,500	81,500	7.48%
Recycling Fund	588,979	633,225	633,225	286,793	629,600	664,600	31,375	4.95%
Property Assessment	440,647	496,867	496,867	322,650	496,867	516,245	19,378	3.90%
Human Resources	217,588	246,377	251,377	166,205	248,377	264,510	18,133	7.21%
Legal Affairs	337,721	360,504	377,504	254,361	380,079	405,302	44,798	11.87%
Municipal Court	105,731	119,506	119,506	81,751	119,506	115,904	-3,602	-3.01%
Inspections & Electrical	1,709,559	1,787,012	1,787,012	1,156,160	1,786,579	1,720,261	-66,751	-3.74%
Youth Action Council	5,019	8,050	8,050	4,464	8,050	8,050	0	0.00%
Supported Agencies	16,583	42,000	42,000	0	42,000	42,000	0	0.00%
Unclassified	94,760	116,000	116,000	105,406	158,000	140,608	24,608	21.21%
<b>Total General Government</b>	<b>\$7,248,456</b>	<b>\$7,575,264</b>	<b>\$7,582,683</b>	<b>\$4,712,838</b>	<b>\$7,604,064</b>	<b>\$7,759,089</b>	<b>\$183,825</b>	<b>2.42%</b>
<b>PUBLIC SAFETY</b>								
Police Department	\$6,896,151	\$7,273,580	\$7,285,580	\$4,565,727	\$7,266,984	\$7,723,048	\$449,468	6.17%
Fire Department	5,265,783	5,544,068	5,549,968	3,408,313	5,544,068	5,640,464	96,396	1.74%
Hazardous Materials Contract Fund	124,312	146,802	146,802	95,055	146,802	146,802	0	0.00%
<b>Total Public Safety</b>	<b>\$12,286,246</b>	<b>\$12,964,450</b>	<b>\$12,982,350</b>	<b>\$8,069,095</b>	<b>\$12,957,854</b>	<b>\$13,510,314</b>	<b>\$545,864</b>	<b>4.20%</b>
<b>TRANSPORTATION</b>								
Airport	\$138,489	\$151,021	\$151,021	\$99,029	\$153,295	\$154,717	\$3,696	2.45%
Engineering/Planning/GIS	1,507,965	1,575,848	1,580,248	1,011,167	1,574,847	1,547,791	-28,057	-1.78%
Public Works	4,141,255	4,797,029	4,797,029	3,064,540	4,797,029	5,014,784	217,755	4.54%
Metro Ride	3,447,312	3,916,507	3,916,507	2,100,878	3,892,971	4,140,599	224,092	5.72%
Motor Pool Fund	2,268,189	2,177,184	2,177,184	838,233	2,177,184	2,266,274	89,090	4.09%
Parking	1,540,251	1,025,546	1,327,546	523,709	1,940,628	1,711,523	685,977	51.67%
<b>Total Transportation</b>	<b>\$13,043,461</b>	<b>\$13,643,135</b>	<b>\$13,949,535</b>	<b>\$7,637,556</b>	<b>\$14,535,954</b>	<b>\$14,835,688</b>	<b>\$1,192,553</b>	<b>8.55%</b>
<b>ECONOMIC/COMMUNITY DEVELOPMENT</b>								
TID Number One Fund	\$106,912	\$194,032	\$194,032	\$206,723	\$206,723	\$1,720,000	\$1,525,968	786.45%
TID Number Two Fund	729,210	737,288	737,288	706,238	706,238	697,000	-40,288	-5.46%
TID Number Three Fund	4,276,739	5,699,372	6,079,405	4,697,181	4,969,448	3,676,943	-2,022,429	-33.27%
TID Number Four Fund	182,415	154,090	154,090	154,091	154,091	154,865	775	0.50%
TID Number Five Fund	2,998,663	396,796	3,883,796	804,758	3,527,051	725,182	328,386	8.46%
TID Number Six Fund	527,661	177,140	177,140	177,140	177,140	631,479	454,339	256.49%
TID Number Seven Fund	352,651	197,950	197,950	363,992	529,022	4,178,195	3,980,245	2010.73%
Community Development Fund	2,211,101	2,147,511	2,484,295	1,023,472	2,215,902	2,149,623	2,112	0.09%
Industrial Park Fund	8,405	15,000	15,000	4,909	45,000	15,000	0	0.00%
Room Tax Fund	692,938	742,609	780,409	608,676	781,859	748,075	5,466	0.70%
<b>Total Economic/Community Development</b>	<b>\$12,086,695</b>	<b>\$10,461,788</b>	<b>\$14,703,405</b>	<b>\$8,747,179</b>	<b>\$13,312,474</b>	<b>\$14,696,362</b>	<b>\$4,234,574</b>	<b>28.80%</b>
<b>PARKS AND RECREATION</b>	<b>\$1,986,127</b>	<b>\$2,172,215</b>	<b>\$2,173,921</b>	<b>\$975,679</b>	<b>\$2,159,705</b>	<b>\$2,274,627</b>	<b>\$102,412</b>	<b>4.71%</b>
<b>DEBT SERVICE FUND</b>	<b>\$11,543,533</b>	<b>\$9,122,684</b>	<b>\$9,122,684</b>	<b>\$5,249,015</b>	<b>\$9,193,057</b>	<b>\$9,117,490</b>	<b>-\$5,194</b>	<b>-0.06%</b>
<b>CAPITAL PROJECTS FUND</b>	<b>\$6,193,076</b>	<b>\$6,199,581</b>	<b>\$8,143,461</b>	<b>\$2,361,039</b>	<b>\$6,234,431</b>	<b>\$10,821,510</b>	<b>\$4,621,929</b>	<b>56.76%</b>
<b>WAUSAU WATERWORKS FUND</b>	<b>\$7,886,612</b>	<b>\$8,857,600</b>	<b>\$8,857,600</b>	<b>\$4,001,820</b>	<b>\$9,234,425</b>	<b>\$9,467,573</b>	<b>\$609,973</b>	<b>6.89%</b>
<b>OTHER FINANCING USES</b>	<b>\$957,397</b>							
<b>CONTINGENCY</b>			<b>\$500,000</b>				<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$73,231,603</b>	<b>\$70,996,717</b>	<b>\$78,015,639</b>	<b>\$41,754,221</b>	<b>\$75,231,964</b>	<b>\$82,482,653</b>	<b>\$11,485,936</b>	<b>14.72%</b>

**CITY OF WAUSAU  
2008 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

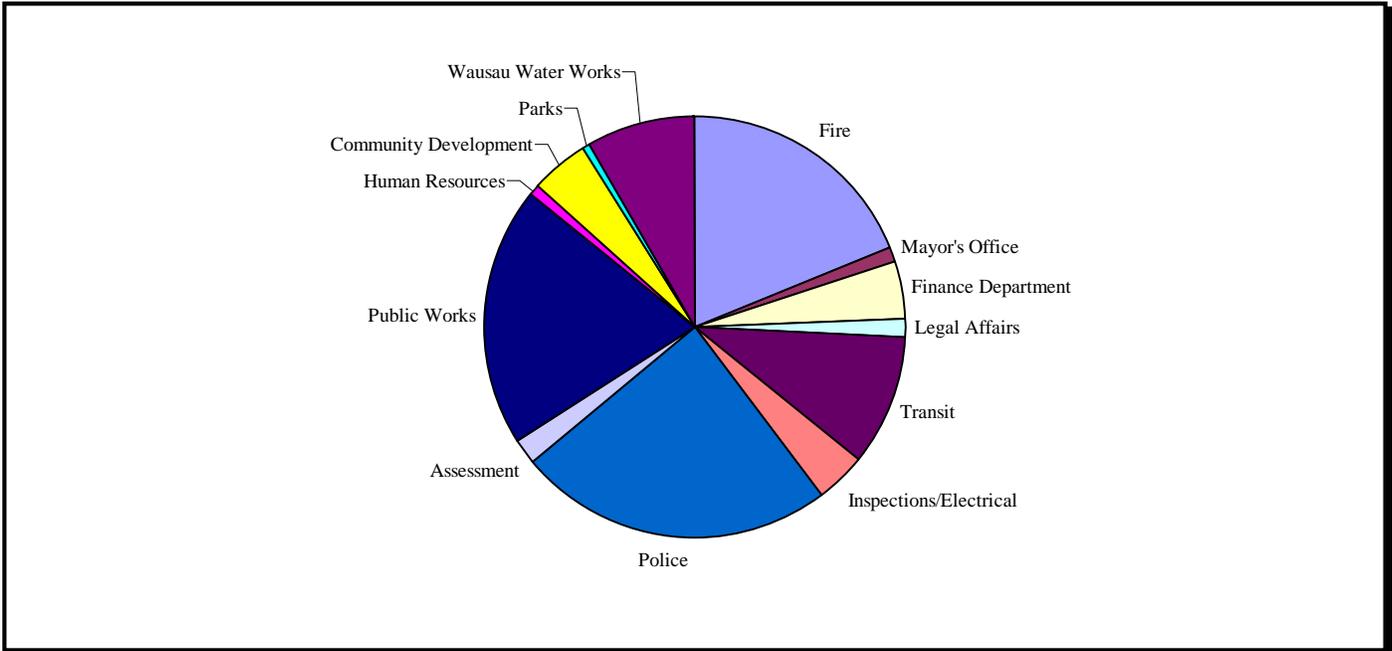


<b>BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)</b>	<b>2008 BUDGET</b>	<b>2007 BUDGET</b>	<b>CHANGE</b>
Personnel Services	\$28,241,134	\$27,224,071	\$ 1,017,063
Contractual Services	10,852,350	10,786,330	66,020
Supplies & Expenses	3,559,924	5,259,887	(1,699,963)
Fixed Charges	5,004,423	4,285,519	718,904
Building Materials	1,039,100	980,390	58,710
Debt Service	9,765,390	9,698,179	67,211
Grants/Contributions	1,040,188	958,535	81,653
Capital Outlay	16,738,712	6,516,131	10,222,581
Transfers to Other Funds	6,241,432	5,287,673	953,759
Contingency	0	0	-
<b>TOTAL</b>	<b>\$82,482,653</b>	<b>\$70,996,715</b>	<b>\$11,485,938</b>



<b>PERSONNEL COST ANALYSIS (ALL FUNDS)</b>	<b>2008 BUDGET</b>	<b>2007 BUDGET</b>	<b>CHANGE</b>
Salaries and Wages	\$ 18,990,060	\$ 18,184,722	\$ 805,338
Social Security	1,205,615	1,163,436	42,179
Retirement Contributions	2,661,620	2,700,073	(38,453)
Dental Insurance	207,635	201,451	6,184
Health Insurance	4,666,586	4,409,670	256,916
Workers Compensation	579,900	557,644	22,256
Life Insurance	7,718	7,075	643
<b>TOTAL</b>	<b>\$ 28,319,134</b>	<b>\$ 27,224,071</b>	<b>\$ 1,095,063</b>

# CITY OF WAUSAU 2008 ADOPTED BUDGET PERSONNEL SUMMARY



	2007	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Mayor's Office	3.50	3.50	3.50	3.50	4.00	4.00	4.00	4.00	4.00	3.50	3.50
Finance Department	14.00	14.00	12.25	12.25	12.25	13.25	13.25	14.25	14.25	14.25	15.00
Assessment	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00
Human Resources	2.50	2.50	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Legal Affairs	4.00	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Municipal Court	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Inspections/Electrical	12.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Police	76.00	75.00	75.00	72.00	72.00	71.00	72.00	72.00	72.00	70.00	76.00
Fire	59.00	60.00	60.00	61.00	61.00	61.00	62.00	62.00	61.00	61.00	61.00
Public Works	62.50	64.50	64.50	65.00	64.00	66.00	70.00	74.00	74.00	73.00	72.00
Community Development	13.75	12.75	12.75	12.75	12.25	12.25	12.25	12.25	14.00	13.50	14.00
Transit	32.00	33.00	33.00	33.00	33.00	33.00	35.00	35.00	34.00	34.00	32.00
Wausau Water Works	26.50	28.50	31.50	31.75	31.75	31.75	33.75	33.75	37.75	38.00	39.00
<b>Grand Total</b>	<b>313.25</b>	<b>318.00</b>	<b>318.75</b>	<b>317.50</b>	<b>316.50</b>	<b>318.50</b>	<b>328.50</b>	<b>335.50</b>	<b>339.25</b>	<b>335.50</b>	<b>340.75</b>

Numbers exclude part time crossing guards and parking cashiers

# NOTICE OF PUBLIC HEARING CITY OF WAUSAU 2008 BUDGET

A public hearing on the City of Wausau 2008 budget is scheduled for Tuesday November 13th 2007 at 6:00PM in City Hall Council Chambers at 407 Grant Street. The budget may be viewed at the Clerk/Customer Service Office from 8:00AM to 5:00PM Monday through Friday. Below is a summary of the Proposed 2008 Budget.

	2006 ACTUAL	2007 BUDGET	2007 MODIFIED BUDGET	2007 ACTUAL 8/31/2007	2007 ESTIMATED ACTUAL	2008 PROPOSED BUDGET	DOLLAR CHANGE	%
<b>GENERAL FUND REVENUES</b>								
<b>GENERAL FUND</b>								
<b>General Property Tax Levy</b>	<b>\$10,806,178</b>	<b>\$11,249,784</b>	<b>\$11,249,784</b>	<b>\$11,249,784</b>	<b>\$11,288,082</b>	<b>\$12,023,920</b>	<b>\$774,136</b>	<b>6.88%</b>
Other Taxes	1,257,643	1,559,988	1,559,988	402,590	1,159,989	1,725,090	165,102	10.58%
Intergovernmental Grants & Aids	8,271,822	8,351,792	8,351,792	3,713,716	8,375,792	8,389,937	38,145	0.46%
Licenses & Permits	715,458	652,710	652,710	450,071	686,603	584,717	(67,993)	-10.42%
Fines & Forfeitures	364,019	306,350	306,350	271,321	306,350	306,350	0	0.00%
Public Charges for Services	1,674,003	1,536,880	1,536,880	1,163,935	1,493,312	1,520,584	(16,296)	-1.06%
Intergovernmental Charges for Services	1,300,102	1,243,215	1,243,215	274,705	1,118,665	1,256,750	13,535	1.09%
Miscellaneous Revenues	1,399,217	1,237,992	1,239,698	1,074,229	1,248,336	1,288,785	50,793	4.10%
Transfers From Other Funds	721,567	701,800	701,800	175,000	724,800	756,800	55,000	7.84%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>26,510,009</b>	<b>26,840,511</b>	<b>26,842,217</b>	<b>18,775,351</b>	<b>26,401,929</b>	<b>27,852,933</b>	<b>1,012,422</b>	<b>3.77%</b>
<b>GENERAL FUND EXPENDITURES</b>								
General Government	6,555,348	6,826,750	6,834,169	4,366,022	6,859,175	6,997,502	170,752	2.50%
Public Safety	12,161,934	12,817,648	12,835,548	7,974,040	12,811,052	13,363,512	545,864	4.26%
Transportation/Public Works	5,787,709	6,523,898	6,528,298	4,174,736	6,525,171	6,717,292	193,394	2.96%
Parks and Recreation	1,986,127	2,172,215	2,173,921	975,679	2,159,705	2,274,627	102,412	4.71%
Other Financing Uses	957,397	0	0	0	0	0	0	0.00%
Contingency	0	0	500,000	0	0	0	0	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>27,448,515</b>	<b>28,340,511</b>	<b>28,871,936</b>	<b>17,490,477</b>	<b>28,355,103</b>	<b>29,352,933</b>	<b>1,012,422</b>	<b>3.57%</b>
Excess(Deficiency) of Revenues over Expenditures	(938,506)	(1,500,000)	(2,029,719)	1,284,874	(1,953,174)	(1,500,000)		
Total Fund Balance, January 1	12,516,814	11,578,308	11,578,308		11,578,308	9,625,134		
<b>Total Fund Balance, December 31</b>	<b>\$11,578,308</b>	<b>\$10,078,308</b>	<b>\$9,548,589</b>		<b>\$9,625,134</b>	<b>\$8,125,134</b>		
<b>COMMUNITY DEVELOPMENT FUND</b>								
<b>SPECIAL REVENUE FUNDS</b>								
Other Revenues	\$2,378,184	\$2,147,511	\$2,494,245	\$1,120,811	\$2,278,194	\$2,149,623	\$2,112	0.10%
Expenditures	2,211,101	2,147,511	2,484,295	1,023,472	2,215,902	2,149,623	2,112	0.10%
Excess of Revenues over Expenditures	167,083	0	9,950	97,339	62,292	0		
Fund Balance, January 1	938,588	1,105,671	1,105,671		1,105,671	1,167,963		
Designated Fund Balance, December 31	\$1,105,671	\$1,105,671	\$1,115,621		\$1,167,963	\$1,167,963		
<b>PUBLIC ACCESS CABLE FUND</b>								
Other Revenues	\$100,719	\$116,083	\$116,083	\$32,075	\$116,083	\$96,987	(\$19,096)	-16.45%
Expenditures	104,129	115,289	115,289	60,023	115,289	96,987	(18,302)	-15.87%
Excess(Deficiency) of Revenues over Expenditures	(3,410)	794	794	(27,948)	794	0		
Fund Balance, January 1	18,669	15,259	15,259		15,259	16,053		
Designated Fund Balance, December 31	\$15,259	\$16,053	\$16,053		\$16,053	\$16,053		
<b>RECYCLING FUND</b>								
<b>General Property Tax Levy</b>	<b>\$409,043</b>	<b>\$461,725</b>	<b>\$461,725</b>	<b>\$461,725</b>	<b>\$459,015</b>	<b>\$485,600</b>	<b>\$23,875</b>	<b>5.17%</b>
Other Revenues	179,936	171,500	171,500	173,228	170,585	179,000	7,500	4.37%
Expenditures	588,979	633,225	633,225	286,793	629,600	664,600	31,375	4.95%
Excess of Revenues over Expenditures	0	0	0	348,160	0	0		
Fund Balance, January 1	0	0	0		0	0		
Fund Balance, December 31	\$0	\$0	\$0		\$0	\$0		
<b>INDUSTRIAL PARK FUND</b>								
Other Revenues	\$500	\$15,000	\$15,000	\$200	\$200	\$15,000	\$0	0.00%
Expenditures	8,405	15,000	15,000	4,909	45,000	15,000	0	0.00%
(Deficiency) of Revenues over Expenditures	(7,905)	0	0	(4,709)	(44,800)	0		
Fund Balance, January 1	120,650	112,745	112,745		112,745	67,945		
Designated Fund Balance, December 31	\$112,745	\$112,745	\$112,745		\$67,945	\$67,945		
<b>HAZARDOUS MATERIALS FUND</b>								
Other Revenues	\$146,802	\$146,802	\$146,802	\$146,802	\$146,802	\$146,802	\$0	0.00%
Expenditures	124,312	146,802	146,802	95,055	146,802	146,802	0	0.00%
Excess of Revenues over Expenditures	22,490	0	0	51,747	0	0		
Fund Balance, January 1	80,041	102,531	102,531		102,531	102,531		
Designated Fund Balance, December 31	\$102,531	\$102,531	\$102,531		\$102,531	\$102,531		
<b>METRO RIDE TRANSIT FUND</b>								
<b>General Property Tax Levy</b>	<b>\$524,103</b>	<b>\$594,064</b>	<b>\$594,064</b>	<b>\$458,149</b>	<b>\$555,766</b>	<b>\$594,064</b>	<b>\$0</b>	<b>0.00%</b>
Other Revenues	2,923,209	3,229,284	3,229,284	1,511,360	3,337,205	3,432,626	203,342	6.30%
Expenditures	3,447,312	3,916,507	3,916,507	2,100,878	3,892,971	4,140,599	224,092	5.72%
(Deficiency) of Revenues over Expenditures	0	(93,159)	(93,159)	(131,369)	0	(113,909)		
Fund Balance, January 1	113,909	113,909	113,909		113,909	113,909		
Designated Fund Balance, December 31	\$113,909	\$20,750	\$20,750		\$113,909	\$0		
<b>ROOM TAX FUND</b>								
Other Revenues	\$726,495	\$700,000	\$700,000	\$356,162	\$690,000	\$695,000	(\$5,000)	-0.71%
Expenditures	692,938	742,609	780,409	608,676	781,859	748,075	5,466	0.74%
Excess (Deficiency) of Revenues over Expenditures	33,557	(42,609)	(80,409)	(252,514)	(91,859)	(53,075)		
Fund Balance, January 1	162,064	195,621	195,621		195,621	103,762		
Designated Fund Balance, December 31	\$195,621	\$153,012	\$115,212		\$103,762	\$50,687		
<b>TAX INCREMENT DISTRICT NUMBER ONE</b>								
Other Revenues	\$1,616,824	\$1,627,527	\$1,627,527	\$1,611,794	\$1,643,461	\$1,720,000	\$92,473	5.68%
Expenditures	106,912	194,032	194,032	206,723	206,723	1,720,000	1,525,968	786.45%
Excess Revenues over Expenditures	1,509,912	1,433,495	1,433,495	1,405,071	1,436,738	0		
Fund Balance, January 1	(2,946,650)	(1,436,738)	(1,436,738)		(1,436,738)	0		
Designated Fund Balance, December 31	(\$1,436,738)	(\$3,243)	(\$3,243)		\$0	\$0		
<b>TAX INCREMENT DISTRICT NUMBER TWO</b>								
Other Revenues	\$729,210	\$737,288	\$737,288	\$706,238	\$706,238	\$697,000	(\$40,288)	-5.46%
Expenditures	729,210	737,288	737,288	706,238	706,238	697,000	(40,288)	-5.46%
Excess of Revenues over Expenditures	0	0	0	0	0	0		
Fund Balance, January 1	0	0	0		0	0		
Designated Fund Balance, December 31	\$0	\$0	\$0		\$0	\$0		

<b>DEBT SERVICE FUND</b>									
General Property Tax Levy	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866	\$4,156,866	\$0	0.00%
Other Revenues	4,035,612	4,821,190	4,821,190	4,821,190	3,988,943	4,900,963	4,472,623	(348,567)	-7.23%
Expenditures	11,543,533	9,122,684	9,122,684	9,122,684	5,249,015	9,193,057	9,117,490	(5,194)	-0.06%
Excess (Deficiency) of Revenues over Expenditures	(3,351,055)	(144,628)	(144,628)	2,896,794	(135,288)	(488,001)	(488,001)		
Fund Balance, January 1	3,987,932	636,877	636,877	636,877	636,877	636,877	501,589		
Designated Fund Balance, December 31	\$636,877	\$492,249	\$492,249			\$501,589	\$13,588		
<b>CAPITAL IMPROVEMENT FUND</b>									
<b>CAPITAL PROJECTS FUNDS</b>									
General Property Tax Levy	\$1,741,685	\$2,028,756	\$2,028,756	\$2,028,756	\$2,028,756	\$2,028,756	\$2,131,000	\$102,244	5.04%
Other Revenues	5,358,522	4,170,825	4,316,421	4,316,421	3,053,994	4,170,825	8,608,010	4,437,185	106.39%
Expenditures	6,193,076	6,199,581	8,143,461	2,361,039	6,234,431	10,821,510	4,621,929	4,621,929	74.55%
Excess (Deficiency) of Revenues over Expenditures	907,131	0	(1,798,284)	2,721,711	(34,850)	(82,500)	(82,500)		
Fund Balance, January 1	1,272,341	2,179,472	2,179,472	2,179,472	2,179,472	2,144,622	2,144,622		
Designated Fund Balance, December 31	\$2,179,472	\$2,179,472	\$381,188			\$2,144,622	\$2,062,122		
<b>TAX INCREMENT DISTRICT NUMBER THREE</b>									
Other Revenues	\$2,886,875	\$4,850,809	\$4,850,809	\$3,489,667	\$4,427,929	\$5,031,928	\$181,119	\$181,119	3.73%
Expenditures	4,276,739	5,699,372	6,079,405	4,697,181	4,969,448	3,676,943	(2,022,429)	(2,022,429)	-35.49%
Excess (Deficiency) of Revenues over Expenditures	(1,389,864)	(848,563)	(1,228,596)	(1,207,514)	(541,519)	1,354,985	1,354,985		
Fund Balance, January 1	2,218,834	828,970	828,970	828,970	828,970	287,451	287,451		
Designated Fund Balance, December 31	\$828,970	(\$19,593)	(\$399,626)			\$287,451	\$1,642,436		
<b>TAX INCREMENT DISTRICT NUMBER FOUR</b>									
Other Revenues	\$52,795	\$59,984	\$59,984	\$57,473	\$57,473	\$64,800	\$4,816	\$4,816	8.03%
Expenditures	182,415	154,090	154,090	154,090	154,091	154,865	775	775	0.50%
(Deficiency) Revenues over Expenditures	(129,620)	(94,106)	(94,106)	(96,617)	(96,618)	(90,065)	(90,065)		
Fund Balance, January 1	(1,053,408)	(1,183,028)	(1,183,028)	(1,183,028)	(1,183,028)	(1,279,646)	(1,279,646)		
Designated Fund Balance, December 31	(\$1,183,028)	(\$1,277,134)	(\$1,277,134)			(\$1,279,646)	(\$1,369,711)		
<b>TAX INCREMENT DISTRICT NUMBER FIVE</b>									
Other Revenues	\$637,074	\$549,247	\$4,006,247	\$1,118,556	\$4,075,555	\$567,540	\$18,293	\$18,293	3.33%
Expenditures	2,998,663	396,796	3,883,796	804,758	3,527,051	725,182	328,386	328,386	82.76%
Excess(Deficiency) of Revenues over Expenditures	(2,361,589)	152,451	122,451	313,798	548,504	(157,642)	(157,642)		
Fund Balance, January 1	2,331,619	(29,970)	(29,970)	(29,970)	(29,970)	518,534	518,534		
Designated Fund Balance, December 31	(\$29,970)	\$122,481	\$92,481			\$518,534	\$360,892		
<b>TAX INCREMENT DISTRICT NUMBER SIX</b>									
Other Revenues	\$3,615	\$546,402	\$546,402	\$523,105	\$523,425	\$565,000	\$18,598	\$18,598	3.40%
Expenditures	527,661	177,140	177,140	177,140	177,140	631,479	454,339	454,339	256.49%
Excess(Deficiency) of Revenues over Expenditures	(524,046)	369,262	369,262	345,965	346,285	(66,479)	(66,479)		
Fund Balance, January 1	0	(524,046)	(524,046)	(524,046)	(524,046)	(177,761)	(177,761)		
Designated Fund Balance, December 31	(\$524,046)	(\$154,784)	(\$154,784)			(\$177,761)	(\$244,240)		
<b>TAX INCREMENT DISTRICT NUMBER SEVEN</b>									
Other Revenues	\$350,000	\$0	\$0	\$474,380	\$474,380	\$4,167,686	\$4,167,686	\$4,167,686	2010.73%
Expenditures	352,651	197,950	197,950	363,992	529,022	4,178,195	3,980,245	3,980,245	
Excess(Deficiency) of Revenues over Expenditures	(2,651)	(197,950)	(197,950)	110,388	(54,642)	(10,509)	(10,509)		
Fund Balance, January 1	0	(2,651)	(2,651)	(2,651)	(2,651)	(57,293)	(57,293)		
Designated Fund Balance, December 31	(\$2,651)	(\$200,601)	(\$200,601)			(\$57,293)	(\$67,802)		
<b>MOTOR POOL FUND</b>									
<b>PROPRIETARY FUNDS</b>									
Revenues	\$2,268,189	\$2,177,184	\$2,177,184	\$1,647,009	\$2,187,184	\$2,266,274	\$89,090	\$89,090	4.09%
Expenditures	2,268,189	2,177,184	2,177,184	838,233	2,177,184	2,266,274	89,090	89,090	4.09%
Excess of Revenues over Expenses	0	0	0	808,776	10,000	0	0	0	
Retained Earnings, January 1	2,695,868	2,695,868	2,695,868	2,695,868	2,695,868	2,705,868	2,705,868		
Retained Earnings, December 31	\$2,695,868	\$2,695,868	\$2,695,868			\$2,705,868	\$2,705,868		
<b>PARKING FUND</b>									
General Property Tax Levy	\$333,632	\$227,746	\$227,746	\$227,746	\$227,746	\$227,746	\$0	\$0	0.00%
Other Revenues	995,835	797,800	797,800	797,800	894,766	917,526	\$119,726	\$119,726	15.01%
Expenditures	1,540,251	1,025,546	1,327,546	523,709	1,940,628	1,711,523	685,977	685,977	66.89%
(Deficiency) of Revenues over Expenses	(210,784)	0	(302,000)		(818,116)	(566,251)	(566,251)		
Retained Earnings, January 1	21,969,837	21,759,053	0	0	21,759,053	20,940,937	20,940,937		
Retained Earnings, December 31	\$21,759,053	\$21,759,053	\$0			\$20,940,937	\$20,374,686		
<b>WATER WORKS</b>									
Revenues	\$11,102,415	\$9,982,450	\$9,982,450	\$6,140,125	\$10,434,250	\$10,527,750	\$545,300	\$545,300	5.46%
Expenses	7,886,612	8,857,600	8,857,600	4,001,820	9,234,425	9,467,573	609,973	609,973	6.89%
Excess Revenues over Expenses	3,215,803	1,124,850	1,124,850	2,138,305	1,199,825	1,060,177	1,060,177		
Retained Earnings, January 1	59,053,940	62,269,743	62,269,743	62,269,743	62,269,743	63,469,568	63,469,568		
Retained Earnings, December 31	\$62,269,743	\$63,394,593	\$63,394,593			\$63,469,568	\$64,529,745		
Revenues	\$70,168,149	\$71,156,554	\$75,107,590	\$52,901,019	\$75,065,536	\$81,769,384			
Expenditures/Expenses	\$73,231,603	\$70,996,717	\$78,015,639	\$41,754,221	\$75,231,964	\$82,482,653			

### GENERAL PROPERTY TAX LEVY, TAX RATES, AND PROPERTY VALUE HISTORY

	2003	2004	2005	2006	2007	2008	\$ Change	% Change
General Property Tax Levy	\$16,900,978	\$17,261,424	\$18,160,689	\$19,141,599	\$20,121,923	\$21,251,870	\$1,129,947	5.62%
Assessed Tax Rate	\$10.37	\$10.37	\$8.57	\$8.72	\$8.85	\$8.22	-\$0.63	-7.07%
Total Assessed Valuation **	\$1,629,471,800	\$1,664,553,800	\$2,118,236,300	\$2,194,171,700	\$2,274,289,300	\$2,584,083,900	\$309,794,600	13.62%
Equalized Tax Rate	\$8.79	\$8.62	\$8.73	\$8.57	\$8.27	\$8.48	\$0.21	2.59%
Total Equalized Valuation	\$1,923,669,600	\$2,003,188,900	\$2,080,684,300	\$2,233,469,700	\$2,433,934,300	\$2,504,826,100	\$70,891,800	2.91%

\*\* Assessed Valuation is projected

### GENERAL OBLIGATION DEBT OUTSTANDING

	Balance	2007		Projected Bal Dec 31, 2007	2008		Projected Bal Dec 31, 2008
	Jan. 1, 2007	Additions	Retirements		Additions	Retirements	
General Obligation Bonds	\$21,440,000	\$2,605,000	(\$1,875,000)	\$22,170,000		(\$2,075,000)	\$20,095,000
General Obligation Notes	28,964,000	4,535,000	(5,020,000)	28,479,000	7,294,646	(4,670,000)	31,103,646
State Trust Fund	1,011,494	3,457,000	(182,087)	4,286,407		(238,128)	4,048,279
Total	\$51,415,494	\$10,597,000	(\$7,077,087)	\$54,935,407	\$7,294,646	(\$6,983,128)	\$55,246,925

Discontinued Operations: Tax Increment District Number One will terminate in 2008.

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>COUNCIL</b>						
2008	\$471,813	(\$25,540)	-5.14%	\$0	\$0	0.00%
2007	\$497,353	(\$61,659)	-11.03%	\$0	\$0	0.00%
2006	\$559,012	\$82,660	17.35%	\$0	\$0	0.00%
2005	\$476,352	(\$18,412)	-3.72%	\$0	\$0	0.00%
2004	\$494,764	(\$23,170)	-4.47%	\$0	\$0	0.00%
2003	\$517,934	(\$3,744)	-0.72%	\$0	\$0	0.00%
2002	\$521,678	(\$48,726)	-8.54%	\$0	\$0	0.00%
2001	\$570,404	\$66,548	13.21%	\$0	\$0	0.00%
2000	\$503,856	\$11,897	2.42%	\$0	\$0	0.00%
<b>MAYOR</b>						
2008	\$208,563	\$10,276	5.18%	\$0	\$0	0.00%
2007	\$198,287	\$7,646	4.01%	\$0	\$0	0.00%
2006	\$190,641	(\$9,116)	-4.56%	\$0	\$0	0.00%
2005	\$199,757	(\$27,595)	-12.14%	\$0	\$0	0.00%
2004	\$227,352	(\$6,701)	-2.86%	\$0	\$0	0.00%
2003	\$234,053	\$12,899	5.83%	\$0	\$0	0.00%
2002	\$221,154	\$15,583	7.58%	\$0	\$0	0.00%
2001	\$205,571	\$9,682	4.94%	\$0	\$0	0.00%
2000	\$195,889	\$4,766	2.49%	\$0	\$0	0.00%
<b>FINANCE</b>						
2008	\$122,099	\$4,740	4.04%	\$0	\$0	0.00%
2007	\$117,359	\$44,404	60.86%	\$0	\$0	0.00%
2006	\$72,955	\$4,186	6.09%	\$0	\$0	0.00%
2005	\$68,769	(\$280)	-0.41%	\$0	\$0	0.00%
2004	\$69,049	\$5,746	9.08%	\$0	\$0	0.00%
2003	\$63,303	\$906	1.45%	\$0	\$0	0.00%
2002	\$62,397	(\$38,460)	-38.13%	\$0	\$0	0.00%
2001	\$100,857	\$2,731	2.78%	\$0	\$0	0.00%
2000	\$98,126	\$4,739	5.07%	\$0	\$0	0.00%
<b>ACCTING &amp; EXT AUDITING</b>						
2008	\$256,363	\$10,697	4.35%	\$14,800	\$0	0.00%
2007	\$245,666	\$8,352	3.52%	\$14,800	\$0	0.00%
2006	\$237,314	\$9,442	4.14%	\$14,800	\$155	1.06%
2005	\$227,872	\$5,817	2.62%	\$14,645	\$2,395	19.55%
2004	\$222,055	\$12,142	5.78%	\$12,250	\$175	1.45%
2003	\$209,913	\$3,809	1.85%	\$12,075	\$155	1.30%
2002	\$206,104	\$8,082	4.08%	\$11,920	\$870	7.87%
2001	\$198,022	\$8,713	4.60%	\$11,050	\$160	1.47%
2000	\$189,309	\$6,582	3.60%	\$10,890	\$105	0.97%

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>CLERK / CUSTOMER SERVICE</b>						
2008	\$649,956	\$11,228	1.76%	\$10,980,887	\$365,528	3.44%
2007	\$638,728	(\$13,882)	-2.13%	\$10,615,359	\$423,108	4.15%
2006	\$652,610	\$53,526	8.93%	\$10,192,251	\$67,634	0.67%
2005	\$599,084	(\$6,674)	-1.10%	\$10,124,617	(\$50,118)	-0.49%
2004	\$605,758	\$52,190	9.43%	\$10,174,735	(\$624,693)	-5.78%
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						
<b>BUILDINGS &amp; GROUNDS</b>						
2008	\$343,259	\$13,771	4.18%	\$0	\$0	0.00%
2007	\$329,488	(\$68,179)	-17.14%	\$0	\$0	0.00%
2006	\$397,667	\$19,660	5.20%	\$0	\$0	0.00%
2005	\$378,007	(\$9,767)	-2.52%	\$0	\$0	0.00%
2004	\$387,774	(\$14,763)	-3.67%	\$0	\$0	0.00%
2003	\$402,537	(\$121)	-0.03%	\$0	\$0	0.00%
2002	\$402,658	\$19,245	5.02%	\$0	\$0	0.00%
2001	\$383,413	(\$6,997)	-1.79%	\$0	\$0	0.00%
2000	\$390,410	(\$13,614)	-3.37%	\$0	\$0	0.00%
<b>CITY COUNTY DATA CENTER COMMISSION</b>						
2008	\$561,069	\$27,516	5.16%	\$0	\$0	0.00%
2007	\$533,553	\$9,981	1.91%	\$0	\$0	0.00%
2006	\$523,572	\$12,180	2.38%	\$0	\$0	0.00%
2005	\$511,392	(\$8,411)	-1.62%	\$0	\$0	0.00%
2004	\$519,803	\$5,015	0.97%	\$0	\$0	0.00%
2003	\$514,788	(\$5,480)	-1.05%	\$0	\$0	0.00%
2002	\$520,268	(\$9,740)	-1.84%	\$0	\$0	0.00%
2001	\$530,008	\$11,045	2.13%	\$0	\$0	0.00%
2000	\$518,963	(\$3,551)	-0.68%	\$0	\$0	0.00%
<b>REFUSE</b>						
2008	\$1,171,500	\$81,500	7.48%		\$0	0.00%
2007	\$1,090,000	\$0	0.00%		\$0	0.00%
2006	\$1,090,000	\$42,000	4.01%	\$0	\$0	0.00%
2005	\$1,048,000	\$42,000	4.18%	\$0	\$0	0.00%
2004	\$1,006,000	\$15,000	1.51%	\$0	\$0	0.00%
2003	\$991,000	\$31,000	3.23%	\$0	\$0	0.00%
2002	\$960,000	\$32,400	3.49%	\$0	\$0	0.00%
2001	\$927,600	(\$63,400)	-6.40%	\$0	\$0	0.00%
2000	\$991,000	(\$100,000)	-9.17%	\$0	\$0	0.00%

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>ASSESSOR'S</b>						
2008	\$516,245	\$19,378	3.90%	\$0	\$0	0.00%
2007	\$496,867	\$10,028	2.06%	\$0	\$0	0.00%
2006	\$486,839	\$27,663	6.02%	\$0	\$0	0.00%
2005	\$459,176	\$24,282	5.58%	\$0	\$0	0.00%
2004	\$434,894	\$28,540	7.02%	\$0	\$0	0.00%
2003	\$406,354	\$18,963	4.90%	\$0	\$0	0.00%
2002	\$387,391	(\$55,174)	-12.47%	\$0	\$0	0.00%
2001	\$442,565	\$9,457	2.18%	\$0	\$0	0.00%
2000	\$433,108	\$15,917	3.82%	\$0	\$0	0.00%
<b>CITY ATTORNEY</b>						
2008	\$405,302	\$44,798	12.43%	\$600	\$0	0.00%
2007	\$360,504	\$13,565	3.91%	\$600	\$0	0.00%
2006	\$346,939	\$25,304	7.87%	\$600	(\$600)	-50.00%
2005	\$321,635	\$0	0.00%	\$1,200	\$0	0.00%
2004	\$321,635	\$9,364	3.00%	\$1,200	\$600	100.00%
2003	\$312,271	\$10,471	3.47%	\$600	(\$600)	-50.00%
2002	\$301,800	\$21,758	7.77%	\$1,200	\$700	140.00%
2001	\$280,042	\$10,762	4.00%	\$500	\$0	0.00%
2000	\$269,280	\$15,311	6.03%	\$500	(\$500)	-50.00%
<b>MUNICIPAL COURT</b>						
2008	\$115,904	(\$3,602)	-3.01%	\$305,500	\$0	0.00%
2007	\$119,506	\$6,487	5.74%	\$305,500	\$0	0.00%
2006	\$113,019	\$10,406	10.14%	\$305,500	(\$185,000)	-37.72%
2005	\$102,613	\$16,380	19.00%	\$490,500	\$15,000	3.15%
2004	\$86,233	\$3,386	4.09%	\$475,500	\$0	0.00%
2003	\$82,847	\$9,321	12.68%	\$475,500	\$22,000	4.85%
2002	\$73,526	\$3,767	5.40%	\$453,500	\$31,000	7.34%
2001	\$69,759	\$2,062	3.05%	\$422,500	(\$8,000)	-1.86%
2000	\$67,697	\$861	1.29%	\$430,500	(\$33,000)	-7.12%
<b>HUMAN RESOURCES</b>						
2008	\$264,510	\$18,133	7.36%	\$0	\$0	0.00%
2007	\$246,377	\$42,950	21.11%	\$0	\$0	0.00%
2006	\$203,427	(\$3,490)	-1.69%	\$0	\$0	0.00%
2005	\$206,917	(\$8,686)	-4.03%	\$0	\$0	0.00%
2004	\$215,603	(\$4,636)	-2.11%	\$0	\$0	0.00%
2003	\$220,239	\$6,667	3.12%	\$0	\$0	0.00%
2002	\$213,572	\$6,584	3.18%	\$0	\$0	0.00%
2001	\$206,988*	(\$98,378)	-32.22%	\$0	\$0	0.00%
2000	\$305,366	\$12,200	4.16%	\$0	\$0	0.00%

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

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>MAYOR'S YOUTH ACTION COUNCIL</b>						
2008	\$8,050	\$0	0.00%	\$0	\$0	0.00%
2007	\$8,050	(\$2,940)	-26.75%	\$0	\$0	0.00%
2006	\$10,990	(\$1,600)	-12.71%	\$0	\$0	0.00%
2005	\$12,590	(\$10)	-0.08%	\$0	\$0	0.00%
2004	\$12,600	(\$250)	-1.95%	\$0	\$0	0.00%
2003	\$12,850	(\$5,900)	-31.47%	\$0	\$0	0.00%
2002	\$18,750	(\$6,250)	-25.00%	\$0	\$0	0.00%
2001	\$25,000	\$23,767	1927.58%	\$0	\$0	0.00%
2000	\$1,233			\$0	\$0	0.00%
<b>UNCLASSIFIED EXPENSE</b>						
2008	\$140,608	\$24,608	21.21%	\$0	\$0	0.00%
2007	\$116,000	(\$29,000)	-20.00%	\$0	\$0	0.00%
2006	\$145,000	\$0	0.00%	\$0	\$0	0.00%
2005	\$145,000	\$15,000	11.54%	\$0	\$0	0.00%
2004	\$130,000	(\$18,000)	-12.16%	\$0	\$0	0.00%
2003	\$148,000	(\$2,000)	-1.33%	\$0	\$0	0.00%
2002	\$150,000	\$5,000	3.45%	\$0	\$0	0.00%
2001	\$145,000	(\$6,900)	-4.54%	\$0	\$0	0.00%
2000	\$151,900	(\$455)	-0.30%	\$0	\$0	0.00%
<b>POLICE</b>						
2008	\$7,723,048	\$449,468	6.18%	\$277,100	(\$38,000)	-12.06%
2007	\$7,273,580	\$346,119	5.00%	\$315,100	\$72,220	29.73%
2006	\$6,927,461	\$479,302	7.43%	\$242,880	(\$25,200)	-9.40%
2005	\$6,448,159	\$227,800	3.66%	\$268,080	(\$51,500)	-16.11%
2004	\$6,220,359	\$385,214	6.60%	\$319,580	\$71,080	28.60%
2003	\$5,835,145	\$52,408	0.91%	\$248,500	\$11,150	4.70%
2002	\$5,782,737	\$335,619	6.16%	\$237,350	(\$5,200)	-2.14%
2001	\$5,447,118	\$239,524	4.60%	\$242,550	(\$3,008)	-1.23%
2000	\$5,207,594	\$246,943	4.98%	\$245,558	\$59,558	32.02%
<b>FIRE</b>						
2008	\$5,640,464	\$96,396	1.74%	\$1,217,989	\$81	0.01%
2007	\$5,544,068	\$249,315	4.71%	\$1,217,908	\$33,272	2.81%
2006	\$5,294,753	\$181,000	3.54%	\$1,184,636	\$119,238	11.19%
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%

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>HAZARDOUS MATERIAL EMERGENCY RESPONSE</b>						
2008	\$146,802	\$2	0.00%	\$146,802	\$0	0.00%
2007	\$146,800	(\$2)	0.00%	\$146,802	\$0	0.00%
2006	\$146,802	\$0	0.00%	\$146,802	\$0	0.00%
2005	\$146,802	\$0	0.00%	\$146,802	\$0	0.00%
2004	\$146,802	\$0	0.00%	\$146,802	\$0	0.00%
2003	\$146,802	\$17,600	13.62%	\$146,802	\$17,600	13.62%
2002	\$129,202	\$0	0.00%	\$129,202	\$0	0.00%
2001	\$129,202	(\$2,358)	-1.79%	\$129,202	(\$2,358)	-1.79%
2000	\$131,560	\$4,085	3.20%	\$131,560	\$4,085	3.20%
<b>SUPPORTED AGENCIES - MINORITY AFFAIRS</b>						
2008	\$42,000	\$0	0.00%	\$0	\$0	0.00%
2007	\$42,000	\$0	0.00%	\$0	\$0	0.00%
2006	\$42,000	\$17,000	68.00%	\$0	\$0	0.00%
2005	\$25,000	\$5,000	25.00%	\$0	\$0	0.00%
2004	\$20,000	\$20,000	0.00%	\$0	\$0	0.00%
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>						
2008	\$1,720,261	(\$66,751)	-3.74%	\$260,772	\$4,192	1.63%
2007	\$1,787,012	\$105,857	6.30%	\$256,580	\$6,345	2.54%
2006	\$1,681,155	\$74,968	4.67%	\$250,235	\$9,160	3.80%
2005	\$1,606,187	\$24,375	1.54%	\$241,075	\$46,585	23.95%
2004	\$1,581,812	\$83,360	5.56%	\$194,490	\$12,070	6.62%
2003	\$1,498,452	\$55,106	3.82%	\$182,420	\$12,820	7.56%
2002	\$1,443,346	\$81,191	5.96%	\$169,600	\$17,525	11.52%
2001	\$1,362,155	\$30,384	2.28%	\$152,075	\$19,055	14.32%
2000	\$1,331,771	\$46,974	3.66%	\$133,020	\$11,175	9.17%
<b>AIRPORT</b>						
2008	\$154,717	\$3,696	2.45%	\$113,100	\$7,750	7.36%
2007	\$151,021	\$1,208	0.81%	\$105,350	\$8,350	8.61%
2006	\$149,813	\$4,850	3.35%	\$97,000	(\$9,803)	-9.18%
2005	\$144,963	\$3,707	2.62%	\$106,803	(\$1,651)	-1.52%
2004	\$141,256	(\$4,374)	-3.00%	\$108,454	\$8,884	8.92%
2003	\$145,630	\$3,246	2.28%	\$99,570	\$10,220	11.44%
2002	\$142,384	(\$236)	-0.17%	\$89,350	\$645	0.73%
2001	\$142,620	\$8,530	6.36%	\$88,705	\$815	0.93%
2000	\$134,090	(\$547)	-0.41%	\$87,890	\$6,290	7.71%

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>ENGINEERING</b>						
2008	\$1,282,103	(\$14,634)	-1.13%	\$0	\$0	0.00%
2007	\$1,296,737	\$58,430	4.72%	\$0	\$0	0.00%
2006	\$1,238,307	\$69,651	5.96%	\$0	\$0	0.00%
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>						
2008	\$103,732	\$3,718	3.72%	\$0	\$0	0.00%
2007	\$100,014	\$3,430	3.55%	\$0	\$0	0.00%
2006	\$96,584	\$2,891	3.09%	\$0	\$0	0.00%
2005	\$93,693	\$1,011	1.09%	\$0	\$0	0.00%
2004	\$92,682	\$3,605	4.05%	\$0	\$0	0.00%
2003	\$89,077	(\$353)	-0.39%	\$0	\$0	0.00%
2002	\$89,430	(\$128,865)	-59.03%	\$0	\$0	0.00%
2001	\$218,295	\$143,033	190.05%	\$0	\$0	0.00%
2000	\$75,262	(\$3,530)	-4.48%	\$0	??	0.00%
<b>GIS</b>						
2008	\$161,956	(\$17,141)	-9.57%	\$1,000	(\$1,000)	100.00%
2007	\$179,097	\$2,659	1.51%	\$2,000	\$1,000	100.00%
2006	\$176,438	\$8,027	4.77%	\$1,000	(\$1,000)	-100.00%
2005	\$168,411	(\$2,007)	-1.18%	\$2,000	(\$500)	0.00%
2004	\$170,418	(\$1,170)	-0.68%	\$2,500	\$0	0.00%
2003	\$171,588	\$2,408	1.42%	\$2,500	\$0	0.00%
2002	\$169,180	\$16,446	10.77%	\$2,500	\$500	0.00%
2001	\$152,734	\$5,333	3.62%	\$2,000	\$0	0.00%
2000	\$147,401	\$41,284	38.90%	\$2,000	\$500	33.33%
<b>DEPT OF PUBLIC WORKS (CONSTRUCTION AND MAINTENANCE)</b>						
2008	\$5,014,784	\$217,755	4.54%	\$2,465,362	(\$54,262)	-2.15%
2007	\$4,797,029	\$278,076	6.15%	\$2,519,624	\$125,145	5.23%
2006	\$4,518,953	\$202,156	4.68%	\$2,394,479	\$156,920	7.01%
2005	\$4,316,797	\$32,339	0.75%	\$2,237,559	\$75,013	3.47%
2004	\$4,284,458	\$11,578	0.27%	\$2,162,546	(\$93,147)	-4.13%
2003	\$4,272,880	(\$32,775)	-0.76%	\$2,255,693	\$57,625	2.62%
2002	\$4,305,655	\$35,673	0.84%	\$2,198,068	(\$66,429)	-2.93%
2001	\$4,269,982	\$88,093	2.11%	\$2,264,497	\$2,134,662	1644.13%
2000	\$4,181,889	\$130,055	3.21%	\$129,835	\$2,625	2.06%

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>PARK DEPARTMENT</b>						
2008	\$2,274,627	\$102,412	4.71%	\$240,035	\$2,130	0.90%
2007	\$2,172,215	\$71,955	3.43%	\$237,905	\$36,070	17.87%
2006	\$2,100,260	\$93,257	4.65%	\$201,835	(\$1,650)	-0.81%
2005	\$2,007,003	\$137,003	7.33%	\$203,485	\$62,369	44.20%
2004	\$1,870,000	(\$199,451)	-9.64%	\$141,116	(\$5,489)	-3.74%
2003	\$2,069,451	\$16,474	0.80%	\$146,605	\$45,800	45.43%
2002	\$2,052,977	(\$7,487)	-0.36%	\$100,805	(\$10,993)	-9.83%
2001	\$2,060,464	\$131,373	6.81%	\$111,798	\$13,228	13.42%
2000	\$1,929,091	\$49,387	2.63%	\$98,570	(\$15,240)	-13.39%
<b>INDUSTRIAL PARK FUND</b>						
2008	\$15,000	\$0	0.00%	\$15,000	\$0	1.00%
2007	\$15,000	\$0	0.00%	\$15,000	\$0	1.00%
2006	\$15,000	\$0	0.00%	\$15,000	\$0	1.00%
2005	\$15,000	(\$423,000)	-96.58%	\$15,000	\$7,000	100.00%
2004	\$438,000	\$430,000	5375.00%	\$8,000	\$8,000	100.00%
2003	\$8,000	(\$17,000)	-68.00%	\$0	(\$25,000)	-100.00%
2002	\$25,000	(\$25,000)	-50.00%	\$25,000	\$5,000	25.00%
2001	\$50,000	\$20,000	66.67%	\$20,000	(\$10,000)	-33.33%
2000	\$30,000	(\$250,000)	-89.29%	\$30,000	(\$250,000)	-89.29%
<b>ROOM TAX FUND</b>						
2008	\$748,075	\$5,466	0.74%	\$695,000	(\$5,000)	-0.71%
2007	\$742,609	\$278,759	60.10%	\$700,000	\$78,000	12.54%
2006	\$463,850	(\$108,000)	-18.89%	\$622,000	\$72,000	13.09%
2005	\$571,850	(\$28,236)	-4.71%	\$550,000	\$25,000	4.76%
2004	\$600,086	\$77,731	14.88%	\$525,000	\$0	0.00%
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>						
2008	\$96,987	(\$18,302)	-15.87%	\$96,987	(\$19,096)	-16.45%
2007	\$115,289	\$17,806	18.27%	\$116,083	\$18,600	19.08%
2006	\$97,483	(\$9,266)	-8.68%	\$97,483	(\$9,266)	-8.68%
2005	\$106,749	\$24,609	29.96%	\$106,749	\$24,609	29.96%
2004	\$82,140	(\$21,842)	-21.01%	\$82,140	(\$32,621)	-28.43%
2003	\$103,982	(\$7,630)	-6.84%	\$114,761	\$3,149	2.82%
2002	\$111,612	\$24,240	27.74%	\$111,612	\$43,314	63.42%
2001	\$87,372	\$27,580	46.13%	\$68,298	\$26,944	65.15%
2000	\$59,792	(\$31,806)	-34.72%	\$41,354	(\$34,432)	-45.43%

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>RECYCLING GRANT FUND</b>						
2008	\$664,600	\$31,375	4.95%	\$179,000	\$7,500	4.37%
2007	\$633,225	(\$28,088)	-4.25%	\$171,500	(\$9,690)	-5.35%
2006	\$661,313	(\$117)	-0.02%	\$181,190	\$927	0.51%
2005	\$661,430	\$24,630	3.87%	\$180,263	\$2,400	1.35%
2004	\$636,800	\$27,100	4.44%	\$177,863	\$7,863	4.63%
2003	\$609,700	\$39,700	6.96%	\$170,000	\$0	0.00%
2002	\$570,000	(\$94,500)	-14.22%	\$170,000	\$0	0.00%
2001	\$664,500	\$32,133	5.08%	\$170,000	\$20,000	13.33%
2000	\$632,367	\$17,100	2.78%	\$150,000	\$56,000	0.00%
<b>COMMUNITY DEVELOPMENT FUND</b>						
2008	\$2,149,623	\$2,112	0.10%	\$2,149,623	\$2,112	0.10%
2007	\$2,147,511	\$55,481	2.65%	\$2,147,511	\$55,481	2.65%
2006	\$2,092,030	\$71,587	3.54%	\$2,092,030	\$71,587	3.54%
2005	\$2,020,443	\$310,843	18.18%	\$2,020,443	\$303,443	17.67%
2004	\$1,709,600	(\$470,100)	-21.57%	\$1,717,000	(\$462,700)	-21.23%
2003	\$2,179,700	(\$231,195)	-9.59%	\$2,179,700	(\$231,195)	-9.59%
2002	\$2,410,895	(\$621,659)	-20.50%	\$2,410,895	(\$621,659)	-20.50%
2001	\$3,032,554	\$1,662,219	121.30%	\$3,032,554	\$1,662,219	121.30%
2000	\$1,370,335	(\$998,695)	-42.16%	\$1,370,335	(\$878,696)	-39.07%
<b>DEBT SERVICE FUND</b>						
2008	\$9,117,490	(\$5,194)	-0.06%	\$4,472,623	(\$348,567)	-7.23%
2007	\$9,122,684	\$665,958	7.87%	\$4,821,190	\$557,921	13.09%
2006	\$8,456,726	\$436,345	5.44%	\$4,263,269	\$464,754	12.24%
2005	\$8,020,381	\$1,165,595	17.00%	\$3,798,515	\$1,100,595	40.79%
2004	\$6,854,786	\$1,245,958	22.21%	\$2,697,920	\$1,212,082	81.58%
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>						
2008	\$10,821,510	\$4,621,929	74.55%	\$8,608,010	\$4,437,185	106.39%
2007	\$6,199,581	\$498,596	8.75%	\$4,170,825	\$286,525	7.38%
2006	\$5,700,985	(\$513,809)	-8.27%	\$3,884,300	(\$524,680)	-11.90%
2005	\$6,214,794	(\$21,368)	-0.34%	\$4,408,980	(\$162,890)	-3.56%
2004	\$6,236,162	(\$410,384)	-6.17%	\$4,571,870	(\$208,452)	-4.36%
2003	\$6,646,546	(\$1,779,103)	-21.12%	\$4,780,322	\$1,091,672	29.60%
2002	\$8,425,649	\$237,778	2.90%	\$3,688,650	(\$2,685,650)	-42.13%
2001	\$8,187,871	(\$2,150,502)	-20.80%	\$6,374,300	(\$2,248,990)	-26.08%
2000	\$10,338,373	\$3,852,108	59.39%	\$8,623,290	\$3,662,475	73.83%

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>ECONOMIC DEVELOPMENT FUND</b>						
2007	\$0	\$0		\$0	\$0	
2006	\$0	(\$775,529)		\$0	(\$775,529)	
2005	\$775,529	\$775,529		\$775,529	\$775,529	
2004	\$0	\$0		\$0	\$0	
<b>TAX INCREMENT DISTRICT NUMBER ONE FUND</b>						
2008	\$1,720,000	\$1,525,968	786.45%	\$1,720,000	\$92,473	5.68%
2007	\$194,032	\$86,648	80.69%	\$1,627,527	\$29,573	1.85%
2006	\$107,384	(\$67,839)	-38.72%	\$1,597,954	(\$145,771)	-8.36%
2005	\$175,223	(\$78,201)	-30.86%	\$1,743,725	(\$23,874)	-1.35%
2004	\$253,424	(\$73,910)	-22.58%	\$1,767,599	(\$22,657)	-1.27%
2003	\$327,334	(\$67,666)	-17.13%	\$1,790,256	\$22,084	1.25%
2002	\$395,000			\$1,768,172		
<b>TAX INCREMENT DISTRICT NUMBER TWO FUND</b>						
2008	\$697,000	(\$40,288)	-5.46%	\$697,000	(\$40,288)	-5.46%
2007	\$737,288	\$2,166	0.29%	\$737,288	\$2,166	0.29%
2006	\$735,122	(\$21,561)	-2.85%	\$735,122	(\$21,561)	-2.85%
2005	\$756,683	(\$14,213)	-1.84%	\$756,683	(\$14,213)	-1.84%
2004	\$770,896	(\$9,229)	-1.18%	\$770,896	(\$9,229)	-1.18%
2003	\$780,125	(\$6,803)	-0.86%	\$780,125	(\$6,803)	-0.86%
2002	\$786,928			\$786,928		
<b>TAX INCREMENT DISTRICT NUMBER THREE FUND</b>						
2008	\$3,676,943	(\$2,022,429)	-35.49%	\$5,031,928	\$181,119	3.73%
2007	\$5,699,372	\$2,650,090	86.91%	\$4,850,809	\$2,053,172	73.39%
2006	\$3,049,282	\$121,862	4.16%	\$2,797,637	(\$328,806)	-10.52%
2005	\$2,927,420	(\$3,200,758)	-52.23%	\$3,126,443	(\$703,479)	-18.37%
2004	\$6,128,178	(\$6,937,445)	-53.10%	\$3,829,922	(\$10,351,502)	-72.99%
2003	\$13,065,623	\$11,580,952	780.03%	\$14,181,424	\$12,911,951	1017.11%
2002	\$1,484,671			\$1,269,473		
<b>TAX INCREMENT DISTRICT NUMBER FOUR FUND</b>						
2008	\$154,865	\$775	0.50%	\$64,800	\$4,816	100.00%
2007	\$154,090	(\$28,325)	-15.53%	\$59,984	\$6,781	100.00%
2006	\$182,415	\$79,538	77.31%	\$53,203	\$38,056	100.00%
2005	\$102,877	(\$12,076)	-10.51%	\$15,147	\$1,621	100.00%
2004	\$114,953	(\$64,018)	-35.77%	\$13,526	(\$259)	100.00%
2003	\$178,971	\$37,397	26.42%	\$13,785	\$13,785	100.00%
2002	\$141,574			\$0		

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
<b>TAX INCREMENT DISTRICT NUMBER FIVE FUND</b>						
2008	\$725,182	\$328,386	82.76%	\$567,540	\$18,293	3.33%
2007	\$396,796	(\$2,751,714)	-87.40%	\$549,247	\$68,148	14.17%
2006	\$3,148,510	\$244,149	8.41%	\$481,099	\$6,057	1.28%
2005	\$2,904,361	\$181,814	6.68%	\$475,042	(\$2,530,862)	-84.20%
2004	\$2,722,547	\$247,772	10.01%	\$3,005,904	\$226,725	8.16%
2003	\$2,474,775	\$1,844,763	292.81%	\$2,779,179	\$1,947,655	234.23%
2002	\$630,012			\$831,524		
<b>TAX INCREMENT DISTRICT NUMBER SIX FUND</b>						
2008	\$631,479	\$454,339	256.49%	\$565,000	\$18,598	3.40%
2007	\$177,140	\$147	0.08%	\$546,402	\$546,402	
2006	\$176,993	(\$20,957)		\$0	\$0	
<b>TAX INCREMENT DISTRICT NUMBER SEVEN FUND</b>						
2008	\$4,178,195	\$1,911,921	2010.73%	\$4,167,686	\$1,901,412	
2007	\$197,950			\$0		
<b>MOTOR POOL FUND</b>						
2008	\$2,266,274	\$89,090	4.09%	\$2,266,274	\$89,090	4.09%
2007	\$2,177,184	\$375,000	20.81%	\$2,177,184	\$375,000	20.81%
2006	\$1,802,184	\$39,112	2.22%	\$1,802,184	\$39,112	2.22%
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>						
2008	\$4,140,599	\$224,092	5.72%	\$3,432,626	\$203,342	6.30%
2007	\$3,916,507	\$148,810	3.95%	\$3,229,284	\$71,494	2.26%
2006	\$3,767,697	\$737,914	24.36%	\$3,157,790	\$780,878	32.85%
2005	\$3,029,783	\$160,459	5.59%	\$2,376,912	\$81,019	3.53%
2004	\$2,869,324	\$47,699	1.69%	\$2,295,893	\$47,699	2.12%
2003	\$2,821,625	\$40,974	1.47%	\$2,248,194	\$29,911	1.35%
2002	\$2,780,651	\$188,930	7.29%	\$2,218,283	\$181,920	8.93%
2001	\$2,591,721	\$198,706	8.30%	\$2,036,363	\$76,464	3.90%
2000	\$2,393,015	\$120,603	5.31%	\$1,959,899	\$121,221	6.59%
<b>PARKING</b>						
2008	\$1,711,523	\$685,977	66.89%	\$917,526	\$119,726	15.01%
2007	\$1,025,546	(\$9,586)	-0.93%	\$797,800	\$21,300	2.74%
2006	\$1,035,132	\$311,185	42.98%	\$776,500	\$291,800	60.20%
2005	\$723,947	\$30,321	4.37%	\$484,700	(\$24,000)	-4.72%

**CITY OF WAUSAU  
NINE -YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2000-2008)**

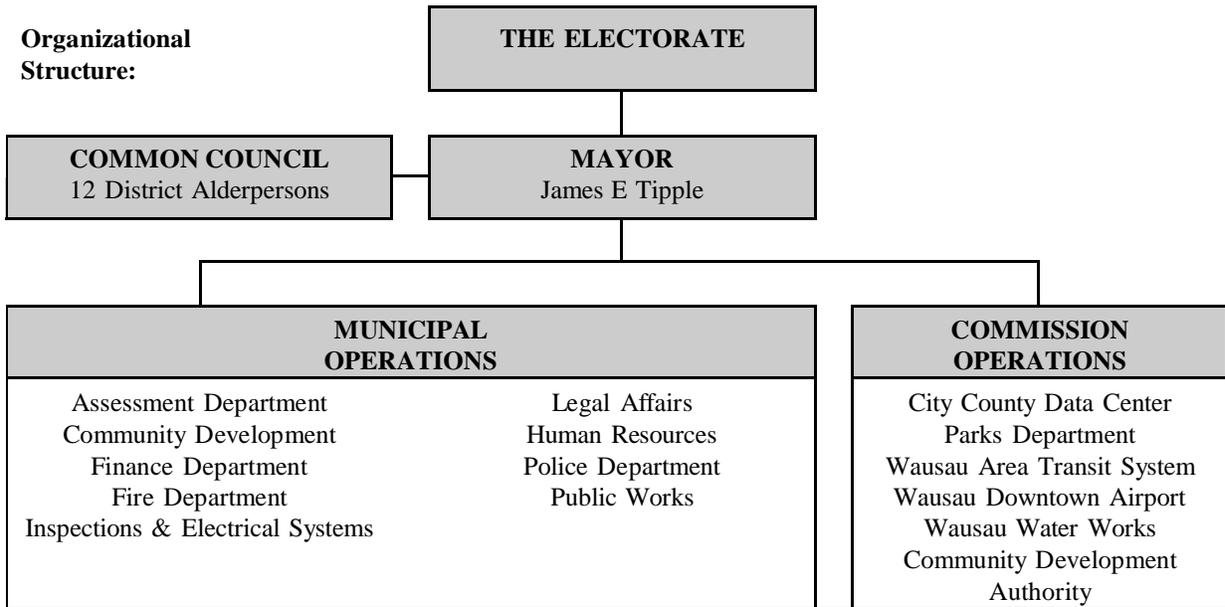
DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2004	\$693,626	\$5,055	0.73%	\$508,700	(\$19,000)	-3.60%
2003	\$688,571	\$34,020	5.20%	\$527,700	\$16,000	3.13%
2002	\$654,551	\$23,434	3.71%	\$511,700	\$2,550	0.50%
2001	\$631,117	\$24,659	4.07%	\$509,150	(\$32,550)	-6.01%
2000	\$606,458	\$31,148	5.41%	\$541,700	\$46,500	9.39%
<b>WATER WORKS FUND</b>						
2008	\$9,467,573	\$609,973	6.89%	\$10,527,750	\$545,300	5.46%
2007	\$8,857,600	\$188,590	2.18%	\$9,982,450	\$2,250	0.02%
2006	\$8,669,010	\$200,806	2.37%	\$9,980,200	\$1,851,650	22.78%
2005	\$8,468,204	\$645,598	8.25%	\$8,128,550	\$727,250	9.83%
2004	\$7,822,606	\$307,609	4.09%	\$7,401,300	(\$183,300)	-2.42%
2003	\$7,514,997	\$69,931	0.94%	\$7,584,600	(\$94,500)	-1.23%
2002	\$7,445,066	\$201,490	2.78%	\$7,679,100	\$19,300	0.25%
2001	\$7,243,576	\$164,878	2.33%	\$7,659,800	(\$46,500)	-0.60%
2000	\$7,078,698	\$146,978	2.12%	\$7,706,300	\$318,700	4.31%

# CITY OF WAUSAU 2008 BUDGET

## COMMON COUNCIL

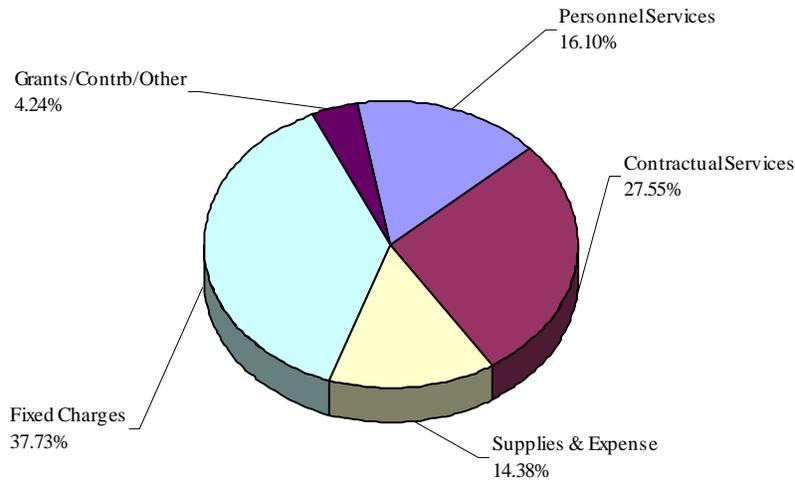
**Mission:** To act for the good order and in the best interest of the City and for the Health, Safety and Welfare of the public.

**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.



Excluding part-time crossing guards and parking attendants

City Wide Staffing	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<b>Elected</b>	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
<b>Union</b>	231.75	239.75	238.75	235.75	235.75	238.75	246.75	250.75	256.00	254.00
<b>Non-union</b>	80.00	77.75	78.50	80.25	79.25	78.25	80.25	83.25	81.75	80.00
<b>TOTAL</b>	313.25	319.00	318.75	317.50	316.50	318.50	328.50	335.50	339.25	335.50



<b>BUDGET SUMMARY</b>						
Common Council	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted	
Personnel Services	\$ 73,884	\$ 73,953	\$ 73,953	\$ 75,963	\$ 75,963	
Contractual Services	239,827	131,700	130,000	130,000	130,000	
Supplies & Expense	54,623	76,200	67,850	67,850	67,850	
Fixed Charges	221,235	178,000	178,000	178,000	178,000	
Grants/Contrb/Other	21,473	20,000	20,000	20,000	20,000	
<b>Total Expenses</b>	<b>\$ 611,042</b>	<b>\$ 479,853</b>	<b>\$ 469,803</b>	<b>\$ 471,813</b>	<b>\$ 471,813</b>	

**Summary of Budget Changes:**

Personnel service costs increased \$2,010 which reflects the salaries and fringe benefits for 2008. The contractual service costs decreased \$1,700. The original contractual service budget was reduced during 2007 and transferred to the City Attorney’s office to fund legal services. Supplies and expenses decreased \$8,350 which reflects the costs associated with DOT vehicle suspension fee allocated to the parking utility fund. Fixed charges consisting of insurance premiums remained the same. Grants, Contributions to Others budget which funds pollution abatement costs is also is projected to remain the same. Overall, the Council budget decreased \$25,540 or 5.14%

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$471,813	(\$25,540)	-5.14%
2007	\$497,353	(\$61,659)	-11.03%
2006	\$559,012	\$82,660	17.35%
2005	\$476,352	(\$18,412)	-3.72%
2004	\$494,764	(\$23,170)	-4.47%
2003	\$517,934	(\$3,744)	-0.72%
2002	\$521,678	(\$48,726)	-8.54%
2001	\$570,404	\$66,548	13.21%
2000	\$503,856	\$11,897	2.42%
1999	\$491,959	(\$49,695)	-9.18%
1998	\$541,654	(\$41,129)	-7.06%
1997	\$582,783	(\$25,112)	-4.13%

# CITY OF WAUSAU 2008 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.

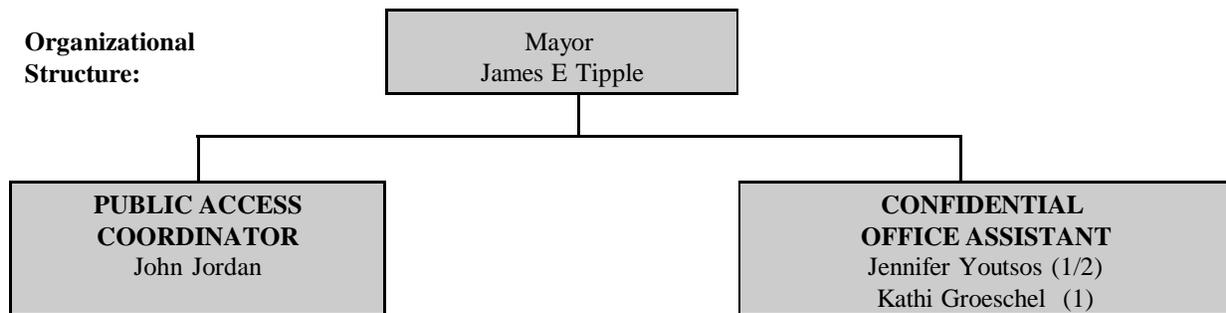
**Department Responsibilities:**

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 directly to the Mayor.

**Organizational Structure:**



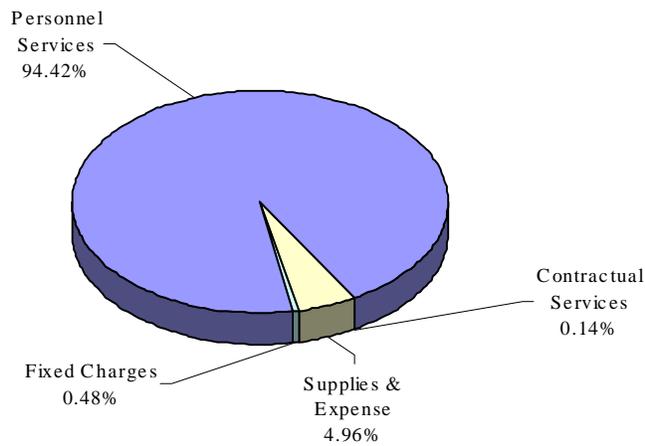
Mayor's Office Staffing	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<b>Elected</b>	1	1	1	1	1	1	1	1	1	1
<b>Non-union</b>	2.5	2.5	2.5	2.5	3	3	3	3	2.5	2.5
<b>TOTAL</b>	3.5	3.5	3.5	3.5	4	4	4	4	3.5	3.5

**2007****Accomplishments:**

- Successfully organized and completed various Neighborhood Clean-Up Projects through the Neighbor to Neighbor (N2N) Committee. This Neighborhood Revitalization Initiative fosters a safe, clean environment to live in.
- Carried out with city employees, the annual Highway Litter Clean-up Event to coincide with Earth Day.
- Coordinated with Marathon County semi-annual blood drives with employees' participation.
- Successfully demonstrate positive youth values and promote youth leadership through the work of the Mayor's Youth Action Council.
- Wausau Center Mall Renovation
- Partnership work with the State and County road crews continue to provide safe roads. Projects completed and/or in the process of completion include:
  - Bridge Street Interchange
  - Reconstruction of Elm Street from 1<sup>st</sup> Avenue to 17<sup>th</sup> Avenue
  - Lower Level Library Parking Lot
  - Conversion to two-way traffic – 1<sup>st</sup> Street from Grant to McIndoe and McIndoe Street from 1<sup>st</sup> to 6<sup>th</sup> Street.
  - Approximately \$1.5 million in various street improvements
- Entered into a Marathon County Code of Conduct Agreement for Economic Development
- Redevelopment and Economic Projects:
  - Eye Clinic – 56,000 sq. ft. Medical Facility
  - Wausau Window and Walls – 370,000 sq. ft. Facility
  - Palladian Plaza Mall – 46,000 sq. ft. Commercial Mixed-Use Development
  - Partnered with the Wausau School District to demolish blighted 6<sup>th</sup> and Bridge Street area and rebuilt Franklin School Playground and Parking Facility
  - Dudley Tower
  - Medical Education Research Center (MERC) – Family Residency Program
  - Wausau Club
  - Packaging Tape, Inc.
  - West Side Development Plan

**2008 Objectives  
& Initiatives:**

- Maintain Wausau as a safe and healthy place to live, work, learn, and recreate.
- Continue to explore additional joint services with other municipalities.
- Maintain fiscally sound polices and maintain the Aa3 Moody rating.
- Work with city departments, the school district and community organizations on neighborhood revitalization.
- Increase tax and job base.
- Continue responsible economic development.
- Maintain high quality service at the lowest possible costs.
- Continue our good working relationship with Marathon County and explore new areas of cooperation.



<b>BUDGET SUMMARY</b>					
	2007				
	2006 Expense	Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	178,599	187,087	187,087	196,913	196,913
Contractual Services	287	300	300	300	300
Supplies & Expense	9,275	12,819	9,900	10,350	10,350
Fixed Charges	900	1,000	1,000	1,000	1,000
<b>Total Expenses</b>	<b>\$ 189,061</b>	<b>\$ 201,206</b>	<b>\$ 198,287</b>	<b>\$ 208,563</b>	<b>\$ 208,563</b>

**Summary of Budget Changes:**

Personnel service costs increased \$9,826 which reflects anticipated salaries and fringe benefits for 2008. Supplies and expense decreased \$2,469 which represents N2N funds allocated during 2007. Overall, the Mayor budget increased \$10,276 or 5.18%.

History of Expense Budget:

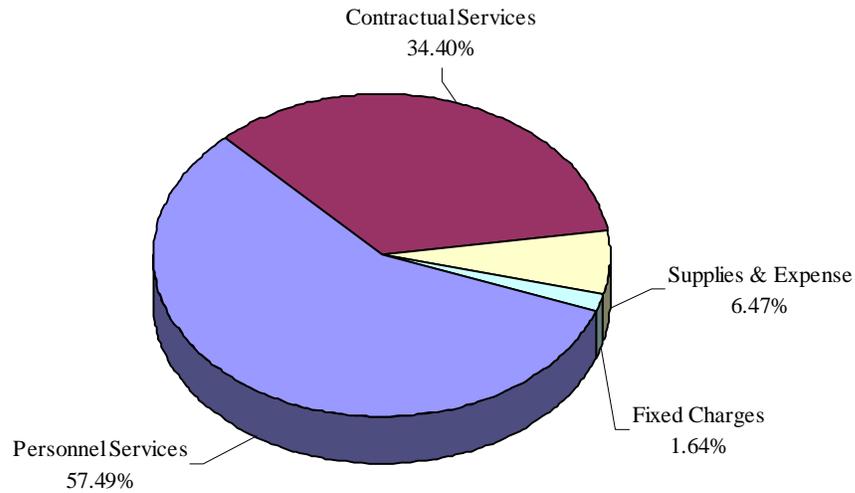
YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$208,563	\$10,276	5.18%
2007	\$198,287	\$7,646	4.01%
2006	\$190,641	(\$9,116)	-4.56%
2005	\$199,757	(\$27,595)	-12.14%
2004	\$227,352	(\$6,701)	-2.86%
2003	\$234,053	\$12,899	5.83%
2002	\$221,154	\$15,583	7.58%
2001	\$205,571	\$9,682	4.94%
2000	\$195,889	\$4,766	2.49%
1999	\$191,123	\$27,034	16.48%
1998	\$164,089	\$8,413	5.40%
1997	\$155,676	(\$44,230)	-22.13%



Finance Staffing	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Union	9	9	7.25	7.25	7.25	8.25	9.25	9.25	9	9
Non-union	5	5	5	5	5	5	6	6	6	6
<b>TOTAL</b>	14	14	12.25	12.25	12.25	13.25	15.25	15.3	15	15

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

- 2007 Accomplishments:**
- ◆ Enhanced E-Government Services and online payments to allow payment of taxes, utilities municipal court citations, parking tickets and other receivables online from their checking, savings account or debit card.
  - ◆ Implemented credit card payment processing at City Hall.
  - ◆ Continued to expand the tax intercept program and increased collections and revenues. Collections through June 2007 is approximately \$845,977.66.
  - ◆ Successfully implemented enhancements to financial software.
  - ◆ Provided recommendations and financial planning for Tax Increment Districts.
  - ◆ Implemented Community Development Loan Software. System provides for coupon loan payments, ach withdrawals, computes interest daily, reports land sales and loan delinquencies. Provides for a direct link to imaged loan documents and mortgages imaged in the county register of deeds.
  - ◆ Continued to assist police department with clerical support during by providing 4hours of weekly imaging support on an ongoing basis.
  - ◆ Created parking dispute system whereby individuals can dispute parking tickets online or in person using a standardized grievance form.
  - ◆ Successfully implemented new State Election process.
  - ◆ Successfully bid property and casualty insurance and migrated to CVMIC insurance saving the City money and improving our safety and risk management support.
  - ◆ Implemented tax collections with additional financial institutions increasing constituent convenience and reducing staff workload.
  - ◆ Automated tax collections through internet connectivity with M&I Bank.
  - ◆ Initiated project with the Data Center to allow utility customers to change customer information on line.
  - ◆ Trained additional staff in election procedures and obtained the necessary certification.
- 2008 Objectives & Initiatives:**
- ◆ Continue to enhance E-Government Services and online payments.
  - ◆ Spearhead web site overhaul to enhance the City's image and improve sites functionality and customer satisfaction.
  - ◆ Expand payments through the retail lockbox.
  - ◆ Continuation public and staff education of current election laws and procedures.
  - ◆ Implement a purchase card system.
  - ◆ Implement efficiencies within the imaging processes.
  - ◆ Properly train and staff for the demands of the presidential elections.
  - ◆ Initiate search for utility software.
  - ◆ Evaluate other software including: parking permit, ambulance billing and budgeting.
  - ◆ Implement new versions of existing Cayenta Financial Software including accounts receivable and cash collections.
  - ◆ Spearhead internet connectivity to Municipal Court Fines so individuals and search and pay fines on line.
  - ◆ Upgrade copy machines to provide network capabilities.



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 64,493	\$ 67,592	\$ 67,592	\$ 70,199	\$ 70,199
Contractual Services	41,130	41,807	42,000	42,000	42,000
Supplies & Expense	6,845	6,460	7,200	7,900	7,900
Fixed Charges	1,330	1,500	2,000	2,000	2,000
<b>Total Expenses</b>	<b>\$ 113,798</b>	<b>\$ 117,359</b>	<b>\$ 118,792</b>	<b>\$ 122,099</b>	<b>\$ 122,099</b>

**Summary of Budget Changes:**

Personnel service costs increased \$2,607, which reflects the anticipated increases in salaries and fringe benefits for 2008. Contractual Services increased \$193. Supplies and expense increased \$1,440 to reflect increased printing costs. Fixed charges increased \$500 to reflect increases in CCDCC charges to the division. Overall the Finance division budget increased \$4,740 or 4.04%.

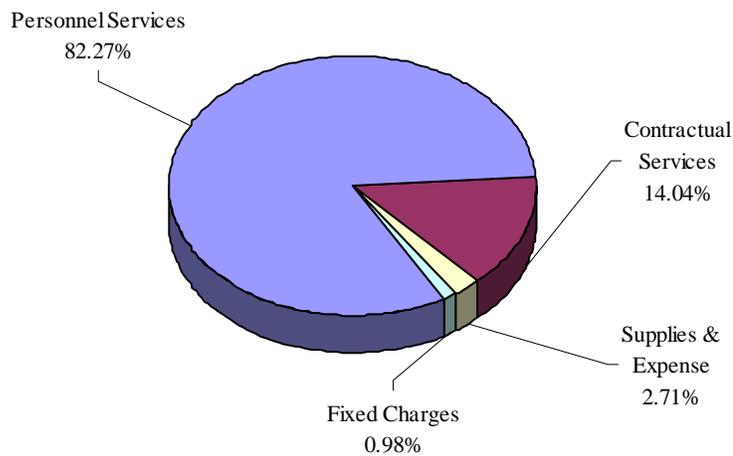
History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$122,099	\$4,740	4.04%
2007	\$117,359	\$44,404	60.87%
2006	\$72,955	\$4,186	6.09%
2005	\$68,769	(\$280)	-0.41%
2004	\$69,049	\$5,746	9.08%
2003	\$63,303	\$906	1.45%
2002	\$62,397	(\$38,460)	-38.13%
2001	\$100,857	\$2,731	2.78%
2000	\$98,126	\$4,739	5.08%
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>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 193,650	\$ 202,066	\$ 202,066	\$ 210,913	\$ 210,913
Contractual Services	32,000	34,000	34,000	36,000	36,000
Supplies & Expense	3,365	7,600	6,950	6,950	6,950
Fixed Charges	2,008	2,000	2,300	2,500	2,500
<b>Total Expenses</b>	<b>\$ 231,023</b>	<b>\$ 245,666</b>	<b>\$ 245,316</b>	<b>\$ 256,363</b>	<b>\$ 256,363</b>
Financing Sources	\$ 14,800	\$ 14,800	\$ 14,800	\$ 14,800	\$ 14,800
<b>Total Revenues</b>	<b>\$ 14,800</b>	<b>\$ 14,800</b>	<b>\$ 14,800</b>	<b>\$ 14,800</b>	<b>\$ 14,800</b>

**Summary of  
Budget Changes**

Personnel service costs increased \$8,847 which reflects the anticipated increases in salaries and fringe benefits for 2008. Contractual Services increased \$2,000 which represent independent audit costs. Supplies and expenses decreased \$650 and fixed charges increased \$500 which reflects data center charges. Overall, the Accounting budget increased \$10,697 or 4.35%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$256,363	\$10,697	4.35%
2007	\$245,666	\$8,352	3.52%
2006	\$237,314	\$9,442	4.14%
2005	\$227,872	\$5,817	2.62%
2004	\$222,055	\$12,142	5.78%
2003	\$209,913	\$3,809	1.85%
2002	\$206,104	\$8,082	4.08%
2001	\$198,022	\$8,713	4.60%
2000	\$189,309	\$6,582	3.60%
1999	\$182,727	\$1,121	0.62%
1998	\$181,606	\$7,368	4.23%
1997	\$174,238	(\$12,808)	-6.85%

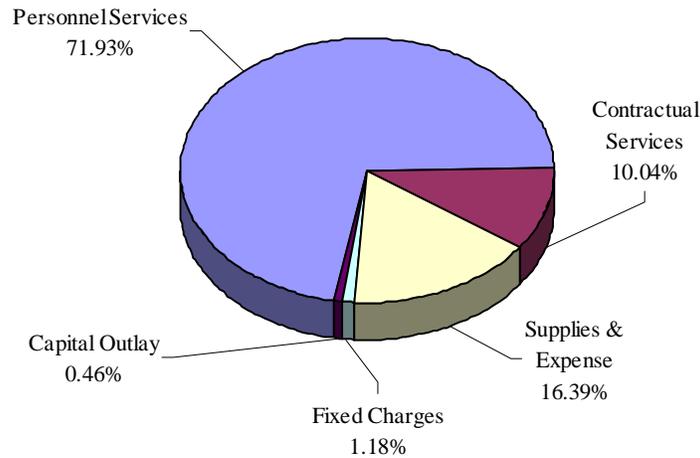
History of Revenue  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$14,800	\$0	0.00%
2007	\$14,800	\$0	0.00%
2006	\$14,800	\$155	1.06%
2005	\$14,645	\$2,395	19.55%
2004	\$12,250	\$175	1.45%
2003	\$12,075	\$155	1.30%
2002	\$11,920	\$870	7.87%
2001	\$11,050	\$160	1.47%
2000	\$10,890	\$105	0.97%
1999	\$10,785	(\$240)	-2.18%
1998	\$11,025	\$0	0.00%
1997	\$11,025	\$260	2.42%

# A DIVISION OF THE FINANCE DEPARTMENT

## CLERK CUSTOMER SERVICE

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



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 458,391	\$ 438,753	\$ 433,653	\$ 467,481	\$ 467,481
Contractual Services	37,502	95,750	48,250	65,250	65,250
Supplies & Expense	93,386	95,025	100,825	106,525	106,525
Fixed Charges	7,447	6,200	6,200	7,700	7,700
Capital Outlay	-	3,000	3,000	3,000	3,000
<b>Total Expenses</b>	<b>\$ 596,726</b>	<b>\$ 638,728</b>	<b>\$ 591,928</b>	<b>\$ 649,956</b>	<b>\$ 649,956</b>
Other Taxes	\$ 1,257,643	\$ 1,559,988	\$ 1,159,989	\$ 1,725,090	\$ 1,725,090
Intergovt Grants/Aids	5,912,383	5,968,140	5,992,140	6,073,872	6,073,872
Licenses/Permits	451,264	417,725	435,095	346,875	346,875
Fines & Forfeitures	615	750	750	750	750
Public Charges	237,813	231,400	190,100	207,450	207,450
Intergovt Charges	682,818	804,500	679,850	804,850	804,850
Miscellaneous	1,197,849	1,080,857	1,076,595	1,120,000	1,120,000
Other Sources	681,303	652,000	675,000	702,000	702,000
<b>Total Revenues</b>	<b>\$ 10,421,688</b>	<b>\$ 10,715,360</b>	<b>\$ 10,209,519</b>	<b>\$ 10,980,887</b>	<b>\$ 10,980,887</b>

**Summary of Budget Changes:**

Personnel service costs increased \$28,728 this includes salary and fringe increases along with staffing for the significant 2008 elections. Contractual services decreased \$30,500 this represents election equipment maintenance fees that were provided for in the 2007 budget which will be paid for by the County rather than the City. Supplies increased \$11,500 reflective of 2008 election activity. Fixed charges reflect Data Center charges. Capital outlay provides funding related to the new State of Wisconsin election system. Overall, the Clerk/Customer Service budget which combines budget totals from the clerk, telephone, mail center and election organizations increased \$11,228 from the 2007 budget or 1.76%.

History of Expense Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$649,956	\$11,228	1.76%
2007	\$638,728	(\$13,882)	-2.13%
2006	\$652,610	\$53,526	8.94%
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%

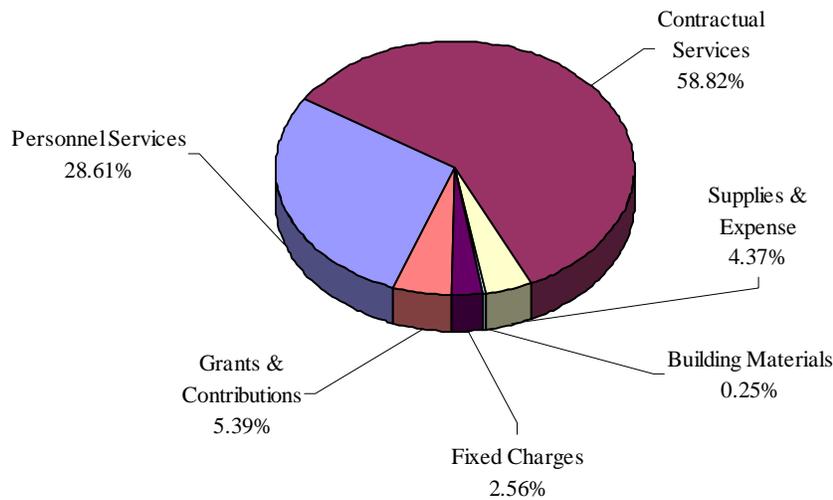
History of Revenue Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$10,980,887	\$265,527	2.48%
2007	\$10,715,360	\$523,109	5.13%
2006	\$10,192,251	\$67,634	0.67%
2005	\$10,124,617	(\$50,118)	-0.49%
2004	\$10,174,735	(\$253,780)	-2.43%
2003	\$10,428,515	(\$540,099)	-4.92%
2002	\$10,968,614	\$682,965	6.64%
2001	\$10,285,649	(\$1,511,496)	-12.81%
2000	\$11,797,145	\$352,203	3.08%

# 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. 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. Costs associated with the maintenance of 700 Grand Avenue are also reported in this area.



<b>BUDGET SUMMARY</b>						
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted	
Personnel Services	\$ 44,018	\$ 91,388	\$ 91,388	\$ 98,209	\$ 98,209	
Contractual Services	183,678	193,730	139,335	201,900	201,900	
Supplies & Expense	12,492	14,980	7,717	15,000	15,000	
Building Materials	574	1,340	393	850	850	
Fixed Charges	10,639	9,550	5,729	8,800	8,800	
Grants & Contributions	14,527	18,500	8,252	18,500	18,500	
<b>Total Expenses</b>	<b>\$ 265,928</b>	<b>\$ 329,488</b>	<b>\$ 252,814</b>	<b>\$ 343,259</b>	<b>\$ 343,259</b>	

**Summary of  
Budget Changes:**

Personnel services increased \$6,821, which reflects salary and fringe inflationary increases for 2008. Contractual services increased \$8,170 to reflect additional charges due to limited staffing. All other expense categories generally reduced for an overall increase of \$13,771 or 4.18%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$343,259	\$13,771	4.18%
2007	\$329,488	(\$68,179)	-17.15%
2006	\$397,667	\$19,660	5.20%
2005	\$378,007	(\$9,767)	-2.52%
2004	\$387,774	(\$18,984)	-4.67%
2003	\$406,758	\$4,100	1.02%
2002	\$402,658	\$19,245	5.02%
2001	\$383,413	\$79,226	26.05%
2000	\$304,187	(\$71,177)	-18.96%
1999	\$375,364	\$21,503	6.08%
1998	\$353,861	\$13,489	3.96%
1997	\$340,372	\$1,327	0.39%

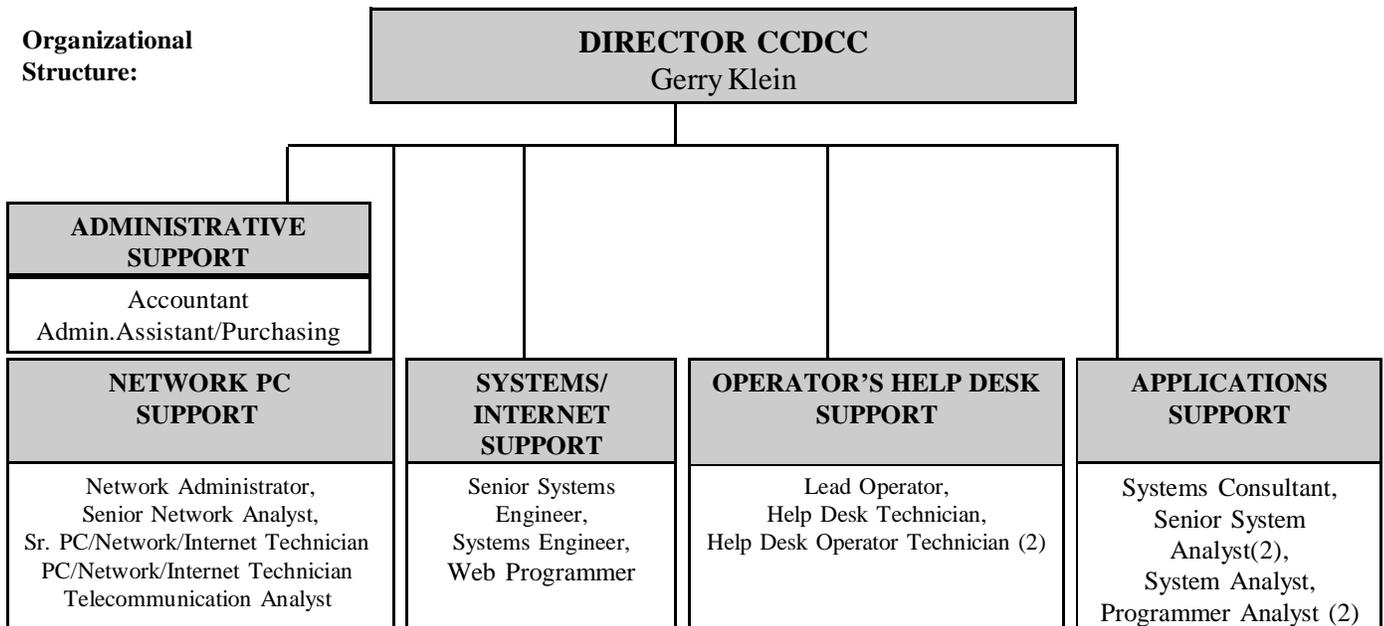
# CITY OF WAUSAU 2008 BUDGET

## 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 CCDCC maintains and supports all City and/or County computer applications including Desktop support; a multi-jurisdictional Public Safety System; Geographic Information Systems (GIS); Land Records Systems (LRS); document management or IMAGING systems; and a full range of Financial Systems. Internet and E-Mail access are available, while the City and County Web sites and departmental web pages are managed and provided. The CCDCC is responsible for several mid-range host computers, over forty file/print/application Servers; over 1,250 network attached devices which includes PC's, printers, and plotters; phone systems and

**Organizational Structure:**

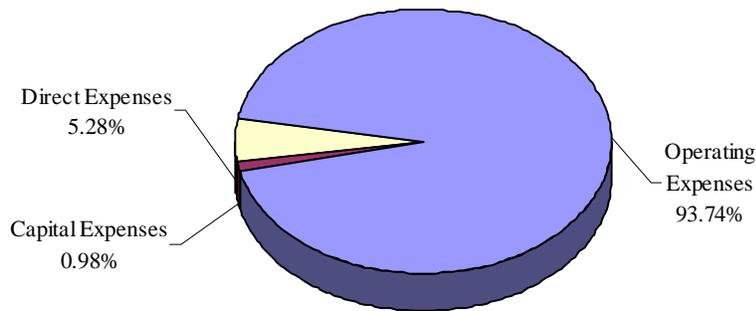


CCDCC Staffing	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Non-union	21.5	22	22	22	22	23	23	23	23	23
<b>TOTAL</b>	<b>21.5</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>

- 2007**
- Accomplishments:**
- ◆ Provide on-line 'Informal' opinion polls.
  - t Determine Graphical User Interface (GUI) programming direction.
  - t Begin Graphical User Interface (GUI) conversion (of existing programs).
  - t Upgrade Cayenta Financials to V7.4 from V7.3.
  - t Implement new Cayenta HR system.
  - t Expand high speed wireless network coverage.
  - t Install Document Imaging in additional departments.
  - t Implement TraCS Reporting system for mobile citations with interface
  - t Achieve compliance with the State Criminal Information Bureau security requirements.
  - t Installed new automated reporting system for police
  - t Provided mobile police records software for use in squads
  - t Implement Community Development Loan Tracking Software
  - t Implement new Bus Ridership Software at Metro Ride
  - t Upgrade Assessor's software to include Marshall & Swift calculations and GUI interface
  - t Upgraded Land Records midrange server
  - t Upgraded primary SQL database server
- 2008 Objectives & Initiatives:**
- ◆ Upgrade the City of Wausau's website.
  - ◆ Replace 15-20% of all personal computers
  - ◆ Provide on-line 'Forms' directory.
  - ◆ Continue Graphical User Interface (GUI) conversion (of existing programs).
  - ◆ Expand high speed wireless network coverage.
  - ◆ Install Document Imaging in additional departments.
  - ◆ Implement disaster recovery hot site.
  - ◆ Replace budget software with more effective solution.
  - ◆ Provide software to handle cash collections.
  - ◆ Upgrade Email to a currently supported Email system.
  - ◆ Install new Fire and EMS reporting system.
  - ◆ Install new parking permitting software.
  - ◆ Implement new software for utility billing.

**Data Center Total Budget:**

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



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Operating Expenses	459,201	486,078	486,078	525,924	525,924
Capital Expenses	60	5,068	5,068	5,540	5,540
Direct Expenses	42,883	42,407	42,407	29,605	29,605
<b>Total Expenses</b>	<b>\$ 502,144</b>	<b>\$ 533,553</b>	<b>\$ 533,553</b>	<b>\$ 561,069</b>	<b>\$ 561,069</b>

**Summary of Budget Changes:**

For 2008, the City share of CCDCC operating expenses increased \$39,846. This includes the creation of one position to eliminate the back log of projects that has accumulated within the department along with general inflationary increases. Capital expenses increased \$500 and Direct Expenses decreased \$12,802 which represents software related maintenance costs for city software. Overall the CCDCC budget for the City increased \$27,516 or 5.16%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$561,069	\$27,516	5.16%
2007	\$533,553	\$9,981	1.91%
2006	\$523,572	\$12,180	2.38%
2005	\$511,392	(\$8,411)	-1.62%
2004	\$519,803	\$5,015	0.97%
2003	\$514,788	(\$5,480)	-1.05%
2002	\$520,268	(\$9,740)	-1.84%
2001	\$530,008	\$11,045	2.13%
2000	\$518,963	(\$3,551)	-0.68%
1999	\$522,514	\$46,521	9.77%
1998	\$475,993	(\$4,007)	-0.84%
1997	\$480,000	(\$6,000)	-1.20%

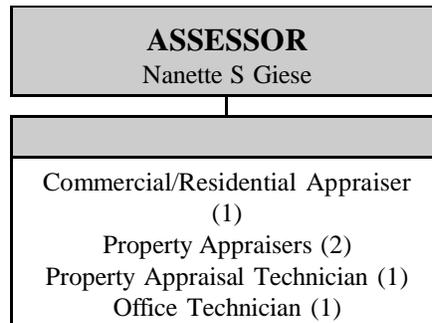
# CITY OF WAUSAU 2008 BUDGET

## 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	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<b>Union</b>	2	2	2	2	2	2	2	2	2	2
<b>Non-union</b>	4	4	4	4	4	4	4	5	5	5
<b>TOTAL</b>	6	6	6	6	6	6	6	7	7	7

**2007 Accomplishments:**

- ◆ Completed a City-Wide Revaluation for 2007 which are now scheduled for a 3-year cycle.
- ◆ Completed the 2007 Assessment Roll and held the statutorily-required Open Book Period and Board of Review Sessions and provided professional documentation to support our Board of Review cases.
- ◆ Mailed the statutorily-required, state-approved “Change of Assessment Notices” to Real Property owners in the time frame mandated.
- ◆ Mailed our Personal Property “Change of Assessment Notices” to business owners stating their preliminary 2007 Personal Property assessments prior to the Board of Review. These notices are not statutorily required by the State of Wisconsin but are voluntarily sent as a “Courtesy” to assist the taxpayers and ourselves in preventing palpable errors or double assessments in the calculation of the Statements of Personal Property.
- ◆ In our endeavors to remain sensitive to the public’s perception of our Assessment website, we have again improved our site by adding some of the more difficult land information which is often requested.
- ◆ Continuing the tradition of using technology to the fullest extent, we continue to expand the use of our State-Certified Office Technician into other out-of-office duties resulting in easing the workloads of the appraisers.
- ◆ Continued enhancements of our GIS mapping. We enhanced our GIS mapping in a further attempt to improve our ability to successfully explain and physically demonstrate the relationship between assessed values, sale prices or other property amenities to City Taxpayers. Using the GIS mapping saves time, gives a better understanding of the process and the taxpayer can walk out with a hard-copy map of the area discussed.
- ◆ In preparation for the 2007 Revaluation we expanded our utilization of our GIS mapping to further support our statistical analyses.
- ◆ Contracted with our retired appraisers to assist with our 2007 Revaluation preparation work. Contracting with our retired appraisers gives the City experienced, State-Certified Appraisers who are familiar with our systems, our City and our approach to assessing. As long as retirees are willing and able to work, they are a bargain for the City.
- ◆ Attended the Annual HTE Software Conference.
- ◆ Appraisal staff attended 3 quarterly meetings of the WAAO which provided 9 hours of continuing education credits per quarterly per appraiser.

**2007 Accomplishments Continued:**

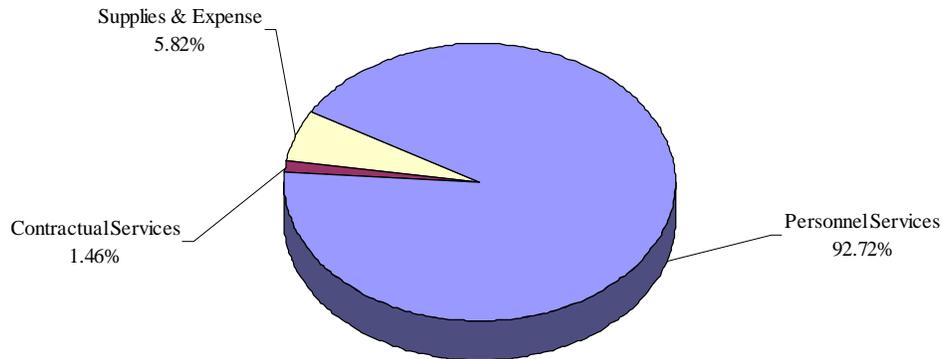
- ◆ Successfully installed Menu Driver into our current CAMA system. This is part of the enhancement process to our CAMA system and has directly connected us to Marshall & Swift Valuation Service.
- ◆ Purchased and installed Naviline Select on our CAMA system which aids in the standardization of the flow of information and vendor enhancements.
- ◆ Purchased and installed the Marshall & Swift Valuation Service connection on our CAMA system to automatically update over 800 tables. This was a time and money saving project our software provider should have incorporated years ago.
- ◆ Mailed Income & Expense forms to all Commercial property owners for our 2007 Revaluation.
- ◆ Further delineated Exempt Properties to assist the City Clerk with the statutory obligation of exempt properties filing every two years.
- ◆ Published articles in the City Newsletter.
- ◆ Property photos have been transferred to an Imaging system allowing direct access from our CAMA screens with the press of a function key.
- ◆ Real Estate Ads have been placed into Imaging and are connected to the related property. Access to these ads is through a simple press of a function key.
- ◆ Our two laptops continue to eliminate the need for taking file folders out in the field during our review process. We save hauling over 15,240 files from our office to our vehicles for review. This process is performed at least twice in Revaluation Years (Currently a 3-Year Cycle).
- ◆ Use of Interdepartmental H drive to enable the entire staff to access strategic reports & other information they otherwise would not be able to access. This puts information at everyone's fingertips.
- ◆ Worked with CCDCC (Data Dept.) to begin the process of automating our statutorily-required Assessor's Final Reports, eliminating the need for mailing or delivering hardcopies.
- ◆ Promoted from within the department our Commercial/Residential Appraiser vacancy and successfully advertised and filled the Residential Appraiser position with a qualified candidate, who is now State Certified.
- ◆ Attended the League of WI Municipalities conference in St. Point. It was a great educational opportunity at a low cost.
- ◆ Worked with the Engineering Dept. in the review of appraisals performed for street taking along Stewart Avenue.
- ◆ Worked with the Park Dept. to value City owned properties in preparation for sale and placing on the assessment rolls.

**2008 Objectives and Goals:**

- ◆ Continue working with our CCDCC (Data Dept.) On the automation process to enable electronically filing our statutorily-required annual Assessor's Final Reports.
- ◆ Continue to work with CCDCC (Data Dept.) to "consolidate" our LRS & CAMA system to eliminate double entry which is extremely time consuming. The savings factor is not only the time it takes to perform the double entry, but also the elimination of errors which could occur in the process. Error-free information is our goal as this information is used by everyone in the City.
- ◆ Complete our 2008 Assessment Roll, hold the statutorily-required Open Book Period and Board of Review Sessions within the State-mandated time frames.
- ◆ Continue contracting with our retirees to assist with the increased workload in a continuing-to-narrow time frame.
- ◆ As we have a relatively young staff, the continuation of our educational and training pursuits is recommended to remain on the cutting edge in the Assessment Profession. Knowledge is Power.
- ◆ Explore the use of "Tablets" for appraisers when they are in the field. The ability to complete the "paper work" while out in the field will save time in the office for the appraiser, allow more information to be available to the taxpayer while viewing their property, and cut back on the reliance of "shuffling paper" to make a change.
- ◆ Attend the NCRAAO Conference being held in Wisconsin for 2008. It is a great educational opportunity at a low cost.
- ◆ Send our newest residential appraiser and our recently promoted Commercial/Residential appraiser to some in-state educational opportunities.

**Statistical Data**

For the 2007 assessment roll, there were 13,346 Residential Properties, 1,253 Commercial Properties, 10 Agricultural Properties, 10 Productive Forest, 3 Managed Forest Property, 526 Exempt Properties and 1,524 Personal Property Accounts.



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 420,455	\$ 461,035	\$ 461,035	\$ 478,624	\$ 478,624
Contractual Services	3,263	7,555	7,555	7,555	7,555
Supplies & Expense	16,930	28,277	28,277	30,066	30,066
<b>Total Expenses</b>	<b>\$ 440,648</b>	<b>\$ 496,867</b>	<b>\$ 496,867</b>	<b>\$ 516,245</b>	<b>\$ 516,245</b>

**Summary of Budget Changes:** Personnel Services increased \$17,589 which includes 2008 salary and fringes and Boards & Committees (Board of Review). Contractual services remained the same and supplies increased \$1,789 due to the travel expenses. Overall the budget increased \$19,378 or 3.90%.

History of Expense Budget:			INCREASE/ (DECREASE)	% OVER/ (UNDER)
	YEAR	EXPENSES	PREVIOUS YEAR	PREVIOUS YEAR
	2007	\$516,245	\$19,378	3.90%
	2007	\$496,867	\$10,028	2.06%
	2006	\$486,839	\$27,663	6.02%
	2005	\$459,176	\$24,282	5.58%
	2004	\$434,894	\$28,540	7.02%
	2003	\$406,354	\$18,963	4.90%
	2002	\$387,391	(\$55,174)	-12.47%
	2001	\$442,565	\$9,457	2.18%
	2000	\$433,108	\$15,917	3.82%
	1999	\$417,191	\$13,530	3.35%
	1998	\$403,661	\$20,472	5.34%
	1997	\$383,189	(\$8,411)	-2.15%

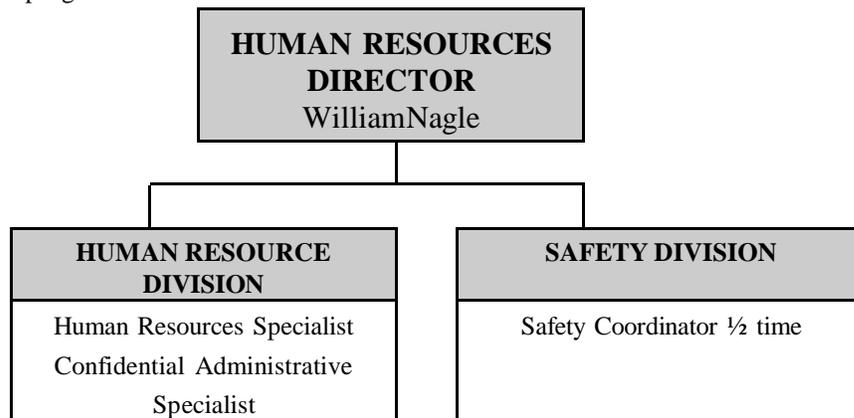
# CITY OF WAUSAU 2008 BUDGET

## HUMAN RESOURCES

**Mission:** To provide effective personnel services pertaining to the recruitment, selection, compensation and a safe work environment, and to provide leadership to cooperatively solve problems.

**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 315 regular employees. The Human Resources Director also serves as the City’s Safety Officer, and supervises the actions of the Safety Coordinator in leading the City’s safety effort in development and monitoring of department safety activities and programs.

**Organizational Structure:**

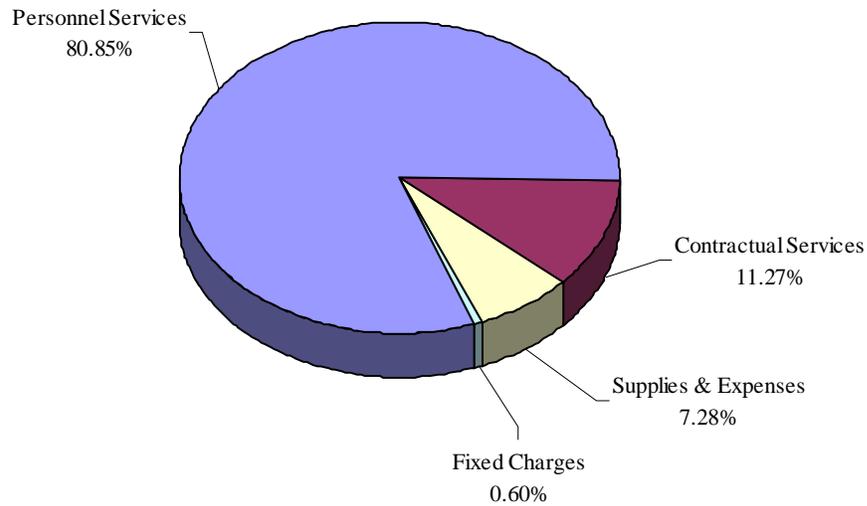


Human Resources Staffing	2007	2006	2005	2004	2003	2002	2001	2000*	1999	1998
Non-union	2.5	2.5	2	2	2	2	2	3	3	3
<b>TOTAL</b>	2.5	2.5	2	2	2	2	2	3	3	3

\*Information Center Staff transferred to the Finance Department in 2000. The part-time safety coordinator was previously reported in Finance.

**2007 and 2008 Accomplishments and Objectives:**

- ◆ Continued initiatives, including working with other departments in the City’s continuing efforts to “downsize” departmental staff through attrition. 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.
- ◆ Negotiate with City unions for new contracts.
- ◆ Continue to work with our insurance carrier, employees and consultant to manage our health and dental premiums.
- ◆ Update policies and procedures.
- ◆ Advocate additional training in safety and employee education.



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	168,391	203,677	203,677	213,860	213,860
Contractual Services	31,228	26,800	26,800	29,800	29,800
Supplies & Expenses	16,558	14,300	16,300	19,250	19,250
Fixed Charges	1,412	1,600	1,600	1,600	1,600
<b>Total Expenses</b>	<b>\$ 217,589</b>	<b>\$ 246,377</b>	<b>\$ 248,377</b>	<b>\$ 264,510</b>	<b>\$ 264,510</b>

**Summary of Budget Changes:**

Personnel service costs increased \$10,183 which reflects anticipated salaries and fringe benefits for 2008. Contractual services increased \$3,000 for other professional services. Supplies increased \$4,950 to establish safety related budgets for the safety coordinator. Overall, the Human Resources budget increased \$18,133 or 7.36%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$264,510	\$18,133	7.36%
2007	\$246,377	\$42,950	21.11%
2006	\$203,427	(\$3,490)	-1.69%
2005	\$206,917	(\$8,686)	-4.03%
2004	\$215,603	(\$4,636)	-2.11%
2003	\$220,239	\$6,667	3.12%
2002	\$213,572	\$6,584	3.18%
2001	\$206,988	(\$98,378)	-32.22%
2000	\$305,366	\$12,200	4.16%
1999	\$293,166	\$13,968	5.00%
1998	\$279,198	\$17,309	6.61%
1997	\$261,889	(\$1,162)	-0.44%

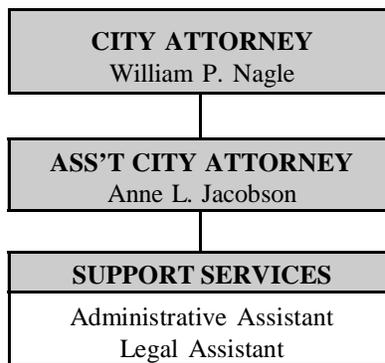
# CITY OF WAUSAU 2008 BUDGET

## LEGAL AFFAIRS

**Mission:** To continue to provide quality, understandable legal representation to city employees, elected officials, committees, commissions, and boards.

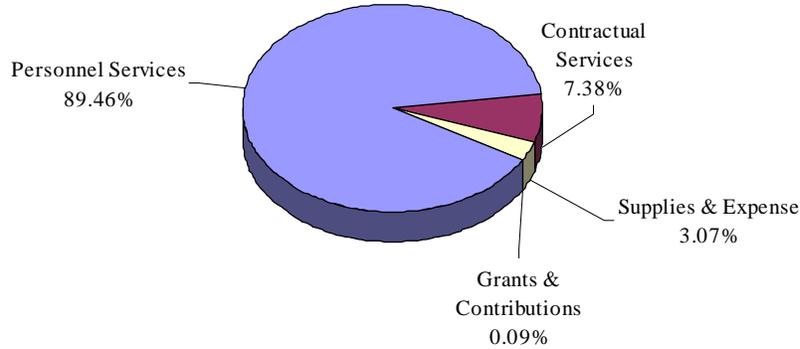
**Department Responsibilities:** Provides legal advice and counsel to the Mayor, City Council, Department Heads, and various City boards and commissions. Legal Affairs staff is responsible for all necessary legal work for the City including but not limited to land acquisitions, drafting and reviewing of contracts, annexations, alley and street vacations or abandonments, collection of past due rents, invoices and accounts, prosecution of City traffic violations, and prosecution with regard to City's inspection, zoning, and other general ordinances. Coordinates the defense of claims and suits against the City. Prepares ordinances and resolutions, analyzes new planned programs and systems for legal implications, viability, problems, etc. Negotiates collective bargaining agreements, and handles grievances, arbitrations, and other labor relation matters. The City Attorney is also a member of the Board of Public Works and Insurance Claims Committee.

**Organizational Structure:**



Legal Affairs Staffing	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Union	0	0	0	0	0	0	0	0	0	0
Non-union	4	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
<b>TOTAL</b>	<b>4</b>	<b>3.75</b>								

**2008 Goals:** Continue to fulfill departmental responsibilities.



<b>BUDGET SUMMARY</b>						
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted	
Personnel Services	\$ 313,421	\$ 332,411	\$ 332,411	\$ 362,584	\$ 362,584	
Contractual Services	13,046	34,850	34,900	29,900	29,900	
Supplies & Expense	10,895	9,943	12,468	12,448	12,448	
Grants & Contributions	358	300	300	370	370	
<b>Total Expenses</b>	<b>\$ 337,720</b>	<b>\$ 377,504</b>	<b>\$ 380,079</b>	<b>\$ 405,302</b>	<b>\$ 405,302</b>	
Fines/forfeitures	\$ 1,184	\$ 600	\$ 600	\$ 600	\$ 600	
<b>Total Revenues</b>	<b>\$ 1,184</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 600</b>	

**Summary of Budget Changes:**

Personnel service costs increased \$30,173 which reflects anticipated salaries and fringe benefits for 2008 along with an increase of our 3/4 position to full time. Contractual services increased \$12,050 from our adopted budget. This increase funds additional legal services which were previously accounted for within the council budget. Supplies increased \$2,505 for increased filing fees to Marathon County for delinquent municipal court citations. Overall, the legal budget increased \$44,798 or 12.43%.

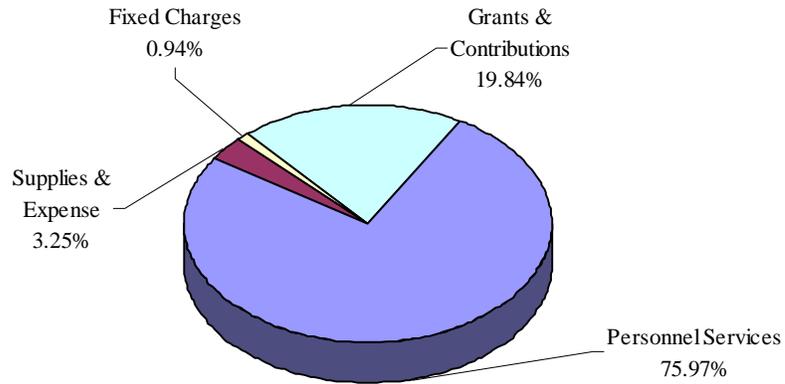
History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$405,302	\$44,798	12.43%
2007	\$360,504	\$13,565	3.91%
2006	\$346,939	\$25,304	7.87%
2005	\$321,635	\$0	0.00%
2004	\$321,635	\$9,364	3.00%
2003	\$312,271	\$10,471	3.47%
2002	\$301,800	\$21,758	7.77%
2001	\$280,042	\$10,762	4.00%
2000	\$269,280	\$15,311	6.03%
1999	\$253,969	\$9,209	3.76%
1998	\$244,760	\$20,934	9.35%
1997	\$223,826	\$7,192	3.32%

History of Revenue  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$600	\$0	0.00%
2007	\$600	\$0	0.00%
2006	\$600	(\$600)	-50.00%
2005	\$1,200	\$0	0.00%
2004	\$1,200	\$600	100.00%
2003	\$600	(\$600)	-50.00%
2002	\$1,200	\$700	140.00%
2001	\$500	\$0	0.00%
2000	\$500	(\$500)	-50.00%
1999	\$1,000	\$0	0.00%
1998	\$1,000	(\$200)	-16.67%
1997	\$1,200	\$600	100.00%





<b>BUDGET SUMMARY</b>						
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted	
Personnel Services	\$ 78,996	\$ 91,646	\$ 91,646	\$ 88,044	\$ 88,044	
Supplies & Expense	2,724	3,767	3,767	3,767	3,767	
Fixed Charges	1,010	1,093	1,093	1,093	1,093	
Grants & Contributions	23,000	23,000	23,000	23,000	23,000	
<b>Total Expenses</b>	<b>\$ 105,730</b>	<b>\$ 119,506</b>	<b>\$ 119,506</b>	<b>\$ 115,904</b>	<b>\$ 115,904</b>	
Fines/Forfeitures	\$ 362,220	\$ 305,000	\$ 305,000	\$ 305,000	\$ 305,000	
Miscellaneous		500	500	500	500	
<b>Total Revenues</b>	<b>\$ 362,220</b>	<b>\$ 305,500</b>	<b>\$ 305,500</b>	<b>\$ 305,500</b>	<b>\$ 305,500</b>	

**Summary of Budget Changes:**

Personnel service costs decreased \$3,602 which reflects the anticipated increases in salaries and fringe benefits for 2008. All other expenses remained the same. The budget includes a \$23,000 contribution to the Boys and Girls Club for the peer court program this allocation remained unchanged from the prior year. Overall, the Municipal Court budget decreased \$3,602 from the 2007 budget or -3.01%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$115,904	(\$3,602)	-3.01%
2007	\$119,506	\$6,487	5.74%
2006	\$113,019	\$10,406	10.14%
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:

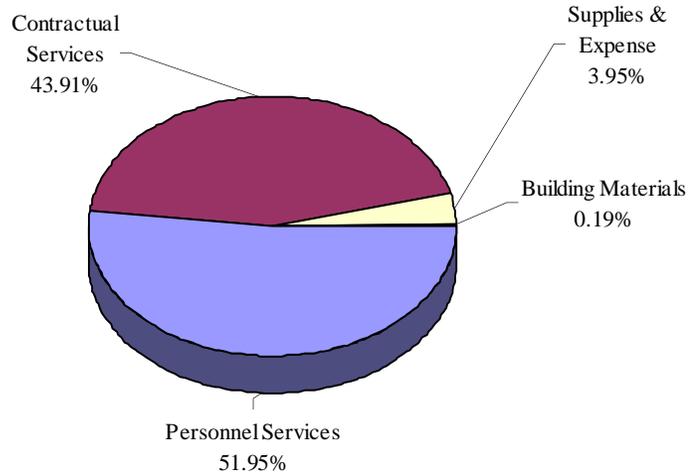
YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$305,500	\$0	0.00%
2007	\$305,500	\$0	0.00%
2006	\$305,500	(\$185,000)	-37.72%
2005	\$490,500	\$15,000	3.16%
2004	\$475,500	\$0	0.00%
2003	\$475,500	\$22,000	4.85%
2002	\$453,500	\$31,000	7.34%
2001	\$422,500	(\$8,000)	-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%



- 2007 Objectives & Initiatives:**
- ◆ Relocate the warning siren near Greenwood Hills.
  - ◆ Finish the reconstruction of the street lighting along Stewart Avenue (Phase II from 7th Avenue to 17th Avenue).
  - ◆ Relocate electrical services on Jefferson Street for the Plaza Mall/Palladian project.
  - ◆ Install pedestrian flashers on Merrill Avenue by Kannenberg Plaza.
  - ◆ Install low-level decorative street lights along Werle Avenue for the Lincoln School Building Better Neighborhood Association.
  - ◆ Design/install low-level street lighting along the North 3rd Street corridor.
  - ◆ Install low-level street lighting along 1st Street from Scott Street to McIndoe Street.
  - ◆ Install low-level lighting for the Marathon County Public Library parking and pedestrian project.
  - ◆ Install lighting on pedestrian bridge at McIndoe Street.
  - ◆ DPW yard lighting.
  - ◆ Install new clock tower in the 400 block.
  - ◆ Install low-level decorative street lighting along Gowen Street.
- Future Objectives & Initiatives:**
- ◆ Install a warning siren in the vicinity of North 20th Avenue and West Wausau Avenue.
  - ◆ Reconstruct the street lighting system along Grand Avenue (to eliminate the series circuit and use of expensive, low lamp-life retrofit lamps).
  - ◆ In 2009 / 2010 the State of Wisconsin will turn over to the City five (5) traffic signal intersections (17th Avenue & STH 52/Stewart Avenue, 18th Avenue & STH 52, 18th Avenue & Stewart Avenue, 28th Avenue & Stewart Avenue, and 28th Avenue & STH 52). Additional intersections could also be turned over at the on/off ramps (eight).
  - ◆ In 2009 / 2010 the State will turn over to the City all street lighting on the I39 interchange project (including on/off ramps)—approximately 28 lights.

The following permits were issued and projects monitored by the department :

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
<b>Building Permits Issued</b>										
<b>Residential</b>	750	847	925	937	859	933	851	829	854	672
<b>Non-Residential</b>	179	174	170	156	155	176	156	175	149	194
<b>Total Construction Value (\$000)</b>										
<b>Residential</b>	24,397	35,131	33,325	28,892	17,875	17,095	18,931	17,366	14,744	13,858
<b>Non-Residential</b>	45,361	61,077	42,204	54,964	70,794	46,091	57,832	34,825	21,998	48,084



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 915,395	\$ 989,765	\$ 989,765	\$ 893,516	\$ 893,516
Contractual Services	722,972	726,795	726,771	755,218	755,218
Supplies & Expense	63,902	66,852	66,443	67,927	67,927
Building Materials	6,943	3,200	3,200	3,200	3,200
Fixed Charges	347	400	400	400	400
<b>Total Expenses</b>	<b>\$ 1,709,559</b>	<b>\$ 1,787,012</b>	<b>\$ 1,786,579</b>	<b>\$ 1,720,261</b>	<b>\$ 1,720,261</b>
Licenses/Permits	\$ 264,194	\$ 234,985	\$ 251,508	\$ 237,842	\$ 237,842
Public Charges	35,154	17,695	24,825	18,030	18,030
Intergvtl Charges	891	400	500	400	400
Miscellaneous	7,710	3,500	7,900	4,500	4,500
<b>Total Revenues</b>	<b>\$ 307,949</b>	<b>\$ 256,580</b>	<b>\$ 284,733</b>	<b>\$ 260,772</b>	<b>\$ 260,772</b>

**Summary of Budget Changes:**

Personnel service costs decreased by \$96,249 which reflects the anticipated increases in salaries and fringe benefits and the elimination of one position after the recent retirement of the Director. Contractual services which consists of motor pool and electrical energy costs are expected to decrease \$28,423. Supplies increased \$1,075. Overall the budget is expected to decrease \$66,751 or 3.74%. Revenues are anticipated to increase approximately 1.63%.

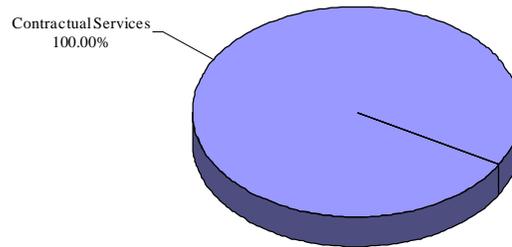
History of Expense Budget:	INCREASE/ (DECREASE) OVER PREVIOUS YEAR			% OVER/ (UNDER) PREVIOUS YEAR
	YEAR	EXPENSES	YEAR	
	2008	\$1,720,261	(\$66,751)	-3.74%
	2007	\$1,787,012	\$105,857	6.30%
	2006	\$1,681,155	\$74,968	4.67%
	2005	\$1,606,187	\$24,375	1.54%
	2004	\$1,581,812	\$83,360	5.56%
	2003	\$1,498,452	\$55,106	3.82%
	2002	\$1,443,346	\$81,191	5.96%
	2001	\$1,362,155	\$30,384	2.28%
	2000	\$1,331,771	\$46,974	3.66%
	1999	\$1,284,797	\$37,977	3.05%
	1998	\$1,246,820	\$41,465	3.44%
	1997	\$1,205,355	\$98,751	8.92%

History of Revenue Budget:	INCREASE/ (DECREASE) OVER PREVIOUS YEAR			% OVER/ (UNDER) PREVIOUS YEAR
	YEAR	EXPENSES	YEAR	
	2008	\$260,772	\$4,192	1.63%
	2007	\$256,580	\$6,345	2.54%
	2006	\$250,235	\$9,160	3.80%
	2005	\$241,075	\$46,585	23.95%
	2004	\$194,490	\$12,070	6.62%
	2003	\$182,420	\$12,820	7.56%
	2002	\$169,600	\$17,525	11.52%
	2001	\$152,075	\$19,055	14.33%
	2000	\$133,020	\$11,175	9.17%
	1999	\$121,845	(\$8,005)	-6.17%
	1998	\$129,850	\$13,795	11.89%
	1997	\$116,055	\$2,945	2.60%

# CITY OF WAUSAU 2008 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>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Contractual Services	1,118,288	1,090,000	1,090,000	1,142,900	1,171,500
<b>Total Expenses</b>	<b>\$ 1,118,288</b>	<b>\$ 1,090,000</b>	<b>\$ 1,090,000</b>	<b>\$ 1,142,900</b>	<b>\$ 1,171,500</b>

**Summary of Budget Changes**

Costs associated with refuse collection increased by \$81,500 or 7.48%. This increase reflects the 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:

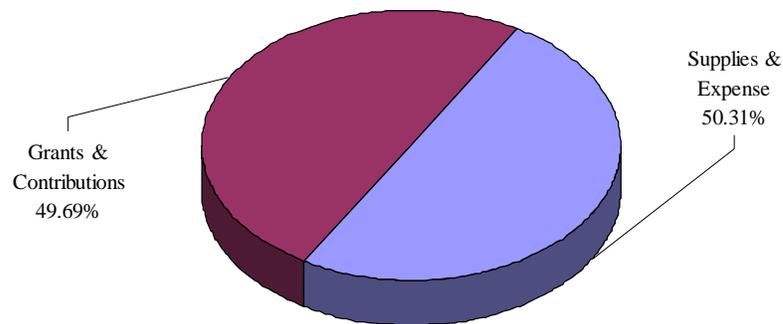
YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$1,171,500	\$81,500	7.48%
2007	\$1,090,000	\$0	0.00%
2006	\$1,090,000	\$42,000	4.01%
2005	\$1,048,000	\$42,000	4.18%
2004	\$1,006,000	\$15,000	1.51%
2003	\$991,000	\$31,000	3.23%
2002	\$960,000	\$32,400	3.49%
2001	\$927,600	(\$63,400)	-6.40%
2000	\$991,000	(\$100,000)	-9.17%
1999	\$1,091,000	(\$245,000)	-18.34%
1998	\$1,336,000	\$41,000	3.17%
1997	\$1,295,000	\$21,200	1.66%

# CITY OF WAUSAU 2008 BUDGET

## YOUTH ACTION COUNCIL/SUPPORT AGENCIES

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

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



<b>BUDGET SUMMARY</b>						
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted	
Supplies & Expense	2,019	4,050	4,050	4,050	4,050	
Grants & Contributions	3,000	4,000	4,000	4,000	4,000	
Total Expenses	<u>\$ 5,019</u>	<u>\$ 8,050</u>	<u>\$ 8,050</u>	<u>\$ 8,050</u>	<u>\$ 8,050</u>	

**Summary of Budget Changes:** Costs remained unchanged for this program.

**2007****Accomplishments:**

The 2006-2007 Mayor's Youth Action Council (MYAC) held its first meeting for new and returning members at a retreat at Sylvan Hill Park in Wausau. There, members participated in council orientation and team building skills. Sub-committees were formed at the first regular meeting of MYAC later that same month. The committees were titled *Executive* (made up of the Co-Chairs and the Secretary), *Arts, Sports and Outdoor Recreation*, *Service Learning*, *City Government*, *Promotions*, and *Grants*.

The Service Learning Committee coordinated collecting Christmas cards for local troops serving overseas, a February jump in the Wisconsin River for the *Polar Plunge* for Special Olympics, and painting city fire hydrants. The Arts Committee organized three acoustic nights with youth musicians, Grill-Fest at Oak Island Park and a youth rock concert on the 400 Block downtown. The Sports and Outdoor Recreation Committee organized two outdoor movie events; one at Stewart Park and a double-feature at Memorial Pool, and the Promotions Committee insured that publicity went out for all events and that MYAC members had matching t-shirts to help raise community awareness of their events. The City Government Committee made sure that one or two MYAC members were in attendance at every Wausau City Council Meeting and the Grants Committee reviewed and recommended MYAC grants be awarded to help area youth related agencies.

Grants were awarded to the Wausau area Boys and Girls Club, the Neighbor-2-Neighbor

**2008 Goals and Objectives:**

- ▶ Advise the Mayor and Common Council on policy issues related to youth
- ▶ Promote public awareness of the strengths and abilities of our youth
- ▶ Provide resources and leadership to promote youth programs and projects and connect teens to services
- ▶ Initiate one educational project/forum for area youth in the 2007/2008 term
- ▶ Ensure that MYAC represents all Wausau high schools
- ▶ Continue partnerships and collaborations with local youth organizations
- ▶ Participate in local government by attending Common Council meetings and serving on city committees
- ▶ Demonstrate positive youth values through community service and leadership
- ▶ Establish a work plan in puts the MYAC mission into action

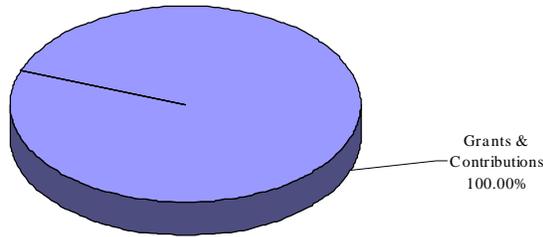
YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2007	\$8,050	\$0	0.00%
2007	\$8,050	(\$2,940)	-26.75%
2006	\$10,990	(\$1,600)	-12.71%
2005	\$12,590	(\$10)	-0.08%
2004	\$12,600	(\$250)	-1.95%
2003	\$12,850	(\$5,900)	-31.47%
2002	\$18,750	(\$6,250)	-25.00%
2001	\$25,000	\$23,767	1927.58%
2000	\$1,233	\$0	0.00%

# CITY OF WAUSAU 2008 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.



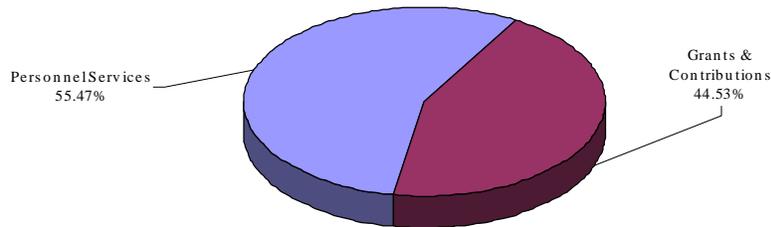
<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Grants & Contributions	16,583	42,000	42,000	42,000	42,000
<b>Total Expenses</b>	<b>\$ 16,583</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>

**Summary of Budget Changes:** 2008 represents the city's fifth year of funding. Prior to 2004 the city contributed through inkind assistance such as rent, accounting and facility related services.

History of Expense Budget:	INCREASE/ (DECREASE) % OVER/ (UNDER)			
	YEAR	EXPENSES	PREVIOUS YEAR	PREVIOUS YEAR
	2008	\$42,000	\$0	0.00%
	2007	\$42,000	\$0	0.00%
	2006	\$42,000	\$17,000	68.00%
	2005	\$25,000	\$5,000	25.00%
	2004	\$20,000	\$20,000	100.00%

# CITY OF WAUSAU 2008 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>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	67,863	93,000	93,000	78,000	78,000
Grants & Contributions	26,897	23,000	65,000	62,608	62,608
<b>Total Expenses</b>	<b>\$ 94,760</b>	<b>\$ 116,000</b>	<b>\$ 158,000</b>	<b>\$ 140,608</b>	<b>\$ 140,608</b>

**Summary of Budget Changes:** The payments for the City's obligation for prior retirement plans and expected bad debts, claims, and other write offs have been reduced to reflect historical spending.

History of Expense Budget:			(DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
	YEAR	EXPENSES		
	2008	\$140,608	\$24,608	21.21%
	2007	\$116,000	(\$29,000)	-20.00%
	2006	\$145,000	\$0	0.00%
	2005	\$145,000	\$15,000	11.54%
	2004	\$130,000	(\$18,000)	-12.16%
	2003	\$148,000	(\$12,000)	-7.50%
	2002	\$160,000	\$15,000	10.35%
	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 2008 BUDGET

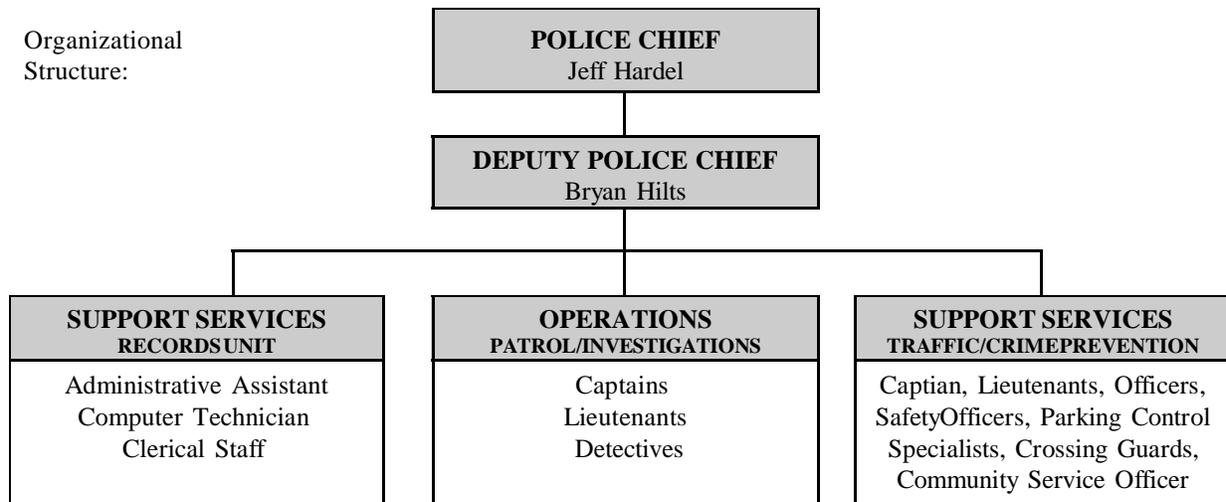
## POLICE DEPARTMENT

**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:** 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	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<b>Union</b>	58	57	57	57	58	55	56	56	56	54
<b>Non-union</b>	18	18	18	15	14	16	16	16	16	16
<b>TOTAL</b>	76	75	75	72	72	71	72	72	72	70

In addition 14 part-time crossing guards are funded  
 Includes 68 sworn police officers, 8 full time civilian positions, and 1 63% civilian property/evidence position .

**2007**

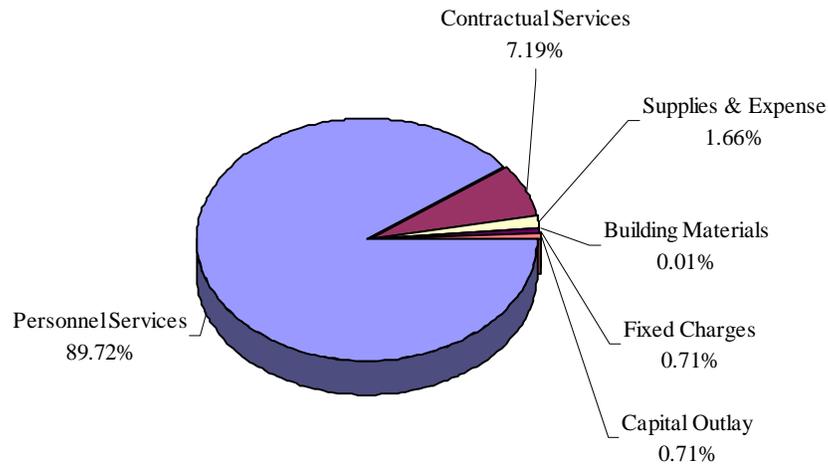
- Accomplishments:**
- ◆ A thorough investigation and a great job by the District Attorney's office resulted in a successful prosecution and guilty verdict in the Sylvia Grade homicide trial.
  - ◆ Wausau Police arrested James Emerson for the 1999 Rhonda Mertes homicide.
  - ◆ Internet crimes are increasing at a very high rate. The department lacked resources and equipment to properly investigate these crimes. Over the past year our department has purchased the necessary equipment and received the necessary training to investigate these types of crimes. Two detectives have been trained in the area of Internet Crimes Against Children. Two other detectives have been trained to perform forensic examinations on the hard drives of computers.
  - ◆ Wausau Police transitioned to a new records management system. Officers are now completing their reports using Tiburon's, automated records system. This decreases the amount of duplication for our clerical staff which makes our department more efficient.
  - ◆ Wausau Officers have responded to citizen concerns/complaints reference

**2008 Objectives**

- & Initiatives:**
- ◆ Continue with aggressive enforcement in the area of drug interdiction.
  - ◆ Increase attendance at the neighborhood sector meetings. These meetings provide useful information and feedback on where to assign department resources.
  - ◆ Continue to monitor state and federal law enforcement grants that will help provide the best training, equipment, and resources for our community.
  - ◆ We need to provide a better report writing system for our officers in order to allow the officers to remain on patrol. Currently, officers type their own reports and remain out of service for extended periods of time while completing their paperwork. Providing a transcription system that would allow officer to remain on their sector to respond to service calls is very important to our mission and would provide better service to the community.

**Departmental Statistics:**

	<b>2006</b>
<b>Calls for Service</b>	50,519
<b>Parking Tickets Issued</b>	9,509
<b>Total Arrests</b>	3,413



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 6,042,532	\$ 6,513,001	\$ 6,523,501	\$ 6,927,948	\$ 6,927,948
Contractual Services	519,575	542,773	537,000	555,600	555,600
Supplies & Expense	116,779	143,906	123,006	129,400	129,400
Building Materials	118	800	400	500	500
Fixed Charges	77,477	76,100	74,077	54,800	54,800
Capital Outlay	139,670	9,000	9,000	54,800	54,800
<b>Total Expenses</b>	<b>\$ 6,896,151</b>	<b>\$ 7,285,580</b>	<b>\$ 7,266,984</b>	<b>\$ 7,723,048</b>	<b>\$ 7,723,048</b>
Intergvtl Grants/Aids	\$ 73,559	\$ -	\$ -	\$ 52,000	\$ 52,000
Public Charges	23,491	23,600	23,600	26,600	26,600
Intergvtl Charges	105,720	106,500	106,500	108,500	108,500
Miscellaneous	76,892	50,000	50,000	50,000	50,000
Other Financing Sources	-	135,000	35,000	40,000	40,000
<b>Total Revenues</b>	<b>\$ 279,662</b>	<b>\$ 315,100</b>	<b>\$ 215,100</b>	<b>\$ 277,100</b>	<b>\$ 277,100</b>

**Summary of Budget Changes:**

Personnel service costs increased \$414,947 which reflects the anticipated increases in salaries and fringe benefits for 2008 along with the new parking enforcement officer. There is no net gain in overall city employees as a parking cashier position was eliminated. The police department motor vehicles are now completely managed by the city central motor pool. The police department is billed an hourly rental rate for their vehicles and operating costs are charged to the motor pool fund. Contractual services increased \$12,900 to account for motor pool charges. Supplies and expenses decreased \$14,506. This decrease is reflected in travel as a special police management school was offered in Wisconsin in 2007 and several police officers attended. Fixed charges decreased \$21,300 to reflect savings in our CVMIC insurance policies. Capital outlay increased \$45,800. Overall the Police budget increased \$449,468 from the 2007 adopted budget or 6.18%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$7,723,048	\$449,468	6.18%
2007	\$7,273,580	\$346,119	5.00%
2006	\$6,927,461	\$479,302	7.43%
2005	\$6,448,159	\$227,800	3.66%
2004	\$6,220,359	\$385,214	6.60%
2003	\$5,835,145	\$52,408	0.91%
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	4.87%
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/ (UNDER) PREVIOUS YEAR
2008	\$277,100	(\$38,700)	-12.26%
2007	\$315,800	\$72,920	30.02%
2006	\$242,880	(\$25,200)	-9.40%
2005	\$268,080	(\$51,500)	-16.12%
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	35.00%

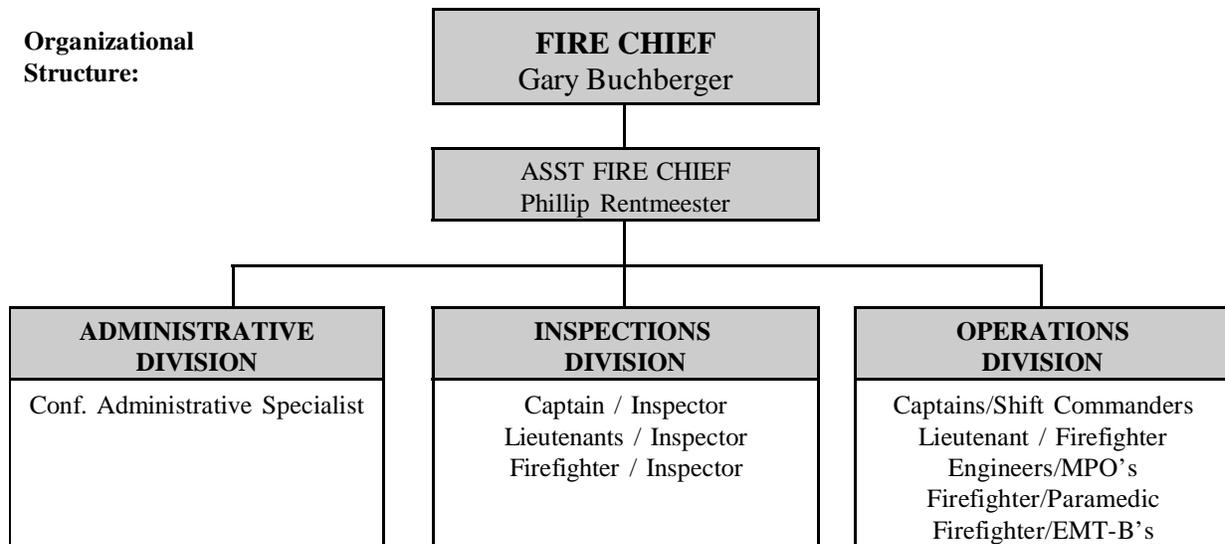
# CITY OF WAUSAU 2008 BUDGET

## 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:**

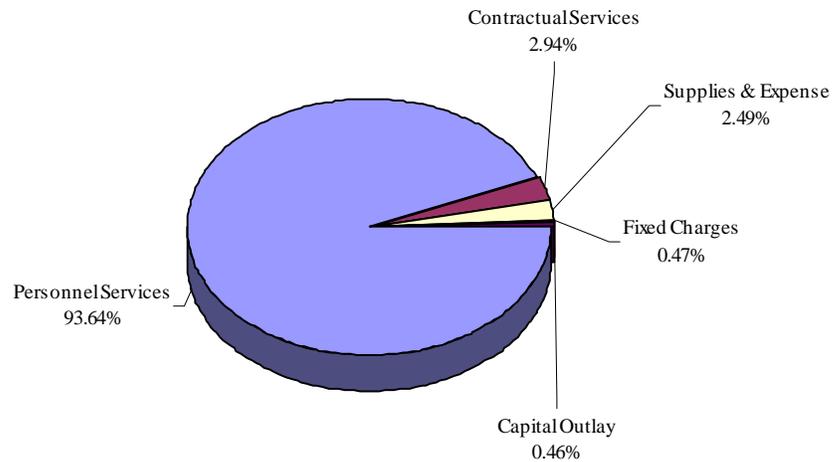


Fire Department Staffing	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Union	52	53	53	53	53	53	54	54	54	54
Non-union	7	7	6	7	8	8	8	7	7	7
	59	60	59	60	61	61	62	61	61	61

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
Fire Responses	1,433	1,478	1,455	1,648	1,238	824	820	1,311	1,045	1,101
Emergency Responses	4,003	3,734	3,565	3,350	3,329	3,387	3,335	3,238	3,144	3,066
Inspections	4,018	4,438	3,816	4,183	3,232	3,321	3,409	3,640	3,614	4,383

**Departmental Statistics:**

- 2007**
- Accomplishments:**
- ◆ Continue to provide rapid, effective, professional response to emergency situations.
  - ◆ Create and implement updated Standard Operational Guidelines using ICS (NIMS) management for emergency fire, rescue, medical and disaster operations.
  - ◆ Developed a Standard Operating Procedures Manual to standardize and document operating procedures within the department.
  - ◆ Continued functional training program with community industries to better respond to fire and rescue emergencies at their specific locations.
  - ◆ Accomplished 8000 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 2,843 commercial building inspections, 131 tank inspections and 56 special inspections in 2006. 2007 inspections figures are not yet available.
  - ◆ Continued cooperative program with the Rhinelander Fire Dept for obtaining chemical assessment services (CAT) for our regional Hazmat response team.
  - ◆ Developed and implemented an Engineer/Driver Operator manual and training certification program to standardize driver/engineer training within the department.
  - ◆ Re-negotiated and signed new Regional Hazardous Material Response Team contract with the State of Wisconsin WEM office totaling \$130,802.00.
  - ◆ Continued ambulance and emergency medical service contracts with six (6) surrounding townships and communities with estimated total revenue of \$154,049.
  - ◆ Signed extension agreement for automatic fire response for Wausau fire personnel to respond to Weston in return for the use of their Aerial Ladder
- 2008 Objectives & Initiatives:**
- ◆ Establish a training program involving surrounding communities such as Rib Mountain and Weston to develop better interoperability between departments.
  - ◆ Develop a pre-planning and building information tracking system that can be completed by fire crews while doing fire prevention/code enforcement inspections. It would aid in pre-planning target hazards noting location, layout, separations, and internal fire protection systems for the purpose of enhancing emergency response capabilities.
  - ◆ Establish a 40-hour-per-week position within the department to replace the EMS Coordinator program responsible for handling purchase of medical supplies, training and re-certification for paramedics, and quality assurance standards for procedures and guidelines utilized by paramedics in their daily operations.
  - ◆ Request the addition of a 40 hour per week individual to handle EMS and Hazmat coordination, training, grant writing, and department work safety programs.
  - ◆ Expand our safety education program for school, residential, and public activities. These programs include Bedroom evacuation, telephone programs, fire inspector visits and building and drilling emergency exit plans in the home and schools.
  - ◆ Developing and training new and standardized procedures for mitigating fires and other emergencies in new high rise buildings (building over seven stories in height).
  - ◆ Continue to train and implement the NIMS incident management system for all city leadership to meet federal and state mandated timelines and capabilities.
  - ◆ Continue functional training and education program with community industries to better respond to fire and rescue emergencies at their specific locations.
  - ◆ Continue effort with surrounding communities to build cooperative response protocols in providing mutual aid and automatic response to fire and EMS services.
  - ◆ Continue to expand and build on the automatic fire response with Wausau personnel to Weston in return for the use of their Aerial Ladder Truck.



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 4,937,537	\$ 5,186,622	\$ 5,186,622	\$ 5,281,831	\$ 5,281,831
Contractual Services	156,176	162,495	162,495	165,700	165,700
Supplies & Expense	105,533	142,423	142,423	140,405	140,405
Fixed Charges	29,326	26,528	26,528	26,528	26,528
Capital Outlay	37,211	31,900	26,000	26,000	26,000
<b>Total Expenses</b>	<b>\$ 5,265,783</b>	<b>\$ 5,549,968</b>	<b>\$ 5,544,068</b>	<b>\$ 5,640,464</b>	<b>\$ 5,640,464</b>
Intergvtl Grants/Aid	\$ 81,778	\$ 81,778	\$ 81,778	\$ 74,885	\$ 74,885
Public Charges	1,137,910	988,315	988,315	989,104	989,104
Intergvtl Charges	152,301	147,815	147,815	154,000	154,000
Miscellaneous	11,861	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,383,850</b>	<b>\$ 1,217,908</b>	<b>\$ 1,217,908</b>	<b>\$ 1,217,989</b>	<b>\$ 1,217,989</b>

**Summary of Budget Changes:**

Personnel service costs increased by \$95,209 which reflects projected increases for salaries and fringes for 2008 along with the elimination of one open firefighting position. Contractual services increased \$3,205 this reflects utilities and fuel costs. Supplies decreased \$2,018 and capital outlay decreased \$5,900. Overall the budget increased \$96,396 or 1.74%

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$5,640,464	\$96,396	1.74%
2007	\$5,544,068	\$249,315	4.71%
2006	\$5,294,753	\$181,000	3.54%
2005	\$5,113,753	(\$95,755)	-1.84%
2004	\$5,209,508	(\$242,114)	-4.44%
2003	\$5,451,622	\$342,988	6.71%
2002	\$5,108,634	\$234,724	4.82%
2001	\$4,873,910	\$188,071	4.01%
2000	\$4,685,839	\$44,689	0.96%
1999	\$4,641,150	\$311,774	7.20%
1998	\$4,329,376	\$130,313	3.10%
1997	\$4,199,063	\$45,773	1.10%

History of Revenue  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$1,217,989	\$81	0.01%
2007	\$1,217,908	\$33,272	2.81%
2006	\$1,184,636	\$119,238	11.19%
2005	\$1,065,398	\$102,908	10.69%
2004	\$962,490	\$92,490	10.63%
2003	\$870,000	\$93,455	12.04%
2002	\$776,545	(\$66,330)	-7.87%
2001	\$842,875	\$26,641	3.26%
2000	\$816,234	\$7,766	0.96%
1999	\$808,468	\$16,977	2.15%
1998	\$791,491	\$40,843	5.44%
1997	\$750,648	\$2,945	2.60%

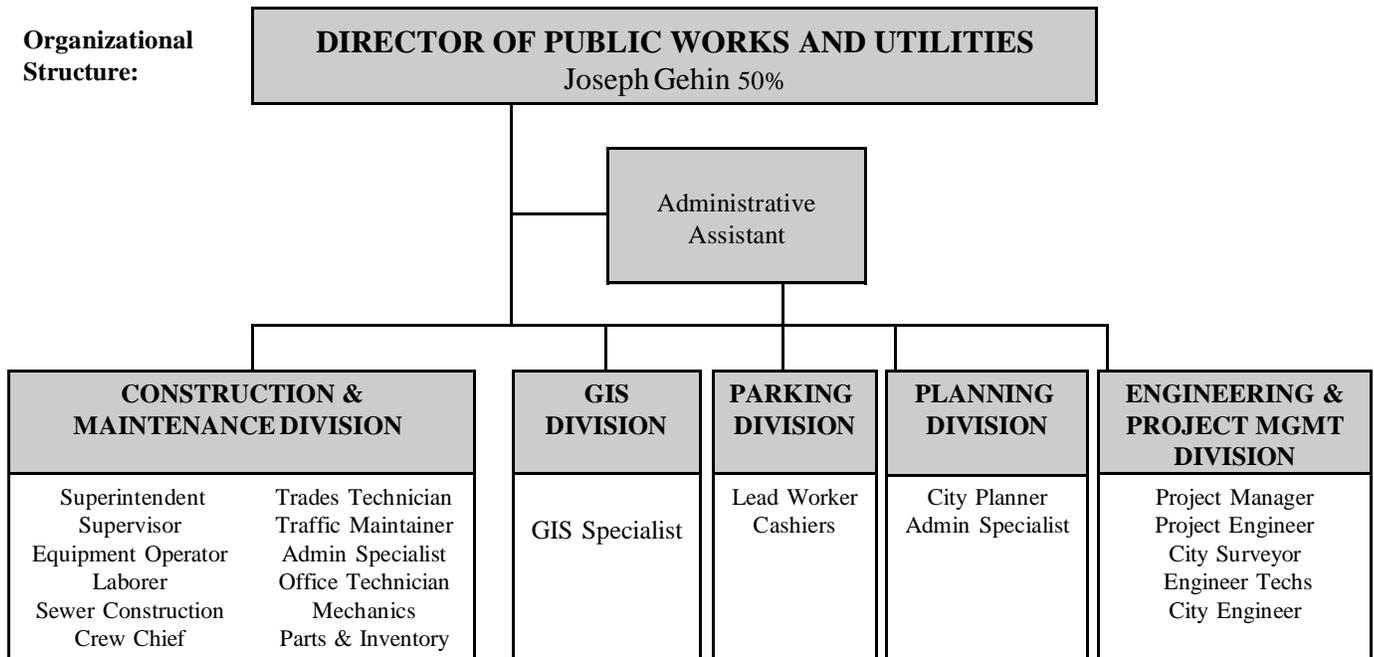
# CITY OF WAUSAU 2008 BUDGET

## PUBLIC WORKS DEPARTMENT

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

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

**Organizational Structure:**



Public Works Staffing	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Union	52	53	53	53	53	54	63	62	62	62
Non-union	10.5	11.5	11.5	11	11	12	12	12	12	11
<b>TOTAL</b>	<b>62.5</b>	<b>64.5</b>	<b>64.5</b>	<b>64</b>	<b>64</b>	<b>66</b>	<b>75</b>	<b>74</b>	<b>74</b>	<b>73</b>

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

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
Miles of Street Swept	6,127	7,019	11,516	6,670	9,145	7,685	10,904	10,444	11,154	6,393
Cubic Yards of Sweeping Debris Collected	4,963	6,179	4,335	4,399	5,026	5,250	5,520	6,923	8,487	7,521
Tons of Asphalt Used in Potholes	598	406	480	1,058	795	962	2,455	1,913	1,179	1,730

**2007****Accomplishments****ENGINEERING/PROJECT MANAGEMENT**

- ◆ Oversaw the design of construction plans for Stewart Avenue from 32<sup>nd</sup> Avenue to 48<sup>th</sup> Avenue, and Sherman Street from 17<sup>th</sup> Avenue to 22<sup>nd</sup> Avenue.
- ◆ Worked with downtown developers to provide additional parking and traffic control, and to change 1<sup>st</sup> Street, 2<sup>nd</sup> Street, and McIndoe Street from one-way traffic to two-way traffic.
- ◆ Aided WisDOT with construction administration on Bridge Street interchange and Sherman Street interchange.
- ◆ Designed, constructed and administered approximately \$300,000 in sanitary sewer and watermain projects.
- ◆ Completed \$2.4 million in curb, gutter and pavement projects and street reconstruction projects.
- ◆ Assisted with the development of new subdivisions.
- ◆ Designed and constructed Library lower level parking lot.
- ◆ Started conceptual layout of 25<sup>th</sup> Street corridor from Townline Road to Evergreen Road.
- ◆ Opened last block of the pedestrian mall to through traffic.
- ◆ Hired design consultant and established new alignment for Thomas Street from 17<sup>th</sup> Avenue to the Wisconsin River.

**PARKING DIVISION**

- ◆ Oversaw completion of construction of Level 7 parking of the Jefferson Street parking ramp.
- ◆ Implemented video monitoring system in the Sears parking ramp.
- ◆ Converted the McClellan Street parking ramp to permit/meter parking and eliminated the need for full-time staffing.
- ◆ Converted the lot at the Penneys Forest Street entrance to metered parking, providing a significant source of revenue.
- ◆ Implemented procedures in the Penneys and Sears parking ramps to minimize fraud.
- ◆ In cooperation with the Police Department, hired a second Parking Control Specialist to provide better, more consistent parking enforcement throughout the City.
- ◆ Continued to study parking operations and needs in the downtown area..
- ◆ Operated four parking ramps with minimal problems.

**GIS DIVISION**

- ◆ Provided mapping and display assistance to Wausau Police Department and Marathon County District Attorney's office for the successful conviction of Kevin Zarm in the Sylvia Grade murder trial.
- ◆ Completed second phase of Mobile Mapping project deploying field mapping and editing capabilities to water, sewer, and storm utility crews
- ◆ Completed over 150 map requests from the public, city departments and other public agencies
- ◆ Assisted FEMA with their DFIRM (Digital Flood Insurance Rate Map) modernization project by providing necessary GIS data for project completion.
- ◆ Modified and updated city-wide plow, sand and salt route maps; developed residency requirement maps for police and fire department; built city-wide parking restriction database.

**PLANNING DIVISION**

- ◆ Processed scores of zoning and conditional use petitions/applications.
- ◆ Created and presented numerous ordinances and resolutions to the Common Council from the Plan Commission and Capital Improvements and Street Maintenance Committee.
- ◆ Completed acquisition of 46 parcels of property for the reconstruction of Stewart Avenue, 48<sup>th</sup> to 32<sup>nd</sup> Avenue.
- ◆ Worked with Wausau MPO to complete an update of the Long-Range Transportation Plan.
- ◆ Continued to develop plans for the reconstruction of Thomas Street from the Wisconsin River Bridge to 17<sup>th</sup> Avenue.
- ◆ Initiated plans for reconstruction of the intersection of Third Street and East Bridge Street.
- ◆ Initiated the preparation of plans for reconstruction of the Grand Avenue and Thomas Street intersection.
- ◆ Petitioned the State Commissioner of Railroads for an investigation of railroad crossings at 3<sup>rd</sup>, 5<sup>th</sup> and 6<sup>th</sup> Streets.
- ◆ Worked with the Wausau Historic Landmarks Commission to designate as local historic landmarks two additional properties, process several Certificates of Appropriateness, and help draft, edit, and publish a brochure entitled, *Walking Tour of the Andrew Warren Historic District*.
- ◆ Helped the City Legislative Committee to present a number of resolutions to the Common Council regarding pending State and Federal legislation.
- ◆ Maintained Planning Division website to provide the public with information on street projects, reports, and plans.

**CONSTRUCTION & MAINTENANCE DIVISION**

- ◆ Maintained high service levels, including winter maintenance, with limited personnel resources.
- ◆ Responded to over 83 grass/weed notices from the Inspections Department, and over 105 snow removal notices.
- ◆ Swept over 8,000 lane miles of streets and picked up over 6,400 cubic yards of sand.
- ◆ Disposed of 589 tons of large item waste from 3,900 households and 33 tons of steel recycled from 1,025 households. Over 37,000 visits were made to the yard waste site for brush and grass clipping; set up stages and other items for 24 special events; demolished 10 structures for redevelopment; installed planter railings on Washington Street.
- ◆ Repaired detention basin outfalls and re-established ditch in Industrial Park; reconstructed 180 catch basins; cleaned over 1,700 catch basin and/or creek grates.

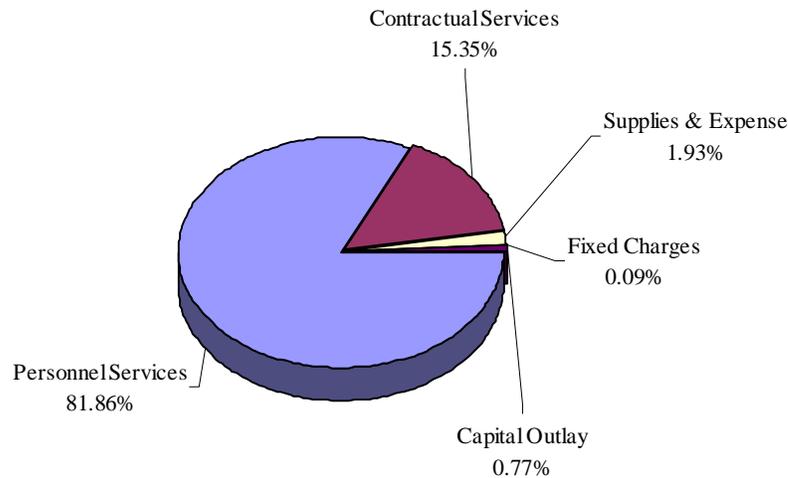
**2008 Objectives & Initiatives:**

- ◆ Continue to develop work standards, goals and objectives, and strive for work efficiencies and cost effectiveness, for each division within the Department of Public Works.

# A DIVISION OF THE PUBLIC WORKS DEPARTMENT

## ENGINEERING & PROJECT MANAGEMENT DIVISION

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



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 1,029,584	\$ 1,087,487	\$ 1,087,487	\$ 1,049,483	\$ 1,049,483
Contractual Services	165,513	176,250	176,600	196,750	196,750
Supplies & Expense	47,837	23,900	23,769	24,770	24,770
Fixed Charges	1,074	1,200	1,200	1,200	1,200
Capital Outlay	10,630	7,900	7,900	9,900	9,900
<b>Total Expenses</b>	<b>\$ 1,254,638</b>	<b>\$ 1,296,737</b>	<b>\$ 1,296,956</b>	<b>\$ 1,282,103</b>	<b>\$ 1,282,103</b>
Intergovt Charges	1,435				
Miscellaneous					
Other Financing Source	25,465				
<b>Total Revenues</b>	<b>\$ 26,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Summary of  
Budget  
Changes:**

Personnel service costs increased by \$38,004 which reflects the anticipated increases in salaries and fringe benefits for 2008 including leaving a engineering technician position open and the allocation of 25% of the project manager salary and fringe benefits to the Water and Sewer Utilities. Contractual services increased \$20,500 due to motor pool charges. Supplies increased \$870. Capital outlay increased \$2,000 for software. Overall the Engineering budget decreased \$14,634 from the 2007 budget or -1.13%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE)	% OVER/ (UNDER)
		OVER PREVIOUS YEAR	PREVIOUS YEAR
2008	\$1,282,103	(\$14,634)	-1.13%
2007	\$1,296,737	\$58,430	4.72%
2006	\$1,238,307	\$69,651	5.96%
2005	\$1,168,656	\$36,630	3.24%
2004	\$1,132,026	(\$9,392)	-0.82%
2003	\$1,141,418	\$5,965	0.53%
2002	\$1,135,453	\$81,070	7.69%
2001	\$1,054,383	\$7,477	0.71%
2000	\$1,046,906	(\$128,305)	-10.92%
1999	\$1,175,211	\$113,487	10.69%
1998	\$1,061,724	\$57,743	5.75%
1997	\$1,003,981	\$18,486	1.88%

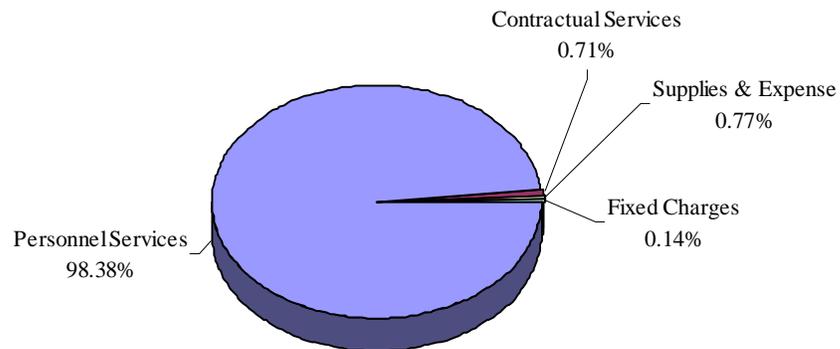
History of Revenue  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE)	% OVER/ (UNDER)
		OVER PREVIOUS YEAR	PREVIOUS YEAR
2008	\$0	\$0	0.00%
2007	\$0	\$0	0.00%
2006	\$0	\$0	0.00%
2005	\$0	(\$95,025)	-100.00%
2004	\$95,025	(\$25)	-0.03%
2003	\$95,050	\$0	0.00%
2002	\$95,050	(\$2,150)	-2.21%
2001	\$97,200	\$20,975	27.52%
2000	\$76,225	\$73,875	3143.62%
1999	\$2,350	(\$1,700)	-41.98%
1998	\$4,050	(\$900)	-18.18%
1997	\$4,950	\$2,945	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>						
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted	
Personnel Services	\$ 85,852	\$ 98,264	\$ 98,264	\$ 102,042	\$ 102,042	
Contractual Services	505	750	600	740	740	
Supplies & Expense	226	850	200	800	800	
Fixed Charges	170	150	150	150	150	
<b>Total Expenses</b>	<b>\$ 86,753</b>	<b>\$ 100,014</b>	<b>\$ 99,214</b>	<b>\$ 103,732</b>	<b>\$ 103,732</b>	

**Summary of Budget Changes:** Personnel service costs increased by \$3,778 which reflects the anticipated increases in salaries and fringe benefits for 2008. Contractual services decreased \$10, supplies decreased \$50 and fixed charges remained the same. No capital outlay is anticipated in 2008. Overall the Planning budget increased \$3,718 from the 2007 budget or 3.72%.

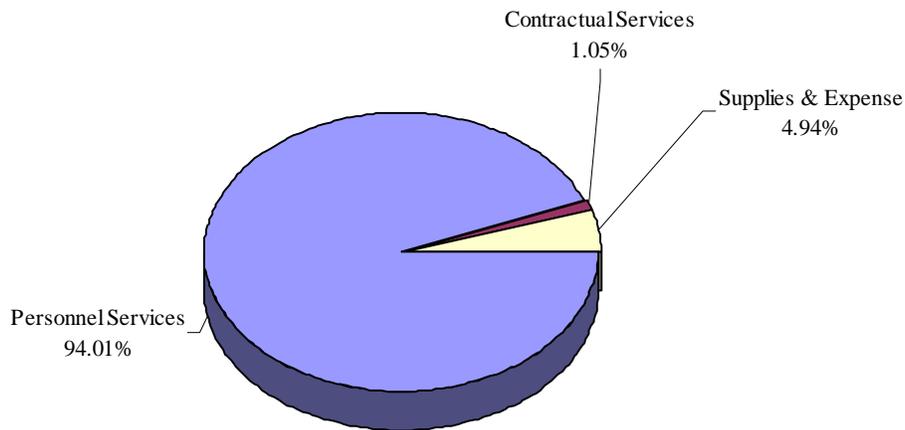
History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$103,732	\$3,718	3.72%
2007	\$100,014	\$3,430	3.55%
2006	\$96,584	\$2,891	3.09%
2005	\$93,693	\$1,011	1.09%
2004	\$92,682	\$3,605	4.05%
2003	\$89,077	(\$353)	-0.40%
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	\$1,345	-1.89%

# 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>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 161,445	\$ 169,047	\$ 169,047	\$ 152,256	\$ 152,256
Contractual Services	1,665	1,700	1,700	1,700	1,700
Supplies & Expense	3,465	8,350	7,930	8,000	8,000
<b>Total Expenses</b>	<b>\$ 166,575</b>	<b>\$ 179,097</b>	<b>\$ 178,677</b>	<b>\$ 161,956</b>	<b>\$ 161,956</b>
Public Charges	\$ 2,188	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total Revenues</b>	<b>\$ 2,188</b>	<b>\$ 2,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>

**Summary of  
Budget Changes:**

Personnel service costs decreased by \$16,791 which reflects the anticipated increases in salaries and fringe benefits for 2008. In addition, it provides for the transfer of one position to the City County Data Center. This lead GIS worker will not only work on City projects but will assist the Data Center and likely the County with computer applications. Contractual services remained the same and supplies decreased \$350. Overall the GIS budget decreased \$17,141 or -9.57%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2007	\$161,956	(\$17,141)	-9.57%
2007	\$179,097	\$2,659	1.51%
2006	\$176,438	\$8,027	4.77%
2005	\$168,411	(\$2,007)	-1.18%
2004	\$170,418	(\$1,170)	-0.68%
2003	\$171,588	\$2,408	1.42%
2002	\$169,180	\$16,446	10.77%
2001	\$152,734	\$5,333	3.62%
2000	\$147,401	\$41,284	38.90%
1999	\$106,117	\$25,088	30.96%
1998	\$81,029	\$4,731	6.20%
1997	\$76,298	\$9,765	14.67%

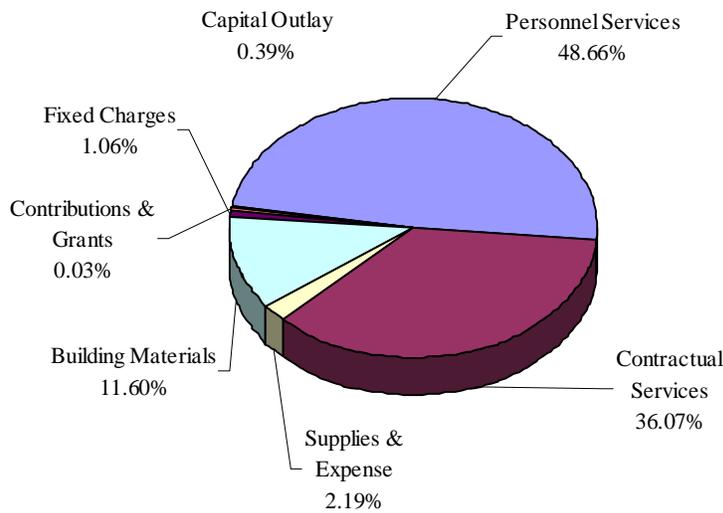
History of Revenue  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$1,000	(\$1,000)	-50.00%
2007	\$2,000	\$1,000	100.00%
2006	\$1,000	(\$1,000)	-50.00%
2005	\$2,000	(\$500)	-20.00%
2004	\$2,500	\$0	0.00%
2003	\$2,500	\$0	0.00%
2002	\$2,500	\$500	25.00%
2001	\$2,000	\$0	0.00%
2000	\$2,000	\$500	33.33%
1999	\$1,500	\$0	0.00%
1998	\$1,500	(\$500)	-25.00%
1997	\$2,000	\$2,000	100.00%

# A DIVISION OF THE PUBLIC WORKS DEPARTMENT

## CONSTRUCTION AND MAINTENANCE DIVISION

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



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 2,142,755	\$ 2,277,643	\$ 2,277,643	\$ 2,439,889	\$ 2,439,889
Contractual Services	1,431,516	1,781,852	1,781,852	1,808,580	1,808,580
Supplies & Expense	91,070	106,240	106,240	109,870	109,870
Building Materials	409,748	558,875	558,875	581,875	581,875
Fixed Charges	59,124	51,269	51,269	53,170	53,170
Contributions & Grants	175	1,800	1,800	1,800	1,800
Capital Outlay	6,867	19,350	19,350	19,600	19,600
<b>Total Expenses</b>	<b>\$ 4,141,255</b>	<b>\$ 4,797,029</b>	<b>\$ 4,797,029</b>	<b>\$ 5,014,784</b>	<b>\$ 5,014,784</b>
Intergvtl Grants/Aids	\$ 2,204,102	\$ 2,301,874	\$ 2,301,874	\$ 2,240,312	\$ 2,240,312
Public Charges	50,118	45,500	56,600	47,800	47,800
Intergvtl Charges	346,371	172,000	172,000	177,000	177,000
Miscellaneous	3,837	250	250	250	250
<b>Total Revenue</b>	<b>\$ 2,604,428</b>	<b>\$ 2,519,624</b>	<b>\$ 2,530,724</b>	<b>\$ 2,465,362</b>	<b>\$ 2,465,362</b>

**Summary of  
Budget Changes:**

Personnel service costs increased by \$162,246 which reflects the anticipated increases in salaries and fringe benefits for 2008. Contractual services increased \$26,728 from the 2007 budget. The increase includes motor pool charges, utilities, and contractual snow removal. Supplies increased \$3,630 of which the majority is painting, signs and tools. Building materials increased \$23,000. The increase reflects supplies for seal coating. Fixed charges increased \$1,901 for insurance and rent expense at the cemetery. Capital outlay increased \$250.00 Overall the Public Works budget increased \$217,755 or 4.54% .

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$5,014,784	\$217,755	4.54%
2007	\$4,797,029	\$278,076	6.15%
2006	\$4,518,953	\$202,156	4.68%
2005	\$4,316,797	\$32,339	0.76%
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	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$2,465,362	(\$54,262)	-2.15%
2007	\$2,519,624	\$125,145	5.23%
2006	\$2,394,479	\$156,920	7.01%
2005	\$2,237,559	\$75,013	3.47%
2004	\$2,162,546	(\$93,147)	-4.13%
2003	\$2,255,693	\$57,625	2.62%
2002	\$2,198,068	(\$66,429)	-2.93%
2001*	\$2,264,497	\$2,134,662	1644.13%
2000	\$129,835	\$2,625	2.06%
1999	\$127,210	\$14,050	12.42%
1998	\$113,160	\$1,220	1.09%
1997	\$111,940	\$45,600	10.38%

\* Prior to 2001 Transportation Aids were reported within the Finance Budget.

# CITY OF WAUSAU 2008 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:**

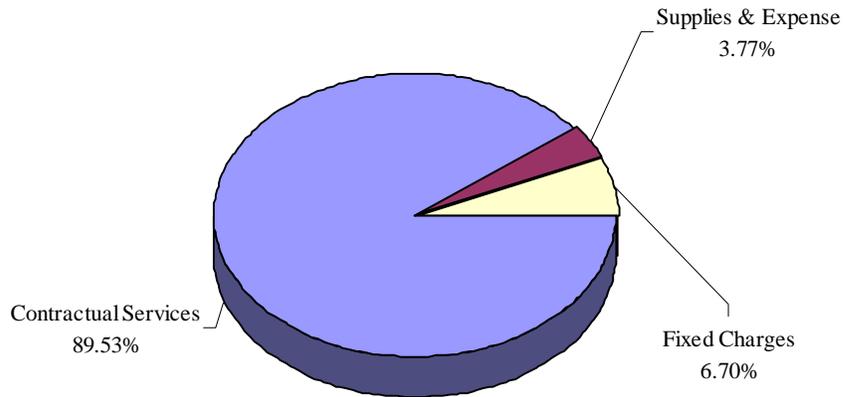
**CONTRACTED SERVICE**  
Wausau Flying Service  
  
**MANAGER**  
John Chmiel

**2007 Accomplishments:**

- ◆ Continued managing the Airport website ([www.flywausau.com](http://www.flywausau.com).)
- ◆ Assisted in organizing successful public relations activities including: airport website, Balloon Rally, Pilot safety seminars, Flight Camp, elementary school programs economic development brochure and other airport activities.
- ◆ Continued tree removal project within the perimeter fence.
- ◆ Successfully recruited additional private party to construct new hangar at the Wausau Downtown Airport.
- ◆ To update CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding.
- ◆ Successfully executed the tractor purchase with the assistance of the FAA.

**2008 Objectives & Initiatives:**

- ◆ Expand corporate hangar capabilities at the airport.
- ◆ To recruit additional private party to construct new hangar at the Wausau Downtown Airport.
- ◆ Redesign the "Airport Website" ([www.flywausau.com](http://www.flywausau.com)).
- ◆ Continue airport promotion campaign using room tax funds secured in 2006.
- ◆ Market the new corporate hangar and successfully secure tenants.
- ◆ Organize at least two airport tenant meetings to communicate the airport security plan and maintain tenant relations.
- ◆ Assist local non-profit aviation organizations in Central Wisconsin such as EAA243, EAA640, EAA75 with aviation and airport promotions.



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Contractual Services	\$ 124,458	\$ 135,024	\$ 138,036	\$ 138,520	\$ 138,520
Supplies & Expense	4,444	5,640	4,902	5,840	5,840
Fixed Charges	9,587	10,357	10,357	10,357	10,357
<b>Total Expenses</b>	<b>\$ 138,489</b>	<b>\$ 151,021</b>	<b>\$ 153,295</b>	<b>\$ 154,717</b>	<b>\$ 154,717</b>
Public Charges	\$ 5,923	\$ 6,000	\$ 6,000	\$ 6,100	\$ 6,100
Miscellaneous	98,006	99,350	108,693	107,000	107,000
<b>Total Revenue</b>	<b>\$ 103,929</b>	<b>\$ 105,350</b>	<b>\$ 114,693</b>	<b>\$ 113,100</b>	<b>\$ 113,100</b>

**Summary of Budget Changes:**

Contractual services increased \$3,496 representing increases in the FBO contract payment and the projected inflation of utility costs. Supplies increased \$200 and fixed charges which include public liability insurance, auto liability, and building and contents insurance remained the same. Overall, the Airport budget increased \$3,696 or 2.45%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$154,717	\$3,696	2.45%
2007	\$151,021	\$1,208	0.81%
2006	\$149,813	\$4,850	3.35%
2005	\$144,963	\$3,707	2.62%
2004	\$141,256	(\$4,374)	-3.00%
2003	\$145,630	\$3,246	2.28%
2002	\$142,384	(\$236)	-0.17%
2001	\$142,620	\$8,530	6.36%
2000	\$134,090	(\$547)	-0.41%
1999	\$134,637	\$22,356	19.91%
1998	\$112,281	\$3,789	3.49%
1997	\$108,492	\$252	0.23%

History of Revenue  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$113,100	\$7,750	7.36%
2007	\$105,350	\$8,350	8.61%
2006	\$97,000	(\$9,803)	-9.18%
2005	\$106,803	(\$1,651)	-1.52%
2004	\$108,454	\$8,884	8.92%
2003	\$99,570	\$10,220	11.44%
2002	\$89,350	\$645	0.73%
2001	\$88,705	\$815	0.93%
2000	\$87,890	\$6,290	7.71%
1999	\$81,600	(\$3,794)	-4.44%
1998	\$85,394	(\$2,142)	-2.45%
1997	\$87,536	\$2,936	3.47%

# CITY OF WAUSAU 2008 BUDGET

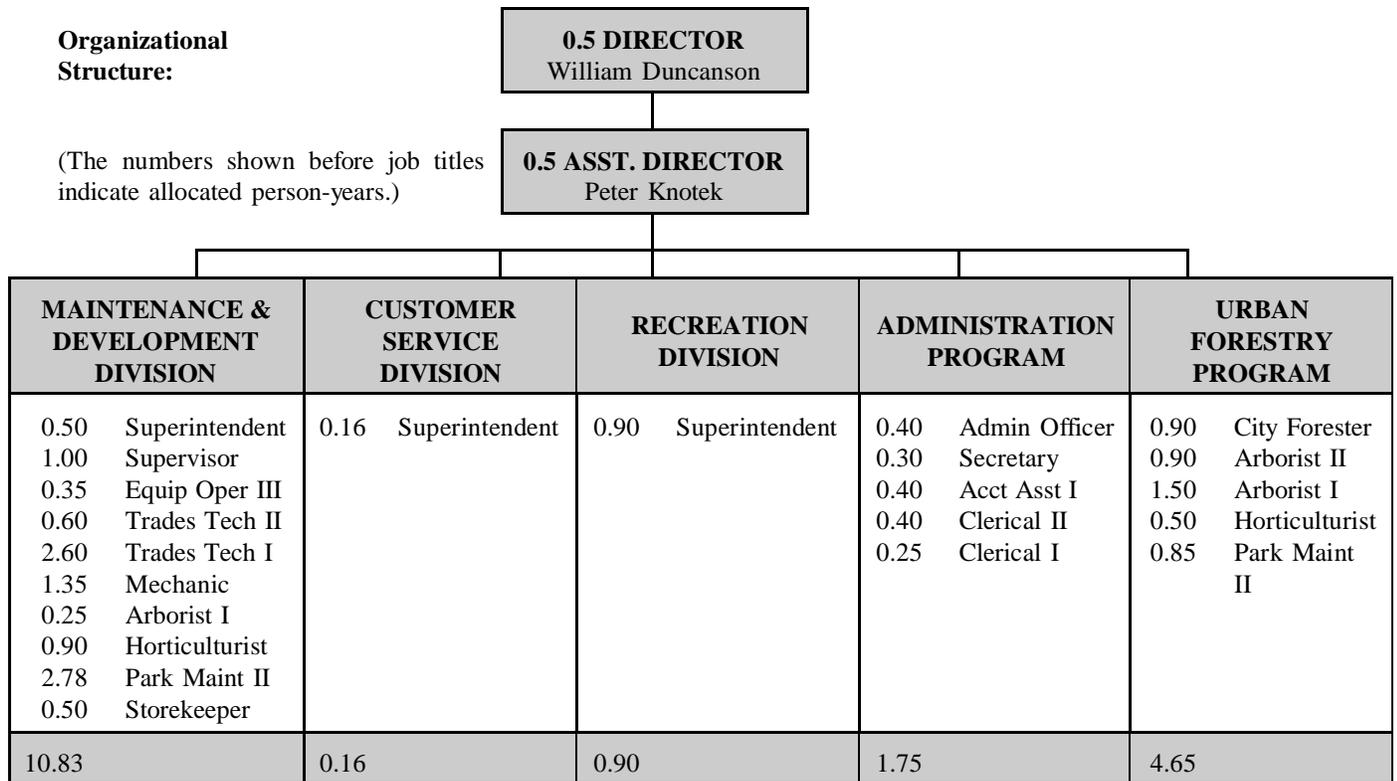
## PARKS, RECREATION, AND FORESTRY DEPARTMENT

**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.)



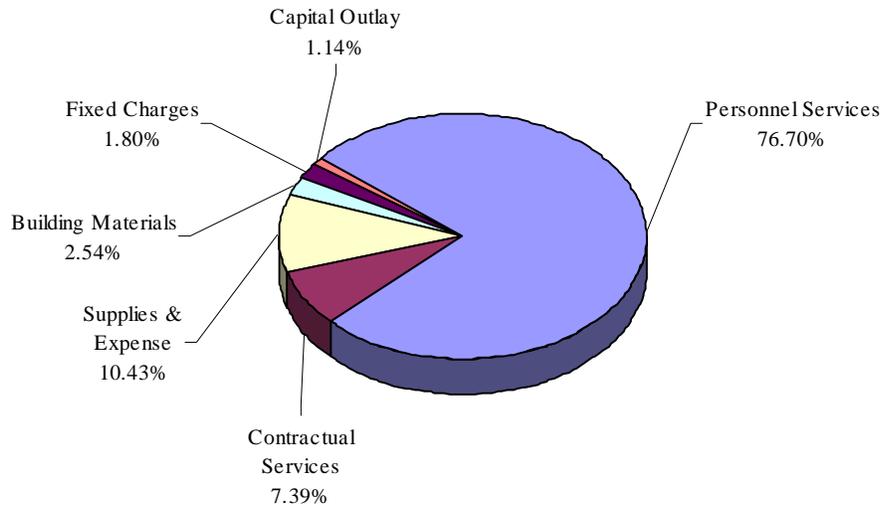
City Effort	Parks Staffing (City & County)	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<b>14.43</b>	<b>Union</b>	29.5	29.5	30.5	30.5	30.5	33.5	33.5	33.5	33	33
<b>4.86</b>	<b>Non-union</b>	9	9	9	9	9	12	12	12	12	12
<b>19.29</b>	<b>TOTAL</b>	38.5	38.5	39.5	39.5	39.5	45.5	45.5	45.5	45	45

**2007 Accomplishments:**

- ◆ Provided 340 acres of park lands and facilities in 39 locations to the public in a safe, well maintained and attractive condition.
- ◆ Served 27,114 patrons at 3 outdoor swimming pools.
- ◆ Provided swim lessons to 324 individuals and tennis lessons to 169 individuals.
- ◆ Served 162 youth in the Summer Playground Program.
- ◆ Hosted a youth soccer camp for 97 individuals.
- ◆ Provided playing fields for over 2,500 youth involved in organized baseball, softball and soccer.
- ◆ Developed a new ice rink location strategy and operational standards.
- ◆ Provided 6 recreational ice rinks and 2 hockey rinks.
- ◆ Planted 700 trees, removed 500 trees and trimmed 6,000 trees.
- ◆ Supported 739 community group events, including 3 kayak races, Balloon Festival, Chalk Art, Blues Fest, Festival of Arts, Summer Concerts and Badger State Winter Games.
- ◆ Conducted the 37<sup>th</sup> Annual Children's Festival with 18 cooperating agencies and approximately 2,000 children and adults in attendance.
- ◆ Facilitated the Mayor's Youth Action Council.
- ◆ River Edge Trail
  - Continued invasive species control program on Glossy Buckthorn and Garlic Mustard at Oak and Fern Island.
  - Finalized design and bid construction of the Wausau Avenue-Winton Street segment.
  - Initiated negotiations with Marathon Electric for an easement.
- ◆ Sylvan Hill Park
  - Modified the chalet to improve capacity and concession sales.
  - Modified tubing hill #2 to improve safety.
- ◆ Finalized the swimming pool renovation program.
- ◆ Developed the Preliminary Design for the City Square.
- ◆ Published two seasonal recreation guides.
- ◆ Rehabilitated one soccer field at Brockmeyer Park.
- ◆ Paved Reservoir Park parking lot.
- ◆ Constructed an open shelter at 3M Park.
- ◆ Completed initial development of Westview Park.
- ◆ Continued renovation of City Hall landscape.
- ◆ Sold Kelly Park.
- ◆ Continued cooperative provision of City services with the Department of Public Works including boulevard mowing

**2008 Objectives & Initiatives:**

- ◆ Operate all facilities in a safe, clean, attractive manner.
- ◆ Conduct recreation programs in a fun, safe, cost effective manner.
- ◆ Support and promote events of community interest.
- ◆ Continue land acquisition for neighborhood parks.
- ◆ Cooperate with the Community Development Agency in the acquisition and development of a tot lot in the Prospect Ave./Thomas Street area.
- ◆ Facilitate the final design and construction of the City Square and Mint block of 3<sup>rd</sup> Street.
- ◆ River Edge Trail
  - Construct from 1<sup>st</sup> Street to the trail in conjunction with the Doctors Park project.
  - Construct Wausau Avenue - Winton Street segment.
  - Secure easement from Marathon Electric.
- ◆ Replace paving at Oak Island boat launch.
- ◆ Develop the 2009-14 Comprehensive Outdoor Recreation Plan.
- ◆ Participate in the development of the Marathon County Bicycle and Pedestrian Facilities Plan.
- ◆ Continue City Hall landscape renovation.
- ◆ Continue cooperative provision of City services with the Department of Public Works.



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 1,523,097	\$ 1,654,647	\$ 1,654,647	\$ 1,744,403	\$ 1,744,403
Contractual Services	161,301	163,745	164,985	168,190	168,190
Supplies & Expense	212,447	240,731	229,353	237,315	237,315
Building Materials	49,320	45,575	43,350	57,675	57,675
Fixed Charges	26,218	32,723	30,870	41,044	41,044
Capital Outlay	13,743	36,500	36,500	26,000	26,000
<b>Total Expenses</b>	<b>\$ 1,986,126</b>	<b>\$ 2,173,921</b>	<b>\$ 2,159,705</b>	<b>\$ 2,274,627</b>	<b>\$ 2,274,627</b>
Public Charges	\$ 193,405	\$ 234,370	\$ 214,872	\$ 236,500	\$ 236,500
Miscellaneous	1,627	3,535	4,398	3,535	3,535
<b>Total Revenue</b>	<b>\$ 195,032</b>	<b>\$ 237,905</b>	<b>\$ 219,270</b>	<b>\$ 240,035</b>	<b>\$ 240,035</b>

**Summary of Budget Changes:**

Personnel service costs increased by \$89,756 which reflects the anticipated increases in salaries and fringe benefits for 2008 along with minor changes in seasonal staff to provide support to the Sylvan Tubing Hill due to the extra lift and the elimination of a few playground locations for summer recreation. Contractual services increased \$4,445 which reflects inflationary increases in utility and refuse costs. Supplies decreased \$3,416 which was achieved in the areas of office supplies and printing. Building materials increased \$12,100 projects include tube replacement at Sylvan Hill. Fixed Charges increased \$8,321 for auto and liability costs. Capital outlay decreased \$10,500. Projects include Street Tree Replacement and a variety of maintenance related projects within the City Parks. Overall the Parks budget increased 4.72% or \$102,412.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$2,274,627	\$102,412	4.72%
2007	\$2,172,215	\$71,955	3.43%
2006	\$2,100,260	\$93,257	4.65%
2005	\$2,007,003	\$137,003	7.33%
2004	\$1,870,000	(\$199,451)	-9.64%
2003	\$2,069,451	\$16,474	0.80%
2002	\$2,052,977	(\$7,487)	-0.36%
2001	\$2,060,464	\$131,373	6.81%
2000	\$1,929,091	\$49,387	2.63%
1999	\$1,879,704	\$104,838	5.91%
1998	\$1,774,866	\$63,350	3.70%
1997	\$1,711,516	\$186,551	12.23%

History of Revenue  
Budget:

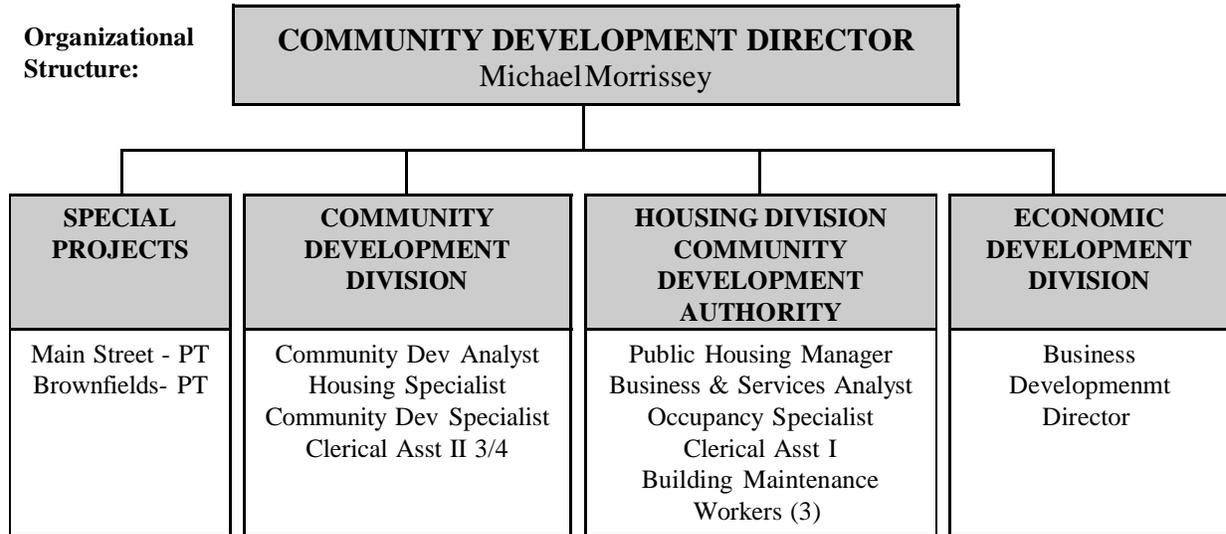
YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$240,035	\$2,130	0.90%
2007	\$237,905	\$36,070	17.87%
2006	\$201,835	(\$1,650)	-0.81%
2005	\$203,485	\$62,369	44.20%
2004	\$141,116	(\$5,489)	-3.74%
2003	\$146,605	\$45,800	45.43%
2002	\$100,805	(\$10,993)	-9.83%
2001	\$111,798	\$13,228	13.42%
2000	\$98,570	(\$15,240)	-13.39%
1999	\$113,810	\$12,698	12.56%
1998	\$101,112	\$2,028	2.05%
1997	\$99,084	\$2,934	3.05%

# CITY OF WAUSAU 2008 BUDGET

## COMMUNITY DEVELOPMENT FUND

**Mission:** On behalf of residents and businesses, Community Development Department operate under 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.

**Organizational Structure:**



Staffing	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<b>Union</b>	4.75	4.75	4.75	4.75	4.75	4.75	4.75	6.5	6.5	7
<b>Non-union</b>	9	8	8	8	7.5	7.5	7.5	7.5	7.5	7
<b>TOTAL</b>	13.75	12.75	12.75	12.75	12.25	13.5	12.3	14	14	14

**RESPONSIBILITIES AND ACCOMPLISHMENTS:**

Over the past eighteen years the Department has shifted its emphasis based on policy direction, needs and resource availability. Preserving Wausau’s housing stock, financially assisting business with start-up and plant expansions, eliminating blighting influences for redevelopment purposes, attracting new business and promoting Wausau’s industrial park and expanding new (including international) markets to create tax base and jobs, providing decent and safe housing for elderly residents and a variety of other initiatives all activities continue to be undertaken by the Community Development Department. The Department has expanded over the past 15 years to include a broad range of responsibilities and has done so utilizing a variety of state and federal grant sources almost exclusively through the United States Department of Housing & Urban Development (HUD). And over this time none of the department’s operating funds are derived from local property tax; in fact many community development resources help to finance (in part) some City sponsored projects. Since the Department’s funding is primarily federal in nature (except for the business development function a portion of which comes from local room taxes), Wausau’s Community Development Department monitors federal legislation and spending measures related to its housing, economic, redevelopment and community development function. The U.S. Department of Housing & Urban Development’s budget for 2008 has been approved by the House and the Senate with a small increase to the Community Development Fund. Thus, the Department is estimating Wausau’s Community Development Block Grant (CDBG) Program, which is the Department’s principal and primary budget mechanism for the entire year, at \$727,000. These funds pay for the City’s annual CDBG program (including all staff and activity costs) which is prepared by the Community Development Department, the Citizen’s Advisory Committee and reviewed by the City’s Finance Committee prior to being sent to the Wausau Common Council for approval.

**DEPARTMENT SOURCES OF FUNDS:**

All staff members within the Community Development Department are paid on the basis of which activities employees allocate or dedicate their time. For example, the Community Development Director is paid ½ time from the Wausau’s Community Development Program operated at City Hall and ½ time from housing projects (such as Riverview Towers, Kannenberg Plaza, Riverview Terrace) which are operated at the Community Development (Housing) Authority agency. No employees within the Department are paid from local tax levy funding. The various sources of funds from which employees are paid include: 1) The federal **Community Development Block Grant (CDBG)** program, 2) **Program income** from CDBG program and other grant and loan activities; 3) Revenues generated from **housing operations** (such as Riverview Towers & Kannenberg Plaza, Riverview

Terrace and the Section 8 rent assistance program), 4) **Room taxes**, 5) **Other revenue generating activities and projects** (example - providing relocation services on behalf of the Wisconsin DOT or from revenue (hoped to be generated) from sale of the Marathon County/CDA 17<sup>th</sup> Avenue real estate remnant and the former Wausau Club property, and 6) The federal budget for **Public Housing** (including capital & performance funding). Other community development funds include state grants and program income from previously expended CDBG programs which are recycled into revolving programs such as housing rehabilitation and economic development. As loans are repaid, this repaid program income is recycled (re-loaned) to other income qualifying individuals and families for their home improvements.

Other funding may come into the Department from private sources like the Judd S. Alexander Foundation which has contributed \$500,000 for acquiring deteriorating and blighted real estate on and adjacent to North 3<sup>rd</sup> Street or the Foundation's \$250,000 for the acquisition related to former The Wausau Club. All Community Development Department funds are to be used for permitted eligible activities as outlined in federal regulation 24 CFR part 570.201. And are administered in accordance with HUD regulations including meeting national objectives to: 1) prevent and eliminate blight, 2) assist low and moderate income persons/families, and 3) Meet particularly urgent needs within the community (like a natural disaster, contaminated water supply or other).

Other city funds which are overseen by the department include the Revolving Loan Fund held at McDEVCO (the Marathon County Economic Development Council) which manages Wausau's loan portfolio to business. Current balances (as of August 8, 2007) are \$307,128 of city funding; \$527,094 from the federal Community Development Block Grant Program and \$10,534 of CDBG-funded City Micro Loan Program funds together with the incubator Micro Loan Fund of \$10,050. Other City resources include funding which is managed by the department for rehabilitating commercial properties in the central business district. The City established a \$500,000 general fund account together with use of on-going community development funds to assist building owners with renovating their central business district properties.

#### PUBLIC HOUSING OPERATION:

Wausau's public housing operation is managed by the Wausau Community Development Authority (CDA) which is a separate and independent but affiliated agency with the City of Wausau. A breakdown by development at end of year 2005 shows cash flows for each development: 1) **Riverview Terrace** Operating Income of \$431,233, expenses at \$386,152 with a cash flow of \$45,081; **Kannenberg Plaza** Operating Income of \$529,016, expenses at \$496,052 with cash flow at \$32,964; **Riverview Towers** (public housing) shows operating income at \$437,580, expenses at \$389,213 with a cash flow of \$48,367. And there is additional revenue of capital funding which comes mid year separate from the budget. The audit completed for 2006 shows **total assets for the CDA agency at \$12,490,201, total liabilities at \$ 1,516,512 leaving net assets of \$ 10,973,689**. As mentioned above, funds which support the community development function come from operations of these public housing developments which include rents generated from residents at Riverview Towers, Kannenberg Plaza and Riverview Terrace.

The Community Development Authority also operates **Section 8 Rental Assistance Program** using housing choice vouchers to assist very low income persons with renting their living units. The Community Development Authority manages and is leasing out more than 90% of the 415 total allocable housing choice vouchers. Total approximate annual funds to operate the (HUD and WHEDA) Section 8 program is approximately \$1,100,000 which covers all program costs with 84% dedicated to paying landlords who offer decent, safe and sanitary housing units. These housing developments are managed through the CDA which currently receives approximately \$41 per voucher per month for administering the program.

These CDA budgets for each of its programs are approved by the CDA Board of Directors as required by HUD and outlined in the Wisconsin State Statutes. Riverview Terrace is one of the first of its kind facility in the State of Wisconsin. The development, licensed under Wisconsin HFS chapter 89 as a Residential Care Apartment Complex, is a publicly-owned and privately-operated operation serving elderly residents who are in need of day-to-day services. Riverview Terrace is not intended as a skilled medical facility with RVTerrace staff providing assistance for daily activities (including bathing, dressing, medications, housekeeping, laundry, etc) to maintain independent living. These four housing budgets are prepared and usually approved by the CDA in November/December of each year. This agency is staffed by City employees with salaries/benefits paid from its housing operations.

#### USE OF INVESTMENTS:

As mentioned above in section "2. Department Sources of Funds", Community Development Department funds come from a variety of sources including grants, loans and program income. Existing department funds are on account with local commercial lenders and the Local Government Investment Pool managed by the Finance Department. These funds are available to Community Development for continuing its mission of developing programs and projects. The following is a list of the types of activities for which investments may be used. Funds have been and are being used for: 1) continuing existing programs (like economic development revolving loan fund for business or housing rehabilitation loans to home owners and landlords); 2) matching funds for grant applications; 3) paying employee salaries and benefits, 4) office supplies and equipment, travel, telephone, rent, insurance and postage and all other administrative and operating expenses; 5) bidding-on or acquiring property on loan default or property which is tax delinquent; 6) special activity funds [like redeveloping former Marathon Rubber factory or lending for converting former K-Mart on Grand Avenue into new housing development or the Safe haven project]; 7) HOME funds for homeowner down payment assistance and housing rehabilitation; 8) new projects and neighborhood programs; 9) grant closeout- procedures, if and when necessary; 10) emergency reserves to meet contingency demands, and 11) property management expenses (e.g., to maintain historic Winton house, Bissell Street property and the Safe Haven property on Lincoln Avenue).

#### SPECIAL PROJECTS:

Aside from the department's regular programs (like housing rehabilitation or economic development loan program) there are special projects undertaken as part of the community development mission. In the past year three very important special projects were completed. They include the Sale of the historic Wausau Club at 310 McClellan Street and the completion and initial opening/operation of the Business Development Center.

1) **Sale of the former Wausau Club** was purchased by the Community Development Authority with funding provided by the Judd S. Alexander Foundation. The CDA marketed the property and worked with several interested parties and rejected two offers to purchase the real estate. The aim of the CDA was to work with a prospective new owner(s) who had a vision to maintain the architectural integrity of the building as well as have a vision for future use that included activities which would support the goals and objectives of the central business district. The building is currently under rehabilitation and is scheduled to open in early 2008 to serve dining, banquet, celebration and other community hospitality

2) **Construction/Operation of the City of Wausau's North Central Wisconsin Business Development (Incubator) Center.** The Business Development Center (formerly referred to as the Incubator) is an important element to the city's effort in nurturing new small business. Community Development staff participates often and regularly in that facility's mission, initiatives and operation. The Business Development Center (located at 100 North 72<sup>nd</sup> Avenue between Stewart Avenue and Stettin Drive) was completed with a ribbon-cutting ceremony on August 28, 2006. The Center has achieved all its goals =since that time with the board of directors and Wausau Common council approving the build-out of the second floor space which has also been completed in July 2007.

3) **Redevelopment of the Pine Bar Franklin School properties** located at the corner of 6<sup>th</sup> and Bridge Streets. The Mainstreet program completed a North Downtown Planning effort which identified preservation and improvement of Franklin School as a neighborhood asset as well as supporting redevelopment in the north side of the central business district. The City and the School District entered into a partnership to acquire and raze all the blighted properties on 6<sup>th</sup> and Bridge Streets including the Pine Bar and incorporating those areas into the Franklin School site for an improved site and safety purposes.

## 2008 OBJECTIVES AND INITIATIVES

Although regular programs will continue over the next year and the 2008 Community Development block Grant program, approved by Wausau Common council will guide priority for community development activities there are several initiatives which may be initiated as a result of forecasts trending within the community.

ENVIRONMENTAL REMEDIATION is a growing focus for the Community Development. Both the Community Development Authority and the City's Community Development Department are continuing to conduct environmental work at 303 South 2<sup>nd</sup> Avenue, 208 Wyatt Street and continuing to explore 1202 North 2<sup>nd</sup> Street as time and funds permit. In 2006 The City's environmental engineer office moved from the Wausau Water Utility to the Community Development Department to more easily facilitate the increased focus on redevelopment through environmental remediation. Regulations have been changing over the past several years and so have the resources available to address environmental contamination. The Department has been working with Marathon County relative to taking tax deeds on properties and forwarding title to the City and or the CDA. Resources from CDBG, the State's Site Assessment Grant program and other community development investment account support demolition, soil/water testing, remediation and redevelopment of the sites. Properties will continue to be worked on in 2008 as staffing and funds are available.

### DOWNTOWN REDEVELOPMENT ACTIVITY:

The Community Development Department continues to assist in managing new redevelopments planned and proposed for our Central Business District. The Dudley LLC office tower has been completed and the Eye Clinic of Wisconsin's new clinic is under construction with completion planned for 2008. Further north along the Wisconsin River, redevelopment of the former Hammerblow Manufacturing, the Hendricks property and Cloverbelt (Tomorrow Valley) Cooperative properties are sure to have a tremendous impact on eliminating blight, creating housing and jobs for Wausau residents. The Department is also working on the west side of the central business district to improve commercial property and help to revitalize that portion of the community. Activities include environmental remediation, commercial rehabilitation and proposed new construction. Relative to the Central Business District the Community Development Department will be working with private partners, Central Wausau Progress, Mainstreet and all Wausau-based Foundations to undertake and complete central business district projects, work to attract and retain more business and assist with redevelopment of existing underutilized and vacant property. There are several properties which are currently considering using the city's commercial rehabilitation program which would add substantially to the city's mission in making downtown an even more important part of the Wausau community.

### ECONOMIC DEVELOPMENT:

The department's other new concentration involves continuing expansion of its economic development function. The Department will maintain its increased contribution to funding the city's Assistant Director of Community Development which serves (as the Business Development Director position) to administer programs directly with federally funded economic development activities. The primary purpose of this position was originally to assist existing business, market the industrial park and recruit business to Wausau but has expanded into broad community and redevelopment activities.

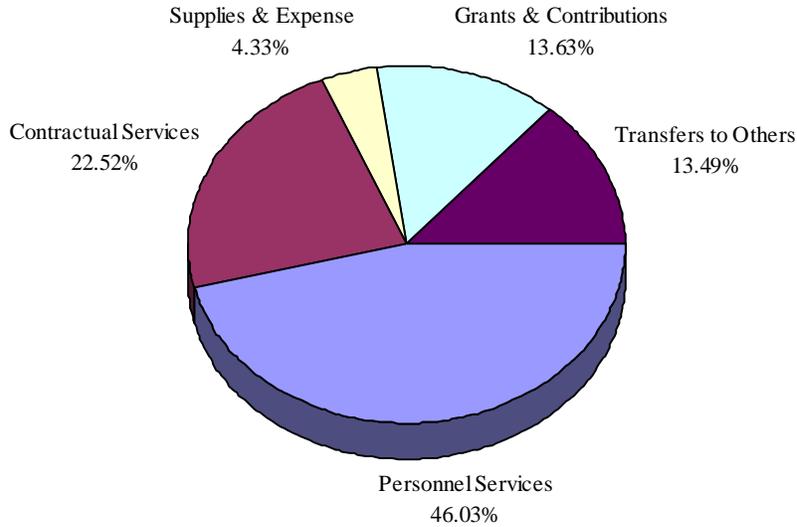
As our local economy expands and Wausau business becomes more global in nature, as we have witnessed over the past 10 years, newer and larger

markets for local companies are expected and Wausau's program will broaden concomitantly by taking its first glimpse into the international arena. It is timely for City staff to understand national and international trade not only for existing Wausau exporters and but also positioning the city (to serve the entire Marathon County and metro area) to assist all local area companies to expand in these new international markets. Having municipal capacity is an important asset for Wausau and the Department will continue to move in that direction by working with local business to link them with necessary resources and identify international markets for local products. Increasing capacity in this area has already been identified within the City's Economic Development Strategy, which, as policy, assists in shaping Wausau's economic growth. The department will also continue working with Marathon County Economic Development Council on operating the economic revolving loan fund and other matters related to local development.

#### DEPARTMENT ADMINISTRATION

The CDBG program, a cornerstone activity for Wausau, has made tremendous progress in changing the physical landscape and serving residents and agencies to meet its goals of eliminating blight and benefitting low and moderate income residents. Wausau has operated a U.S. Dept of Housing & Urban Development CDBG entitlement program since 1983. The program serves as the Department's primary budget for each year. The program's Administration account pays for a portion of salary/benefit and other administrative expenses incurred by the department. Currently there are 12.75 employee positions within the Department (down from 17.5 positions in the mid 90s). Currently, 5.75 Community Development positions are operating from City Hall and 7 positions are managing housing at the Community Development Authority office. Two human resource changes in the department's personnel organization were implemented in 2006 but none in 2007. The City's environmental engineer formerly operating from the Wausau Water Utility is now located in the Community Development Department in order to better coordinate environmental remediation and redevelopment activities. Also, the Common Council has approved blending the former Economic Development Director position into an Assistant Community Development Director position. As programs shift, staff declines and accountability and responsibility increase; the Department will find itself with too few employees to maintain the regulatory and reporting requirements under the programs which support the operation. In the future more employees will be needed unless programs are reduced, regulations reduced/changed, accountability/responsibility consolidated or some other change occurs. The department will continue to make high impact changes to assist the City with its development and service goals.

<b>CDBG Entitlements</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
HOUSING - Housing Rehabilitation Program	\$180,000	\$170,000	\$190,000	\$120,000	\$100,000	
HOUSING - Wausau Area Housing Development Corp	15,000					
HOUSING - City			20,000	10,000		
HOUSING - Chairs & Cares Housing		11,500	5,000			
PUBLIC FACILITIES & IMPROVEMENTS - Streets	90,000	135,000	130,000	100,000	225,000	200,000
PUBLIC FACILITIES & IMPROVEMENTS - Lighting		30,000	40,000	40,000	10,000	50,000
PUBLIC FACILITIES & IMPROVEMENTS - Elevator				36,000		
PUBLIC FACILITIES & IMPROVEMENTS - YWCA			15,000		15,000	
SLUM AND BLIGHT - Blight Elimination	52,000	100,000	61,000	50,000	40,000	40,000
ECONOMIC DEVELOPMENT - Economic Development				75,000	70,000	90,000
ECONOMIC DEVELOPMENT - Micor Loan Fund		30,000			11,000	
ECONOMIC DEVELOPMENT - Commerical Rehabilitation Program	55,000	75,000	75,000	75,000	25,000	80,500
ECONOMIC DEVELOPMENT - Brownfield Revolving Loan Fund						30,000
PUBLIC SERVICE - Womens Community	25,000	9,000	15,000	25,000	30,000	25,000
PUBLIC SERVICE - Community Action (EHAF)	57,000	24,000				
PUBLIC SERVICE - Neighbors Place	10,000	7,500	10,000	10,000	10,000	7,500
PUBLIC SERVICE - Law Enforcement		50,000	30,000	40,000	35,000	40,000
PUBLIC SERVICE - Bridging the Gap Child Care		3,000	5,000			
PUBLIC SERVICE - SAFE Program		9,000	5,000			
PUBLIC SERVICE - Visitation Program		9,000				
PUBLIC SERVICE - Faith In Action		2,000	4,000			5,000
PUBLIC SERVICE - Salvation Army			7,500	15,000	5,000	
PUBLIC SERVICE - Free to Grow			4,500			
PUBLIC SERVICE - Wausau Area Hmong Association			21,500			
PUBLIC SERVICE - Girl Scouts		3,000				
PUBLIC SERVICE - Childrens Society - Family Resource			2,500	4,000		
PUBLIC SERVICE - Volunteer Center		5,000	4,000	5,000		
PUBLIC SERVICE - YWCA						7,500
PUBLIC SERVICE - Boys and Girls Club			15,000	15,000	10,000	7,500
ADMINISTRATION	137,000	137,000	140,000	140,000	144,000	144,000
<b>TOTAL</b>	<b>\$621,000</b>	<b>\$810,000</b>	<b>\$800,000</b>	<b>\$760,000</b>	<b>\$730,000</b>	<b>\$727,000</b>



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 804,351	\$ 838,301	\$ 838,301	\$ 989,423	\$ 989,423
Contractual Services	711,559	308,176	305,000	484,200	484,200
Supplies & Expense	99,333	42,944	98,450	93,000	93,000
Grants & Contributions	411,758	214,252	214,252	293,000	293,000
Transfers to Others	184,100	270,000	270,000	290,000	290,000
<b>Total Expenses</b>	<b>\$ 2,211,101</b>	<b>\$ 1,673,673</b>	<b>\$ 1,726,003</b>	<b>\$ 2,149,623</b>	<b>\$ 2,149,623</b>
Intergvtl Grants & Aids	\$ 2,049,056	\$ 1,297,055	\$ 1,297,055	\$ 1,830,000	\$ 1,830,000
Miscellaneous	137,474	264,969	264,969	264,623	264,623
Transfers From Other Funds	191,655	55,000	55,000	55,000	55,000
<b>Total Revenues</b>	<b>\$ 2,378,185</b>	<b>\$ 1,617,024</b>	<b>\$ 1,617,024</b>	<b>\$ 2,149,623</b>	<b>\$ 2,149,623</b>

**Summary of Budget Changes:** Spending is dependent on grants, loan repayments and accumulated funds on hand.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$2,149,623	\$2,112	0.10%
2007	\$2,147,511	\$55,481	2.65%
2006	\$2,092,030	\$71,587	3.54%
2005	\$2,020,443	\$310,843	18.18%
2004	\$1,709,600	(\$470,100)	-21.57%
2003	\$2,179,700	(\$231,195)	-9.59%
2002	\$2,410,895	(\$621,659)	-20.50%
2001	\$3,032,554	\$1,662,219	121.30%
2000	\$1,370,335	(\$998,695)	-42.16%
1999	\$2,369,030	\$2,369,030	

History of Revenue  
Budget:

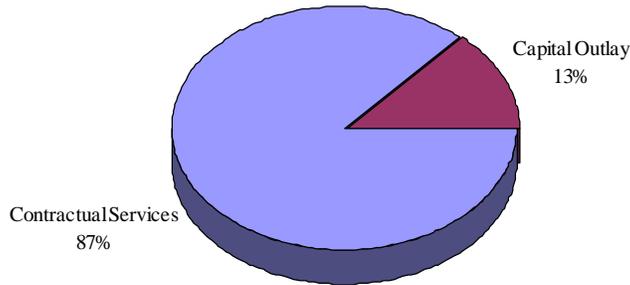
YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$2,149,623	\$2,112	0.10%
2007	\$2,147,511	\$55,481	2.65%
2006	\$2,092,030	\$71,587	3.54%
2005	\$2,020,443	\$303,443	17.67%
2004	\$1,717,000	(\$462,700)	-21.23%
2003	\$2,179,700	(\$231,195)	-9.59%
2002	\$2,410,895	(\$621,659)	-20.50%
2001	\$3,032,554	\$1,662,219	121.30%
2000	\$1,370,335	(\$878,696)	-39.07%
1999	\$2,249,031	\$2,249,031	

# CITY OF WAUSAU 2008 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.



BUDGET SUMMARY						
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted	
Contractual Services	\$ 1,380	\$ 15,000	\$ 43,000	\$ 13,000	\$ 13,000	
Capital Outlay	7,025		2,000	2,000	2,000	
<b>Total Expenses</b>	<b>\$ 8,405</b>	<b>\$ 15,000</b>	<b>\$ 45,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	
Miscellaneous	\$ 500	\$ 15,000	\$ 200	\$ 15,000	\$ 15,000	
<b>Total Revenues</b>	<b>\$ 500</b>	<b>\$ 15,000</b>	<b>\$ 200</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	

**Summary of Budget Changes:** The 2008 budget anticipates typical operational costs such as mowing and minor maintenance issues.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$15,000	\$0	0.00%
2007	\$15,000	\$0	0.00%
2006	\$15,000	\$0	0.00%
2005	\$15,000	(\$423,000)	-96.58%
2004	\$438,000	\$430,000	5375.00%
2003	\$8,000	(\$17,000)	-68.00%
2002	\$25,000	(\$25,000)	-50.00%
2001	\$50,000	\$20,000	66.67%
2000	\$30,000	(\$250,000)	-89.29%
1999	\$280,000	\$270,000	2700.00%
1998	\$10,000	(\$424,500)	-97.70%
1997	\$434,500	\$98,751	8.92%

History of Revenue  
Budget:

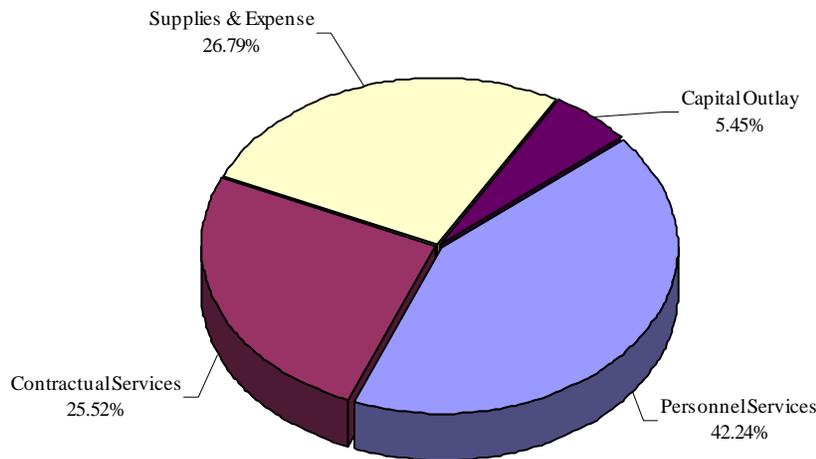
YEAR	REVENUES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$15,000	\$0	0.00%
2007	\$15,000	\$0	0.00%
2006	\$15,000	\$0	0.00%
2005	\$15,000	\$7,000	87.50%
2004	\$8,000	\$8,000	100.00%
2003	\$0	(\$25,000)	-100.00%
2002	\$25,000	\$5,000	25.00%
2001	\$20,000	(\$10,000)	-33.33%
2000	\$30,000	(\$250,000)	-89.29%
1999	\$280,000	\$270,000	2700.00%
1998	\$10,000	(\$424,500)	-97.70%
1997	\$434,500	\$303,250	231.05%

# CITY OF WAUSAU 2008 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>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 60,823	\$ 71,122	\$ 57,330	\$ 62,010	\$ 62,010
Contractual Services	2,362	24,700	34,160	37,460	37,460
Supplies & Expense	61,126	40,000	47,312	39,332	39,332
Fixed Charges		10,980	10,980		
Capital Outlay			-	8,000	8,000
<b>Total Expenses</b>	<b>\$ 124,311</b>	<b>\$ 146,802</b>	<b>\$ 149,782</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**

This budget reflects the State of Wisconsin contract.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$146,802	\$0	0.00%
2007	\$146,802	\$0	0.00%
2006	\$146,802	\$0	0.00%
2005	\$146,802	\$0	0.00%
2004	\$146,802	\$0	0.00%
2003	\$146,802	\$17,600	13.62%
2002	\$129,202	\$0	0.00%
2001	\$129,202	(\$2,358)	-1.79%
2000	\$131,560	\$4,085	3.21%
1999	\$127,475	(\$126,881)	-49.88%
1998	\$254,356	\$12,600	5.21%
1997	\$241,756	\$12,679	113.80%

History of Revenue  
Budget:

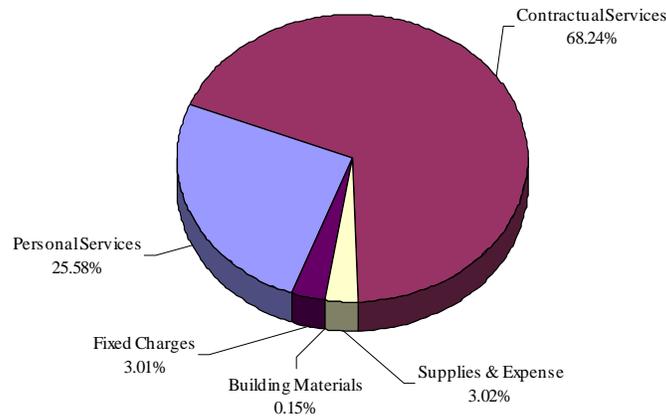
YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$146,802	\$0	0.00%
2007	\$146,802	\$0	0.00%
2006	\$146,802	\$0	0.00%
2005	\$146,802	\$0	0.00%
2004	\$146,802	\$0	0.00%
2003	\$146,802	\$17,600	13.62%
2002	\$129,202	\$0	0.00%
2001	\$129,202	(\$2,358)	-1.79%
2000	\$131,560	\$4,085	3.21%
1999	\$127,475	(\$126,881)	-49.88%
1998	\$254,356	\$12,600	5.21%
1997	\$241,756	\$12,679	113.80%

# CITY OF WAUSAU 2008 BUDGET

## RECYCLING FUND

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

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



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personal Services	132,599	170,000	150,000	170,000	170,000
Contractual Services	425,799	426,225	438,500	453,500	453,500
Supplies & Expense	15,680	17,400	20,100	20,100	20,100
Building Materials	-	600	1,000	1,000	1,000
Fixed Charges	14,900	19,000	20,000	20,000	20,000
<b>Total Expenses</b>	<b>\$ 588,978</b>	<b>\$ 633,225</b>	<b>\$ 629,600</b>	<b>\$ 664,600</b>	<b>\$ 664,600</b>
Taxes	\$ 409,043	\$ 461,725	\$ 459,015	\$ 485,600	\$ 485,600
Intergovt Charges	177,647	168,000	168,585	177,000	177,000
Miscellaneous	2,289	3,500	2,000	2,000	2,000
<b>Total Revenues</b>	<b>\$ 588,979</b>	<b>\$ 633,225</b>	<b>\$ 629,600</b>	<b>\$ 664,600</b>	<b>\$ 664,600</b>

**Summary of Budget Changes:** Total expenses are expected to increase slightly for activities such as leaf pick up, curbside recycling, including city yardwaste site operations.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$664,600	\$31,375	4.96%
2007	\$633,225	(\$28,088)	-4.25%
2006	\$661,313	(\$117)	-0.02%
2005	\$661,430	\$24,630	3.87%
2004	\$636,800	\$27,100	4.45%
2003	\$609,700	\$39,700	6.97%
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	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$179,000	\$7,500	4.37%
2007	\$171,500	(\$9,690)	-5.35%
2006	\$181,190	\$927	0.51%
2005	\$180,263	\$2,400	1.35%
2004	\$177,863	\$7,863	4.63%
2003	\$170,000	\$0	0.00%
2002	\$170,000	\$0	0.00%
2001	\$170,000	\$20,000	13.33%
2000	\$150,000	\$56,000	59.57%
1999	\$94,000	\$94,000	

# CITY OF WAUSAU 2008 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 of life.

**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.

**2007 Accomplishments:** The Finance Committee and Common Council adopted a room tax policy that in addition to the Convention and Visitors Bureau, provides annual appropriations to a number of valued not-for-profit organizations due to their significant impact on tourism and citizen quality of life. These organizations include Wausau Area Events \$65,600, Wausau Concert Band \$6,500, Wausau Main Street \$30,000, Performing Arts Grand Theater \$45,000, Leigh Yawkey Woodson Art Museum \$30,100, Marathon County Historical Society \$21,000, Center for Visual Arts \$10,000.

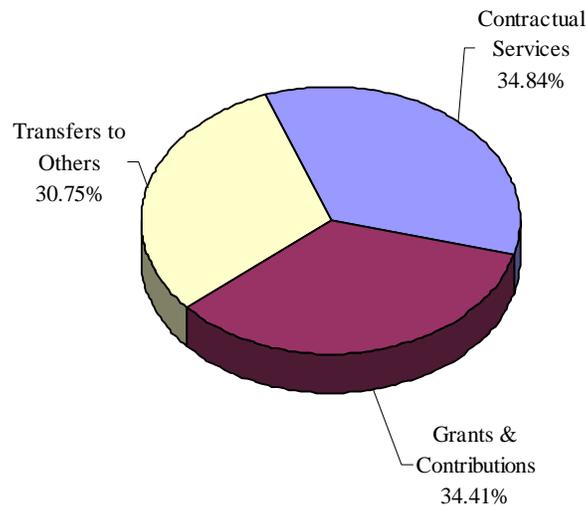
In addition the Finance Committee and Common Council approved transferring \$175,000 to the General Fund, and \$55,000 to the Grants fund to offset the Economic Development Position.

Contributions were awarded the following programs, services and events:

\$ 10,000	Summer Concerts - 400 Block
10,000	Gus Macker Basketball Tournament
3,000	Artrageous Weekend
7,500	Wausau Canoe/Kayak Corporation
7,000	Jaycees Fourth of July Celebration
2,800	Volunteer Center of Marathon County
5,000	Chalkfest
7,000	Wausau Symphony Band
15,000	Wausau Dance Theater
8,000	Balloon Rally
4,409	Festival of Arts

**2008 Objectives & Initiatives:** In addition to the annual continuing appropriations provided for in the room tax policy funding for the following organizations is provided for in the 2008 budget:

\$ 10,000	Summer Concerts - 400 Block
6,750	Wausau Symphony Band
15,000	Wausau Dance Theater
7,500	Wausau Canoe/Kayak Corporation
10,000	Balloon Rally



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Contractual Services	249,338	262,500	258,750	260,625	260,625
Grants & Contributions	273,600	287,909	293,109	257,450	257,450
Transfers to Others	170,000	230,000	230,000	230,000	230,000
<b>Total Expenses</b>	<b>\$ 692,938</b>	<b>\$ 780,409</b>	<b>\$ 781,859</b>	<b>\$ 748,075</b>	<b>\$ 748,075</b>
Taxes	\$ 726,495	\$ 700,000	\$ 690,000	\$ 695,000	\$ 695,000
<b>Total Revenues</b>	<b>\$ 726,495</b>	<b>\$ 700,000</b>	<b>\$ 690,000</b>	<b>\$ 695,000</b>	<b>\$ 695,000</b>

**Summary of Budget Changes 2007 to 2008:**

Funds are allocated in accordance with the Council’s room tax policy. Room Tax Revenue projections have dropped to \$695,000 to reflect increased room inventory and the reduction in demand as the result of Weston Four plant construction winding down, and the elimination of some bowling tournaments.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$748,075	\$5,466	0.74%
2007	\$742,609	\$278,759	60.10%
2006	\$463,850	(\$108,000)	-18.89%
2005	\$571,850	(\$28,236)	-4.71%
2004	\$600,086	\$77,731	14.88%
2003	\$522,355	(\$134,865)	-20.52%
2002	\$657,220	\$108,120	19.69%
2001	\$549,100	\$447,700	441.52%
2000	\$101,400	(\$137,313)	-57.52%
1999	\$238,713	\$7,813	3.38%
1998	\$230,900	\$230,900	100.00%

History of Revenue  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$695,000	(\$5,000)	-0.71%
2007	\$700,000	\$78,000	12.54%
2006	\$622,000	\$72,000	13.09%
2005	\$550,000	\$25,000	4.76%
2004	\$525,000	\$0	0.00%
2003	\$525,000	\$25,000	5.00%
2002	\$500,000	\$25,000	5.26%
2001	\$475,000	\$30,000	6.74%
2000	\$445,000	\$20,000	4.71%
1999	\$425,000	\$194,100	84.06%
1998	\$230,900	\$230,900	100.00%

**CITY OF WAUSAU  
ROOM TAX CONTRIBUTION HISTORY**

	BUDGET		ACTUAL			
	2008	2007	2006	2005	2004	2003
<b>Revenues</b>	695,000	\$737,800	\$726,495	\$710,520	\$643,239	\$571,763
<b>Expenditures</b>						
Economic Development						
Northern Network Sponsorship						
City of Wausau Economic Development						
Position	55,000	55,000	110,000	96,500	95,880	95,880
Main Street	30,000	30,000	30,000	30,000	30,000	30,000
City of Wausau Airport Marketing						
Wausau Marketing Council				9,000		
McDevco Revolving Loan Fund						100,000
Total Economic Development	\$85,000	\$85,000	\$140,000	\$135,500	\$125,880	\$225,880
Tourism						
Convention and Visitors Bureau	260,625	262,500	249,338	266,340	241,329	214,147
Badger State Games						
Performing Arts - Grand Theater	45,000	45,000	40,000	30,000	30,000	25,000
Wausau Kayak/Canoe Corporation	7,500	7,500	7,500	7,500	22,500	13,375
Wausau Area Events - General Operations	65,600	65,600	65,600	65,600	64,600	65,600
Artrageous Weekend		3,000	2,500	1,800	3,000	3,000
Festival of the Arts		4,409		3,000	3,000	5,000
Leigh Yawkey Woodson Art Museum	30,100	30,100	30,000	25,000	25,000	25,000
Tide Swim Club						
YMCA Green Dophins Swim Team						
Gus Macker Basketball Tournament		10,000	10,000	5,000	5,000	7,000
American Legion Post 10 Softball				1,500		
Total Tourism	\$408,825	\$428,109	\$404,938	\$405,740	\$394,429	\$358,122
Quality of Life/Community Enhancement						
Marathon County Historical Society	21,000	21,000	21,000	20,000	20,000	21,000
Volunteer Center		2,800	4,000	2,750	4,475	
Chalkfest		5,000	5,000	4,000	5,447	
Wausau Hot Air Balloon Rally & Glow	10,000	8,000	2,500	2,500		
VFW						
Wausau Concert Band	6,500	6,500	6,500	6,000	6,500	6,500
Firststar New Years Eve Event						
Life Report						
Wausau Wood Chucks						
Wausau Jaycees Fourth of July		7,000	7,000	5,000	7,700	7,700
Wausau Jaycees Family Night						
Center for Visual Arts	10,000	10,000	10,000	10,000	6,000	6,000
Northwoods Festival of Brass						
City Square Concerts	10,000	10,000	10,000	10,000	10,000	10,000
Wausau Dance Theater	15,000	15,000	15,000	15,000		
Wausau Children's Museum						
Wausaqua Water Ski Show						
Wausau Community Theater			7,000	5,000	6,500	
Wausau Symphony Band	6,750	7,000				
Renaissance Festival				5,000	9,000	8,500
Rockwater Festival						
Octoberfest						
Total Quality of Life/Community Enhancement	\$79,250	\$92,300	\$88,000	\$85,250	\$75,622	\$59,700
Social Programs						
Boys and Girls Club - Peer Court					15,000	
Total Social Programs	\$0	\$0	\$0	\$0	\$15,000	\$0
Contribution to City Operations						
Tubing Hill at Sylvan Park						
Portable Stage						51,236
Athletic Park Funding				20,000		
400 Block Improvements			10,000	40,000	44,731	40,000
General City Funding	175,000	175,000	50,000	25,000	25,000	22,500
Total General Fund Activity	\$175,000	\$175,000	\$60,000	\$85,000	\$69,731	\$113,736
Total Expenditures	\$748,075	\$780,409	\$692,938	\$711,490	\$680,662	\$757,438

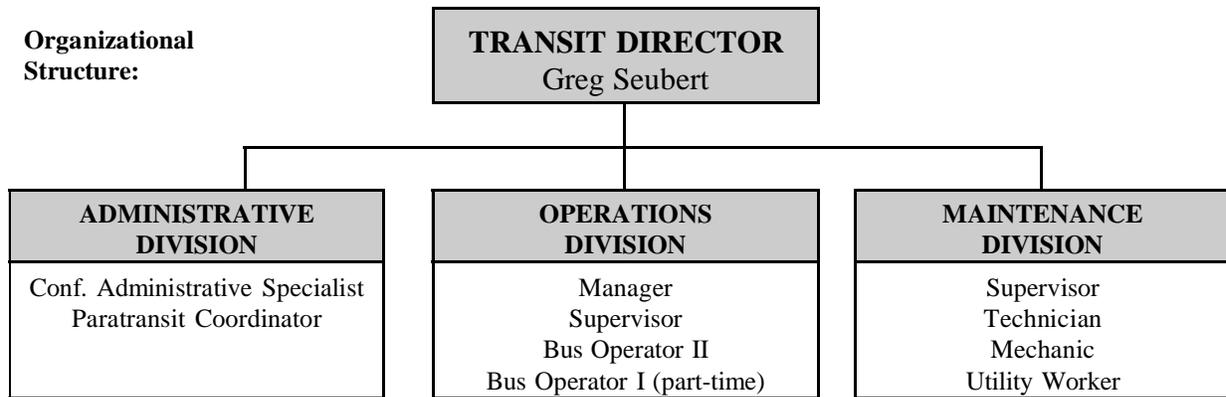
# CITY OF WAUSAU 2008 BUDGET

## METRO RIDE

**Mission:** Metro Ride (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 expenditures for more costly alternatives.

**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, City of Schofield and Village of Weston. Services provided include fixed-route bus service for the general public and paratransit services for the disabled. Metro Ride partners with Marathon County to access additional state/federal funding and to jointly procure transportation services. Metro Ride is responsible for the application of federal and state grants and the administration of federal and state programs mandated by receipts of those grants.

**Organizational Structure:**



WATS Staffing	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<b>Union</b>	26	27	27	27	27	29	29	29	29	27
<b>Non-union</b>	6	6	6	6	6	6	6	5	5	5
<b>TOTAL</b>	32	33	33	33	33	35	35	34	34	32

- 2007 Accomplishments:**
- ◆ Expanded agreement with Marathon County to access additional state/federal funding for both parties.
  - ◆ Replaced telephone system.

- 2008 Objectives & Initiatives:**
- ◆ Pursue service extension to the Town of Rib Mountain.
  - ◆ Improve web-based customer information.
  - ◆ Implement a passenger fare increase.
  - ◆ Examine route efficiency and modify as necessary.
  - ◆ Begin bus fleet replacement project.
  - ◆ Install security camera system at the Metro Ride Transit Center.

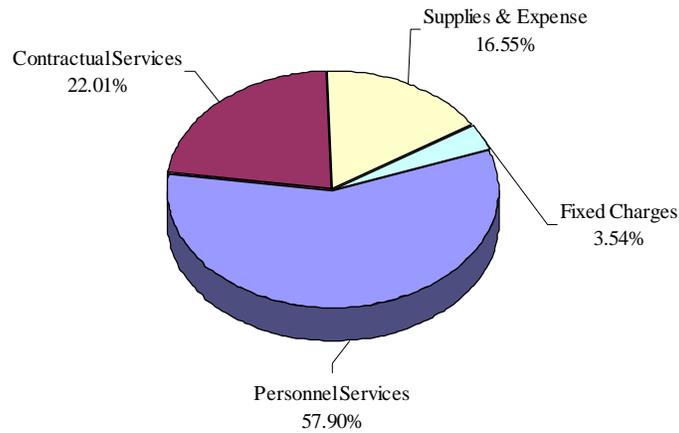
Below is a historical review of the operating indicators:

**Passenger Data**

	2006	2005	2004	2003	2002	2001	2000	1999	1998
Total Route Miles	683,934	603,668	620,471	638,730	657,540	648,985	693,270	685,087	671,933
Total Passengers	865,988	819,165	758,061	743,249	758,706	826,941	851,841	871,428	929,459
Cost Per Passenger	\$ 3.64	\$ 3.55	\$ 3.85	\$ 3.66	\$ 3.37	\$ 3.00	\$ 2.78	\$ 2.61	\$ 2.23

**Fare Data**

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Adult Cash Fare	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 0.90	\$ 0.90	\$ 0.85	\$ 0.85	\$ 0.75
Adult Tokens	10 for \$6.00	9 for \$5.00	9 for \$5.00	9 for \$5.00	9 for \$5.00	10 for \$5.00				
Adult Mo Pass	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 20.00
Elderly/Disabled Cash Fare	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.45	\$ 0.45	\$ 0.40	\$ 0.40	\$ 0.35
Elderly/Disabled Mo Pass	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 10.00
Student Cash Fare	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.75	\$ 0.65	\$ 0.65	\$ 0.60	\$ 0.60	\$ 0.50
Student Tickets	10 for \$4.50	10 for \$4.00	10 for \$4.00	10 for \$4.00	10 for \$4.00	10 for \$3.50				
Student Mo Pass	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 10.00
Paratransit	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 1.80	\$ 1.80	\$ 1.70	\$ 1.70	\$ 1.50



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 2,127,727	\$ 2,391,094	\$ 2,259,306	\$ 2,397,527	\$ 2,397,527
Contractual Services	618,251	719,372	878,926	911,254	911,254
Supplies & Expense	596,187	665,911	648,433	685,064	685,064
Fixed Charges	105,148	140,130	106,306	146,754	146,754
<b>Total Expenses</b>	<b>\$ 3,447,313</b>	<b>\$ 3,916,507</b>	<b>\$ 3,892,971</b>	<b>\$ 4,140,599</b>	<b>\$ 4,140,599</b>
Taxes	\$ 524,103	\$ 594,064	\$ 555,766	\$ 594,064	\$ 594,064
Intergvtl Grants & Aids	2,182,742	2,440,125	2,501,520	2,483,378	2,483,378
Public Charges	539,577	570,729	637,485	654,037	654,037
Intergovt Charges	193,363	216,380	196,688	272,010	272,010
Miscellaneous	7,528	2,050	1,512	23,201	23,201
<b>Total Revenues</b>	<b>\$ 3,447,313</b>	<b>\$ 3,823,348</b>	<b>\$ 3,892,971</b>	<b>\$ 4,026,690</b>	<b>\$ 4,026,690</b>

**Summary of Budget Changes:**

The budget anticipates a decrease in 2008 state and federal operating assistance. To offset these reductions, a significant fare increase and the elimination of a utility worker position in the maintenance department incorporated into the budget. Supplies and expenses increased for fleet operational costs of repair, maintenance and fuel. Fixed Charges reflect rate hikes in transit insurance costs. Overall the Transit budget increased \$224,092 or 5.72%. No increase is expected in the property tax levy due to the application of accumulated surplus.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$4,140,599	\$224,092	5.72%
2007	\$3,916,507	\$148,810	3.95%
2006	\$3,767,697	\$737,914	24.36%
2005	\$3,029,783	\$160,459	5.59%
2004	\$2,869,324	\$47,699	1.69%
2003	\$2,821,625	\$40,974	1.47%
2002	\$2,780,651	\$188,930	7.29%
2001	\$2,591,721	\$198,706	8.30%
2000	\$2,393,015	\$120,603	5.31%
1999	\$2,272,412	\$92,424	4.24%
1998	\$2,179,988	\$184,988	9.27%

History of Revenue  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$3,432,626	\$203,342	6.30%
2007	\$3,229,284	\$71,494	2.26%
2006	\$3,157,790	\$780,878	32.85%
2005	\$2,376,912	\$81,019	3.53%
2004	\$2,295,893	\$47,699	2.12%
2003	\$2,248,194	\$29,911	1.35%
2002	\$2,218,283	\$181,920	8.93%
2001	\$2,036,363	\$76,464	3.90%
2000	\$1,959,899	\$121,221	6.59%
1999	\$1,838,678	\$106,742	6.16%
1998	\$1,731,936	\$197,594	12.88%

# CITY OF WAUSAU 2008 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.

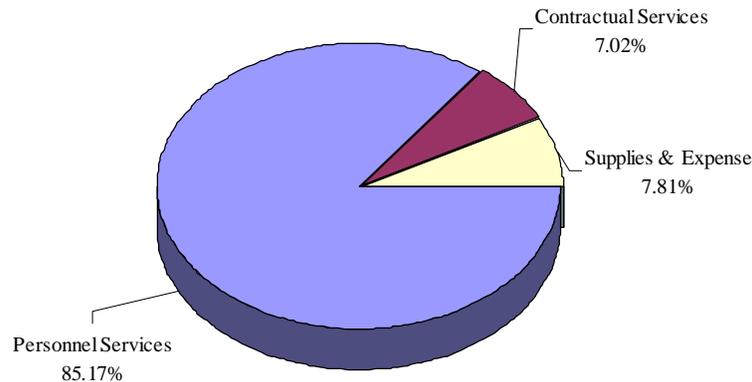
**Responsibilities:** This cost center accumulates the charges for operating the City's two (2) public access television channels. These channels are operated by one (1) full-time employee and groups of dedicated volunteers. The costs included within this fund include all operational costs and capital. Funding is provided through Public Access TV operating and capital funding from the local cable company (Charter Communications), cable franchise fees and other revenue.

**2008 Objectives & Initiatives:** Strategic Goals- Help the City manage the refranchising process with Charter Communications. This includes working with the Wisconsin Association for Public, Education and Government (PEG) Channel (WAPC), at the state level on state franchising legislation which could supersede our local franchise and/or make our current refranchising process more difficult. 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 either a digital video tape format such as mini DV or DVD or tapeless format using a digital video server. 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 find a marketing person to work with Public Access to find other outside sources of revenue to continue our mission in these uncertain funding times. To continue our coverage of cultural events, i.e. school/community concerts, & plays & festivals. To continue our sports programming with selected games of high school sports such as football, volleyball, soccer, basketball, lacrosse & hockey. To continue our outreach to the community by covering and promoting upcoming events, & activities. To create additional opportunities for underwriters. Continue to outreach to community organizations by providing technical assistance to help them create programs. Working with the Volunteer Center of Marathon County Public Access has created a new series of programs produced by and for the area youth (Tomorrow Voices Today). While the Volunteer staff has changed we expect to continue this program in the coming year. The message board system has continued allowed more no-profit organizations to improve their ability to reach viewers with timely information. Public Access will continue to promote this improved way to communicate with area residents.

Equipment Upgrade Goals – With the addition of new studio space & some new equipment & the remodeling of the current space, Public Access is making it easier for multiple camera studio programs to be created. To continue to replace studio lights with cooler more efficient lighting. To equip the new studio space. To upgrade studio character generator. To continue the transition from an analog video production to digital video production without preventing current producer's program productions. To replace batteries for camcorders. To investigate & possibly purchase a digital video server that can be used on both channels to provide a better look to the channels.



<b>BUDGET SUMMARY</b>						
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted	
Personnel Services	\$ 79,383	\$ 79,809	\$ 79,809	\$ 82,608	\$ 82,608	
Contractual Services	3,145	6,680	6,680	6,804	6,804	
Supplies & Expense	2,615	7,500	7,500	7,575	7,575	
Capital Outlay	18,986	21,300	21,300	-	-	
<b>Total Expenses</b>	<b>\$ 104,129</b>	<b>\$ 115,289</b>	<b>\$ 115,289</b>	<b>\$ 96,987</b>	<b>\$ 96,987</b>	
Licenses/Permits	\$ 35,921	\$ 28,302	\$ 28,302	\$ 84,232	\$ 84,232	
Miscellaneous	82,224	69,181	69,181	12,755	12,755	
<b>Total Revenues</b>	<b>\$ 118,145</b>	<b>\$ 97,483</b>	<b>\$ 97,483</b>	<b>\$ 96,987</b>	<b>\$ 96,987</b>	

**Summary of Budget Changes:**

Public Access gets capital funding from Charter Communication every other year during odd years, thus no capital expenditures are planned for 2008. The balance of the budget reflects inflationary increases only. The revenue budget anticipates the elimination of the cable operating grant. This change reflects legislature currently contemplated by the State of Wisconsin legislature. These lost revenues are replaced with franchise fees previously enjoyed by the General Fund. Overall the Public Access Channel expenses are budgeted to decrease \$18,302 or 15.88%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$96,987	(\$18,302)	-15.88%
2007	\$115,289	\$17,806	18.27%
2006	\$97,483	(\$9,266)	-8.68%
2005	\$106,749	\$24,609	29.96%
2004	\$82,140	(\$21,842)	-21.01%
2003	\$103,982	(\$7,630)	-6.84%
2002	\$111,612	\$24,240	27.74%
2001	\$87,372	\$27,580	46.13%
2000	\$59,792	(\$31,806)	-34.72%
1999	\$91,598	\$38,178	71.47%
1998	\$53,420	\$14,223	36.29%
1997	\$39,197	\$15,930	68.47%

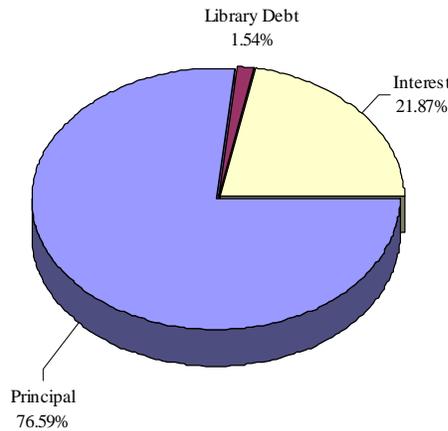
History of Revenue  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$96,987	(\$19,096)	-16.45%
2007	\$116,083	\$18,600	19.08%
2006	\$97,483	(\$9,266)	-8.68%
2005	\$106,749	\$24,609	29.96%
2004	\$82,140	(\$32,621)	-28.43%
2003	\$114,761	\$3,149	2.82%
2002	\$111,612	\$43,314	63.42%
2001	\$68,298	\$26,944	65.16%
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 2008 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>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Principal	\$ 6,333,004	\$ 7,077,087	\$ 7,077,087	\$ 6,983,128	\$ 6,983,128
Library Debt	135,801	140,000	140,000	140,000	140,000
Interest	1,995,510	1,905,597	1,975,970	1,994,362	1,994,362
<b>Total Expenses</b>	<b>\$ 8,464,315</b>	<b>\$ 9,122,684</b>	<b>\$ 9,193,057</b>	<b>\$ 9,117,490</b>	<b>\$ 9,117,490</b>
Taxes	\$ 4,156,866	\$ 4,156,866	\$ 4,156,866	\$ 4,156,866	\$ 4,156,866
Miscellaneous	1,173				
Other Sources	4,275,223	4,821,190	4,900,903	4,472,623	4,472,623
<b>Total Revenues</b>	<b>\$ 8,433,262</b>	<b>\$ 8,978,056</b>	<b>\$ 9,057,769</b>	<b>\$ 8,629,489</b>	<b>\$ 8,629,489</b>

**Summary of Budget Changes 2007 to 2008:**

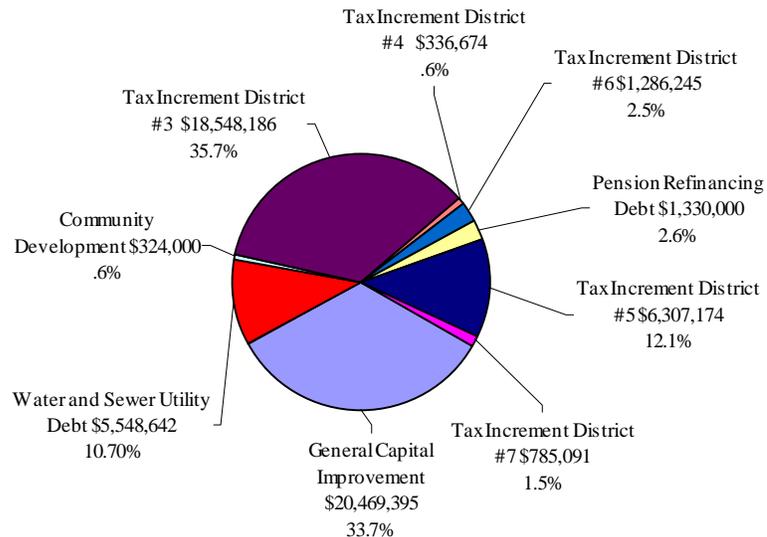
Debt Expenditures and non-levy revenue and financing sources decreased while a stable levy of \$4,156,866 was maintained. The 2008 budget included the first debt payments of the 2007A promissory note of \$608,573, along with the the 2007 State Trust Fund Loan for the Incubator Project of \$64,508. The budget also provides for the final payments of the 1998 Notes and Bonds of \$602,538 and \$130,250 respectively the Foundation note of \$30,000. 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 RETIRMENT OF EXISTING DEBT

Year	Principal	Interest	Total
2008	6,983,128	2,134,362	9,117,490
2009	6,002,407	1,859,459	7,861,866
2010	6,085,132	1,633,102	7,718,234
2011	5,453,977	1,415,466	6,869,443
2012	4,772,411	1,214,864	5,987,275
2013	4,734,947	883,041	5,617,988
2014	3,972,569	707,050	4,679,619
2015	3,495,329	559,993	4,055,322
2016	2,468,217	426,085	2,894,302
2017	1,941,290	318,373	2,259,663
2018	1,475,000	238,424	1,713,424
2019	1,540,000	167,365	1,707,365
2020	1,360,000	97,790	1,457,790
2021	800,000	45,284	845,284
2022	280,000	19,713	299,713
2023	290,000	6,706	296,706
On Demand	324,000	-	324,000
<b>\$ 51,978,407 * \$ 11,727,078</b>			<b>\$ 63,705,485</b>

2007 State Trust Fund Loan of \$2,957,000 authorized by Council but not yet approved by the State Public Lands Commission is excluded in this schedule only, as no repayment schedule has been determined.

### OUTSTANDING DEBT BY PURPOSE



**CITY OF WAUSAU  
SUMMARY OF DEBT CHANGES**

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Total General Obligation Debt	Utility Revenue Bonds	Total
<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>	<b>\$ 10,575,000</b>	<b>\$ 61,415,378</b>
2004 Additions:						
Capital Improvement Plan		1,994,883		1,994,883		1,994,883
TID #3		1,055,117		1,055,117		1,055,117
TID #5		1,500,000		1,500,000		1,500,000
Refinancing	13,445,000		(13,304,853)	140,147		140,147
Refinancing	5,360,000			5,360,000		5,360,000
2004 Retirements	(6,330,000)	(2,945,000)	(512,133)	(9,787,133)	(940,000)	(10,727,133)
<b>Balance January 1, 2005</b>	<b>\$ 24,585,000</b>	<b>\$ 24,800,000</b>	<b>\$ 1,718,392</b>	<b>\$ 51,103,392</b>	<b>\$ 9,635,000</b>	<b>\$ 60,738,392</b>
2005 Additions:						
Capital Improvement Plan		2,290,525		2,290,525		2,290,525
TID #3		2,000,000		2,000,000		2,000,000
TID #6		1,539,475		1,539,475		1,539,475
Community Development		324,000		324,000		324,000
2005 Retirements	(1,400,000)	(3,340,000)	(533,894)	(5,273,894)	(1,180,000)	(6,453,894)
<b>Balance January 1, 2006</b>	<b>\$ 23,185,000</b>	<b>\$ 27,614,000</b>	<b>\$ 1,184,498</b>	<b>\$ 51,983,498</b>	<b>\$ 8,455,000</b>	<b>\$ 60,438,498</b>
2006 Additions:						
Capital Improvement Plan		2,399,471		2,399,471		2,399,471
TID #7		351,622		351,622		351,622
Water Utility		3,013,907		3,013,907		3,013,907
2006 Retirements	(1,745,000)	(4,415,000)	(173,004)	(6,333,004)	(1,240,000)	(7,573,004)
<b>Balance January 1, 2007</b>	<b>\$ 21,440,000</b>	<b>\$ 28,964,000</b>	<b>\$ 1,011,494</b>	<b>\$ 51,415,494</b>	<b>\$ 7,215,000</b>	<b>\$ 58,630,494</b>
2007 Additions:						
Capital Improvement Plan		2,668,350		2,668,350		2,668,350
TID #3		1,396,650		1,396,650		1,396,650
TID #5		-	3,457,000	3,457,000		3,457,000
TID #7		470,000		470,000		470,000
Water Revenue Bond Refinancing	2,605,000	-		2,605,000	(3,330,000)	(725,000)
2007 Retirements	(1,875,000)	(5,020,000)	(182,087)	(7,077,087)	(715,000)	(7,792,087)
<b>Balance January 1, 2008</b>	<b>\$ 22,170,000</b>	<b>\$ 28,479,000</b>	<b>\$ 4,286,407</b>	<b>\$ 54,935,407</b>	<b>\$ 3,170,000</b>	<b>\$ 58,105,407</b>
2008 Additions:						
Capital Improvement Plan		2,662,710		2,662,710		2,662,710
TID #3		936,768		936,768		936,768
TID #7		3,695,168		3,695,168		3,695,168
2008 Retirements	(2,075,000)	(4,670,000)	(238,128)	(6,983,128)	(940,000)	(7,923,128)
<b>PROJECTED BALANCE 12/31/2008</b>	<b>\$ 22,170,000</b>	<b>\$ 28,479,000</b>	<b>\$ 4,286,407</b>	<b>\$ 55,246,925</b>	<b>\$ 3,170,000</b>	<b>\$ 57,476,925</b>

<b>COMPUTATION OF DEBT LIMIT</b>				
	December 31, 2005	December 31, 2006	December 31, 2007	December 31, 2008*
Equalized Valuation	\$2,233,469,700	\$2,433,934,300	\$2,504,826,100	\$2,592,495,000
	5%	5%	5%	5%
Total Allowable Debt	\$111,673,485	\$121,696,715	\$125,241,305	\$129,624,750
Outstanding Debt	\$51,983,498	\$51,415,494	\$54,935,407	\$55,246,925
Legal Debt Margin	\$59,689,987	\$70,281,221	\$70,305,898	\$74,377,825
Debt Utilized	46.55%	42.25%	43.86%	42.62%

\* Equalized value is projected to increase 3.5%

History of Expense Budget:	YEAR	EXPENSES	INCREASE/ (DECREASE)	% OVER/ (UNDER)
			OVER PREVIOUS YEAR	PREVIOUS YEAR
	2008	\$9,117,490	(\$5,194)	-0.06%
	2007	\$9,122,684	\$665,958	7.87%
	2006	\$8,456,726	\$436,345	5.44%
	2005	\$8,020,381	\$1,165,595	17.00%
	2004	\$6,854,786	\$1,245,958	22.21%
	2003	\$5,608,828	\$147,559	2.70%
	2002	\$5,461,269	\$212,390	4.05%
	2001	\$5,248,879	(\$286,806)	-5.18%
	2000	\$5,535,685	(\$759,940)	-12.07%
	1999	\$6,295,625	\$720,738	12.93%
	1998	\$5,574,887	\$412,927	8.00%
	1997	\$5,161,960	\$187,587	3.77%

History of Revenue Budget:	YEAR	REVENUES	INCREASE/ (DECREASE)	% OVER/ (UNDER)
			OVER PREVIOUS YEAR	PREVIOUS YEAR
	2008	\$4,472,623	(\$348,567)	-7.23%
	2007	\$4,821,190	\$557,921	13.09%
	2006	\$4,263,269	\$464,754	12.24%
	2005	\$3,798,515	\$1,100,595	40.79%
	2004	\$2,697,920	\$1,212,082	81.58%
	2003	\$1,485,838	\$181,435	13.91%
	2002	\$1,304,403	(\$251,284)	-16.15%
	2001	\$1,555,687	(\$817,745)	-34.45%
	2000	\$2,373,432	(\$513,213)	-17.78%
	1999	\$2,886,645	\$453,315	18.63%
	1998	\$2,433,330	\$78,814	3.35%
	1997	\$2,354,516	(\$370,564)	-13.60%

History of Tax Levy Allocated to Debt Service:	YEAR	REVENUES	INCREASE/ (DECREASE)	% OVER/ (UNDER)
			OVER PREVIOUS YEAR	PREVIOUS YEAR
	2008	\$4,156,866	\$0	0.00%
	2007	\$4,156,866	\$0	0.00%
	2006	\$4,156,866	\$0	0.00%
	2005	\$4,156,866	\$0	0.00%
	2004	\$4,156,866	\$0	0.00%
	2003	\$4,156,866	\$0	0.00%
	2002	\$4,156,866	\$463,674	12.56%
	2001	\$3,693,192	\$585,411	18.84%
	2000	\$3,107,781	\$239,861	8.36%
	1999	\$2,867,920	(\$273,637)	-8.71%
	1998	\$3,141,557	\$334,113	11.90%
	1997	\$2,807,444	\$558,151	24.81%

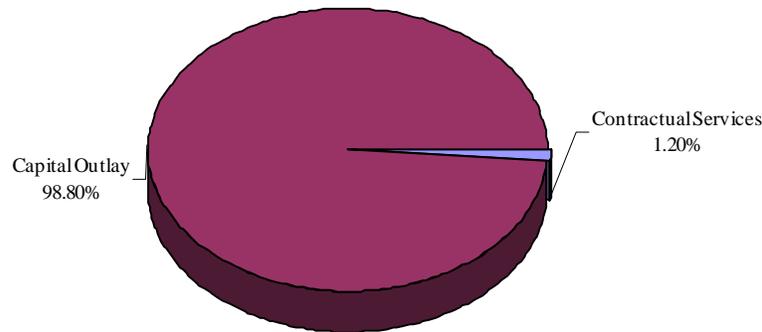
# CITY OF WAUSAU 2008 BUDGET

## 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.

- 2008 Objectives & Initiatives:**
- ◆ To continue the commitment to infrastructure maintenance and replacement.
  - ◆ To comply with the debt and capital management policy adopted by the Common Council and manage the debt service and capital levy accordingly.
  - ◆ To continue to enhance the capital improvement plan.



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Contractual Services	\$ 34,355	\$ 96,262	\$ 96,262	\$ 130,000	\$ 130,000
Capital Outlay	6,133,256	8,047,199	6,138,169	15,984,262	10,691,510
Transfer to Other Funds	25,465				
<b>Total Expenses</b>	<b>\$ 6,193,076</b>	<b>\$ 8,143,461</b>	<b>\$ 6,234,431</b>	<b>\$ 16,114,262</b>	<b>\$ 10,821,510</b>
Taxes	\$ 1,741,685	\$ 2,028,756	\$ 2,028,756	\$ 2,131,000	\$ 2,131,000
Intergovtl Grants/Aids	2,149,989	595,300	519,925	4,715,300	4,715,300
Public Charges	472,495	519,925	-	520,000	520,000
Intergovtl Charges	140,187	145,596	-		
Miscellaneous	14,332	-	-		
Other Financing Sources	2,581,519	3,055,600	3,055,600	3,372,710	3,372,710
<b>Total Revenues</b>	<b>\$ 7,100,207</b>	<b>\$ 6,345,177</b>	<b>\$ 5,604,281</b>	<b>\$ 10,739,010</b>	<b>\$ 10,739,010</b>

**CITY OF WAUSAU**  
**2008 Capital Program - by Funding Source**

PROJECT DESCRIPTION	DEPT	Total Project Costs	FUNDING SOURCES					Carryover Financing
			Tax Levy	Special Assessments	User Fees And Grants	GO Note Proceeds	TID Financing	
<b>Infrastructure</b>								
Land Acquisition	DPW	2,265,000			1,840,000	325,000	100,000	
WIS DOT Projects	DPW	4,239,444			248,466	210,810	3,780,168	
Curb, Gutter and Pavement	DPW	1,331,375		270,000	200,000	786,375		75,000
Street Reconstruction	DPW	748,225		250,000		144,125	354,100	
Asphalt Overlay	DPW	545,000	545,000					
Sidewalk Projects	DPW	277,500	277,500					
Storm Sewer	DPW	531,200				531,200		
Other Infrastructure Projects	DPW	910,000	430,000			0	480,000	
Street Lighting/Sirens	Inspections	27,000	27,000					
Water Projects	WS	2,703,500			2,703,500			
Sewer/Wastewater Projects	WS	1,876,900			1,876,900			
Total Infrastructure		15,455,144	1,279,500	520,000	6,868,866	1,997,510	4,714,268	75,000
<b>Facilities</b>								
Airport Corporate Hangar	Airport	187,500	187,500					
Airport Thangar Road	Airport	150,000			142,500			7,500
Parking Ramp Facilities	DPW	200,000	65,000					135,000
WATS Facilities	DPW	90,000	18,000		72,000			
Total Facilities		627,500	270,500	0	214,500	0	0	142,500
<b>Equipment</b>								
Turnout Gear	Fire	65,000	65,000					
Computer Software - Email software	CCDCC	63,000						63,000
Computer Hardware - PC Replacement	CCDCC	50,000	50,000					
Computer Hardware - Data Network Equipment	CCDCC	16,000	16,000					
Computer Hardware - Imaging	CCDCC	46,000	10,000					36,000
Computer Hardware - MDC Replacement	CCDCC	31,500						31,500
Computer Hardware - Video Server Storage	CCDCC	19,500	19,500					
Computer Hardware - File Server Upgrade	CCDCC	29,600	29,600					
Computer Hardware - Midrange Server Upgrade	CCDCC	35,000						35,000
Computer Hardware - Video Recording System	CCDCC	74,400	30,400					44,000
Total Equipment		430,000	220,500	0	0	0	0	209,500
<b>Rolling Stock</b>								
Fire Rolling Stock - Pumper	Fire	270,000			270,000			
Fire Rolling Stock - Chief Car	Fire	40,000	40,000					
Fire Rolling Stock - Ambulance	Fire	90,000	90,000					
WATS Rolling Stock	WATS	3,326,000			2,660,800	665,200		
Park Rolling Stock	Parks	160,500	160,500					
Public Works Rolling Stock	DPW	885,000			885,000			
Total Rolling Stock		4,771,500	290,500	0	3,815,800	665,200	0	0
<b>Park and Recreation Areas</b>								
Park Land Acquisition		240,000			240,000			
Rivers Edge Trail		112,868					112,868	
City Square		640,000			120,000		366,000	154,000
Parking Lot Pavement Project		113,800	70,000				43,800	
Total Parks/Recreation		1,106,668	70,000	0	360,000	0	522,668	154,000
TOTAL CAPITAL COSTS		\$22,390,812	\$2,131,000	\$520,000	\$11,259,166	\$2,662,710	\$5,236,936	\$581,000
General Borrowing						\$2,662,710		
TID #3 Borrowing						936,768		
TID #6 Cash on Hand						480,000		
TID #7 Borrowing						3,695,168		
TOTAL						\$7,774,646		

**CITY OF WAUSAU 2008 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 2008</b>
<b>LAND ACQUISITION</b>				
Stewart Avenue 32nd to 48th Avenue	TID #7	100,000		100,000
Miscellaneous		175,000	100,000	75,000
Sherman Street		1,840,000		1,840,000
Thomas Street Widening		250,000		250,000
<b>TOTAL LAND ACQUISITION</b>		<b>2,365,000</b>	<b>-</b>	<b>2,265,000</b>
<b>DOT PROJECTS</b>				
US51/STH 29 stormwater mgmt facilities	TID #6/TID#7	238,810		238,810
Other DOT Projects		150,000	100,000	50,000
Grand Avenue - Design		42,000		42,000
Stewart Avenue 32nd to 48th Avenue	TID #7	3,908,634		3,908,634
<b>TOTAL DOT PROJECTS</b>		<b>4,339,444</b>	<b>100,000</b>	<b>4,239,444</b>
<b>CURB, GUTTER AND PAVEMENT</b>				
Campus Drive - 4th Ave to Burek Ave		359,100	-	359,100
Maryann Lane - 27th to 28th Avenue		67,275		67,275
27th Avenue - W Wausau Avenue to Maryann Lane		95,900		95,900
South 7th Avenue - Chellis to Sherman St	CDBG	407,100		407,100
52nd Avenue - Lombardy Drive to culdesac		66,550		66,550
54th Avenue - Lombardy Drive to culdesac		32,350		32,350
32nd Avenue - Westhill Drive to Hilltop Avenue		101,450		101,450
Stark Street - Sherwood Circle to 1708/1709		181,650		181,650
Boulevard Trees		20,000		20,000
<b>TOTAL CURB, GUTTER AND PAVEMENT</b>		<b>1,331,375</b>	<b>-</b>	<b>1,331,375</b>
<b>STREET RECONSTRUCTION</b>				
Highland Park Boulevard		374,000	374,000	-
Hamilton Street 10th to 12th Street		108,000		108,000
North 10th Avenue - Elm Street to Cedar Street		286,125		286,125
Everest Boulevard		99,250	99,250	-
Kreutzer Boulevard		95,000	95,000	-
3rd Street Jefferson to Grant Street	TID #3	1,062,500	708,400	354,100
<b>TOTAL STREET RECONSTRUCTION</b>		<b>2,024,875</b>	<b>1,276,650</b>	<b>748,225</b>
<b>ASPHALT OVERLAY AND ALLEY PAVING</b>				
Various Locations Citywide (Including 4th Ave - Campus Drive to Blemont Road)		500,000		500,000
Alley Paving		45,000		45,000
<b>TOTAL ASPHALT OVERLAY AND ALLEY PAVING</b>		<b>545,000</b>	<b>-</b>	<b>545,000</b>
<b>SIDEWALKS</b>				
Sidewalk Replacement Various locations		300,000	100,000	200,000
Sidewalk Installation - New Miscellaneous \$25,000 48th Avenue \$52,500		77,500		77,500
<b>TOTAL SIDEWALKS</b>		<b>377,500</b>	<b>100,000</b>	<b>277,500</b>
<b>STORM SEWER</b>				
Campus Drive - CGP		52,500		52,500
South 7th Avenue - CGP		50,500		50,500
Stark St - CGP		26,000		26,000
Highland Park Boulevard		42,500	42,500	-
North 10th Avenue reconstruction		49,200		49,200
Storm pump Station Repairs and Control Panel Replacement		50,000		50,000
21st St/Lemke St		35,000		35,000
Unanticipated Projects		50,000		50,000
Phase II Stormwater		600,000	400,000	200,000
Annual Miscellaneous DNR Fees		18,000		18,000
<b>TOTAL STORM SEWER</b>		<b>973,700</b>	<b>442,500</b>	<b>531,200</b>

**CITY OF WAUSAU 2008 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 2008</b>
<b>OTHER CAPITAL</b>					
Miscellaneous Concrete Repairs			400,000	100,000	300,000
Other Professional Services (Miscellaneous \$75,000, Bridge Street Traffic Study \$25,000, 25th Street Corridor \$30,000)			130,000		130,000
Decorative Lighting Highland Park Boulevard			40,000	40,000	-
Westwood Culdesac		TID #6	420,000		420,000
Library parking Lot Upper Lot		TID #3	60,000		60,000
<b>TOTAL OTHER CAPITAL REPAIRS</b>			<u>1,050,000</u>	<u>140,000</u>	<u>910,000</u>
<b>WATERMAINS</b>					
Fountain Hills south		Utility	43,500		43,500
Brokaw booster and piping		Utility	550,000		550,000
Stewart Avenue looping Main		Utility	150,000		150,000
Riverview looping Main		Utility	60,000		60,000
17th Avenue Booster Station		Utility	500,000		500,000
Westhill Booster Station		Utility	500,000		500,000
North 10th Avenue - Elm to Cedar		Utility	100,000		100,000
Unanticipated Projects		Utility	800,000		800,000
<b>TOTAL WATER MAINS</b>			<u>2,703,500</u>	<u>-</u>	<u>2,703,500</u>
<b>SANITARY SEWER</b>					
E Bridge Street interceptor extension		Utility	153,500		153,500
Fountain Hills South		Utility	123,400		123,400
Townline Road lift Station		Utility	80,000		80,000
Townline Road forcemain		Utility	170,000		170,000
24th Avenue lift station relocate 90% recoverable from state		Utility	450,000		450,000
Stewart Avenue lift station relocate		Utility	100,000		100,000
Unanticipated Projects		Utility	800,000		800,000
<b>TOTAL SANITARY SEWER</b>			<u>1,876,900</u>	<u>-</u>	<u>1,876,900</u>
<b>GRAND TOTAL</b>			<u>\$ 17,462,294</u>	<u>\$ 2,059,150</u>	<u>\$ 15,303,144</u>

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$10,821,510	\$4,621,929	74.55%
2007	\$6,199,581	\$498,596	8.75%
2006	\$5,700,985	(\$513,809)	-8.27%
2005	\$6,214,794	(\$21,368)	-0.34%
2004	\$6,236,162	(\$410,384)	-6.17%
2003	\$6,646,546	(\$1,779,103)	-21.12%
2002	\$8,425,649	\$237,778	2.90%
2001	\$8,187,871	(\$2,150,502)	-20.80%
2000	\$10,338,373	\$3,852,108	59.39%
1999	\$6,486,265	(\$2,409,389)	-27.09%
1998	\$8,895,654	\$5,386,263	153.48%
1997	\$3,509,391	(\$1,809,258)	-34.02%

History of Revenue  
Budget:

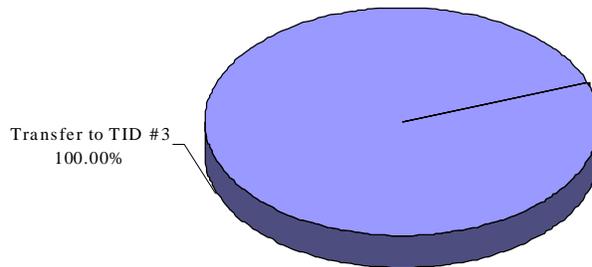
YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$8,608,010	\$4,437,185	106.39%
2007	\$4,170,825	\$286,525	7.38%
2006	\$3,884,300	(\$524,680)	-11.90%
2005	\$4,408,980	(\$162,890)	-3.56%
2004	\$4,571,870	(\$1,208,452)	-20.91%
2003	\$5,780,322	\$2,091,672	56.71%
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 2008 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. Since accumulated deficits have been funded all increment is donated to Tax Increment District Number Three. This district will retire after collecting the 2007 increment in 2008.



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Transfer to TID #3	\$	161,437	\$ 174,128	\$ 1,720,000	\$ 1,720,000
Interest Expense	106,912	32,595	32,595	-	-
<b>Total Expenses</b>	<b>\$ 106,912</b>	<b>\$ 194,032</b>	<b>\$ 206,723</b>	<b>\$ 1,720,000</b>	<b>\$ 1,720,000</b>
Taxes	\$ 1,528,101	\$ 1,551,527	\$ 1,567,460	\$ 1,720,000	\$ 1,720,000
Miscellaneous	88,723	76,000	76,000		
<b>Total Revenues</b>	<b>\$ 1,616,824</b>	<b>\$ 1,627,527</b>	<b>\$ 1,643,460</b>	<b>\$ 1,720,000</b>	<b>\$ 1,720,000</b>

**Summary of Budget Changes:** Increment collected will be transferred to Tax Increment District Number Three as all accumulated deficits have been funded and no other district obligations exist. The district will terminate at the end of its life on April 1, 2008.

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

**Historical Analysis: Reduction of Accumulated Deficits**

	ADD			DEDUCT	Ending Fund Balance (Deficit)
	Beginning Fund Balance (Deficit)	Tax Increment	Lease Payments	Interest Expense	
2000	(\$11,193,961)	\$1,459,963	\$203,488	\$518,112	(\$10,048,622)
2001	(10,048,622)	1,498,302	237,196	458,885	(8,772,009)
2002	(8,772,009)	1,528,171	203,488	395,309	(7,435,659)
2003	(7,435,659)	1,590,256	251,334	325,743	(5,919,812)
2004	(5,919,812)	1,564,113	230,498	251,125	(4,376,326)
2005	(4,376,326)	1,528,139	80,146	178,609	(2,946,650)
2006	(2,946,650)	1,528,101	88,723	106,912	(1,436,738)
2007	(1,436,738)	1,567,460	76,000	32,595	**

\*\* excess increment of \$174,128 donated to TID #3.

## CITY OF WAUSAU 2008 BUDGET TAX INCREMENT DISTRICT NUMBER TWO FUND

**Mission:** The district was created as a funding source for 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, 2005 was \$0. Total outstanding debt at December 31, 2006 and 2007 is \$30,000 and \$0 respectively. All increment collected will be donated to District Number Three as approved by the Joint Review Board.

**Responsibilities:** This fund accounts for the receipt of district increment, and other program income generated from the project. Any funds in excess of debt service are donated to Tax Increment District Number Three.



<b>BUDGET SUMMARY</b>						
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted	
Transfer to Debt Service	\$ 32,527	\$ 30,848	\$ 30,848	\$ -	\$ -	
Transfer to TID #3	696,683	706,440	675,390	697,000	697,000	
<b>Total Expenses</b>	<b>\$ 729,210</b>	<b>\$ 737,288</b>	<b>\$ 706,238</b>	<b>\$ 697,000</b>	<b>\$ 697,000</b>	
Tax Increment	\$ 729,209	\$ 737,288	\$ 706,238	\$ 697,000	\$ 697,000	
<b>Total Revenues</b>	<b>\$ 729,209</b>	<b>\$ 737,288</b>	<b>\$ 706,238</b>	<b>\$ 697,000</b>	<b>\$ 697,000</b>	

**Summary of Budget Changes:**

Increment collected will be transferred to Tax Increment District Number Three. The joint review board approved donating excess increment to TID #3 for 5 years ending 2010.

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

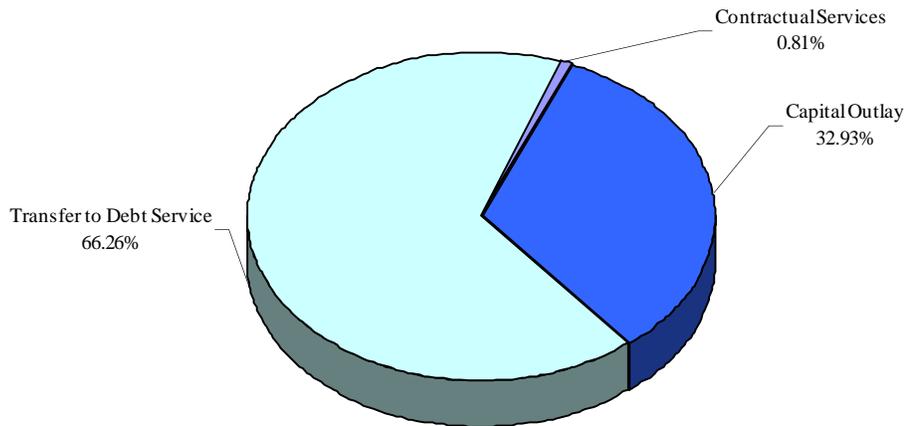
<b>District Long Term Debt</b>	<b>Original Amt. Borrowed</b>	<b>Repaid</b>	<b>Balance 12/31/07</b>
1990 General Obligation Note	\$400,000	\$400,000	\$0
1991 General Obligation Note	624,554	624,554	0
1992 General Obligation Bonds	185,416	185,416	0
1994 State Trust Fund Loan	225,000	225,000	0
1997 General Obligation Note	270,000	270,000	0
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>\$1,939,559</u></b>	<b><u>\$0</u></b>

# CITY OF WAUSAU 2008 BUDGET

## TAX INCREMENT DISTRICT NUMBER THREE FUND

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

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



BUDGET SUMMARY					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Contractual Services	\$ 188,653	\$ 577,719	\$ 202,109	\$ 30,000	\$ 30,000
Grants, Contributions & Donations	-				
Capital Outlay	1,113,075	2,414,281	1,658,261	1,210,768	1,210,768
Transfer to Debt Service	2,975,011	3,087,405	3,109,078	2,436,175	2,436,175
<b>Total Expenses</b>	<b>\$ 4,276,739</b>	<b>\$ 6,079,405</b>	<b>\$ 4,969,448</b>	<b>\$ 3,676,943</b>	<b>\$ 3,676,943</b>
Tax Increment	\$ 1,003,266	\$ 1,225,207	\$ 1,173,647	\$ 1,376,160	\$ 1,376,160
Miscellaneous Revenue	77,639	36,000	28,500	148,000	148,000
Debt Proceeds	-	1,741,650	1,396,190	936,768	936,768
Transfer from the General Fund	957,397	980,075	980,075	-	-
Transfer from Other Funds	151,890			154,000	154,000
Transfer from TID #1				1,720,000	1,720,000
Transfer from TID #2	696,683	867,877	849,517	697,000	697,000
<b>Total Revenues</b>	<b>\$ 2,886,875</b>	<b>\$ 4,850,809</b>	<b>\$ 4,427,929</b>	<b>\$ 5,031,928</b>	<b>\$ 5,031,928</b>

**Summary of Budget Changes:** The 2007 budget anticipates \$30,000 for facility maintenance of the Federal Building, \$640,000 for the construction of the City Square, parking lot construction of \$103,800, 3<sup>rd</sup> Street bounded by Jefferson and Scott Street \$354,100 and \$112,868 for Rivers Edge Trail Expansion. These projects will be funded through debt issuance of \$936,768 and donations and room tax dollars set aside for the City Square project of \$120,000 and \$154,000 respectively. Debt retirement costs in 2008 are expected to be \$2,436,175. This includes the final payment of the 1998 Bonds and the Alexander Foundation note.

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

		Original Amount Borrowed	Repaid	Balance 12/31/2007
1995 State Trust Fund Loan		\$ 750,000	\$ 750,000	\$ -
1996 General Obligation Bonds	Call date October 1, 2006	757,555	387,555	370,000
Mirman Promissory Note		300,000	300,000	-
McDevco Promissory Note		1,146,447	1,146,447	-
1997 General Obligation Note		4,000,000	4,000,000	-
1998 General Obligation Bonds	Call date April 1, 2005	856,402	838,708	17,694
2001 General Obligation Note	Call date April 1, 2007	475,800	257,664	218,136
2001 State Trust Fund Loan	March 15th each Year	1,617,503	788,096	829,407
2002 State Trust Fund Loan		2,415,665	2,415,665	-
2003 State Trust Fund Loan		2,617,794	2,617,794	-
2003 State Trust Fund Loan		5,057,592	5,057,592	-
2003 State Trust Fund Loan		3,908,949	3,908,949	-
2003D General Obligation Note	Call date October 1, 2010	3,285,000	1,230,000	2,055,000
2004A General Obligation Note	Call date April 1, 2009	643,534	177,236	466,298
2004 General Obligation Refunding Bond	Call date April 1, 2015	13,445,000	1,390,000	12,055,000
2005B General Obligation Note		2,000,000	890,000	1,110,000
2007 General Obligation Note	Call date May 1, 2014	1,396,650		1,396,650
Foundation Loan	Anytime	1,530,000	1,500,000	30,000
		<u>\$ 46,203,891</u>	<u>\$ 27,655,706</u>	<u>\$18,548,185</u>

	YEAR	PRINCIPAL	INTEREST	TOTAL
Aggregate maturities of all long-term debt relating to the District is as follows:	2008	1,685,237	750,938	2,436,175
	2009	1,685,725	693,568	2,379,293
	2010	1,745,864	633,513	2,379,377
	2011	1,808,548	567,615	2,376,163
	2012	1,573,700	497,229	2,070,929
	2013	1,630,810	436,272	2,067,082
	2014	1,302,920	372,271	1,675,191
	2015	1,210,127	320,341	1,530,468
	2016	1,075,127	265,827	1,340,954
	2017	1,115,127	212,787	1,327,914
	2018	1,015,000	160,375	1,175,375
	2019	1,060,000	108,500	1,168,500
	2020	1,105,000	54,375	1,159,375
2021	535,000	13,375	548,375	
		<u>\$ 18,548,185</u>	<u>\$ 5,086,986</u>	<u>\$ 23,635,171</u>

## TID #3 CASHFLOW PROJECTIONS

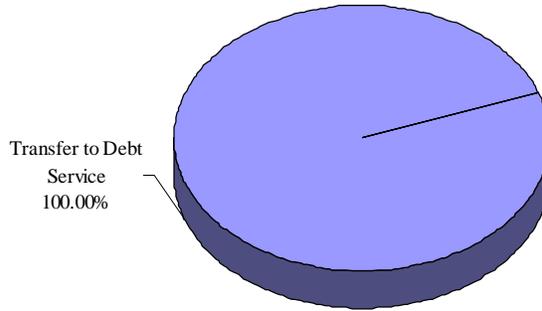
Year	Project Costs PROJECTION	DEBTSERVICE		REVENUES					Annual Surplus (Deficit) PROJECTION	Accumulated Balance PROJECTION
		2008 Promissory Note	Existing Debt	Debt Proceeds PROJECTION	Other Income PROJECTION	Project Increment PROJECTION	General Fund PROJECTION	TID 2/TID 1 Donor Increment PROJECTION		
2006	1,301,728		2,975,010		229,528	1,003,266	957,397	696,683	-1,541,754	677,081
2007	1,860,370		3,109,079	1,396,190	68,500	1,173,647	980,075	849,517	-501,520	175,561
2008	1,240,768		2,436,175	936,768	302,000	1,376,160		2,417,000	1,354,985	1,530,546
2009		116,510	2,379,293		28,000	1,688,922		750,000	-28,881	1,501,665
2010		116,510	2,379,377			1,708,801		750,000	-37,086	1,464,579
2011		116,510	2,376,163			1,728,939			-763,734	700,845
2012		116,510	2,070,929			1,749,340			-438,099	262,746
2013		116,510	2,067,082			1,770,006			-413,586	-150,840
2014		116,510	1,675,191			1,790,943			-758	-151,598
2015		116,510	1,530,468			1,812,154			165,176	13,578
2016		116,510	1,340,954			1,833,642			376,178	389,756
2017		116,510	1,327,914			1,855,413			410,989	800,745
2018		116,510	1,175,375			1,869,945			578,060	1,378,805
2019			1,168,500			1,884,655			716,155	2,094,960
2020			1,159,375			1,899,545			740,170	2,835,130
2021			548,375			1,914,620			1,366,245	4,201,375
2022			-			1,929,881			1,929,881	6,131,256
			-							
	\$4,677,449	\$1,165,100	\$26,744,250	\$4,332,958	\$528,632	\$29,825,367	\$2,894,869	\$6,173,342		

# CITY OF WAUSAU 2008 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>						
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted	
Transfer to Debt Service	\$ 182,415	\$ 154,090	\$ 154,091	\$ 154,865	\$ 154,865	
Total Expenses	<u>\$ 182,415</u>	<u>\$ 154,090</u>	<u>\$ 154,091</u>	<u>\$ 154,865</u>	<u>\$ 154,865</u>	
Taxes	\$ 52,796	\$ 59,984	\$ 57,473	\$ 64,800	\$ 64,800	
Total Revenues	<u>\$ 52,796</u>	<u>\$ 59,984</u>	<u>\$ 57,473</u>	<u>\$ 64,800</u>	<u>\$ 64,800</u>	

**Summary of Budget Changes:** Annual deficits generated by the district will be temporarily covered by the City’s general fund and repaid by future increment. The projected deficit at December 31, 2007 is \$1,279,645.

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

	Original Amt. Borrowed	Repaid	Balance 12/31/06
1998 General Obligation Note	\$430,400	\$378,735	\$51,665
2000 General Obligation Note	<u>740,000</u>	<u>454,991</u>	<u>285,009</u>
<b>Totals:</b>	<b><u>\$1,170,400</u></b>	<b><u>\$833,726</u></b>	<b><u>\$336,674</u></b>

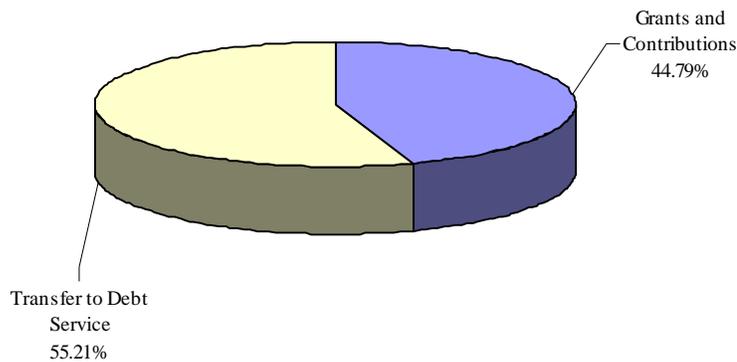
**Aggregate maturities of all long-term debt relating to the District is as follows:**

Year	Principal	Interest	Total
2008	\$ 141,769	\$ 13,096	\$ 154,865
2009	94,577	7,381	101,958
2010	<u>100,328</u>	<u>2,508</u>	<u>102,836</u>
	<u>\$ 336,674</u>	<u>\$ 22,985</u>	<u>\$ 359,659</u>

## CITY OF WAUSAU 2008 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 deficit at December 31, 2006 was \$29,970. Total Outstanding debt at December 31, 2006 and 2005 is \$3,122,392 and \$3,387,040 respectively. The district has applied for a \$2,957,000 State Trust Fund Loan, which at the time of the budget was under consideration by the state.

**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



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Contractual Services	\$ 11,543		\$ 5,000		
Grants and Contributions		2,987,000	2,662,170	324,830	324,830
Capital Outlay	2,588,611		463,085		
Transfer to Debt Service	398,510	396,796	396,796	400,352	400,352
<b>Total Expenses</b>	<b>\$ 2,998,664</b>	<b>\$ 3,383,796</b>	<b>\$ 3,527,051</b>	<b>\$ 725,182</b>	<b>\$ 725,182</b>
Taxes	\$ 477,074	\$ 549,247	\$ 525,757	\$ 567,540	\$ 567,540
Miscellaneous Revenue	160,000		89,914		
Other Financing Sources	-	2,957,000	3,459,884		
<b>Total Revenues</b>	<b>\$ 637,074</b>	<b>\$ 3,506,247</b>	<b>\$ 4,075,555</b>	<b>\$ 567,540</b>	<b>\$ 567,540</b>

**Summary of Budget Changes:** Tax Increment will be used to pay current year debt service. Final payments in accordance with the development agreement with Scannell will be made.

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

	Original Amount		12/31/2007
	Borrowed	Repaid	
1997 General Obligation Note, Call date April 1, 2005	\$540,000	\$540,000	\$0
2003 General Obligation Note, Call date April 1, 2013	2,000,000	254,826	1,745,174
2004B General Obligation Note, Call date April 1, 2009	1,500,000	395,000	1,105,000
2007 State Trust Fund Loan, Call date annually March 15th	500,000	0	500,000
<b>Total debt outstanding</b>	<b>\$4,540,000</b>	<b>\$1,189,826</b>	<b>\$3,350,174</b>
Debt authorized - but not received			
2007 State Trust Fund Loan, Call date annually March 15th	\$2,957,000		2,957,000
<b>Total</b>	<b>\$7,497,000</b>	<b>\$1,189,826</b>	<b>\$6,307,174</b>

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

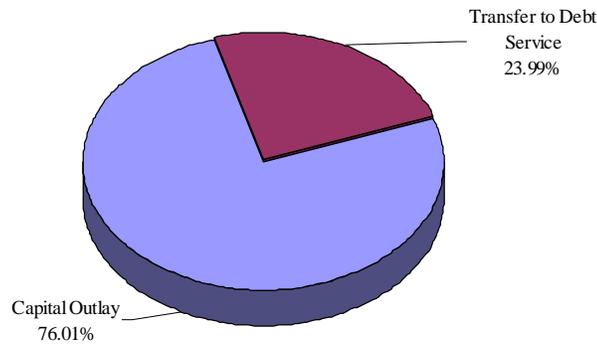
	PRINCIPAL	INTEREST	TOTAL
2008	266,395	133,958	400,353
2009	268,073	131,968	400,041
2010	277,784	121,031	398,815
2011	287,607	109,170	396,777
2012	302,501	96,232	398,733
2013	315,185	82,093	397,278
2014	330,381	67,077	397,458
2015	158,289	55,900	214,189
2016	166,325	48,764	215,089
2017	174,546	41,151	215,697
2018	118,404	33,067	151,471
2019	123,552	27,894	151,446
2020	131,274	22,350	153,624
2021	136,422	16,427	152,849
2022	144,144	10,148	154,292
2023	149,292	3,452	152,744
	<b>\$ 3,350,174</b>	<b>\$ 1,000,682</b>	<b>\$ 4,350,856</b>

# CITY OF WAUSAU 2008 BUDGET

## TAX INCREMENT DISTRICT NUMBER SIX FUND

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

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



<b>BUDGET SUMMARY</b>					
	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Contractual Services	\$ 23,139		\$ 21,000		
Capital Outlay	327,530			480,000	480,000
Transfer to Debt Service	176,992	177,140	177,140	151,479	151,479
Total Expenses	\$ 527,661	\$ 177,140	\$ 198,140	\$ 631,479	\$ 631,479
Taxes		\$ 546,402	\$ 522,925	\$ 565,000	\$ 565,000
Miscellaneous	3,615		500		
Debt Proceeds					
Total Revenues	\$ 3,615	\$ 546,402	\$ 523,425	\$ 565,000	\$ 565,000

**Summary of Budget Changes:** Tax Increment will be used to pay current year debt service. 2008 projects include US51/STH 29 stormwater management facilities of \$60,000 and the construction of the Westwood culdesac \$420,000. These projects will be paid with current increment.

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

<b>District Long Term Debt</b>	<b>Original Amt. Borrowed</b>	<b>Repaid</b>	<b>Balance 12/31/07</b>
2005A General Obligation Note	<u>\$1,539,475</u>	<u>\$253,229</u>	<u>\$1,286,246</u>

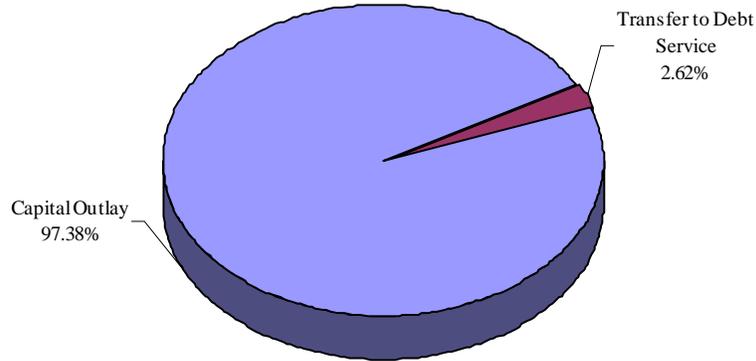
**Aggregate maturities of all long-term debt relating to the District is as follows:**

	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2008	110,537	40,942	151,479
2009	150,732	37,051	187,783
2010	156,761	32,321	189,082
2011	160,781	27,239	188,020
2012	166,810	21,874	188,684
2013	172,839	16,184	189,023
2014	178,869	10,070	188,939
2015	<u>188,917</u>	<u>3,448</u>	<u>192,365</u>
	<u>1,286,246</u>	<u>189,129</u>	<u>1,475,375</u>

## CITY OF WAUSAU 2008 BUDGET TAX INCREMENT DISTRICT NUMBER SEVEN FUND

**Mission:** To fund the public infrastructure within the district which is located within the Highway 29 corridor West Stewart Avenue corridor. The east to west boundaries can generally be described as running from 28<sup>th</sup> Avenue on the east and 48<sup>th</sup> Avenue to the West. This district is a mixed-used tax increment district and includes the recent Menards retail building.

**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



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Contractual Services	101,202		\$ 49,000		
Capital Outlay	251,449	150,000	425,000	4,068,634	4,068,634
Transfer to Debt Service		47,950	55,022	109,561	109,561
<b>Total Expenses</b>	<b>\$ 352,651</b>	<b>\$ 197,950</b>	<b>\$ 529,022</b>	<b>\$ 4,178,195</b>	<b>\$ 4,178,195</b>
Taxes				\$ 99,052	\$ 99,052
Intergovtl Grants & Aids				248,466	248,466
Debt Proceeds	350,000	-	474,380	3,820,168	3,820,168
<b>Total Revenues</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ 474,380</b>	<b>\$ 4,167,686</b>	<b>\$ 4,167,686</b>

**Summary of Budget Changes:** The first increment for the district is expected to be slightly less than the debt payment of \$109,561. 2008 projects include \$60,000 for stormwater detention US51/STH29, Stewart Avenue construction 32<sup>nd</sup> to 48<sup>th</sup> Avenue.

**District Facts:**      **Creation Date**    **January 10, 2006**  
                                  **Last Date Project Costs Incurred**    **January 10, 2021**  
                                  **Final Dissolution Date**    **January 10, 2026**

	Original Amount Borrowed	Repaid	Balance 12/31/2007
2006A General Obligation Note	\$ 350,000	\$ 34,909	\$ 315,091
2007A General Obligation Note	470,000	-	470,000
	<u>820,000</u>	<u>34,909</u>	<u>785,091</u>

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

	PRINCIPAL	INTEREST	TOTAL
2008	\$ 81,546	\$ 28,015	\$ 109,561
2009	81,546	25,079	106,625
2010	81,546	22,143	103,689
2011	82,065	19,178	101,243
2012	82,065	16,182	98,247
2013	82,065	13,175	95,240
2014	82,368	10,139	92,507
2015	82,368	7,091	89,459
2016	82,367	4,014	86,381
2017	47,155	896	48,051
	<u>\$ 785,091</u>	<u>\$ 145,912</u>	<u>\$ 931,003</u>

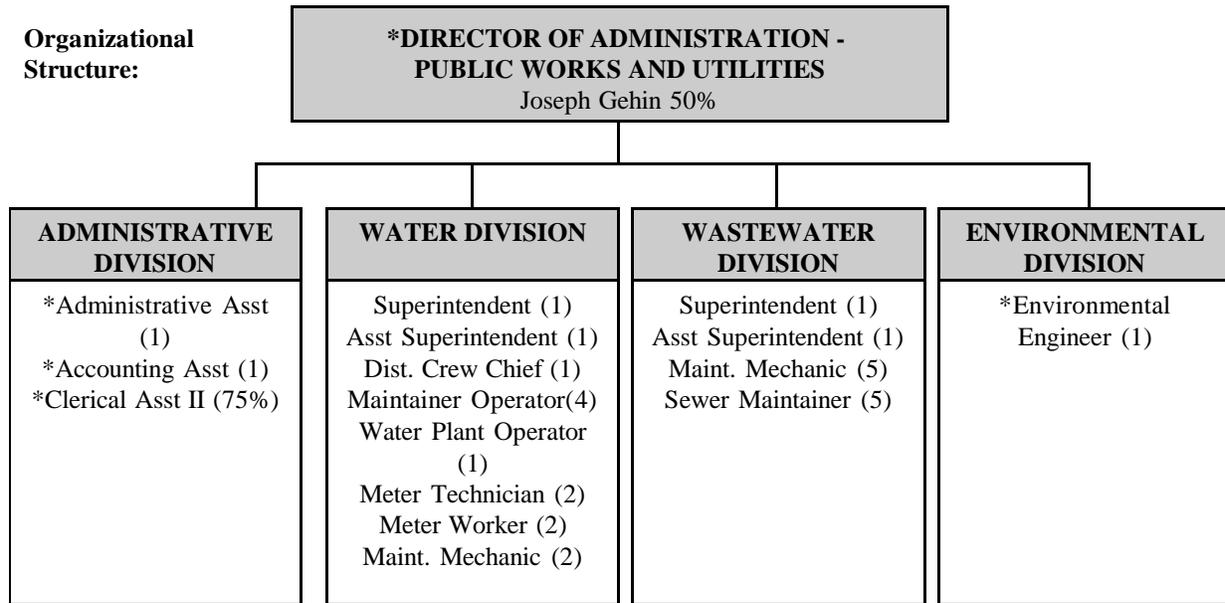
# CITY OF WAUSAU 2008 BUDGET

## WAUSAU WATER WORKS

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

**Department Responsibilities:** The Drinking Water Division is primarily responsible for water supply, water treatment and distribution. The Utility consists of six supply wells, a central treatment plant designed to treat in excess of 10 million gallons per day and approximately 250 miles of mains used to convey safe drinking water to more than 15,000 users. Wausau Water Works also provides water supply for fire protection for the City and currently has in excess of 1,550 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 250 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	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<b>Union</b>	22	23	24.75	24.75	24.75	24.75	26.75	26.75	30.8	31
<b>Non-union</b>	4.5	4.5	6.5	7	7	7	7	7	7	7
<b>TOTAL</b>	26.5	28.5	31.25	31.75	31.75	31.75	33.75	33.75	37.8	38

\* Staffing totals should recognize staff from other departments as footnoted above are funded either partially or fully by the utility.

**2007 Accomplishments:**

**WATER**

- ◆ Completed the installation of a radio meter reading system.
- ◆ Purchased land for the installation of a booster station to provide wholesale water to the Village of Brokaw.

**SEWER**

- ◆ Pursued arrangement with other agencies for sharing resources.
- ◆ Slipped lined 18,000 feet of sanitary sewer.
- ◆ Improved biosolids applications.
- ◆ Replace grit washer and relocate grease separator at WWTP.
- ◆ Upgrade existing stand-by power generation for lift stations.

**2008 Objectives  
& Initiatives:**

**WATER**

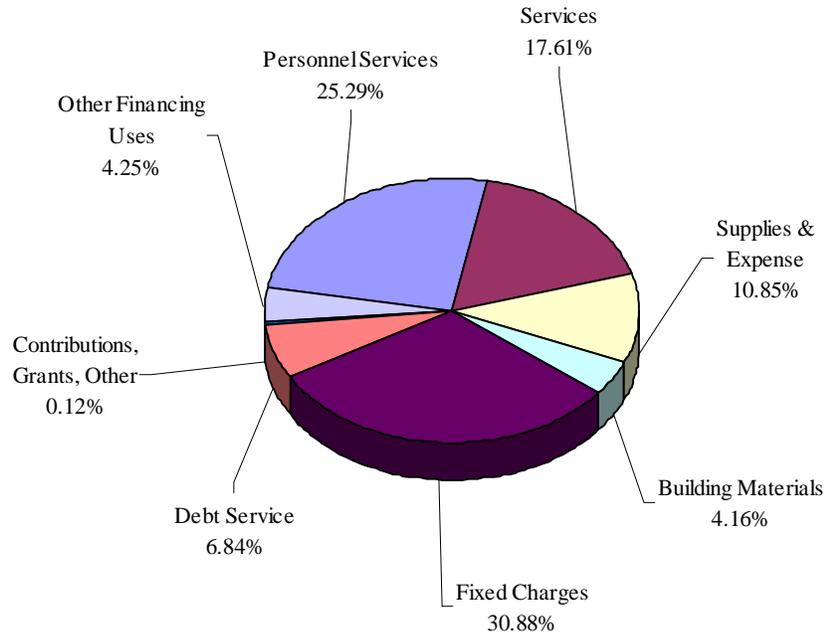
- ◆ Coordinate routine water and sewer extensions, as needed, for new developments and annexations.
- ◆ Build water booster stations to provide wholesale water to Village of Brokaw and to support development as needed.
- ◆ Install looping mains to water distribution system as funds will allow and replace infrastructure as needed, i.e. replace lead services and water main with street reconstruction projects.
- ◆ Purchase new customer billing software.

**SEWER**

- ◆ Plan to relocate 24<sup>th</sup> Avenue Lift Station for DOT needs and relocate 44<sup>th</sup> Avenue Lift Station due to future road reconstruction.
- ◆ Replacement of sanitary sewer televising equipment which will enhance sewer maintenance record keeping and maintenance schedule.
- ◆ Continue updating of Capacity management Operation and

**Below is a historical review of the operating indicators:**

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
<b>Water</b>										
Miles of Main	229.8	227.1	221.1	217	211	209.4	207.3	204.9	200.7	199.5
Storage Capacity	5550	5550	5550	5550	5300	5300	5300	5300	5300	5300
Fire Hdyrants	1571	1541	1481	1451	1404	1389	1372	1354	1322	1315
<b>Sewer</b>										
Miles of Main	226.3	221.3	218.1	212.3	211	209.7	207.6	203.9	200.2	199.2



**BUDGET SUMMARY**

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 1,902,847	\$ 2,288,750	\$ 2,298,650	\$ 2,393,898	\$ 2,393,898
Contractual Services	1,267,190	1,578,425	1,598,700	1,667,300	1,667,300
Supplies & Expense	885,557	914,525	1,040,675	1,026,975	1,026,975
Building Materials	303,558	370,000	371,000	394,000	394,000
Fixed Charges	2,587,162	2,799,500	2,856,000	2,924,000	2,924,000
Debt Service	472,378	542,900	682,900	647,900	647,900
Contributions, Grants, Other	6,321	11,500	11,500	11,500	11,500
Other Financing Uses	352,000	352,000	375,000	402,000	402,000
<b>Total Expenses</b>	<b>\$ 7,777,013</b>	<b>\$ 8,857,600</b>	<b>\$ 9,234,425</b>	<b>\$ 9,467,573</b>	<b>\$ 9,467,573</b>
Public Charges	\$ 10,795,218	\$ 9,808,950	\$ 10,197,750	\$ 10,341,250	\$ 10,341,250
Miscellaneous	307,197	173,500	236,500	186,500	186,500
<b>Total Revenues</b>	<b>\$ 11,102,415</b>	<b>\$ 9,982,450</b>	<b>\$ 10,434,250</b>	<b>\$ 10,527,750</b>	<b>\$ 10,527,750</b>

**Summary of Budget Changes:**

Personnel service costs increased \$105,148 which reflects anticipated salaries and fringe benefits for the year 2008. Contractual services increased \$88,875 due to anticipated utility cost increases. Supplies and expenses increased \$112,450 and provides for maintenance of plant infrastructure and facilities. Building materials consisting of chemical costs are expected to increase \$24,000. Fixed charges increased \$124,500. This represents expected increases in depreciation and amortization expenses and payment in lieu of taxes. Debt service increased \$105,000. Other Financing Uses reflects the annual transfer from the Sewer Utility to the City. Overall the Utility Expenses increased \$609,873 or 6.89% from the original budget and revenues increased \$545,300 or 5.46%. This increase anticipates a sewer utility rate hike.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$9,467,573	\$609,973	6.89%
2007	\$8,857,600	\$188,590	2.18%
2006	\$8,669,010	\$200,806	2.37%
2005	\$8,468,204	\$645,598	8.25%
2004	\$7,822,606	\$307,609	4.09%
2003	\$7,514,997	\$69,931	0.94%
2002	\$7,445,066	\$196,531	2.71%
2001	\$7,248,535	\$169,837	2.40%
2000	\$7,078,698	\$146,978	2.12%
1999	\$6,931,720	\$132,800	1.95%
1998	\$6,798,920	\$64,730	0.96%
1997	\$6,734,190	\$63,669	0.95%

History of Revenue  
Budget:

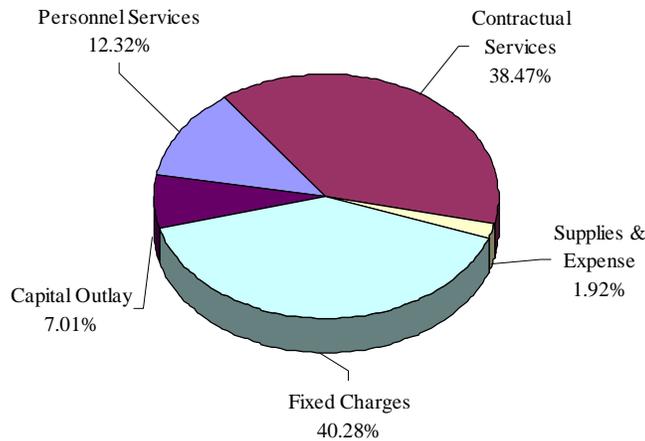
YEAR	REVENUES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$10,527,750	\$545,300	5.46%
2007	\$9,982,450	\$2,250	0.02%
2006	\$9,980,200	\$1,851,650	22.78%
2005	\$8,128,550	\$727,250	9.83%
2004	\$7,401,300	(\$183,300)	-2.42%
2003	\$7,584,600	(\$94,500)	-1.23%
2002	\$7,679,100	\$19,300	0.25%
2001	\$7,659,800	(\$46,500)	-0.60%
2000	\$7,706,300	\$318,700	4.31%
1999	\$7,387,600	\$131,000	1.81%
1998	\$7,256,600	\$62,100	0.86%
1997	\$7,194,500	\$58,500	0.94%

# CITY OF WAUSAU 2008 BUDGET

## PARKING FUND

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

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



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 186,756	\$ 179,529	\$ 172,539	\$ 210,878	\$ 210,878
Contractual Services	571,373	634,398	612,914	658,445	658,445
Supplies & Expense	36,469	20,680	27,980	32,800	32,800
Fixed Charges	697,110	90,939	89,439	689,400	689,400
Capital Outlay	48,543	402,000	104,668	120,000	120,000
<b>Total Expenses</b>	<b>\$ 1,540,251</b>	<b>\$ 1,327,546</b>	<b>\$ 1,007,540</b>	<b>\$ 1,711,523</b>	<b>\$ 1,711,523</b>
General Property Tax:	\$ 333,632	\$ 227,746	\$ 227,746	\$ 225,000	\$ 227,746
Parking Citations	262,218	170,000	227,226	245,226	245,226
Public Charges	733,174	627,800	667,540	672,300	672,300
Miscellaneous	443				
<b>Total Revenues</b>	<b>\$ 1,329,467</b>	<b>\$ 1,025,546</b>	<b>\$ 1,122,512</b>	<b>\$ 1,142,526</b>	<b>\$ 1,145,272</b>

**Summary of  
Budget Changes:**

Personnel service costs increased by \$31,349 which reflects the anticipated salaries and fringe benefits for 2008 along with the elimination of cashier services in the McClellan Ramp and the addition of a parking enforcement officer which was implemented mid 2007. Contractual services increased \$24,047 which provides for building maintenance costs. Supplies and expenses increased \$12,120 for parking enforcement software service fees. Fixed charges increased \$598,461 for depreciation expense which has not been previously budgeted. Capital outlay decreased \$282,000 which represents carryover funds for significant ramp maintenance costs. The budget anticipates a operating loss \$568,997 which is less than the amount of depreciation. The long term goal will be to improve operations of our parking to cover depreciation expense in full. This will provide us with the necessary cash to replace related infrastructure. Overall, the Parking budget increased \$685,977 from the 2006 budget or 66.86%.

<b>CENTRAL BUSINESS DISTRICT PARKING SUMMARY</b>			
LOCATION	# of Stalls		
McClellan Street Parking Ramp	356	Meters	Permits
Jefferson Street Parking Ramp	655	Meters	Permits
Penneys Parking Ramp	531	Hrly Parking	Permits
Sears Parking Ramp	975	Hrly Parking	Permits
Lot 5 - 3rd and Grant Street	40	Meters	Permits
Lot 6 - 4th and Washington Street	39	Meters	
Lot 7 - Library Rivers Edge	50	Meters	Permits
Lot 8 - River Drive	136	Meters	Permits
Lot 9 - Jefferson Street East	51	Meters	Permits
Lot 13 - 3rd and McClellan Street	15	Meters	
Lot 14 - Second St	8	Meters	Permits
Lot 16 - WATS Plumer Street	18		Permits
Lot 17 - Jefferson Street/ Federal Building	52	Meters and 2Hr Free Parking	
Lot 18 - Penneys Forest Street Lot	25	Meters	
Downtown Street Meters	<u>300</u>	Meters	
	<u><u>3,251</u></u>		

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$1,711,523	\$685,977	66.89%
2007	\$1,025,546	(\$9,586)	-0.93%
2006	\$1,035,132	\$311,185	42.99%
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	\$98,751	8.92%

History of Revenue  
Budget:

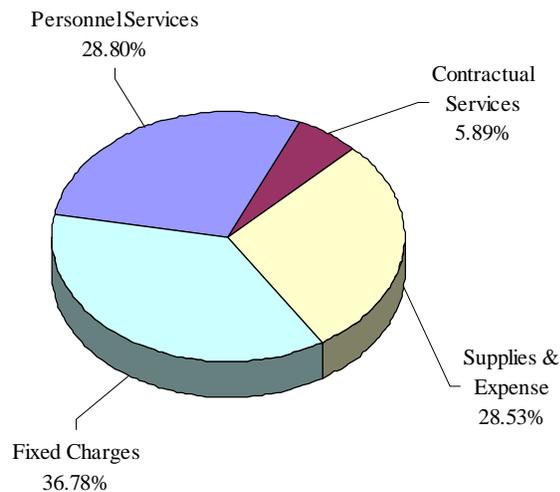
YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$917,526	\$119,726	15.01%
2007	\$797,800	\$21,300	2.74%
2006	\$776,500	\$291,800	60.20%
2005	\$484,700	(\$24,000)	-4.72%
2004	\$508,700	(\$19,000)	-3.60%
2003	\$527,700	\$16,000	3.13%
2002	\$511,700	\$2,550	0.50%
2001	\$509,150	(\$32,550)	-6.01%
2000	\$541,700	\$46,500	9.39%
1999	\$495,200	\$1,400	0.28%
1998	\$493,800	\$9,000	1.86%
1997	\$484,800	\$2,945	2.60%

# CITY OF WAUSAU 2008 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



### BUDGET SUMMARY

	2006 Expense	2007 Modified Budget	2007 Total Estimated	2008 Request	2008 Adopted
Personnel Services	\$ 582,794	\$ 610,817	\$ 610,817	\$ 652,632	\$ 652,632
Contractual Services	119,607	117,298	117,298	133,490	133,490
Supplies & Expense	576,145	574,435	607,300	646,595	646,595
Fixed Charges	706,859	825,000	750,000	833,557	833,557
Capital Outlay	3,480				
Transfer to Other Fund	279,303	49,634	91,769		
<b>Total Expenses</b>	<b>\$ 2,268,188</b>	<b>\$ 2,177,184</b>	<b>\$ 2,177,184</b>	<b>\$ 2,266,274</b>	<b>\$ 2,266,274</b>
Intergovt Chgs	\$ 2,213,915	\$ 2,166,684	\$ 2,166,684	\$ 2,255,774	\$ 2,255,774
Miscellaneous	54,274	10,500	20,500	10,500	10,500
<b>Total Revenues</b>	<b>\$ 2,268,189</b>	<b>\$ 2,177,184</b>	<b>\$ 2,187,184</b>	<b>\$ 2,266,274</b>	<b>\$ 2,266,274</b>

**Summary of  
Budget Changes:**

Personnel services increased \$41,815 which reflects the anticipated increases in salaries and fringe benefits for 2008 along with the allocation of administration charges. Contractual services increased \$16,192 which represents increased outside maintenance services. Supplies increased \$72,160 which represents increased fuel prices, and parts. Fixed charges increased \$8,557 for increased depreciation. Overall the motor pool budget increased \$89,090 or 4.09%.

History of Expense  
Budget:

YEAR	EXPENSES	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$2,266,274	\$89,090	4.09%
2007	\$2,177,184	\$375,000	20.81%
2006	\$1,802,184	\$39,112	2.22%
2005	\$1,763,072	\$151,891	9.43%
2004	\$1,611,181	(\$664)	-0.04%
2003	\$1,611,845	\$25,000	1.58%
2002	\$1,586,845	\$42,233	2.73%
2001	\$1,544,612	\$21,747	1.43%
2000	\$1,522,865	(\$77,909)	-4.87%
1999	\$1,600,774	(\$4,363)	-0.27%
1998	\$1,605,137	\$24,050	1.52%
1997	\$1,581,087	\$98,751	8.92%

History of Revenue  
Budget:

YEAR	REVENUE	INCREASE/ (DECREASE) OVER PREVIOUS YEAR	% OVER/ (UNDER) PREVIOUS YEAR
2008	\$2,266,274	\$89,090	4.09%
2007	\$2,177,184	\$375,000	20.81%
2006	\$1,802,184	\$39,112	2.22%
2005	\$1,763,072	\$151,891	9.43%
2004	\$1,611,181	(\$664)	-0.04%
2003	\$1,611,845	\$25,000	1.58%
2002	\$1,586,845	\$42,233	2.73%
2001	\$1,544,612	\$21,747	1.43%
2000	\$1,522,865	(\$77,909)	-4.87%
1999	\$1,600,774	(\$4,363)	-0.27%
1998	\$1,605,137	\$24,050	1.52%
1997	\$1,581,087	\$2,945	2.60%