

Program of Services

1
9
9
6

City of Eau Claire
Wisconsin

City of Eau Claire 1996 Program of Services

**Approved by the City Council
November 20, 1995**

Prepared by:
Department of Finance

Rebecca K. Noland, CPA
Director of Finance

David R. Meier
Manager of Accounting Services

Member of Government Finance Officers Association
of the United States and Canada

1996 Program of Services

TABLE OF CONTENTS

	<u>Page</u>
City Manager's Letter of Transmittal.....	i
Budget Overview.....	1
Organizational Chart.....	18

BUDGET POLICY

Budget Policy.....	A-1
--------------------	-----

SUMMARY BY FUND

Comparative Budget Summary	B-1
Analysis of Divisions by Fund.....	B-44

REVENUE DETAIL

Summary of Revenues by Fund.....	C-1
General Fund.....	C-3
Cemetery Maintenance.....	C-8
Community Development Block Grant.....	C-10
Economic Development.....	C-12
Community Enhancement.....	C-14
Public Library.....	C-16
City-County Health.....	C-18
Debt Service.....	C-20
Redevelopment Authority.....	C-22
Water Utility.....	C-24
Sewer Utility.....	C-26
Parking Utility.....	C-28
Public Transit.....	C-30
Hobbs Ice Center.....	C-32
Outdoor Pool.....	C-34
Risk Management.....	C-36
Central Equipment.....	C-38
Landfill Remediation.....	C-40
Downtown Business District.....	C-42
West Grand Business District.....	C-44
Water Street Business District.....	C-46

1996 Program of Services

TABLE OF CONTENTS

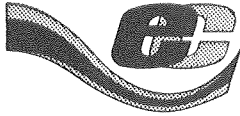
SERVICE AREAS

Summary by Service Area.....	D-1
GENERAL GOVERNMENT	
General Government Summary.....	E-1
City Council.....	E-4
Administrative Services.....	E-6
City Attorney.....	E-8
Finance	
Administration.....	E-10
Accounting Services.....	E-12
Assessing.....	E-14
Data Processing.....	E-16
Customer Services.....	E-18
Human Resources.....	E-20
Purchasing.....	E-22
Community Development	
Planning and Development Services.....	E-24
Inspections.....	E-26
Non-Departmental.....	E-28
Economic Development.....	E-30
Community Enhancement.....	E-32
Debt Service.....	E-34
Risk Management.....	E-36
COMMUNITY MAINTENANCE	
Community Maintenance Summary.....	F-1
Public Works	
Administration.....	F-4
General Services.....	F-6
Engineering.....	F-8
Street Maintenance.....	F-10
Transportation.....	F-12
Cemetery Maintenance.....	F-14
Community Development Block Grant.....	F-16
City-County Health.....	F-18
Redevelopment Authority.....	F-20
Water Utility.....	F-22
Sewer Utility.....	F-24
Parking Utility.....	F-26
Public Transit.....	F-28
Central Equipment.....	F-30
Landfill Remediation.....	F-32
Downtown Business District.....	F-34
West Grand Business District.....	F-36
Water Street Business District.....	F-38

1996 Program of Services

TABLE OF CONTENTS

<u>SERVICE AREAS (Continued)</u>	<u>Page</u>
LEISURE AND CULTURAL	
Leisure and Cultural Summary.....	G-1
Parks and Recreation	
Administration.....	G-4
Park Maintenance.....	G-6
Forestry.....	G-8
Recreation.....	G-10
Public Library.....	G-12
Hobbs Ice Center.....	G-14
Outdoor Pool.....	G-16
PUBLIC SAFETY AND SECURITY	
Public Safety and Security Summary.....	H-1
Police	
Administration.....	H-4
Administrative Services.....	H-6
Patrol Division.....	H-8
Detective Division.....	H-10
Communication Center.....	H-12
Fire	
Administration.....	H-14
Operations.....	H-16
Inspection.....	H-18
<u>CAPITAL PROJECTS</u>	
Project Summary Overview.....	I-1
Funding Summary.....	I-2
Project Detail By Fund.....	I-3
<u>SUPPORT INFORMATION</u>	
Position Control Summary.....	J-1
Payroll Costs By Service Area.....	J-4
Debt Summary.....	J-7
Tax Levy Summary.....	J-13
Glossary.....	J-18
Resolutions.....	J-22



October 9, 1995

TO: City Council

FROM: City Manager

SUBJECT: Three Year Financial Plan

In 1995, a Three Year Financial Plan was submitted to City Council. This plan called for a number of actions to deal with a deteriorating financial situation. We anticipated that the implementation of this plan would provide a framework to deal with the problems that we projected in 1995 and beyond.

A quick review of the 1995 budget and the projected 1996 budget would indicate that we are on track to make the financial changes that were forecasted in the plan.

City Council approved a 1995 budget which cut 16.5 positions from our work force and decreased annual operating costs by over \$400,000 per year.

Staff is proposing a permanent personnel budget reduction of \$280,000 in the 1996 recommended budget.

City Council adopted a 1995 revision to the City's special assessment policy which has allowed us to significantly increase the miles of street reconstruction without placing the burden on the general tax levy.

City Council directed a limit on General Obligation (G.O.) bond issues to control future debt service costs.

City Council changed the cost of fire protection from the general fund to the water utility.

City Council directed staff to develop proposals for consideration of development charges in the 1996 budget.

City Council directed staff to develop proposals for a storm water utility to be considered for implementation in 1997.

The actions taken by the City Council in 1995 have dramatically improved our long range financial situation at a reasonable cost to the taxpayer.

Changing Conditions/Shared Revenue Declines

In September of 1996, the city learned that we would lose \$456,000 in state shared revenue. This loss in shared revenues is a direct result of growth and low taxes! Rather than proposing a 3.5% tax rate increase as originally projected in 1995, we are now faced with recommending a tax rate increase of *6.5% just to make up* for the funds lost as a result of this formula change. The ironic part is that we are losing money in the formula because of our growth and low tax rate, the very things that we have been trying to achieve!

As I indicated in the budget message to the City Council in 1995, " If we see a significant decrease in shared revenues as a result of a tax shift by state government, I will ask Council to consider increasing our local tax levy (by a like amount) to offset the loss in shared revenues. We simply cannot afford a loss in a major revenue source (in the form of a tax shift by state government) and still be able to provide reasonable city services."

This is indeed a tax shift. However, rather than the state keeping the money to reduce the state tax levy, it is being sent to other municipalities that have less growth and higher taxes!

Significant Community Growth and Low Taxes will Mean Less Revenue

The 1995 budget approved by City Council included personnel cuts of approximately \$400,000. In addition, revenue enhancement measures were implemented to increase the miles of streets that we were able to construct. It appeared that we were well on the way to making some significant changes in improving our future financial situation.

A number of economic development announcements in 1995 signaled the beginning of what could be unprecedented growth for the community. Along with this good news came the realization that we must look closely at our service delivery systems in order to meet the needs of this growing community.

As we approached August of 1995, staff began to realize that we could see substantial changes in revenues and costs primarily because of changes in state and federal budgets. An updated financial projection was presented to Council in August. In this projection, we felt that we would see a shortfall in the \$1.2 million range which was somewhat consistent with previous projections. However, from August to September, this budget shortfall increased from \$1.2 million to \$1.8 million because of decreases in federal and state aids for shared revenues and transit assistance.

With a record tax base growth over the past three years, one would think that we should have surplus revenues to work with. This is not the case! The decrease in the 1996 shared revenue payment has severely reduced our operating income. The decrease in shared revenues can be attributed to our growth and our low property tax rates. Because we have been frugal and cut 10% of our work force over the past 8 years, rather than raise taxes, we have been severely penalized. In my opinion, the state shared revenue system does not work and appears to reward those that tax the most!

As Council considers the 1996 budget recommendations, it is extremely important to point out that holding the taxes down in 1996 will most likely be rewarded with continuing decreases in future state aids disbursements. This is a most difficult situation for City Council. Your constituents expect you to hold taxes down. However, under the current shared revenue system, as you hold taxes down, you will shift state aids from Eau Claire to some other part of Wisconsin.

Recommendations for 1996

I believe that our Council and employees take a lot of pride in this community. This community has been very successful in industrial development efforts. We are recognized in West Central Wisconsin as a growing regional center for health care, retail, professional services, tourism and education. As a city government, we take a lot of pride in the way we maintain our community and provide services to our citizens. In order to continue these efforts, City Council must make some very difficult choices in 1996. Council is faced with offering less services or finding ways to increase revenues.

I am recommending that the City Council consider a number of actions to balance the 1996 budget and plan for 1997-98.

I am proposing that City Council increase the tax rate by 6.5% in 1996. We are not looking for new dollars to spend, but dollars to replace some of the 1996 cuts in state shared revenue funding.

I am proposing that City Council cut \$280,000 in labor costs from the 1996 General fund budget. This reduction will result in the reduction of 4.4 positions and the reclassification of some existing positions.

I am proposing that the City Council use all available prior year working capital balance to eliminate the need for a tax supported G.O. debt issue for 1996. By using surplus dollars in this manner, we are able to reduce future debt service projections by about \$140,000 per year.

These recommendations are made for a number of reasons:

The \$456,000 reduction in the shared revenue payment is a direct result of the city's record growth and our low tax levy. If we continue to hold taxes at a lower level than other state municipalities, we will continue to lose state shared revenues to other parts of the state.

Overall, we have seen an operating cost growth (after position cuts) at a little over 2% which is about 1% less than overall inflationary cost increases. However, revenue sources have been growing at a much slower rate than our operating costs are increasing.

Our overall revenues in 1996 are expected to decrease by 1% even with a proposed tax rate increase of 6.5%. The primary reason for this increase is the reduction in state aids. We expect similar decreases in state aids in 1997 and 1998.

The city is facing increased pressure to correct problems with our infrastructure systems. Some of our storm drainage systems are in need of upgrading. Council faces continuing demand to replace deteriorated streets and aging utilities. I also believe that City Council will continue to see an increased demand to extend infrastructure systems to new growth areas.

The city also faces the problem of mandated costs passed on by both federal and state agencies. In the CIP, Council will see major utility projects proposed at both the water plant and sewer plants to bring us into compliance with federal and state standards. As we see stricter environmental and storm water standards mandated by these federal and state agencies, the burden of paying the costs will most likely fall on the utility ratepayer or the local taxpayer.

Changing Conditions Require New Strategies

As we presented the previous three year financial plan, it appeared that we may be able to work through our problems with cuts in our employee base and maintaining a low overall tax rate increase. However, two events occurred during 1995 that caused significant changes in these projections. First, we had the 1995 economic development announcement of Hutchinson Technology, Inc. (HTI). This company's impact on the community will most likely create a greater demand for services over the next five years. The second factor is the major loss of revenues that the city will experience in its 1996 shared revenue payment. Maybe even more significant is the projected continuation of additional cuts in state shared revenue payments in 1997 and 1998.

As we consider how to deal with these problems, we are forced to change our financial plan to look at new strategies. We can't afford to continue to cut back on personnel without similar adjustments in our service levels. With the growth that we will likely see over the next few years, we could see decreased service levels even if we maintain our existing employee base.

Proposed New Strategies for the Future

It is my belief that there are three strategies that City Council must consider.

State Aids/Shared Revenues

Over the past five years, we have seen shared revenues provide about the same amount of tax relief from year to year. In 1996, we will see a decrease in this funding source. The trend for 1997 and 1998 would appear to be continued decreases in the state aids formula.

To maintain viable and affordable city operations, we must turn the trend around in shared revenues. The three main factors that impact our shared revenue payment are population, local tax effort and tax base growth. If our tax base growth is faster than the average in other statewide municipalities, we will likely see a decrease in shared revenues. If we keep property tax rates to a low level, below the average increase in other statewide municipalities, we will likely see continued decreases in shared revenues.

With the City of Eau Claire factors that are already in place for the 1996, 1997 and 1998 shared revenue distributions, I believe that we will see losses in shared revenues in the 5% range, each of these three years. The only way that local officials can offset this trend is to stop growth or to change our tax structure to become more competitive.

1995 Shared Revenues	\$11.2 Million
1996 Shared Revenues	\$10.7 Million
1997 Projected	\$10.2 Million
1998 Projected	\$ 9.7 Million

I cannot recommend that we curtail growth. Instead I am recommending that we increase our property tax rates to a level that will allow us to remain competitive in the shared revenue formula. We also need to begin efforts with the state to change the formula so that it will not penalize communities for holding taxes down.

It appears that current state budget estimates show that the state will see a budget deficit of around \$600 to \$800 million in the 1997-99 biennium. It is my guess that our shared revenue problem may get worse in 1997!

Operations/Services

Over the past ten years we have cut close to 10% of our employee base. This has been accomplished during a time when the community's population has grown over 7%. During this ten year period, we have also experienced record development growth in our community. We believe that these growth trends will continue for at least the next three to five years as the impact of the HTI and W. L. Gore expansions are felt in the community.

It is my belief that we cannot continue to cut employees and maintain quality services for our citizens. As I make the recommendations to cut \$280,000 in positions in the 1996 budget, I believe that we will see service reductions as a result of this change. However, I feel that the service reductions are justified in light of the financial constraints we are experiencing.

Even if we were to maintain the same level of staffing, we will see service decline as a result of serving expanding city areas. To meet the new service demands created by this new growth, we need to continue to try to find ways to do things better and improve our overall work processes. We will need to use these improvements in our work efforts to meet the demands created by the new growth.

However, if additional cuts beyond the 1996 service levels are desired by the City Council, I am recommending that Council consider direct service cuts or elimination of services. For example, City Council may want to consider elimination of the transit service.

Long Range Vision and Commitment to the Future

This City Council will leave a legacy that will not be recognized for many years. The planning and development strategies that you develop and carry out in this budget and capital planning will most likely not be fully felt or appreciated in your term of office.

As we work our way through our current financial situation, I believe that it is important to realize that we must continue to invest and plan for our future.

We should make sure that we are providing the services that our citizens want and provide them in the most effective manner possible.

We should make sure that our current actions are consistent with the legacy that City Council wants to leave for the future.

It is with these thoughts that I recommend the current program of services. It is my belief that the services we currently provide are consistent with the services that our citizens want and feel that their government should provide. I also believe that the proposed capital plan represents the community vision of major capital projects that have been brought forward through planning efforts or have been expressed directly by the City Council or members of the community.

Over the past few months, I have spent considerable time looking at streets, parks, city facilities and the overall condition of our community. Even though I periodically hear complaints about things we don't do well, I believe that the overall condition and maintenance of this community continues to improve. This appearance is certainly a testimony to the City Council's support of service programs and pride that our employees take in providing quality services to our citizens.

I hope that we can continue to support our employees by continuing to pay competitive wages while providing them the training, tools and support that they need to do their jobs. I believe that our employees understand the financial restraints under which we operate and will continue to work hard to make this community a great place to live and do business in.

Summary

In summary, there is no magic contained in the 1996-98 Three Year Financial Plan. There is only a realization that our government operating environment is changing rapidly. Cuts in state and federal aids will place a very difficult burden on local government. Service demands are increasing as the city continues to experience record development growth. Because of these very dramatic changes in state and federal aids, our community must consider changing our financial strategy.

The recommendations that I am submitting to City Council contain a strategy to deal with these changing needs. As we work through these recommendations, I believe that we must encourage input from all sources. However, the bottom line is to make sure that any suggested changes do not become an unfair or an increased burden on the taxpayer.

Over the past fifteen years, the city has been fortunate to be able to provide quality

services, invest in infrastructure replacements and also provide funding for growth while maintaining a low tax rate. I am sure that we would all like to see this program continue, but many things have changed and are continuing to change in our environment. Just as we are seeing business and industry "retool" and reorganize to meet the challenge of changing resources and demands, the city must do the same. I believe that the financial and policy changes recommended in this three-year plan are absolutely essential if we are to continue to meet the current needs of our citizens as well as plan for the orderly growth of our community.

I look forward to working with the City Council as you review this proposed Three Year Financial Plan in conjunction with the 1996 Recommended Program of Services and the 1996-2000 Capital Improvement Plan.

Respectfully submitted,



Don T. Norrell
City Manager

**FISCAL YEARS 1996-98
THREE YEAR FINANCIAL PLAN**

EXECUTIVE SUMMARY OF RECOMMENDATIONS

Year of 1996

The assessed value tax rate is proposed to increase by 6.5%.

I am proposing to reduce overall annual operating budget cost by \$280,000 in fiscal year 1996. In order to make this reduction, I am proposing that we will reduce the overall labor force by 4.4 full-time positions by the end of 1996.

Listed below are the targeted positions for consideration. We will need to have each of the affected departments work through the proposal and make appropriate adjustments in their operations. In some cases, we may need to discuss the impact of the changes with the labor unions.

Reduction/Captain of Maintenance - Fire Equipment
Reduction/Captain Administrative Services/Police
Reduction/Sexton Position/Cemetery
Reduction/.4 time position/Assessor
Reorganization/Reduction in Streets/Supervisor
Reorganization/Data Processing

No new general tax supported debt is proposed in 1996. New debt supported by the general tax levy is capped at \$1.5 million in planning years 1997 and 1998.

Employee reductions (in 1996) are proposed to be made through attrition. The total budget cuts of \$280,000 will be accomplished by holding positions open during 1996 until the projected savings are achieved.

Continued emphasis will be placed on employee training as well as upgrading computer technology (GIS and MIS) to improve services and reduce future operating costs.

One full time telecommunicator position and two part time Community Service Officers are proposed to be added in the joint communications center.

The addition of one school liaison officer, funded 50% by the city and 50% by the school district, is proposed to be added in 1996.

City staff will work on improving internal development processes to assist downtown development without increasing staff levels.

Year of 1997

Assumptions for this projection include a 5% decrease in shared revenues and a 3% increase in wage and benefit costs.

The addition of the third and final school liaison officer is proposed to be funded jointly by the school district and the city.

No new service programs or personnel additions are projected.

Year of 1998

Assumptions for this projection include a 5% decrease in shared revenues and a 3% increase in wage and benefit costs.

No new service programs or personnel additions are projected.

Other Long-Term Financial Proposals for Consideration/1997-1998

Two major financial policy changes are recommended for City Council's consideration in this financial plan.

A connection charge and impact fee system are now being considered for new development. Alternatives to implementing these fees include cutting service programs, increasing future taxes, reducing non-growth capital projects or curtailing new development.

I am recommending that City Council consider implementation of a "new" Storm Water Utility in 1997 to pay for the cost of constructing and maintaining the city's storm drainage system. Staff is currently developing a storm water plan to be considered for implementation by 1997. Alternatives to implementing this proposal include additional cuts in service, increasing the tax levy, reducing other capital projects or simply "living" with storm water problems after 1996. As City Council will note, we are projecting about \$750,000 in the CIP to be raised by the new fee to fund Storm Water projects in 1997.

FISCAL YEARS 1996-1998 THREE-YEAR FINANCIAL PLAN

This analysis summarizes the budget issues we face in the next three years. Although the recommended budget proposes an approach to balance the 1996 shortfalls, we will be faced with the same economic trends in 1997 and 1998. Shared revenues will most likely continue to decrease 5% a year, General Fund special assessments will also decrease, while wages, debt service and other costs will continue to increase.

1996 ISSUES

State Aid Decreases	\$ 110,000
Shared Revenue Decreases	455,000
Transit Aid Decreases	100,000
Other Revenue Decreases	450,000
Net Wage Increases	445,000
Debt Service Increases	120,000
Other Expenditure Increases	120,000
Total 1996 Budget Deficit	\$ 1,800,000

1996 RECOMMENDED BUDGET

Tax Levy Increase	\$ 790,000
Personnel Adjustments	280,000
Debt Service Reductions	60,000
Adjustments to Budget Requests	140,000
Use of Working Capital	530,000
Total	\$ 1,800,000

1997 ISSUES

Shared Revenue Decreases	\$ 545,000
Other Revenue Decreases	100,000
Wage Increases	635,000
Debt Service Increases	80,000
Other Expenditure Increases	140,000
Total 1997 Budget Deficit	\$ 1,500,000

1997 PROPOSED STRATEGIES

Increase Taxes
Identify Other Revenue Sources
Consider Elimination of Services
Reduce Infrastructure Investment

1998 ISSUES

Shared Revenue Decreases	\$ 510,000
Other Revenue Decreases	95,000
Net Wage Increases	650,000
Debt Service Increases	120,000
Other Expenditure Increases	140,000
Total 1998 Budget Deficit	\$ 1,515,000

1998 PROPOSED STRATEGIES

Increase Taxes
Identify Other Revenue Sources
Consider Elimination of Services
Reduce Infrastructure Investment

THREE YEAR FINANCIAL PLAN

The city government is constantly challenged to balance financial resources with operating and capital needs. As a city government, we are expected to repair and replace existing infrastructure, such as roads, bridges and utilities, build infrastructure for new development, plan for the future and continue to provide high quality city services to our citizens, all at a reasonable cost to the taxpayers.

For the past fifteen years, we have been able to meet this challenge as state shared revenue increases, strong interest earnings, and a consistent growth in property values provided the city with needed resources to address our operating and capital growth needs. About five years ago, we began to see a downward trend in shared revenues, our largest revenue source. *Over the past few budgets, we have attempted to get the message out that our financial situation is changing and to emphasize that more pressure will be placed on the local tax levy. In 1996, we will experience a \$456,000 decrease in state shared revenues!*

We have experienced a decrease in the state aids formula because our tax base has grown faster than other communities and we have maintained a low tax rate (lower than most communities). These two factors have caused us to lose \$456,000 in state aids in fiscal year 1996. We must change the way we think about our finances or we will see dramatic increases in our property tax levy to offset the impact of the shift in state aids.

The current shared revenue formula is simply not working for Eau Claire. Over the past 15 years, we have kept property taxes lower than other areas of the state. In fact, we have one of the lowest tax rates for cities over 25,000 population in the state. However, one of the key elements in the formula is a city's tax effort. Since we have a low tax effort, and a lower increase than other municipalities, we will lose over \$456,000 in state aids in 1996 and quite possibly a like amount in 1997.

As City Manager, it is important that I not only make recommendations for current operations and capital investment, but also help City Council chart the impacts of current decisions on future financial plans. As City Council begins its budget deliberations, I encourage you to think long-term on the budget issues. I believe that it is important that these issues be addressed as we develop a financial plan for years 1996-1998.

How do we maintain an acceptable balance of services and capital projects within an acceptable tax structure?

How do we fund the cost of maintaining our existing infrastructure?

How do we continue to provide the infrastructure needed to encourage and promote the economic growth of the city?

How do we continue to develop our community, as we envision it in the comprehensive plan, while balancing the impact on available resources?

How do we (or should we) continue to work with outside interest groups to develop city facilities and projects such as ball fields, soccer fields, etc. without placing a burden on the property taxpayer?

How do we continue to provide resources to develop and maintain new areas such as parks, trails, etc?

How do we continue to support local groups that look to the city for financial assistance?

As you can see, there are many issues that the City Council must consider as we discuss the city's financial strategy. I believe that the recommended budget, capital investment plan and accompanying three-year financial plan address these important issues and provide a viable plan that can be implemented over the next three years.

Present/Strengths and Challenges

As you drive around the city today, you see a strong commitment from our employees to deliver excellent customer services. You see police and fire fighters providing first class, responsive service to our citizens. You see arterial and neighborhood streets that are well maintained. You see old and new neighborhoods where residents take a lot of pride in property ownership. You see well maintained parks and playgrounds that make all of us proud to live where we do.

This has not just happened in the past year! The condition of this community is the direct result of the commitment and decisions made by this City Council, as well as previous City Councils, who have been committed to providing quality services and facilities to our citizens. Since the early 1980's, we have had an aggressive street improvement program that has made a significant difference in the overall condition of our streets. We have seen an increased emphasis on community maintenance standards to assure that good urban design standards are used in new development and redevelopment.

Just as you see the improvements made to services and facilities in the past, we must also recognize that we have some problem areas and concerns.

- There are storm drainage deficiencies in various areas of the city which become very obvious when we have a significant rainfall.
- The water treatment plant is outdated and in need of a major renovation.
- The community has set job creation as a priority and with that priority is a heavy price tag for business assistance and industrial land development as we expand our infrastructure system to outlying areas of the city.
- Downtown and other areas are in need of redevelopment.
- Many community groups and citizens feel that the city should develop more recreational facilities such as soccer, baseball and softball fields.
- Public employee wage costs and health care costs are continuing to increase at a rate higher than the growth in our revenues.
- Changes to legislated storm water standards are being considered by state and federal governments and will most likely increase our future capital and operating costs.
- There will be increased pressure in the development community to extend our utility and road systems to serve new areas for residential and commercial development.

This all comes at a time when our non-tax revenues are showing little growth and our citizens are becoming more concerned about the property tax burden.

Balancing All of the Elements

The next few years will be a very difficult financial period for city operations. There are a number of internal and external factors that are driving costs and may cause revenue reductions. *In 1996, we will experience declines in state aids of approximately \$456,000 and see reductions in federal aids for the transit system of over \$100,000.*

In addition to the forces affecting our revenues and costs, we also have community expectations to deal with in terms of growth and development. There is simply not enough money to fund the level of operations and capital investment that we have funded in the past. We know that we have to change some of the ways that we do business!

As we enter this new era for city services, our focus must continue to be on quality services, maintenance of infrastructure and meeting the growth needs of our community.

We must develop a balance that will allow us to respond in some reasonable manner to the operational and infrastructure needs of the community.

Striking this balance will not be easy. Some may feel that we should reduce or eliminate capital projects entirely to provide funds for operations. Others may feel that growth and development should be sacrificed and that we should focus our efforts on maintaining what we currently have. Yet, others may feel that park programs or other quality of life services should be deleted in order to provide additional operating funds.

I believe, as I originally stated in the 1995 three year plan, that we should maintain a balance of services and projects. We cannot forget or forgo maintenance on existing facilities and infrastructure. To do so will merely postpone financial problems to a later point in time and increase overall maintenance costs. We must strike a balance which will allow us to continue quality city services, maintain our city facilities in good repair, develop facilities needed for the future growth of our community, and sustain a motivated, well-trained work force. To pick one objective from this group of items and to forget the rest will not provide public service systems that our citizens deserve!

Perhaps the most important consideration is that we must balance the overall needs of the community with the ability and desire of those who are paying the bills through their property tax levy!

Financial Plan/Some Hard Choices!

There is no easy way to match available resources with costs. However, I believe there are fair and equitable ways of allocating resources and implementing programs. My goal in making the 1996 budget recommendations is to propose changes that are fair to our citizens, fair to outside groups and organizations and fair to our employees.

SECTION I

DETAILS OF THE 1996 FINANCIAL PLAN

Reduction/Fire Department Captain of Maintenance

I am proposing that a captain's position in the fire department be eliminated. I believe that we will be able to complete our maintenance requirements through a combination of using our central fleet mechanics and also sending work out to local vendors. If this plan is adopted, I will ask the Fire Chief to work with his staff and the Central Maintenance staff to develop an implementation plan in 1996. Some budget adjustments for maintenance and records management may have to be made during the implementation process.

Cost Reduction/This Budget	\$63,000
Three Year Projected Savings	\$189,000

Reduction/Police Department Captain

I am recommending that the Captain of Administrative Services position be eliminated. If this plan is approved, I will ask the Police Chief and his staff to develop a plan to shift the duties of this position to other staff areas in the organization.

Cost Reduction/This Budget	\$ 76,000
Three year Projected Savings	\$228,000

Cemetery Operations

I am proposing that the cemetery operations be set up as a separate fund to provide for better tracking of revenues and costs. After discussing this issue with the Parks & Recreation Director, it is my belief that we can reduce the overall tax subsidy to this fund through a combination of rate changes and improving work processes to reduce costs. I am projecting a first year subsidy decrease of \$27,000 and would expect to see similar subsidy reductions for each of the next five years. This proposed change will require Council to consider periodic rate changes to keep the total subsidy at approved levels.

Cost Reduction/This Budget	\$27,000
Three Year Projected Savings	\$81,000

Combination of Management Duties/Sexton Position

I am recommending that we place the cemetery operation under the management of the current Forestry Manager position. The recommendation would also call for the elimination of the sexton position along with the reorganization of the duties of this position. I am directing the Parks & Recreation Director to work with his staff to develop an implementation plan for 1996.

Cost Reduction/This Budget	\$45,000
Three Year Projected Savings	\$135,000

Reduction of Supervisory Position/Public Works

I am proposing the reduction of one public works supervisor position in the Streets Division. With this position elimination, I am also proposing a restructuring of the division management to allow us to do a better job of planning our maintenance effort. I am directing the Public Works Director to move forward and make the necessary organizational changes in order to implement this recommendation.

Cost Reduction/This Budget	\$65,000
Three Year Projected Savings	\$195,000

Reduction/Assessing Division

Due to potential efficiencies to be gained from full implementation of specialized software, and through reorganization, the Assessing Division will be able to eliminate a partial position.

Cost Reduction/This Budget	\$22,000
Three Year Projected Savings	\$66,000

Reorganization/Data Processing

I am proposing a restructuring of this division to take advantage of the savings generated by a computer upgrade and the shift towards networked systems. This reorganization should help us direct our resources towards the needs that are most in demand.

Cost Reduction/This Budget	\$12,000
Three Year Projected Savings	\$36,000

1996 Position Reduction Plan

I am recommending that we use attrition in 1996, whenever possible, to make the necessary changes in the organization.

Even though we are not projecting direct layoffs on January 1, 1996, we do need \$280,000 in 1996 operational reductions in order to make our budget projections work. If this budget recommendation is accepted, it is my intent to hold some vacated positions open. These positions will be evaluated and held open on a case-by-case basis in general fund departments, until we can achieve the 1996 operational savings. As specific vacancies occur in the targeted areas, we will then free the "frozen" positions and move forward with our hiring process. However, I am recommending that all of the targeted positions be eliminated no later than January 1, 1997, or additional measures will be required.

One concern that I have is that the city may not experience a normal turnover rate in 1996 because a number of individuals took an early retirement health insurance benefit offered in the 1995 reductions.

It is important to note that we may have to enact layoffs to complete all of the changes that were made in the 1995 budget. Currently, we have had enough terminations in 1995 to absorb 14 of the 16.5 positions that were cut in the 1995 budget. *If we are unable to absorb the remaining 2.5 positions by 12/31/95, I am recommending that we proceed with layoffs to accomplish the completion of the 1995 budget cutbacks.*

School Liaison Program/Addition of One Position in 1996

The budget recommendations include the proposed implementation of one school liaison position in the fall of 1996. This program would be funded 50% by the city and 50% by the school district. As City Council is aware, this program was originally proposed in 1994 to add three school liaison positions. However, because of fiscal constraints, the school district proposed adding one position a year for three years beginning in 1995/96. Fiscal year 1996 will be the second year for adding a school liaison officer. This proposal would require final budget approval from the school district.

Communication Center / Addition of Telecommunicator

The addition of one telecommunicator position and two part time community service officers are proposed in 1996. We have seen increased call volume over the past few years that can no longer be handled by the 14 full time positions that staff this operation.

This is a joint communications center funded by the county and the city. Even though the city will add the full cost of this change to the budget, the county provides revenues to offset 70% of the position cost.

Parks & Recreation/Additional Wages

The Parks & Recreation Department has had considerable difficulty recruiting and retaining such positions as playground supervisors, instructors, game officials, lifeguards, cashiers, etc. To remain competitive, the budget includes a proposal to adjust the base pay for these positions from \$4.25/hour to \$4.50/hour and other rates accordingly.

City/County Health Department/Maintenance of Services

The Health Department budget includes a provision to continue funding the bilingual health aides through the tax levy because the grant support for these services has been discontinued. The aides provide translation for public health nurses on home visits and in clinics and assist refugees in arranging appointments with health care providers.

What Service Levels Should Our City Provide/Are Future Changes Possible?

As we look to 1997 and beyond, we continue to see significant declines in revenues that must be addressed by City Council. Council will need to consider tax increases or service cuts to make up for this projected revenue shortfall.

It is my belief that our employees provide a high level of service to our citizens at a reasonable cost to the taxpayer. I also believe that our employees, in all areas, are feeling the strain of the decrease in manpower at the same time that we are experiencing record growth and increased demands on services. I believe that one of the reasons our community has been successful in development efforts is that we do have a well maintained and safe community. We have also been proactive in planning and making infrastructure investments that are necessary for growth.

Over the past 10 years, we have reduced staffing by almost 10%. I believe that we are now at a crossroad. We can continue to cut away at the heart of our organization, the workers, and provide less and less quality in our service delivery systems. With the position cuts proposed in the 1996 budget, I have only attempted to recommend cuts in overhead costs and not decrease the number of front line workers. However, as I have completed the 1996 review of operations, I believe we are now at the point that if we continue to decrease personnel, we will see deteriorating street conditions, mowing of the parks will be less frequent, slippages in customer responsiveness may occur, potential increases in the overall crime rate and just overall declines in community maintenance.

Whatever the outcome of this budget process, management is committed to continue to seek new ways of improving our service to the citizens and reducing our overall costs. However, I believe that we must use these operational improvements and savings to finance increased demands that we will see in a number of our service areas. As I look

to the next three to five years, I do not feel that it will be financially feasible to add personnel to our budget. However, at the same time, I am convinced that the demand on city services will continue to grow. I believe the challenge for our management team is to try to meet these growth demands by changing and improving our operations in a manner that will allow funding to be reprogrammed to city service areas where we have the greatest needs.

SECTION II

Long Range Policy Issues/Consideration for the 1997 & 1998 Plan Years

As we look to the future, I believe that our organization will be in a constant state of change. Some of these changes may be stressful and may require considerable debate and discussion in the community. The budget recommends a number of organizational changes that I believe should be implemented in 1996. There are additional policy and service level issues that should be considered by the City Council for future years. In most cases, these policy and service level changes will take considerable discussion and debate before final budget consideration. I have provided some short narratives on a number of city service changes that City Council may want to consider in 1997 and 1998. Even though I do not have a recommendation on these service and policy issues at this time, I believe that a discussion of these issues (and other issues that may be brought by Council) in the budget review process, will provide direction to the staff on changes in policy or services that Council may want to consider.

Transit

As City Council is aware, the transit subsidy will increase by over \$100,000 in fiscal year 1996. The city's tax supported subsidy is approaching \$500,000 which is about \$1 per rider on the system.

This decision will not be easy because many of the remaining system users may have no other means of transportation, including the elderly, students, and the developmentally disabled.

I believe that this is a major issue for the community. Council may want to consider setting up a community process to discuss this issue. I would recommend that City Council make a decision on the future of transit prior to 1997. We currently have a grant for the replacement of buses and if we are going to proceed with this grant, buses should be ordered by early 1997.

Forestry

When the 1996 budget was being prepared, I considered recommending that the Forestry program be reduced by at least two positions. As I reviewed the duties and the task of the program, I became convinced that this reduction may be a definite reduction of services for our citizens.

Rather than make a quick decision without public input, I am recommending that a complete review of this program be accomplished in 1996. This review should consider how we are currently doing work and what changes, if any, could be made to reduce the

work effort or transfer work to other maintenance units. If acceptable to City Council, I would ask for the department to prepare a forestry program analysis and present it to City Council in the spring of 1996.

Maintenance Operations

As we look to the future, I believe that we will continue to have the opportunity to make changes in maintenance operations. Over the past two years, we have recommended the deletion of two maintenance supervisor positions along with the reduction of seven maintenance workers.

With one of the supervision changes in the 1996 budget, we will be focusing our efforts on improving our customer response methods and finding better ways to coordinate efforts between public works, parks and recreation and the utilities. In addition, we will focus efforts on developing better job measurement methods to better understand where our maintenance efforts are expended and where we have opportunity for change. Although I would like to see very quick changes, I believe that this effort will take a couple of years before we see the results of the reorganization.

As we make changes to our management structure in 1996, I will again be asking managers in the Public Works and Parks Maintenance units to look for opportunities for improvement and coordination. We should be looking at these opportunities as we have vacancies in management, supervision and labor positions.

Fire Inspection Services

The issue of changing the Fire Inspections Services has been brought to my attention on a couple of occasions by City Council members. Although I feel that our inspectors do an excellent job, I also believe that there is merit in looking at other ways to do fire inspections. However, I must admit that I have seen some very direct compliance benefits from having the fire inspections handled by uniformed inspectors. These services are essential, and any change would need to be coordinated with other changes in the Fire Department (or the Inspections area) to make sure that we continue to provide these services.

There are a number of options that may be available as we consider whether this service should be changed. It could be eliminated and the duties could be reassigned to firefighters and city inspectors as time permits. We could reduce our level of support by eliminating one inspector position. Another option may be to go to civilian inspectors. Although the Fire Chief has provided information for this consideration, he does not recommend elimination of this service.

Emergency Services/Ambulance/Fire Stations

On a number of occasions, I have received feedback that we should consider eliminating the ambulance service. This feedback is based on a belief that the private sector would assume the emergency transport service and that there would be a cost savings if the city no longer provided this service.

I have asked the Fire Chief to consider this issue and provide input on what cost savings we may realize. Although we have a number of firefighters that work as EMT's and paramedics, the Chief feels that we would only be able to decrease our work force by six firefighters if the ambulance service were eliminated. In order to provide adequate staffing for the six fire stations, we would need to retain the firefighters serving as EMT's and paramedics, even if we eliminated the ambulance service. With the decrease of only six firefighters, it appears that there would be no net financial gain realized by the city.

It would appear that if we are looking to reduce our cost in the fire service, a real savings may only be obtained by reducing the number of fire stations that we operate. I must emphasize that a reduction in the number of fire stations is not recommended by the Fire Chief.

I would be very uncomfortable in presenting any proposal to reduce the number of fire stations without having a much better knowledge of what the impact of such a reduction would mean. If this is a concept that City Council wants staff to explore, I would suggest that staff be directed to make a presentation to City Council on the potential impacts of such a change. I would recommend that the presentation occur after the first of the year and in a public forum so that Council would hear the concerns of the public and the firefighters.

Snowplowing/Policy Changes

Currently, whenever we have a significant snowfall, we attempt to plow the entire city within fourteen hours of when the snowfall ends. This policy has a great deal of overtime costs associated with it. However, failure to plow in an expedient manner has many negative consequences. Citizens feel that they pay a high level of taxes and this is one of the basic services where they may have very high service level expectations. A change in the snow plowing policy could have considerable public impact.

In order to get the number of plows on the street to meet this fourteen hour objective, we must maintain enough labor employees on a yearly basis to meet the peak snow plowing needs. Plowing residential streets during regular working hours will save overtime and give a better opportunity to reduce the number of personnel that we must employ

throughout the year. This change could reduce costs, but I believe that this change would most likely have a negative impact on the citizens' perception of city services.

From a customer service perspective, I support the current policy because I believe that the level of service is consistent with citizen expectations.

Tree Planting Program

Another way to save costs is to eliminate or reduce the tree planting program for new street construction. Annually, we budget \$50,000 to plant replacement boulevard trees for new construction projects. This is a very popular program with very visible results.

Tree Rebate Program

The city spends approximately \$13,000 in support of this program. Overall, an average of 220 rebates are provided annually. The impact of eliminating this program would probably mean less trees planted in boulevard areas.

City Newsletter

The newsletter is sent to every household four times per year. The total annual cost of this program is \$19,000. The purpose of the newsletter is to provide timely city information to the public. The impact of this decision would be that our citizens would have less information about city services and community events

Reduction in Organization Funding

There are a number of organizations that receive funding from city sources. As City Council considers potential reductions in basic city service, I would recommend that council also consider these contributions of city resources.

- Momentum Chippewa Valley	\$ 24,450
- Chippewa Valley Museum	50,600
- Paul Bunyan Camp	21,120
- Eau Claire Area Tourism and Convention Bureau	427,830
- Industrial Development Corporation (IDC)	115,000
- Regional Arts Center	95,000
- Public Access Center	80,000
- Chippewa Valley Incubation Center	15,000
- Chippewa Valley Symphony	2,900
- Beautification Committee	5,000

Other potential areas for reduction or elimination

- Animal control
- Winter playground programs
- Summer playground programs

Improving the Way We Deliver Services/Improving Processes

There are a number of work processes where we feel that substantial improvements could be made in the way we get the work done. However, as we consider possible changes, we must keep in mind that many of these changes may only occur with the support and cooperation of organized labor groups.

Contracting Out Services

In almost every budget discussion, this issue is discussed. One of the most direct contract service possibilities is for custodial services. This service is measurable and contract providers are readily available in the community. If we were able to contract for this service, staff believes that we could save from \$75,000 to \$80,000 per year. However, I believe that it would be very difficult to contract out this service under present labor agreements.

In addition to contracting out custodial services, we could also realize savings by contracting out the cleaning of restrooms in parks and shelter facilities.

Another area of contracting out services is to eliminate garbage pickup in parks that are currently done by city employees. I believe that it would be possible to contract directly for these services with a private provider and realize a substantial savings.

Changing Work Rules

There are substantial savings that could be generated from changing work rules. One of the major costs that we encounter is paying overtime for snow plowing. If we could set work hours to where the first eight hour period worked each work day was paid at straight time, we could save a substantial amount of overtime. However, current contractual language does not allow us to make this change for the winter months.

We also pay overtime for flooding of skating rinks during winter months. Even though this is a lesser amount than snow plowing, we would realize savings if we were able to change work hours to correspond to our work needs.

Outdated Work Rules

There are many work rules that I feel are outdated and should be changed. In a time when parents are happy to volunteer their time, we are required to have city employees mark the ballfields at Mt. Simon fields. I believe that this could effectively be done by private businesses and/or even volunteer workers.

City employees mark the ballfields (and run the scoreboard) at the Carson Park Baseball stadium. Even though this gives the fields a professional appearance, I believe that the facility users would find other less costly ways of marking the fields and keeping score if required to pay the city for employee costs. However, I believe that a change of this type would also require a change in contract language.

SECTION III

Infrastructure Replacement/Existing Areas

Limitation on "New" G.O. Debt Service

Staff is proposing that we use \$1.15 million in available working capital funds, and \$350,000 in funds to be received from the sale of the Dells Dam to eliminate the need for a general tax supported debt issue in 1996. Originally, in the 1995 plan, this bond issue was projected at \$1.5 million. This issue was to fund the city's share of replacement streets (10%) and the other projects where special assessments are not involved. The annual savings by eliminating this bond issue is projected at \$140,000 a year for 20 years.

Staff is recommending that we continue to "cap" G.O. bond issues at \$1.5 million per year in 1997 and 1998.

Revise Special Assessment Policy for Street Replacements

With the change made in the special assessment program in 1995, the city can now fund all residential street replacement projects at a minimal cost to the general taxpayer. This new policy has allowed staff to bring residential street replacement projects to the City Council where there is a willingness on the part of the abutting property owner to pay special assessments for the improvements. The city still must issue debt for these projects, however, 90% of the debt repayment comes from special assessments.

We will still continue to find financial difficulty in funding arterial street reconstructions. A large portion of the cost of arterial street reconstruction will not be assessable. Arterial streets will still require a property tax supported financial commitment from bonding or other sources.

Establish a Parks Reserve Fund for Park Development

I am proposing that City Council establish a Parks Reserve fund that can be used to develop and enhance park facilities in Eau Claire. I would propose that City Council appropriate at least \$100,000 per year from the Community Enhancement fund (room tax collections) and \$100,000 annually from the general tax levy. In addition, donations and grants would be receipted to this account to provide funding for park facility projects and major renovations. This change in the current funding program would begin in 1996 with an appropriation of \$60,000. The benefit of this plan is that we will have a fixed annual amount dedicated to park development and infrastructure improvements.

Beginning with fiscal year 1996, we have also included park impact fees for funding park projects. At full implementation of the impact fees, we are projecting \$50,000 to \$65,000 in additional revenues flowing into this fund. If impact fees are not approved by Council, park improvement appropriations will need to be decreased.

If this overall approach for financing parks projects is approved, I will ask the Parks and Recreation Director to submit proposed projects for funding each year. This plan will be submitted to the Waterways and Parks Commission for advice and recommendation prior to my budget recommendation to the City Council. Since we normally have more than \$200,000 in park projects each year, project priorities will have to be set within the fund.

Downtown Redevelopment

The Comprehensive Plan addresses the need to revitalize the greater downtown area. This plan calls for ongoing public investments and improvements in downtown to attract increased private investment.

Recently, the City Council discussed the City Center Plan and determined there is a need to encourage creation of a new development corporation to promote and manage development in the downtown area.

The city's 1996 capital plan does not include funding to address specific improvements in the downtown area. However, staff is proposing the reallocation of \$350,000 in existing EDF project funding to provide allocations for a City Center Development Corporation and possible participation in a loan pool concept. If the City Council should decide that it is not viable to make an investment in downtown redevelopment at this time, I would recommend that the funding remain in the city's economic development fund.

SECTION IV

Future Growth and Development Long Term Financial Policy Considerations

Consider Implementation of a Viable Impact Fee System

In late 1993, the city initiated a study to examine the feasibility of implementing development fees to fund a portion of future growth costs. Since the inception of this study, we have involved the development community (Advisory Committee-Funding Development Costs) as we considered various alternatives. In the spring of 1994, this process was interrupted by changes in state law dealing with impact fees.

In May of 1995, Council received a report from the Advisory Committee recommending against the implementation of development charges.

In September, 1995, City Council received a staff recommendation that proposed implementation of a connection fee for connection to the city's water and sanitary sewer systems. Staff also proposed implementation of an impact fee for park development purposes.

These fees are proposed to be implemented 30% on January 1, 1996; 60% on January 1, 1997; and 100% on January 1, 1998.

City Council is aware why this issue is important to our future. The costs of providing existing standards of services for new development are substantial. Water and sewer utilities must be expanded to accommodate the system demands generated by new growth. As we look at our current financial condition, Council will need to consider imposing some type of fee system, increasing user fee or taxes, cutting the standard of services, or simply not expanding our existing infrastructure systems and thereby restricting future growth.

Creation of a Storm Water Utility

The future cost of storm water management for the City of Eau Claire will be significant. Over the next four years, we are projecting capital costs of over \$4.3 million to resolve current storm water problems, while at the same time facing the real possibility of new DNR and EPA requirements that will increase costs significantly.

Development of a storm water utility plan will be difficult. There are many technical and legal issues that must be considered as we attempt to devise a reasonable plan for

implementation. Staff will be developing a plan for Council consideration in 1996. If the plan is acceptable to Council, I would recommend implementation in January of 1997.

The current storm water enhancement program can continue in 1996 with the construction of improvements in the Taft and Kay area and with planning for the Princeton Valley area. However, completion of projects in 1997 and beyond is not viable under current revenue restraints without changes in our tax levy.

Should City Council determine that this is not a viable option, we will need to consider paying for these costs through increases in the tax levy. Other alternatives include curtailing new development, "living with" existing storm water problems in various areas of the community, or attempting to find other funding solutions.

SECTION V

Other Recommended Financial Policy Changes and Issues

Changes in Revenue Mix

It is my belief that the shared revenue formula simply does not work for a city like Eau Claire. Any formula that penalizes our community for growth and low tax rates does not meet our needs. We need to seek radical changes in this formula or find alternate non-property tax funding sources.

State Funding/Concern for the Future

Within the next two years, city government may see very significant decreases in available resources if shared revenues are decreased to help the state meet a projected 1997-99 budget shortfall of \$600 to \$800 million.

If we see a significant decrease in shared revenues as a result of a tax shift by state government, I will ask Council to consider increasing our local tax levy (by a like amount) to offset the loss in shared revenues. Currently, we are already proposing substantial adjustments and service changes in the 1996-97 period as a result of major formula changes. We simply cannot afford a loss in a major revenue source (in the form of a tax shift by state government) and still be able to provide reasonable city services.

Commitment to Industrial and Economic Development

The 1996/98 operating plan will provide financing for the city to continue to work with the IDC and Gateway in promoting economic growth in the area. The financial commitment to the IDC operating budget is proposed to remain at \$115,000 annually to support the IDC, \$24,450 to support Momentum Chippewa Valley and \$15,000 to support the Incubation Center.

I am recommending that we continue to handle EDF loan requests, as economic development proposals are presented during the year, from funds presently in the EDF escrow account. I also anticipate that Gateway will continue an aggressive shell building lease program. In 1996, I believe that Gateway will seek to expand its industrial land holdings to meet what is perceived to be a shortage of industrial land. Utility service, roadways and storm drainage needs for this new industrial land are anticipated to be funded through amendments to the existing TIF financing or creation of a new TIF.

Summary

The recommendations in this revised three year plan continue the long-range financial planning process presented last year. New financial strategies are proposed to allow us to deal with changing financial conditions that we see in revenues and costs.

In past years, we have been fortunate that we could provide quality services, invest in infrastructure replacements and also provide funding for growth while maintaining a low tax rate. I am sure that we would all like to see this trend continue, but many things have changed in our environment. I believe that the financial and policy changes recommended in this three year plan are absolutely essential if we are to continue to meet the current needs of our citizens as well as plan for the orderly growth of our community.

As City Council considers this financial plan, please keep in mind that many of the proposals and concepts will need considerable staff and community discussion before a final implementation plan can be brought to the City Council. However, formal approval of the financial goals and policies at this point is extremely important because it provides staff with the necessary direction and Council support to begin the implementation planning.

I look forward to the City Council review of this Three Year Financial Plan.

BUDGET OVERVIEW

The Budget Financial Summary gives the reader a preview of highlights and trends in the 1996 Budget. Pertinent statistical information is included in the following sections to complement and expand on the summarized data.

BUDGET OVERVIEW

Services provided by the City are classified by function for financial reporting purposes. Each major function is accounted for in a separate fund with unique revenue and expense budgets. In 1996, there are 21 operating funds with a combined expenditure budget of \$58,576,450. In addition to the appropriation for operating needs, \$14,634,550 is proposed for construction of capital facilities such as streets, storm sewers, and utilities. The combined 1996 appropriation for all City funds is \$73,211,000. The following sections highlight anticipated revenues and expenditures and identify significant issues related to each.

REVENUES

Revenues necessary to fund the various activities of the City are derived from many sources. Most revenues are associated with a specific activity and are matched with the cost of providing a particular service. In some instances, activity-specific revenues are inadequate to provide for a needed service and a subsidy may be provided from another fund. All operating funds are set up as separate accounting entities and are budgeted annually. Within each of these operating funds, revenues are projected in specific categories based on historical averages and changes in economic trends.

SUMMARY OF REVENUES BY FUND

	<u>1995</u> <u>Budget</u>	<u>1996</u> <u>Budget</u>	<u>% Change</u>
General Fund	\$ 30,622,030	\$ 29,899,140	-2.4%
Cemetery Maintenance	0	385,780	n/a
Community Dev. Block Grant	1,189,000	1,254,800	5.5%
Economic Development	1,354,000	757,900	-44.0%
Community Enhancement	738,000	780,500	5.8%
Public Library	2,095,480	2,145,180	2.4%
City-County Health	2,441,420	2,480,730	1.6%
Debt Service Funds	3,170,680	3,117,500	-1.7%
Redevelopment Authority	0	400,000	n/a
Water Utility	5,079,600	5,131,230	1.0%
Sewer Utility	4,885,450	5,247,430	7.4%
Parking Utility	262,800	235,660	-10.3%
Public Transit	1,719,080	1,794,850	4.4%
Hobbs Ice Center	323,550	332,890	2.9%
Outdoor Pool	333,600	358,000	7.3%
Risk Management	1,544,940	1,546,940	0.1%
Central Equipment	2,332,150	2,316,900	-0.7%
Landfill Remediation	550,000	450,000	-18.2%
Downtown Business District	51,200	51,600	0.8%
West Grand Business District	8,800	7,860	-10.7%
Water Street Business District	9,600	9,600	0.0%
Total Revenues	\$ 58,711,380	\$ 58,704,490	0.0%

REVENUE HIGHLIGHTS

Total revenues for all operating funds are projected to remain constant for 1996 at \$58.7 million. However, there are significant changes affecting individual funds. These changes are described in detail below.

1. Property Taxes

Property taxes are collected from most real and personal property. Tax rates are established each year by dividing the required levy by the assessed value of the property within the City, excluding TID districts. The 1996 Program of Services includes a proposed levy increase of 10%. Since assessed values for tax purposes have increased by 3.8%, the tax rate increase is projected at approximately 6.5%. The increase in assessed values is almost exclusively related to new construction and development.

Each year the State provides an estimate of equalized, or market values for the City. This figure includes an inflationary factor in addition to increases for new construction. The State has indicated that the City's equalized property valuation has increased 10.2%. The State's estimate indicates that the City's assessments are currently at 98.1% of market value. Last year, due to the reassessment, the City's valuation slightly exceeded equalized value.

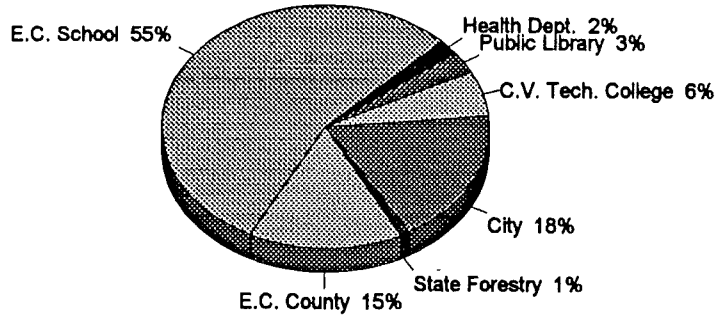
<u>Property in City (w/o TID)</u>	<u>1995</u>	<u>1996</u>	<u>% Change</u>
Equalized value (000's)	\$1,519,601	\$1,671,390	10.2%
Assessed value (000's)	1,570,359	1,631,442	3.8%

Equalized values are used to equitably distribute the County and School tax levies. The projected 1996 property tax rates, based on assessed valuation for property located in the City of Eau Claire, Eau Claire County are as follows:

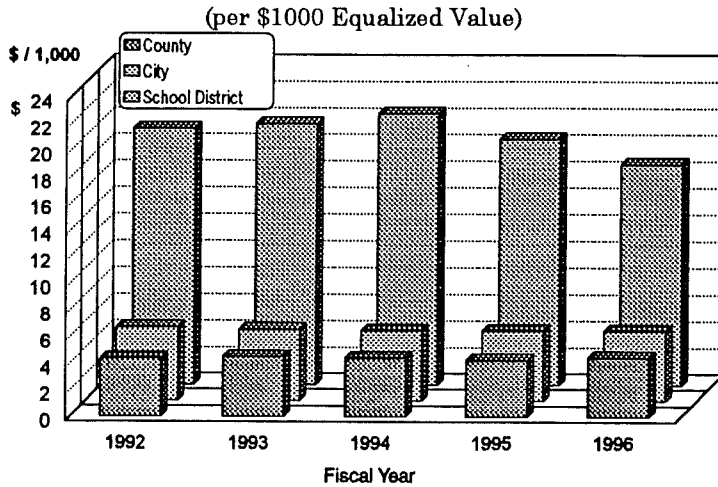
	<u>1995</u>		<u>1996</u>		<u>Rate</u>
	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>	<u>% Change</u>
Levied by City Government:					
City of Eau Claire	\$7,960,000	5.047	8,756,000	5.342	6.5%
Public Library	1,513,180	0.959	1,545,820	0.943	-1.7%
City-County Health	1,000,960	0.635	1,035,670	0.634	-0.2%
Total City Government	10,474,140	6.641	11,337,490	6.919	4.2%
Levied by Other Taxing Entities:					
Eau Claire Area School District	28,078,474	17.831	27,780,000	16.916	-5.1%
CVTC (no information available)	2,849,395	1.808	2,991,700	1.875	3.7%
Eau Claire County	6,179,440	4.101	6,817,300	4.671	13.9%
State Forestry	299,385	0.193	330,200	0.204	5.7%
Total-Other Entities	37,406,694	23.933	37,919,200	23.666	-1.1%
Gross Tax Rate	47,880,834	30.574	49,256,690	30.585	0.0%
Less State Tax Credit	(2,894,742)	(1.865)	(2,895,000)	(1.779)	-4.6%
Net Tax Rate - All Taxing Entities	\$44,986,092	28.709	\$46,361,690	28.806	0.3%

1996 TAX RATES

This chart shows the distribution of overlapping taxing districts which affect property owners in the City of Eau Claire.



COMPARISON OF TAX RATES

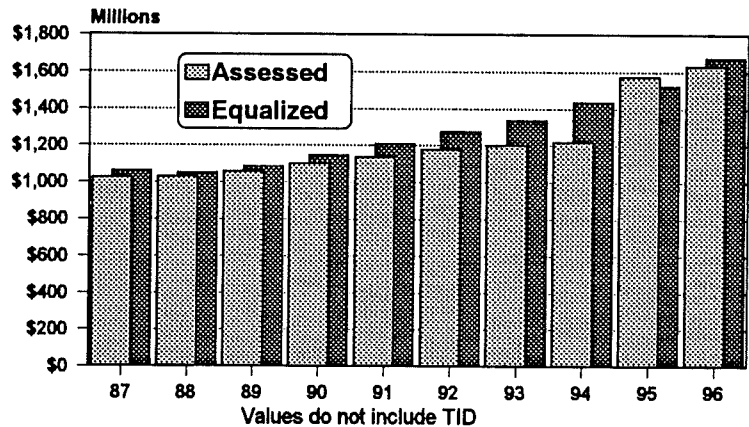


This graph illustrates the tax rate trends for the City, Eau Claire County and Eau Claire School District over the past five years. The School District rates dropped 5.1% in 1996 and are expected to decrease an additional 30% in 1997

GROWTH COMPARISON

Equalized & Assessed Values

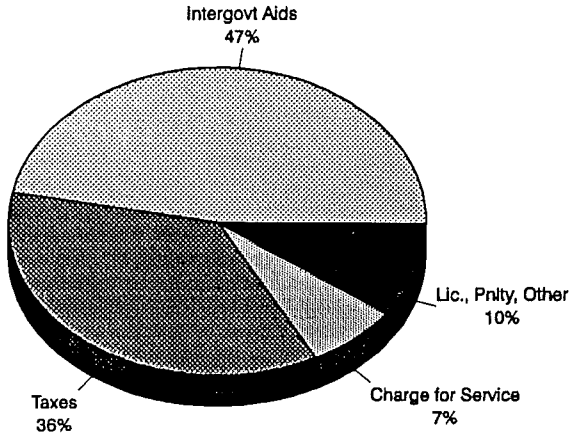
Equalized values continue to increase more rapidly than assessed values. While assessed values temporarily exceeded equalized values due to the reassessment, this year the assessment has declined to 98.1% of equalized value.



2. General Fund Revenues

There are two major segments of General fund revenues, state aids and property taxes, which comprise over 83% of the operating revenues.

1996 GENERAL FUND REVENUES

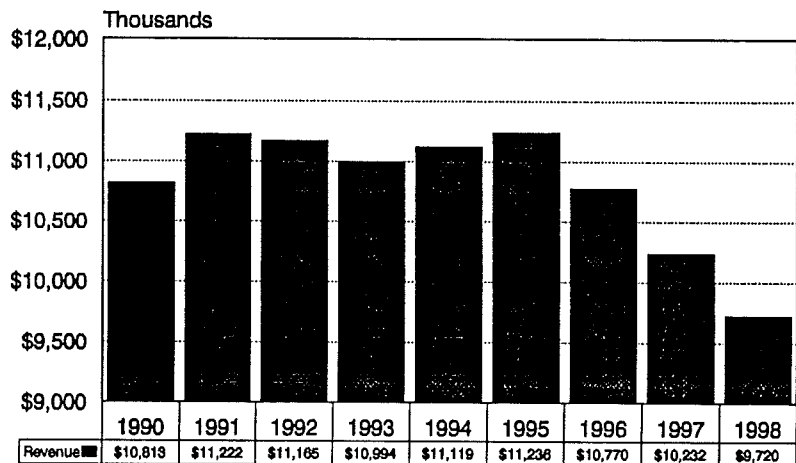


State and federal aid revenue programs account for 47% of the General fund budget. This revenue category is projected to decrease 3.4% overall. The primary decrease in this category is the State Shared Revenue Program. Property taxes and special assessments account for 36% of the budget. The City's proposed tax levy will increase by 10%, reflecting an approximate tax rate increase of 6.5% and an assessed value increase of 3.8%. Special assessments are expected to decrease by 33% in 1996, due to two factors. First, in recent years the City has received higher than expected advance payments of the 10-year assessment installments, reflecting the high volume of sales and refinancing of property. The advance payments reduced the outstanding balance of

the future years installments. Second, beginning in 1995, new special assessments are allocated directly to the Debt Service fund to repay the bonds issued to finance the street improvement projects. Only the remaining installments on prior years' assessments are recognized as income in the General fund. This revenue source will be completely phased out over the next nine years.

The State Shared Revenue program has been the City's largest revenue source. Over the past six years, this program has averaged approximately \$11 million. This year the City experienced a dramatic change in this program and in projections for the future. The City's share of this state aid dropped over 4%, to a level below the funding provided in 1990. The State distributes this revenue based primarily on two factors: equalized value per capita and local revenue effort. Simplistically, the State's distribution formula provides more assistance to communities with the lowest equalized value and the highest local revenues. While the local revenue effort has steadily increased, this year the City's growth in equalized value per capita exceeded the statewide average resulting in a much lower percentage return on local revenues. The City's ranking relative to other municipalities will be a critical factor in future years, since the formula's effects are

STATE SHARED REVENUE



compounded by the fact that the State has not allocated any additional funds to the shared revenue program and may decrease future years' appropriations to balance its budget deficit. As indicated in the graph on the previous page, the City may experience decreases of up to 5% each year.

The City's final payment from the State for connecting streets was received in 1995. This means that the state aid category will also show a decrease of \$110,000 in 1996 for this factor.

The Inspections division has experienced two strong years for building permits, reflecting the record setting new construction in the City. The 1996 budget includes a proposal to increase the fee schedule to recover the cost of the permit inspections.

Ambulance fees have increased from \$180,000 in 1993 to approximately \$300,000 currently. The increase is due to both an increase in the rates and to the implementation of the paramedic service.

Interest revenues, while down from the mid-eighties high of \$1.5 million, have stabilized with slightly higher rates than in the recent past. The 1996 General fund projection is approximately \$600,000.

In prior years the City has realized about \$70,000 as rental income from the lease of the Dells Dam to NSP. It is anticipated that the dam will be sold to NSP through an option agreement in late 1995. The first payment of \$350,000 is due when the agreement is signed and the final payment of \$650,000 will be made in the future when NSP completes the lengthy FERC relicensing process for the power generating facility. The first installment has been applied to the streets program in the CIP in lieu of a 1996 levy supported bond issue.

3. Recommended Revenue Changes in Other Funds

Cemetery Maintenance Fund

- The Cemetery Maintenance fund is a new operating fund in 1996. Revenues are received from the sale of lots, vault and burial permits, and other cemetery charges. The separate fund has been established to provide better fiscal accountability for the maintenance, improvements and expansion of the City's cemeteries. The long range goal for this fund is to reduce the General fund support for operations by \$20 - 30,000 per year.

Economic Development Fund

- Economic development loan repayments provide the primary source of revenue for this fund. The revenue decrease for this fund reflects the fact that the City will no longer receive rental income from the Sky Park Technology Center because the property has been sold.

Public Library

- The L.E. Phillips Memorial Public Library has proposed a 2.1% levy increase. Due to the growth in assessed values, the tax rate for the Library will actually decrease by 1%.

City-County Health Department

- The City-County Health Department has proposed a 3.5% levy increase. No tax rate increase should be necessary.

Water Utility

- If connection fees are approved by Council, the Water Utility will require a 7% rate increase. Without connection fees a rate increase of 8% is anticipated. Connection fees are charges to new customers to "hook-up" to the existing system. The connection fee represents the new customer's buy-in to the capitalized investment of current customers.
- The Public Service Commission will determine the appropriate rate for the City based upon operating expenses, debt service coverage, and return on investment. The PSC will also allocate the rate increase to the various user categories.

Sewer Utility

- With the implementation of connection fees the Sewer Utility's rate increase will be held to 2%. Without connection fees the rate increase is projected at 3%.

Parking Utility

- In 1993 the City Council approved a 5 year plan for parking fee increases. Subject to continuing Council approval, increases of approximately 5% in lot fees will be implemented annually. The rate increases have been sized to maintain the Parking Utility on a self-supporting basis for operations. Capital improvements and major repairs will continue to be subsidized by the General fund.

Public Transit

- Federal assistance for transit operations is projected to decrease over \$100,000 or 32% in 1996. The level of State aid has not yet been determined. The proposed budget includes an increase of 28% in the local share to cover the federal shortfall for a total General fund subsidy of \$472,450.

Hobbs Ice Arena

- Rates for ice time are reviewed annually by the Parks and Recreation Department and rate increases averaging 3% have been approved by City Council for the 1995-96 season.

Outdoor Pool

- Fees are reviewed annually by the Parks and Recreation Department and are set by the City Council. Pool revenues are directly affected by summer temperatures. General fund support in the amount of \$200,000 for 1996 operations has been budgeted. The General Fund also subsidizes payments for the pool debt service and capital repairs.

EXPENDITURES

The City's Program of Services is broken into 21 operating funds. Each of these funds is set up as a separate accounting entity and is budgeted annually. Within each of these operating funds, expenditures are projected in specific categories based on historical averages. The 1996 total expenditures for operations is \$58,576,450, an increase of 1% over 1995

SUMMARY OF EXPENDITURES BY FUND

<u>Fund</u>	<u>1995 Budget</u>	<u>1996 Budget</u>	<u>% Change</u>
General Fund	\$ 31,689,300	\$ 32,421,980	2.3%
Cemetery Maintenance	0	385,780	n/a
Community Dev. Block Grant	1,189,000	1,254,800	5.5%
Economic Development	1,086,190	670,440	-38.3%
Community Enhancement	877,170	872,700	-0.5%
Public Library	2,135,480	2,185,180	2.3%
City-County Health	2,471,220	2,517,730	1.9%
Debt Service Funds	3,726,460	3,903,950	4.8%
Redevelopment Authority	150,000	400,000	166.7%
Water Utility	4,583,120	4,524,040	-1.3%
Sewer Utility	3,940,270	3,382,610	-14.2%
Parking Utility	214,800	210,660	-1.9%
Public Transit	1,719,080	1,794,850	4.4%
Hobbs Ice Center	323,550	332,890	2.9%
Outdoor Pool	333,600	358,000	7.3%
Risk Management	1,495,640	1,425,160	-4.7%
Central Equipment	1,375,760	1,421,680	3.3%
Landfill Remediation	550,000	450,000	-18.2%
Downtown Business District	50,000	50,000	0.0%
West Grand Business District	5,000	5,000	0.0%
Water Street Business District	9,000	9,000	0.0%
Total All Funds	\$ 57,924,640	\$ 58,576,450	1.1%

EXPENDITURE HIGHLIGHTS

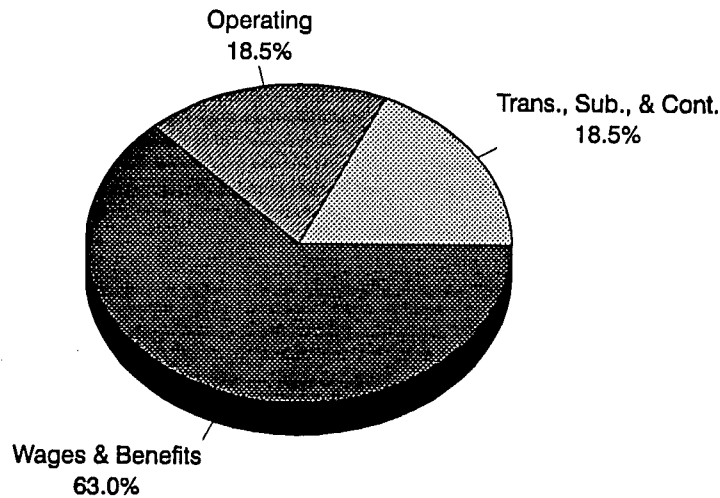
Expenditure levels in the 1996 Program of Services and the 1996-2000 Capital Improvement Plan reflect the constraints imposed by attempting to balance increasing demands for services with declining revenues. The following section describes significant changes in operations and summarizes information relating to subsidies, community service groups, transfers, bond issues, personnel changes and the CIP.

1. Overview of Major Funds

General Fund

- Expenditures in 1996 are projected at a 2.3% increase over 1995. The largest factor in this increase is the General fund transfer to the CIP. The prior year's working capital surplus has been used to finance the Streets Improvements Program in lieu of a tax supported debt issue. Elimination of a 1996 bond issue for street projects is expected to save \$140,000 per year in debt service costs.
- Personnel costs increased only .8% over 1995, even with wage settlements at 2.75%. The minimal increase is due to the proposed elimination of an additional 4.4 positions in 1996 plus the final 1995 reductions for positions partially funded last year. With the transfer of the payroll costs for the Cemetery Maintenance fund, the General fund personnel expenditures decreased .6% from 1995.
- Included in the 1996 budget are two additional part-time community service officers and a full-time telecommunicator position to assist with the volume of calls at the Communication Center. The budget also includes the addition of the second school liaison position and an increase in wage rates for Parks & Recreation temporary employees.
- The increase in departments' budgets for all nonpayroll expenditures was less than 1.5%. This category makes up 18.5% of the total budget and includes gas, electricity, water, sewer garbage, telephones, building and equipment rental, insurance, audits, repairs, supplies, equipment, training, memberships, uniforms, postage, sand, gravel, salt, maintenance, and contractual services.

1996 GENERAL FUND EXPENDITURES



Economic Development

- This fund provides the financial support for the City's economic development efforts. Included at the same level of funding as 1995 are operating subsidies to the Industrial Development Corporation, Momentum Chippewa Valley, and the Incubation Center.
- Also included in 1996 is a proposed reallocation of \$350,000 existing EDF project funds for support of the City Center Development Corporation to promote and manage development downtown.
- Since the Sky Park Technology Center has been sold, the facility's operating expenses are no longer budgeted in this fund, resulting in the lower level of expenditures for 1996.

Community Enhancement

- Expenditures in this fund are supported by room tax revenue. Seventy-seven percent of the room tax revenues is transferred to other agencies for convention and tourism activities.
- Funding for the Convention Bureau operations is proposed to increase by 5.7%, reflecting the estimated percentage increase in room tax revenues, as outlined in the Bureau's contractual agreement with the City. Additionally, the Bureau's appropriation for special events will continue at \$35,000, the same as 1995. Total funding recommended for the Convention Bureau is \$427,830.
- Development of the Phoenix Steel site into a community park with trailhead facilities has been partially funded from the Community Enhancement fund by transfers of \$100,000 in 1994, 1995 and 1996.
- Beginning in 1996, Community Enhancement funds will be allocated to a Parks and Recreation project reserve. The recommended 1996 contribution of \$60,000 will be increased to \$100,000 in future years.
- The 1996 budget also includes \$70,000 to partially fund the repairs to the football field at Carson Park.

L.E. Phillips Public Library

- The Library budget will increase 2.3% from 1995. This represents a service maintenance budget, achieved through savings from reorganization and operating efficiencies.

City-County Health Department

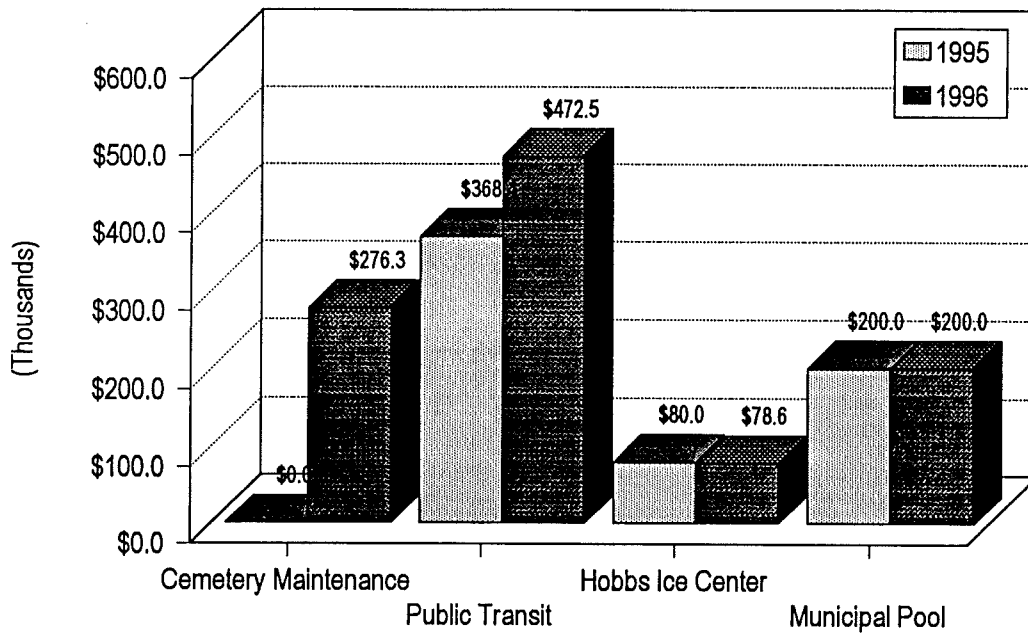
- The Health Department budget will increase 1.9% from 1995. The budget includes a provision to allocate funding for the bilingual health aides from the tax levy because the grant support for these services has been discontinued. The aides provide translation for public health nurses on home visits and in clinics and assist refugees in arranging appointments with health care providers.
- The 1996 budget also begins to phase-in local funding for an environmental health specialist. This position has previously been supported by CDBG funds. The transition will enable the department to insure that the housing code enforcement program will remain viable in the event of future CDBG program reductions.

2. Subsidies

The City operates a number of facilities through enterprise funds which function much as business enterprises. All assets, liabilities, revenues and expenses of the operation are recorded in these funds. If the annual revenues of the operation are insufficient to pay operating costs, the General fund provides an operating subsidy. Contributions and advances to these funds for capital improvements are not treated as operating subsidies. Subsidies are required from the General fund to pay a portion of the cost of operations for Public Transit, the Hobbs Ice Arena, the Municipal Pool, and the Cemetery Maintenance fund. This is the first year of operation for the Cemetery Maintenance fund.

<u>Fund</u>	<u>1995 Budget</u>	<u>1996 Budget</u>	<u>% Change</u>
Cemetery Maintenance	\$0	\$276,280	n/a
Public Transit	368,410	472,450	28.2%
Hobbs Ice Arena	80,000	78,620	-1.7%
Municipal Pool	200,000	200,000	0.0%
Total Subsidies	\$648,410	\$1,027,350	58.4%

GENERAL FUND SUBSIDIES



3. Community Service Groups

Annually, in the budget process, community service groups request funding from the City Council. These requests are normally for operating or capital funds to allow the group to carry out a community event. Community Service Group requests are funded from the General Fund, Economic Development Fund and Community Enhancement Fund, depending on the focus of the service provided.

	<u>1995 Budget</u>	<u>1996 Requested</u>	<u>1996 Approved</u>
<u>GENERAL FUND</u>			
Eau Claire Public Access Center	\$87,080	\$91,025	\$80,000
L.E. Phillips Senior Central	32,450	33,423	33,430
Main Street Assoc.	2,500	0	0
Total General Fund	122,030	124,448	113,430
<u>ECONOMIC DEVELOPMENT FUND</u>			
Chippewa Valley Incubation Center, Inc. *	15,000	15,000	15,000
Eau Claire County Industrial Dev. Corp.	115,000	115,000	115,000
Momentum 21	24,450	24,450	24,450
Total Economic Development Fund	154,450	154,450	154,450
<u>COMMUNITY ENHANCEMENT FUND</u>			
Chippewa Valley Museum (operating)	49,600	51,336	50,600
Chippewa Valley Symphony Ltd.	2,840	2,992	2,900
Eau Claire Area Convention Bureau **	406,470	427,830	427,830
Beautification Project *	5,000	5,000	5,000
Eau Claire Regional Arts Council, Inc.	95,000	95,000	95,000
Eau Claire Ski Striders	0	15,000	0
Paul Bunyan Logging Camp			
Operating	10,900	13,000	11,120
General fund labor	10,000	10,000	10,000
Capital	0	10,000	5,000
Total Paul Bunyan Logging Camp	20,900	33,000	26,120
Total Community Enhancement Fund	579,810	630,158	607,450
Total Organizational Requests	\$856,290	\$909,056	\$875,330

* 1995 General fund contribution

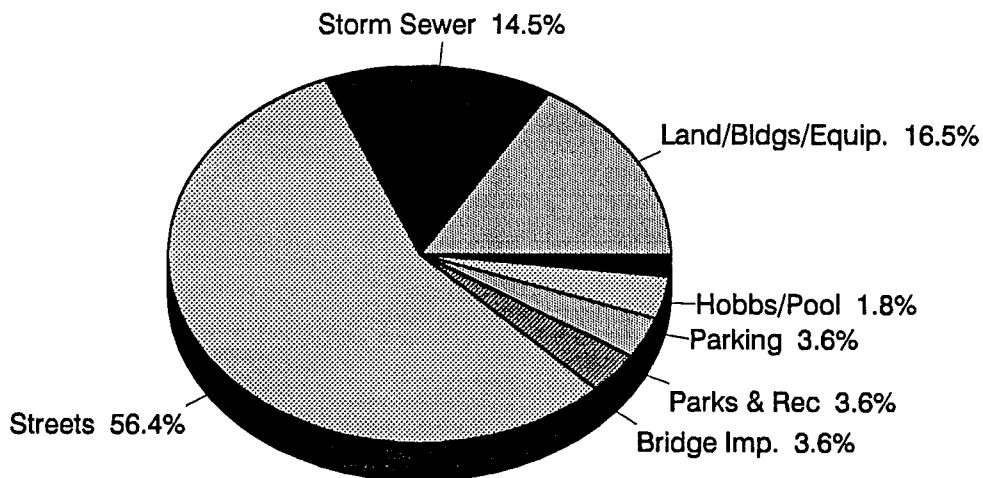
** Subject to actual room tax receipt increase per contract

4. General Fund Transfers

Capital project transfers from General fund to the Capital Improvement Plan are \$2,750,000, as compared to \$2,208,500 in 1995, an increase of 25%.

<u>CAPITAL PROJECT TRANSFERS</u>	<u>1995</u>	<u>1996</u>
Capital Projects		
Street Improvements	\$398,500	\$1,550,000
Storm Sewer Capital Projects	687,000	400,000
Bridge Improvements	0	100,000
Land-Building-Equipment Capital Projects	530,000	450,000
Parks & Recreation Capital Projects	132,000	100,000
Environmental Improvements	294,000	0
Parking Utility	95,000	100,000
Public Transit	22,000	0
Hobbs Ice Center	50,000	15,000
Municipal Pool	0	35,000
Total General Fund Transfers to the CIP	<u>\$2,208,500</u>	<u>\$2,750,000</u>

1996 CAPITAL PROJECT TRANSFERS



Other General Fund Transfers

In addition to operating subsidies, outside agency support and capital project funding, the General fund transfers include \$150,000 for Economic Development, \$937,200 for General fund debt service, \$65,000 for the Municipal Pool debt service and \$370,000 for Cemetery Trust funds to be allocated to the new Cemetery Maintenance Reserve fund.

5. Bond Issues - 1996

In the 1980's much of the capital construction was funded by using existing cash balances and current revenues. In 1993, the City began a planned bonding program for infrastructure projects. In the 1996-2000 CIP new debt to be repaid from the tax levy is limited to an average of \$1,500,000 per year.

In 1996, a General fund working capital transfer of \$1,150,000 plus the proceeds from the sale of Dells Dam will finance the streets program in lieu of a \$1,500,000 bond issue. This will reduce future debt service costs by \$140,000 per year. Alternative funding sources have been proposed to reduce the City's potential debt service obligation, including impact fees and a storm water utility. New debt issues for street reconstruction will be financed over 10 years to coincide with special assessment installment revenue for these projects. Below are the anticipated bonding needs for 1996:

General obligation bonds:

Special assessments - Streets	\$1,600,000
Tax increments - TIF #4	3,000,000
Total general obligation bonds	<u>\$4,600,000</u>

Revenue bonds:

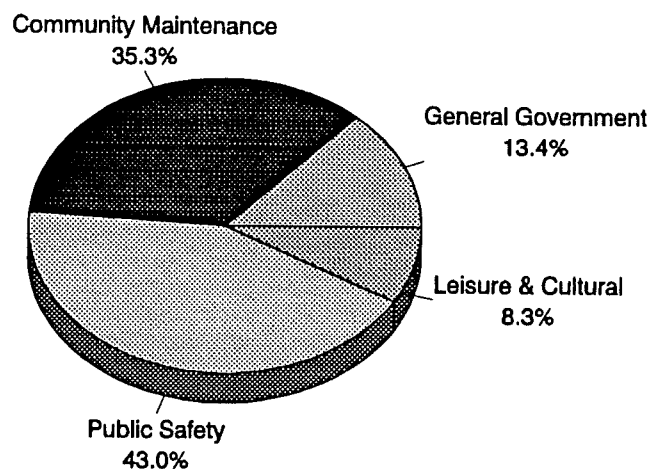
Water Utility	<u>\$1,000,000</u>
---------------	--------------------

6. Personnel Changes

While the City's land size, population and demand for services are growing, the staffing level has decreased from 508 positions in 1985 to 465 positions currently. The graph below shows the staffing levels in the four major service areas.

TOTAL 1996 CITY PERSONNEL BY SERVICE AREA

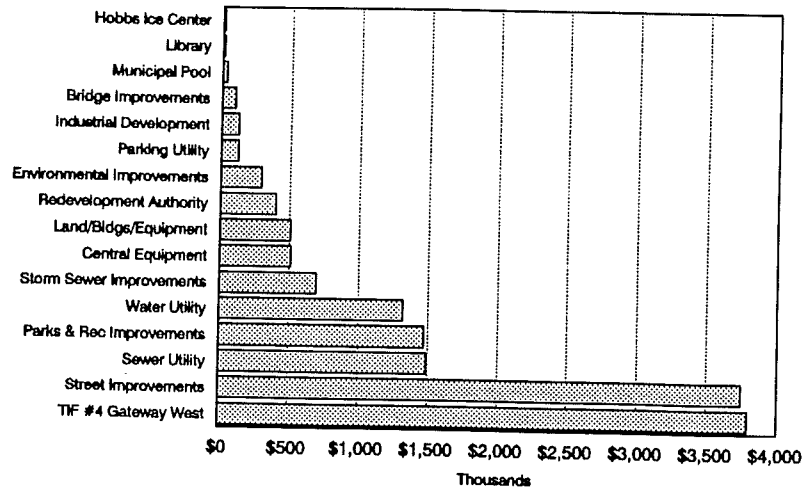
(Excludes Library, Health and Community Development)



CAPITAL IMPROVEMENT PLAN

The approved capital improvement projects for 1996 are listed below by fund. The 1996 capital projects are included in the Program of Services to provide authorization for expenditures of the first year of the 1996-2000 CIP.

1996 CAPITAL IMPROVEMENT PLAN



<u>Fund</u>	<u>Amount</u>
Industrial Development	\$124,000
TIF #4 Gateway West	3,795,000
Street Improvements	3,750,000
Storm Sewer Improvements	695,000
Bridge Improvements	100,000
Land, Building, Equipment Improvements	505,000
Parks and Recreation Improvements	1,457,000
Environmental Improvements	295,000
Library	16,950
Redevelopment Authority	400,000
Water Utility	1,320,000
Sewer Utility	1,490,000
Parking Utility	125,000
Hobbs Ice Center	15,000
Municipal Pool	35,000
Central Equipment	511,600
Total Proposed Projects	<u><u>\$14,634,550</u></u>

CAPITAL IMPROVEMENT PLAN HIGHLIGHTS

TIF #4 - Gateway West Business Park

- Tax Incremental District #4 (Gateway West Business Park) was created in 1992 to provide for infrastructure to accommodate industrial development. The project plan and boundaries will be amended in 1995 to accommodate the development to the north by Hutchinson Technology, Inc. and W.L. Gore.

Improvements are projected to occur in two phases. Phase I in 1996 includes:

- Street improvements in the area of Alpine Road.
- Construction of the interceptor sewer from Sherman Creek Road north to the existing temporary pump station at the intersection of Frank Street and Preston Road.
- Construction of a 500,000 gallon elevated water storage tank.
- Construction of storm drainage facilities.

Improvements included in Phase II include:

- Construction of a 1.5 million gallon ground level storage tank.
- Construction of storm drainage facilities.
- Construction of the Sherman Creek storm sewer.
- Extension of water main to connect Folsom Street zone to the North Station zone.
- Construction of an industrial rail spur.

Street Improvements

- The city-wide street improvement program totals \$3.7 million in 1996 and will be funded primarily by a \$1,550,000 general fund transfer, \$350,000 proceeds from the sale of the Dells Dam and the issuance of \$1.6 million in special assessment debt.
- City-wide street and sidewalk reconstruction will continue to be funded through the special assessment program and will be financed with 10-year bond issues. This program is projected at a level of \$1.6 million, but allows the city flexibility to respond to the requests of property owners for an increased level of street improvements.
- Major projects in the later years include the Menomonie Street realignment, the construction of the West Side Corridor from Madison Street to Old Wells Road, and Birch Street improvements.

Storm Sewer Improvements

- The City continues to be faced with major storm water management problems which will exceed \$10 million over the next several years. A storm water utility is proposed for implementation in 1997 to allow for a pay-as-we-go program for future projects.
- The McElroy Detention Basin and the Princeton Valley drainage have been proposed for 1997 through 2000.

Land, Building and Equipment

- A long-range commitment continues to be made to upgrade and implement computer equipment to take advantage of technology that will improve efficiency and support enhanced automation efforts throughout the organization.
- A building maintenance program is being continued to ensure all municipal buildings, including the six fire stations, are maintained.

Parks and Recreation Improvements

- Renovations to the 60-year old football stadium in Carson park will continue in 1996 with repairs to the grandstand and bleachers. In addition to stadium improvements, it is proposed to add a locker room facility. A lease arrangement with UW-EC will provide financing for this \$560,000 project.
- Council approved the concept of the Sky Park Athletic Complex to be developed on the north end of an 80-acre site located between W. Hamilton and Grover Road. The site may consist of soccer fields, a neighborhood park, the extension of the trail system and possibly a privately owned indoor soccer facility. Proceeds from the sale will provide funds to begin grading and site preparation and the construction of the park and trail. Additional money required for the completion of the soccer fields and facility improvements will need to be raised by outside organizations.
- The City of Eau Claire applied for an I.S.T.E.A Grant for the purpose of renovating the "S" Bridge across the Eau Claire River. The renovated bridge will link the pedestrian/bike trail from the Soo Line property on Dewey Street to Galloway Street.
- A Parks Reserve fund will be implemented beginning in 1996 to develop and enhance park facilities in the City. Funds received from the sale of city-owned property along with appropriations of \$100,000 from both the General Fund and the Community Enhancement Fund will finance the program. In addition, donations and grants will supplement funding for projects.

Redevelopment Authority

- Community Development Block Grant funds totaling \$400,000 have been allocated in 1996 for the North Barstow redevelopment project. It is proposed to begin the project by acquiring four to five residential properties and relocating the occupants. The scope of the project has been expanded to include commercial properties when funding is available.

Water and Sewer Utilities

- The study of the water treatment plant indicated major renovations are needed to bring the facility into compliance with DNR requirements and to upgrade equipment and treatment facilities. Three million will be appropriated to implement improvements.

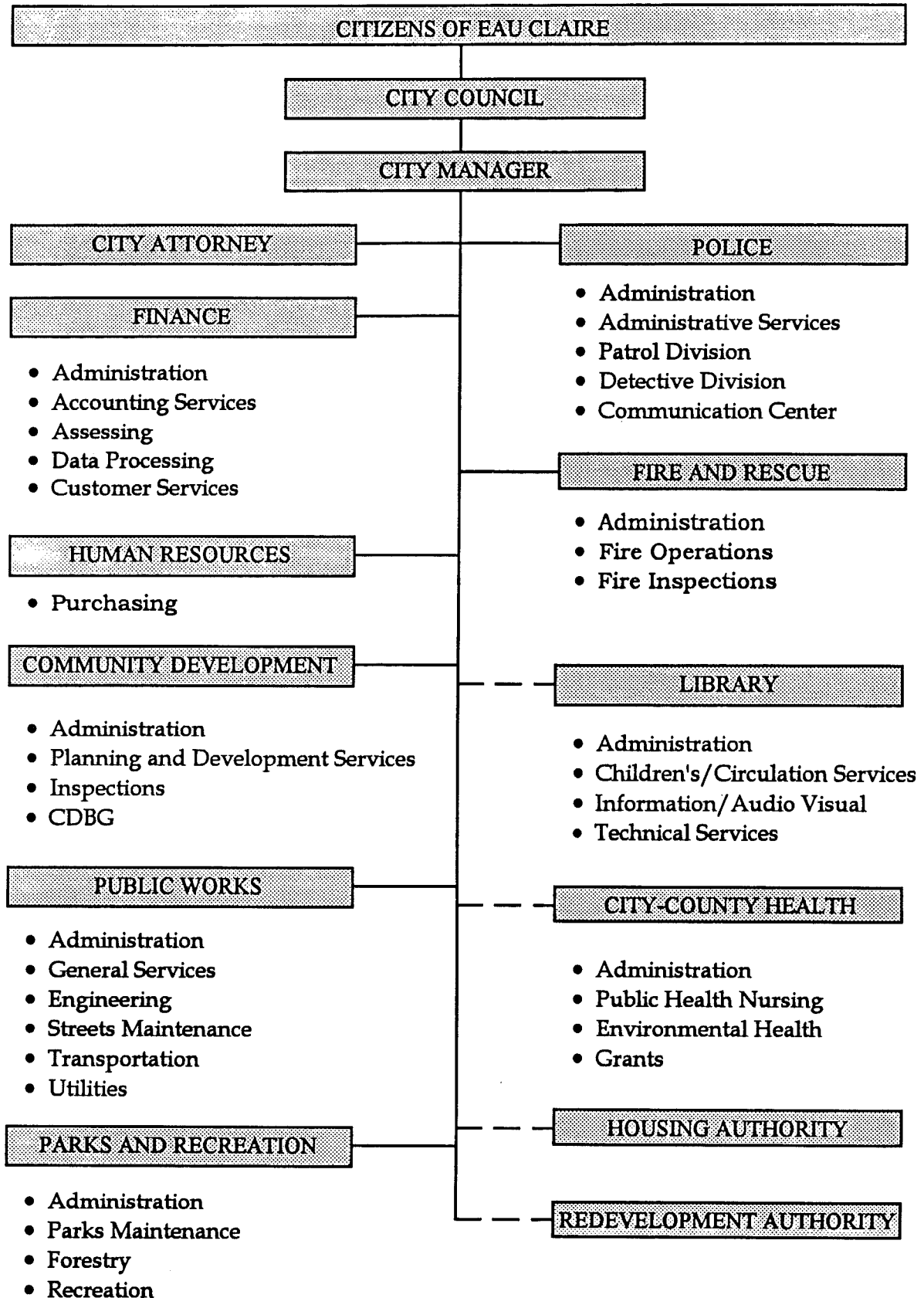
- An additional well will be needed to meet future demands of our growing population. It is proposed to design and construct a new municipal well in the present well field in year 2000. Estimated cost is \$300,000.
- An additional \$350,000 will be allocated in the Sewer Utility to continue the process of improving the sludge disposal system at the wastewater treatment plant.
- Continuation of the Northeast Interceptor sewer system will be coordinated with the development of the USH 53 Freeway project scheduled to begin in 1999.
- The Wisconsin Department of Natural Resources is requiring the removal of phosphorus in all Wisconsin wastewater treatment plants. Plans and pilot studies will begin in 1996. Implementation of the study will occur in 1997/1998. Total project cost is estimated at \$1.6 million over a three-year period.
- Recent annexations in the northeast area of the community in the vicinity of Sundet Road and Joles Avenue will create the need for sanitary sewer services. The project is tentatively scheduled to coincide with the needs of the Eau Claire Press Company estimated for the year 2000.

Public Transit

- The replacement of eight buses scheduled for 1995/96 has been postponed to 1997 to allow sufficient time to consider the future of the transit system.

ORGANIZATIONAL CHART

City of Eau Claire, Wisconsin



BUDGET POLICY

FINANCIAL POLICIES

The City of Eau Claire's financial policies set forth the basic framework for the overall fiscal management of the City. Operating concurrently with changing circumstances and conditions, these policies assist the decision-making process of the City Council. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles, traditions, and practices, and follow generally accepted accounting principles which have guided the City in the past and have helped maintain financial stability over the last two decades.

OPERATING BUDGET POLICIES

- The City will prepare an annual budget for all operating funds.
- The City will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
- The City will integrate performance measurement and performance objectives with the operating budget.
- A contingency account will be maintained in the annual operating budget to provide for unanticipated expenditures of a non-recurring nature or to meet unexpected small increases in service delivery costs. Transfers from the contingency account to the operating programs will require approval by the City Council.
- Mid-year adjustments within budgeted accounts of a department may be made with approval of the Department Directors and the Director of Finance. Budget adjustments between departments must be approved by the City Council.

Budgets are classified as either lapsing (spending authority terminates at year-end) or non-lapsing (spending authority continues through the life of a project). All lapsing budgets are prepared for fiscal year operations beginning January 1 and ending December 31. Listed below are all budgeted funds showing the type of appropriation.

Lapsing Appropriations

General Fund
Cemetery Maintenance
Economic Development
Community Enhancement
Public Library
City-County Health
Debt Service Funds
Redevelopment Authority
Water Utility
Sewer Utility

Parking Utility
Public Transit
Hobbs Ice Center
Outdoor Pool
Risk Management
Central Equipment
Landfill Remediation
Downtown Business District
W. Grand Business District
Water St. Business District

Non-Lapsing Appropriations

Community Development Block Grant
Capital Project funds

(Non-lapsing budgets are reviewed annually.)

BUDGET POLICY

OPERATING BUDGET POLICIES (Cont'd)

- Operating budgets are established on a fund - department - program basis. Transfers between departments or between funds must be approved by the City Council.
- Increases to the approved General fund operating budget are made only in the following situations:
 - emergency situations
 - appropriation for capital projects
 - appropriation for debt service reserve
 - transfer from contingency
 - non-recurring appropriations with offsetting revenues
 - carry-over of prior year appropriations

OPERATING & CAPITAL IMPROVEMENT BUDGETS TIMETABLE

June 23	CIP distributed to Departments
August 4	Budget packets distributed to Departments
August 17	General Fund budget requests returned to the Finance Department
August 21	Budget update presented to Council
August 21	Remaining Budgets and CIP returned to Finance
Aug. 28-Sept. 15	Budget and CIP requests reviewed by Budget Team
Sept. 18 - 27	City Manager's review of Budget and CIP
Sept. 28-Oct. 6	Preparation of City Manager's proposed Budget, CIP and other related documents
October 9	Presentation of the 1996 Budget to the City Council
Oct. 10-Nov. 16	Budget worksessions
October 23	Presentation of CIP to Council and referral to Plan Commission
November 13	Public Hearing
November 20	Presentation of final Budget and CIP for approval by City Council
December 31	Distribution of approved Budget

BUDGET POLICY

CAPITAL BUDGET POLICIES

- Funding for utility projects should be obtained from:
 - operating profits
 - bond market
 - State Trust Fund loans
 - General fund advances
- Loans from General fund to the utilities shall be paid back over a period not to exceed 30 years at the current municipal interest rate. This method is used because of the following factors:
 - 5% of customers are outside city
 - tax-exempt properties pay utility fees
- The City may utilize General fund balances to fund capital projects whenever available and feasible.
- The City shall utilize available funding sources for capital improvements whenever practical and feasible, including:
 - grant funds
 - special assessments
 - developer contributions
- The City will develop a five-year capital improvement program, which will be reviewed and updated annually.
- The complete five-year capital project funding plan must be balanced each year by matching projected expenditures with proposed revenue sources by fund.
- Transfers between capital project funds must be approved by the City Council. A transfer within a capital project fund can be approved by the Finance Director.
- The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues when possible.
- The City will try to ensure that industrial acreage is available for development within the City and served with necessary infrastructure.

BUDGET POLICY

REVENUE POLICIES

- The City will try to maintain a diversified and stable revenue system to minimize short-run fluctuations in any one revenue source.
- The City will attempt to maximize benefits from major revenue sources as a way of maintaining a stable tax rate.
- The City will follow an aggressive policy of collecting revenues.
- The City will establish all user charges and fees at a level related to the full cost (operating, direct, and indirect) of providing the service, whenever practical.
- The City will attempt to review license fees/charges annually to determine if the revenues support the cost of providing the service.
- Water and Sewer Utility funds will be self-supporting through user fees.
 - The minimum utility rates should be set at a rate which will yield net income which is 1.25 times the highest principal and interest payment due. This requirement is in conformance with the mortgage revenue bond requirements.
 - Rate adjustments for the Water Utility are submitted to the Public Service Commission and City Council for review and approval.
 - Rate adjustment for the Sewer Utility will be submitted to the City Council for review and approval.
- The City shall levy and collect a 7 percent room tax pursuant to 66.75 of the Wisconsin Statutes. This tax is collected monthly from all City hotels and motels and is based on the gross room receipts collected. The proceeds from this tax are used to promote convention, tourism, cultural, and recreational activities.
- Parks and Recreation administers a variety of adult and youth recreation programs and activities. These fees and charges are reviewed annually by the City Council. The following policy guidelines have been adopted:
 - Instructional programs will be offered on a year-round basis.
 - Adult instructional fees should cover 100% of the cost of supplies, administration, and personnel.
 - Youth instructional fees should cover 50% of the cost of supplies, administration, and personnel.
 - Some programs are offered to the community as a service and are not designed to recover their cost. These programs include:

Senior Center	Par-Te-Rec
Eau Claire Senior Citizen Club	Playgrounds
Outdoor skating rinks	Open gym
Municipal Band concerts	
- The recreation division shall charge rental or fees for rooms, pool, gym, ball fields, and special equipment.

BUDGET POLICY

RESERVE POLICIES

- The City will establish a contingency expenditure appropriation in the annual operating budget to provide for unanticipated expenditures of a non-recurring nature, or to meet unexpected small increases in service delivery costs.
- The City will maintain a working capital reserve of \$3.7 million to provide funds for reasonable cash flow needs. This reserve will also be used when the City encounters unforeseen emergencies such as storms, floods, severe unexpected increases in service costs or decrease in revenue, or other situations which are determined to be emergency situations by the City Council.
- Reserves will be established as required by bond ordinance and by statute for arbitrage requirements.
- Funds will be reserved for major equipment, replacement, and building repairs in the Sewer Utility, as required by EPA grant provisions.
- A cash reserve for Central Equipment "rolling fleet" replacement will be maintained on a replacement cost basis each year. An amount in excess of the original cost depreciation will be reserved annually to reflect replacement value. Additions to the fleet are made through allocations in the annual budget. Separate reserves will also be maintained for replacement of the Fire Department trucks and for replacement of major buildings.
- All general obligation debts will be paid through a general debt service fund and TIF debt service funds. Operating budgets will be prepared to meet the annual principal, interest, and service charge costs for each fund. Net debt service requirements (debt service expenditures less debt service revenue) will be funded through the General fund. Revenue for the TIF debt fund will include taxes generated by incremental property values within the district, special assessments, interest on cash balances, and General fund transfers, if required.

INVESTMENT POLICIES

- Disbursement, collection, and deposit of all funds will be managed to insure maximum investment opportunity for City funds.
- The City will strive to maximize the return on its investment portfolio, with the primary objective of preserving capital in accordance with the City's investment policy and prudent investment practices.

Short-Term Funds

- Funds which are required for daily operating needs and which are available for short periods of time are handled through a service contract with a local bank. This contract specifies that in exchange for services provided, the bank receives a non-interest bearing compensating daily cash balance to pay for the services. All amounts in excess of the daily compensating balance earn interest at the 25 basis point over the current 13-week Treasury Bill rate. Funds kept on deposit in this program require pledged collateral held by the City's agent.

BUDGET POLICY

INVESTMENT POLICIES (Cont'd)

Long-Term Funds

- Funds that are available for 30 days or longer are placed in certificates of deposit with local financial institutions, treasury bills and other Federal securities, or in the State maintained Local Government Investment Pool. The City Council has approved maximum limits on the amount of funds which can be placed in any one type of investment; 80% - Local Government Investment Pool; 60% - certificates of deposit; 80% - obligations of Federal Government; and 5% - Wisconsin Investment Trust.
 - Deposits and certificates of deposit are secured by Federal depository insurance and by the State Guarantee fund up to \$500,000 for each financial institution. Amounts over \$500,000 and repurchase agreements are collateralized by any Federal securities backed by full faith and credit of the U.S. Government equal to at least 100% of deposits. These securities are held in the City's name by an agent of the City.
- All City funds will be pooled for investments except certain restricted funds which require separate accounts. Interest allocations are made to operating and capital project funds monthly.

DEBT POLICIES

- The City will confine long-term borrowing to capital improvements.
- The City will use short-term debt for bond anticipation purposes only.
- The City will follow a policy of full disclosure on every financial report and bond prospectus.
- The City will use "pay as you go" financing to fund general capital projects whenever feasible.
- Section 67.03(1) of the Wisconsin Statutes provides that the amount of indebtedness of a municipality shall not exceed 5 percent of the equalized valuation of the taxable property in the municipality. The City Council has further set an internal debt limit of 70 percent of the maximum amount allowed by the State Statutes.

SPECIAL ASSESSMENT POLICIES

General Policy

- Special assessments will be levied over a ten year period on property owners for construction or reconstruction of sidewalk, curb and gutter, paving, sanitary sewer mains and extensions, and water mains and extensions, at an interest rate of six percent per year. If property with special assessments levied against it is sold, the assessments must be paid in full at closing and may not be assumed by the purchaser. All improvements are guaranteed for a set number of years. In the event an improvement does not last the entire estimated period, a prorata credit adjustment will be made for the remaining life of the improvement. In 1990, the City Council approved an amendment to this policy which allows a 20 year payback at a 6% interest rate for hardship situations.

BUDGET POLICY

SPECIAL ASSESSMENT POLICIES (Cont'd)

Special Assessments Levied Over Ten Years

- Street construction (est. life is 20 years) - assessment based on cost of residential street with a 30' width (curb to curb) and a 2" asphalt surface.
- Sidewalk, curb, and gutter (est. life is 40 years) - assessment based on total actual cost of construction.
- Water mains and laterals (est. life is 40 years) - assessment based on yearly average cost of 6" and 8" mains. Service laterals based on average cost.
- Sewer mains and laterals (est. life is 40 years) - assessment based on yearly average cost of 8" and 10" mains. Service laterals based on average cost.
- Whiteway lighting construction - assessment based on construction cost. Non-residential properties pay 2/3's of cost and the City pays the remaining 1/3.

Special Assessments Due in Year Assessed

- Street oiling - assessment based on total cost of street oiling.
- Whiteway lighting operation and maintenance - assessment based on total cost of operating and maintaining system and is assessed in full to non-residential properties.

Improvements Not Assessed

- Storm sewer - total cost paid by City. (Exception is a development which is requested when storm sewer funds are not available.)
- Seal coating - total cost paid by City.

MAJOR DEVELOPMENT POLICIES

- Developers are required to pay the total cost of water and sanitary sewer improvements in advance of construction taking place. All other special assessments are paid by developers in accordance with the terms stated in the special assessment policy. In 1989, the City Council approved legislation that will require the developers of subdivisions platted after 1989, to bear the full cost of streets, storm sewers, and city utilities within the development area.

BUDGET POLICY

PURCHASING POLICIES

- Purchases for all City departments for the City of Eau Claire shall be in accordance with the City Procurement Policy (Chapter 2.92 of City Code).
- The methods of source selection are as follows:

Large Purchase

- Competitive sealed bidding must be used for purchases of \$20,000 or greater. This process shall consist of:
 - Invitation for bids
 - Public notice
 - Bid opening
 - Bid acceptance and bid evaluation
 - Bid award - City Council authorization

Small Purchase

- Any procurement not exceeding \$20,000 may be made by getting informal written notices, telephone quotations, and published price lists.

Sole Source Procurement

- When it has been determined in writing by the Purchasing Agent, that there is only one source for a required procurement, the purchase may be negotiated and the other methods of selection disregarded. A written determination must be submitted to the City Manager.

Emergency Procurements

- In the event of an emergency, supplies, services, or construction may be purchased without regard to normal purchase selection procedures to protect the health and welfare of the public. A written determination of the basis for the emergency and for the selection of the particular contractor must be included in the contract file.

BUDGET POLICY

PENSION FUNDING AND REPORTING POLICIES

- All current pension liabilities shall be funded on an annual basis.

Existing Plan Funding

- All permanent employees of the City are participants in the Wisconsin Retirement System (WRS), a state-wide, defined-benefit pension plan to which employer and employees both contribute. The City pays a negotiated amount after a six-month probationary period. The rates of employer and employee contributions are set annually by WRS based on actuarial evaluations. The State's policy is to fund retirement contributions to meet current costs of the plan and amortized prior service costs over 40 years. The 1996 rate requirements for the Wisconsin Retirement System employees are as follows:

	<u>General</u>	<u>Police</u>	<u>Fire</u>
Employee Contribution	6.5%	6.1%	6.8%
City Contribution	<u>6.3%</u>	<u>15.7%</u>	<u>20.8%</u>
Total	<u>12.8%</u>	<u>21.8%</u>	<u>27.6%</u>

Prior Years' Unfunded Pensions

- The State of Wisconsin administers a plan for retired employees of the Eau Claire Police and Fire departments. These individuals had been covered by a private pension plan prior to the City joining the WRS. No new employees are added to the plan. The City's policy is to fund retirement contributions to meet current benefit payments to retired employees. The total estimated present value of future cost to the City as of December 31, 1994, was approximately \$1,756,820, all of which relates to prior service. The estimated remaining period of amortization is 17 years and will be paid through annual operating appropriations.

Post-Retirement Benefits

- In addition to providing pension benefits, the City provides certain health care benefits for retired employees. Substantially all of the City's permanent employees may become eligible to receive employer paid health care from retirement until age 65 if they reach normal retirement age while working for the City. The cost of retiree health care benefits is recognized as an expenditure in General fund as premiums are paid. For 1996, those costs are estimated at \$172,000.

BUDGET POLICY

COMPENSATED ABSENCES

Employees accumulate vacation, sick leave, and other benefits at various rates depending on bargaining group and length of service. Employees are paid for their total unused vacation and compensatory time upon termination or retirement. However, sick leave can only be used during employment. The cost of compensated absences are recognized when payments are made to employees. A current value of accumulated compensated absences outstanding as of December 31, 1994 is shown on the following table:

Unused vacation pay	\$688,108
Compensatory time	<u>74,121</u>
Total compensated absences	<u><u>\$762,229</u></u>

The estimated current portion of these costs has been included in the 1996 proposed budget.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

- Monthly financial reports will be submitted to the City Council.
- The annual budget for all operating funds will be presented under GFOA guidelines.
- A 5-year Capital Improvement Plan budget will be presented annually.
- An independent audit will be performed annually for all City funds.
- The City will produce a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles as outlined by the Governmental Accounting Standards Board.

SPECIAL EVENTS POLICIES - INSURANCE REQUIREMENT

Organizations that use City parks and/or City facilities for special events such as foot races, parades, festivals, etc. are required to obtain liability insurance.

- \$1,000,000 liability coverage is required for events such as Sawdust City Days, Festival-in-the-Pines, circuses, and other events with a high potential for liability.
- \$500,000 coverage is required for parades, foot races, walk-a-thons, bike-a-thons, and bike races. Events that require a Special Class B beer license may also be required to carry \$500,000 of liability coverage.

Events not covered by the above mentioned categories must be reviewed by the Special Events Committee. All liability insurance coverage must contain "participant insurance". All waivers of liability insurance requirements must be approved by the City Council.

BUDGET POLICY

RISK MANAGEMENT POLICY

In 1988, the City of Eau Claire became one of twelve municipalities that entered into a joint venture with Wisconsin Municipal Mutual Insurance Company, a municipal insurance program, to provide liability insurance services. As part of this program, the City will pay the first \$100,000 of any claim. The mutual insurance will pay any costs over \$100,000 per claim (\$300,000 aggregate per year) up to \$5 million.

- The objective of this program is to protect the City, its assets, and public service against accidental losses, destruction, or depletion.
- The City will self-insure all losses which occur with predictable frequency and those which will not have a significant impact on the City's financial position.
- The Risk Manager will review all claims and award recommendations prior to payment by the insurance company. Judgment or award recommendations in excess of \$10,000 will be reviewed with the City Council prior to payment.
- A long range goal is to increase the amount of self-insured retention to \$300,000 per occurrence and \$1,500,000 annual aggregate in an effort to reduce future insurance premium costs.

In 1992, the City also became self-insured for workers' compensation claims. A private company has been retained to assist in handling claims and processing payments resulting from this program.

COMPARATIVE BUDGET SUMMARY

The Comparative Budget Summary is an analysis by fund of the City's 21 operating funds. This summary gives the reader a "snapshot" overview of the City's projected revenue, expenditures and working capital balances as well as other information about major aspects of each fund. Additional revenue detail for all funds is presented in the Revenue Detail section of this budget. Expenditure detail by division is located in the Service Areas section which is divided into the four major services provided to the community.

COMPARATIVE BUDGET SUMMARY

GENERAL FUND

The General Fund is the general operating fund of the City used to account for all transactions except those required to be accounted for in other funds.

Area of Operation

City of Eau Claire
Population of 58,702

Operating Departments

City Council
Administrative Services
City Attorney
Finance
Human Resources
Community Development Block Grant
Public Works
Parks & Recreation
Police
Fire & Rescue

Principal Sources of Revenues 1996 Estimate

Intergovernmental	47%
Property Taxes	29%
Other Taxes	6%
Charges for Services	7%
Other	7%
Licenses & Permits	2%
Fines & Forfeits	2%

Operating Personnel

361.35 full-time equivalent positions

Assessed Property Values January 1, 1996 Estimate (000's)

<u>Real Estate</u>	
Residential	\$1,075,000
Commercial	505,000
Industrial	65,000
	<hr/>
Subtotal	1,645,000
Personal property	95,000
	<hr/>
Total property	<u><u>\$1,740,000</u></u>

COMPARATIVE BUDGET SUMMARY

GENERAL FUND

	1994	1995	1995	1995	1996
	Actual	Budget	6-Month	Estimated	Budget
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 10,810,512	\$ 11,008,600	\$ 5,587,628	\$ 10,366,100	\$ 10,694,200
Intergovernmental	14,400,125	14,550,700	1,749,117	14,702,470	14,042,830
Licenses & Permits	838,678	756,800	602,439	774,100	727,700
Fines & Forfeits	509,951	471,500	241,024	451,500	457,100
Charges for Services	764,494	606,100	388,884	657,800	639,100
Charges for Services -					
Intergovernmental	1,417,770	1,444,500	637,144	1,426,100	1,560,800
Miscellaneous	1,898,092	1,592,000	1,204,005	1,723,900	1,569,300
Other Financing Sources	186,394	191,830	73,681	211,830	208,110
 Total Revenues and Other Financing Sources	30,826,016	30,622,030	10,483,922	30,313,800	29,899,140
 Expenditures and Other Financing Uses:					
Personal Services	20,584,347	20,908,340	9,860,969	20,746,360	21,068,630
Contractual Services	4,312,533	4,074,690	1,905,008	4,207,810	3,752,620
Utilities	741,046	768,670	296,107	749,240	759,110
Fixed Charges	790,158	825,130	429,145	806,070	905,030
Materials & Supplies	870,403	941,200	392,717	959,740	1,022,710
Contributions & Other Payments	99,144	126,530	61,700	136,530	117,930
Capital Outlay	142,136	126,530	58,326	152,870	111,400
Other Financing Uses	2,790,556	3,918,210	-	3,810,900	4,684,550
 Total Expenditures and Other Financing Uses	30,330,323	31,689,300	13,003,972	31,569,520	32,421,980
 Excess (Deficiency) of Funding Sources Over Uses	\$ 495,693	\$ (1,067,270)	\$ (2,520,050)	\$ (1,255,720)	\$ (2,522,840)

Working Capital/Available Fund Balance

Beginning Balance	\$ 1,894,600	\$ 1,164,280	\$ 2,459,310	\$ 1,879,720
Changes in Available Balances:				
From operations	495,693	(1,067,270)	(1,255,720)	(2,522,840)
Principal repayment -				
leases & advances	250,846	308,730	365,840	341,720
Residual transfers in	-	-	550,000	920,000
Residual transfer to proprietary				
funds for capital projects/debt	(181,829)	(227,000)	(239,710)	(585,000)
 Ending Balance	\$ 2,459,310	\$ 178,740	\$ 1,879,720	\$ 33,600

COMPARATIVE BUDGET SUMMARY

CEMETERY MAINTENANCE

The Cemetery Maintenance fund is used to account for activities attributed to the operation of the City's two cemeteries.

Area of Operation

Forest Hill Cemetery
Lakeview Cemetery

Operating Personnel

4.25 full-time equivalent positions

Principal Sources of Revenues 1996 Estimate

Transfer from General Fund	72%
License & Permits	19%
Charges for Services	9%

COMPARATIVE BUDGET SUMMARY

CEMETERY MAINTENANCE

	1994 <u>Actual</u>	1995 <u>Budget</u>	1995 <u>6-Month Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Charges for Services	-	-	-	-	34,500
Other Financing Sources	-	-	-	-	276,280
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues and Other Financing Sources	-	-	-	-	385,780
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures and Other Financing Uses:					
Personal Services	-	-	-	-	327,400
Contractual Services	-	-	-	-	30,700
Utilities	-	-	-	-	13,530
Materials & Supplies	-	-	-	-	14,150
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures and Other Financing Uses	-	-	-	-	385,780
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Funding Sources Over Uses	\$ -	\$ -	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ -	\$ -		\$ -	\$ -
Changes in Available Balances: From operations	-	-		-	-
	<hr/>	<hr/>		<hr/>	<hr/>
Ending Balance	\$ -	\$ -		\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>

COMPARATIVE BUDGET SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT

The Community Development Block Grant fund is used to account for activities attributed to the Federal Community Development Block Grant Program.

Area of Operation

City of Eau Claire

Operating Personnel

Administrator, Housing	0.40
Housing Rehab. Specialist	1.00
Assistant to Administrator	0.70
Clerk II	0.15
Project Assistant	0.60
Rental Technician	0.15

3.00

Principal Sources of Revenues 1996 Estimate

Block Grant funds	77%
Program Income	23%

Project Objectives 1996 Estimates

CDBG Housing Rehabilitation Loans	\$ 407,100	32.5%
Public Improvement Projects	105,600	8.4%
Public Service	146,800	11.7%
Administration	43,200	3.4%
Acquisition Projects	303,900	24.2%
Removal of Architectural Barriers	100,000	8.0%
Comprehensive Planning Activities	30,700	2.4%
Intensified Code Enforcement	63,500	5.1%
Contingency	54,000	4.3%

\$ 1,254,800

COMPARATIVE BUDGET SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT

	1994 <u>Actual</u>	1995 <u>Budget</u>	1995 6-Month <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Intergovernmental	\$ 442,500	\$ 879,000	-	\$ 879,000	\$ 969,000
Miscellaneous	417,955	310,000	137,747	1,619,000	285,800
Total Revenues and Other Financing Sources	860,455	1,189,000	137,747	2,498,000	1,254,800
Expenditures and Other Financing Uses:					
Personal Services	72,347	168,900	62,020	335,000	127,600
Contractual Services	22,934	60,000	25,367	106,600	78,100
Utilities	1,090	800	476	1,900	700
Materials & Supplies	6,666	2,200	3,018	10,200	2,400
Contributions & Other Payments	13,335	78,900	35,227	224,600	91,000
Capital Outlay	-	-	689	8,000	-
Loans to Other Agencies	172,352	309,200	103,762	329,200	298,000
Other	448,644	569,000	573,880	1,482,500	657,000
Total Expenditures and Other Financing Uses	737,368	1,189,000	804,439	2,498,000	1,254,800
Excess (Deficiency) of Funding Sources Over Uses	\$ 123,087	\$ -	\$ (666,692)	\$ -	\$ -

Working Capital/Available Fund Balance

Beginning Balance	\$ -	\$ -	\$ -	\$ -
Changes in Available Balances:				
From operations	123,087	-	-	-
Designated for future operations	(123,087)	-	-	-
Ending Balance	\$ -	\$ -	\$ -	\$ -

COMPARATIVE BUDGET SUMMARY

ECONOMIC DEVELOPMENT

The purpose of this fund is to account for a loan pool established to provide low interest loans for area business expansion and provide on-going assistance and direction for commercial and economic development.

Area of Operation

City of Eau Claire

Operating Personnel

1 full-time equivalent position

Principal Sources of Revenue 1996 Estimate

Loan Pool Repayments	\$260,900
Interest on Investments	160,000
Transfer from General Fund	150,000
Transfer from Industrial Development	120,000
Interest on Notes Receivable	67,000

COMPARATIVE BUDGET SUMMARY

ECONOMIC DEVELOPMENT

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Intergovernmental	\$ 362,875	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1,299,349	1,014,000	210,205	283,300	227,000
Other Financing Sources	<u>2,572,185</u>	<u>340,000</u>	<u>125,172</u>	<u>463,900</u>	<u>530,900</u>
 Total Revenues and Other Financing Sources	 <u>4,234,409</u>	 <u>1,354,000</u>	 <u>335,377</u>	 <u>747,200</u>	 <u>757,900</u>
 Expenditures and Other Financing Uses:					
Personal Services	54,096	53,740	25,748	51,460	52,890
Contractual Services	370,936	245,250	12,213	32,560	85,150
Utilities	539,315	597,600	365	1,000	1,300
Fixed Charges	2,162	15,150	128	15,150	15,150
Materials & Supplies	6,370	10,500	269	1,500	1,500
Contributions & Other Payments	151,450	139,450	110,700	139,450	504,450
Capital Outlay	30,266	24,500	197,520	204,500	10,000
Loans to Other Agencies	<u>797,320</u>	<u>-</u>	<u>12,000</u>	<u>2,000</u>	<u>-</u>
 Total Expenditures and Other Financing Uses	 <u>1,951,915</u>	 <u>1,086,190</u>	 <u>358,943</u>	 <u>447,620</u>	 <u>670,440</u>
 Excess (Deficiency) of Funding Sources Over Uses	 <u>\$ 2,282,494</u>	 <u>\$ 267,810</u>	 <u>\$ (23,566)</u>	 <u>\$ 299,580</u>	 <u>\$ 87,460</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ -	\$ -	\$ -	\$ -
Changes in Available Balances:				
From operations	2,282,494	267,810	299,580	87,460
Transfer to reserve - Economic Development	<u>(2,282,494)</u>	<u>(267,810)</u>	<u>(299,580)</u>	<u>(87,460)</u>
 Ending Balance	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

COMPARATIVE BUDGET SUMMARY

COMMUNITY ENHANCEMENT

This fund was created in 1992 to record room tax revenue and expenditures related to improvements in recreational, civic or cultural activities.

Area of Operation

City of Eau Claire

Operating Personnel

No permanently assigned positions

Principal Sources of Revenue 1996 Estimate

Hotel-motel room tax	\$780,000
----------------------	-----------

Project Objectives 1996 Estimates

Payment to Convention Bureau	\$427,830
Transfer to Parks Capital Projects	160,000
Payment to Regional Arts Council	95,000
Payment to Museum	50,600
Transfer to General Fund	45,000
Payment to Paul Bunyan Camp	16,120
Payment to Other Organizations	5,000
Payment to C V Symphony	2,900
Auditing	250

COMPARATIVE BUDGET SUMMARY

COMMUNITY ENHANCEMENT

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 744,196	\$ 737,000	\$ 345,592	\$ 775,000	\$ 780,000
Miscellaneous	494	1,000	2,351	3,000	500
Total Revenues and Other Financing Sources	744,690	738,000	347,943	778,000	780,500
Expenditures and Other Financing Uses:					
Contractual Services	250	2,350	240	2,350	250
Contributions & Other Payments	589,850	564,820	349,791	564,820	597,450
Other Financing Uses	145,000	310,000	-	310,000	275,000
Total Expenditures and Other Financing Uses	735,100	877,170	350,031	877,170	872,700
Excess (Deficiency) of Funding Sources Over Uses	\$ 9,590	\$ (139,170)	\$ (2,088)	\$ (99,170)	\$ (92,200)
 <u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 88,750	\$ 85,150		\$ 98,340	\$ 99,170
Changes in Available Balances:					
From operations	9,590	(139,170)		(99,170)	(92,200)
Transfer from reserve- capital projects	-	100,000		100,000	-
Ending Balance	\$ 98,340	\$ 45,980		\$ 99,170	\$ 6,970

COMPARATIVE BUDGET SUMMARY

PUBLIC LIBRARY

The Public Library fund was established to account for the collection of revenues, primarily a general tax levy set by the City Council, and the operations of the L.E. Phillips Public Library. Operating policy for the Library is established by the Library Board which is appointed by the City Council.

Area of Operation

City of Eau Claire
Eau Claire County Municipalities

Operating Facilities

L.E. Phillips Public Library

Principal Sources of Revenue 1996 Estimate

Property Tax	72%
Contract with County	17%
Miscellaneous Revenue	11%

Operating Personnel

29.51 full-time equivalent Library positions
3.00 Custodial positions

COMPARATIVE BUDGET SUMMARY

PUBLIC LIBRARY

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 1,466,080	\$ 1,513,180	\$ 1,513,180	\$ 1,513,180	\$ 1,545,820
Intergovernmental	6,068	16,000	2,525	16,000	16,000
Fines & Forfeits	84,076	77,000	49,305	87,000	87,000
Charges for Services	13,138	14,700	7,477	12,650	13,650
Charges for Services- Intergovernmental	447,637	453,780	208,601	460,910	461,810
Miscellaneous	25,535	20,320	12,044	20,460	20,400
Other Financing Sources	873	500	-	500	500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues and Other Financing Sources	2,043,407	2,095,480	1,793,132	2,110,700	2,145,180
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures and Other Financing Uses:					
Personal Services	1,363,891	1,400,410	663,396	1,385,160	1,445,930
Contractual Services	171,534	179,700	66,009	180,120	181,090
Utilities	69,243	75,920	34,052	72,380	77,820
Fixed Charges	21,945	22,810	11,073	21,950	23,480
Materials & Supplies	332,212	352,590	141,743	331,170	340,160
Contributions & Other Payments	7,200	7,200	7,291	7,290	14,730
Capital Outlay	23,359	48,050	25,993	51,510	53,170
Other Financing Uses	59,800	48,800	68,800	68,800	48,800
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures and Other Financing Uses	2,049,184	2,135,480	1,018,357	2,118,380	2,185,180
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Funding Sources Over Uses	\$ (5,777)	\$ (40,000)	\$ 774,775	\$ (7,680)	\$ (40,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 48,941	\$ 46,040	\$ 57,329	\$ 49,649	\$ 49,649
Changes in Available Balances:					
From operations	(5,777)	(40,000)		(7,680)	(40,000)
From designated reserves	14,165	-		-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Ending Balance	\$ 57,329	\$ 6,040	\$ 49,649	\$ 9,649	\$ 9,649
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

COMPARATIVE BUDGET SUMMARY

CITY-COUNTY HEALTH DEPARTMENT

The Health Department fund was established to account for the collection of revenues, primarily a general tax levy set by the City Council and the County Board, and for the operations of the City-County Health Department. Operating policy for the City-County Health Department is established by Health Board members who are appointed by the City Council and County Board.

Area of Operation

City of Eau Claire
County of Eau Claire

Operating Facilities

Rented area in the Eau Claire
County Court House

Principal Sources of Revenue 1996 Estimate

Property Tax	65%
State & Federal Aid	20%
License & Permit	6%
Service Programs	5%
Other	4%

Operating Personnel

41.57 full-time equivalent positions

COMPARATIVE BUDGET SUMMARY

CITY-COUNTY HEALTH DEPARTMENT

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 974,850	\$ 1,000,960	\$ 1,000,960	\$ 1,000,960	\$ 1,038,580
Intergovernmental	414,271	492,580	243,880	531,775	490,630
Licenses & Permits	164,011	140,240	87,549	149,870	159,980
Charges for Services	162,079	135,600	48,498	117,765	130,070
Charges for Services- Intergovernmental	569,739	579,860	284,151	561,160	577,380
Miscellaneous	24,183	25,230	5,250	25,990	27,340
Other Financing Sources	63,417	66,950	20,859	66,950	56,750
Total Revenues and Other Financing Sources	<u>2,372,550</u>	<u>2,441,420</u>	<u>1,691,147</u>	<u>2,454,470</u>	<u>2,480,730</u>
Expenditures and Other Financing Uses:					
Personal Services	1,951,195	1,521,950	936,259	1,496,520	1,591,870
Contractual Services	150,482	128,760	41,165	126,720	135,590
Utilities	12,259	11,000	6,467	11,000	11,000
Fixed Charges	25,432	36,500	9,272	31,310	30,500
Materials & Supplies	123,168	699,460	44,661	708,350	674,590
Contributions & Other Payments	40,000	55,000	27,500	55,000	55,000
Capital Outlay	46,839	18,550	14,184	18,550	19,180
Total Expenditures and Other Financing Uses	<u>2,349,375</u>	<u>2,471,220</u>	<u>1,079,508</u>	<u>2,447,450</u>	<u>2,517,730</u>
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ 23,175</u>	<u>\$ (29,800)</u>	<u>\$ 611,639</u>	<u>\$ 7,020</u>	<u>\$ (37,000)</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ 144,438	\$ 171,420	\$ 126,453	\$ 119,542
Changes in Available Balances:				
From operations	23,175	(29,800)	7,020	(37,000)
Transfer to reserve - equipment replacement	(36,830)	(15,200)	(13,931)	-
To designated reserves	(4,330)	-	-	-
Ending Balance	<u>\$ 126,453</u>	<u>\$ 126,420</u>	<u>\$ 119,542</u>	<u>\$ 82,542</u>

COMPARATIVE BUDGET SUMMARY

DEBT SERVICE

The Debt Service fund provides centralized accounting for principal and interest payments for City general obligation bonds and notes. This fund is supported by tax levies, transfers from enterprise funds, and transfers from the school district for outstanding school debt. The City also has three Debt Service Tax Increment funds whose purpose is to record all debt service payments, incremental tax payments, special assessment revenues, and interest income as received.

Areas of Operation

Internal city accounting fund

TIF #2

Two-block area in downtown bounded by the Chippewa River, Lake Street, and Graham Avenue

Project construction included a bi-level parking ramp and riverfront improvements

TIF #3

80 acre tract near intersection of Hwy 53 and AA interchange

- 40 acres zoned commercial
- 40 acres zoned industrial

Original project consisted of constructing public improvements in Oakwood Hills area

TIF #4

240 acres along the interchange of U.S. Hwy. 12 and State Hwy. 124.

Principal Uses of Bonding

GENERAL

- 1980 - streets, storm sewers
- 1990 - swimming pool
- 1993 - streets
- 1994 - streets, storm sewers & bridges

TIF #2

- 1984 bond issue: \$1,175,000
 - Construct parking ramp
 - Construct riverfront amenities

TIF #3

- 1985 bond issue: \$6,500,000
 - Construct and extend city utilities
 - Construct road system in area

TIF #4

- 1992 bond issue: \$1,360,000
 - Construct and extend city utilities
 - Construct road system in area

District Created

- TIF #2 - January 1, 1983
- TIF #3 - January 1, 1985
- TIF #4 - January 1, 1992

Required Termination

- TIF #2 - December 31, 2005
- TIF #3 - December 31, 2009
- TIF #4 - December 31, 2019

1995 Equalized Value

- TIF #2 - \$ 5,495,400
- TIF #3 - \$ 36,156,900
- TIF #4 - \$ 10,216,500

Current Developments

TIF #2

A 40 apartment complex has been completed on this site. No other major improvements are planned for this project site.

TIF #3

The primary emphasis of the district was the development of a shopping mall and surrounding amenities. Major construction in the district has been completed.

TIF #4

The district was established as a means of financing infrastructure improvements necessary to stimulate industrial development in the northwest area of the City.

COMPARATIVE BUDGET SUMMARY

DEBT SERVICE

	1994 <u>Actual</u>	1995 <u>Budget</u>	1995 6-Month <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 1,405,707	\$ 1,636,650	\$ 827,191	\$ 1,343,300	\$ 1,654,660
Miscellaneous	569,517	655,730	638,672	648,740	525,640
Other Financing Sources	<u>2,834,034</u>	<u>878,300</u>	<u>—</u>	<u>789,000</u>	<u>937,200</u>
 Total Revenues and Other Financing Sources	 <u>4,809,258</u>	 <u>3,170,680</u>	 <u>1,465,863</u>	 <u>2,781,040</u>	 <u>3,117,500</u>
 Expenditures and Other Financing Uses:					
Contractual Services	3,387	6,500	2,499	11,130	11,300
Principal - G.O. Bonds	4,215,000	2,520,950	2,355,000	2,515,000	2,489,610
Principal - S/A Bonds	—	—	—	—	220,000
Principal - Notes Payable	141,410	149,900	75,822	149,900	159,100
Interest - G.O. Bonds	946,878	952,150	435,278	800,150	725,790
Interest - S/A Bonds	—	—	—	—	225,000
Interest - Notes Payable	94,370	84,100	53,713	84,100	73,150
Interest - Proprietary Funds	—	12,860	—	—	—
Other Financing Uses	<u>2,235,764</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
 Total Expenditures and Other Financing Uses	 <u>7,636,809</u>	 <u>3,726,460</u>	 <u>2,922,312</u>	 <u>3,560,280</u>	 <u>3,903,950</u>
 Excess (Deficiency) of Funding Sources Over Uses	 <u>\$ (2,827,551)</u>	 <u>\$ (555,780)</u>	 <u>\$ (1,456,449)</u>	 <u>\$ (779,240)</u>	 <u>\$ (786,450)</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ 7,357,590	\$ 4,649,120	\$ 4,530,039	\$ 2,250,799
Changes in Available Balances:				
From operations	(2,827,551)	(555,780)	(779,240)	(786,450)
Residual transfer out	<u>—</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>—</u>
 Ending Balance	 <u>\$ 4,530,039</u>	 <u>\$ 2,593,340</u>	 <u>\$ 2,250,799</u>	 <u>\$ 1,464,349</u>

COMPARATIVE BUDGET SUMMARY

REDEVELOPMENT AUTHORITY

In 1994, the Redevelopment Authority began a project which included acquisition of eleven residential, two commercial properties, and two vacant lots on the lower west side of the City. The cost of the project is estimated to be \$800,000 and is jointly funded by CDBG and the Eau Claire School District. The area was cleared for construction of the new Lakeside Elementary School. Future projects will include development of neglected or blighted areas in the older parts of the City.

Area of Operation

Areas of the City which have been identified by the City Council as a "project area".

Operating Personnel

Commission members (7) appointed to 5 year term by the City Council. City staff is assigned to assist in carrying out the duties required to complete redevelopment plans.

COMPARATIVE BUDGET SUMMARY

REDEVELOPMENT AUTHORITY

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>Operating Budget</u>					
Revenues:					
Miscellaneous	\$ 1,572	\$ --	\$ 300	\$ 300	\$ --
Other Financing Sources	<u>286,566</u>	<u>--</u>	<u>445,097</u>	<u>450,000</u>	<u>400,000</u>
Total Revenues and Other Financing Sources	<u>288,138</u>	<u>--</u>	<u>445,397</u>	<u>450,300</u>	<u>400,000</u>
 Expenses:					
Capital Outlay	<u>572,733</u>	<u>150,000</u>	<u>138,935</u>	<u>285,000</u>	<u>400,000</u>
Total Expenses and Other Financing Uses	<u>572,733</u>	<u>150,000</u>	<u>138,935</u>	<u>285,000</u>	<u>400,000</u>
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ (284,595)</u>	<u>\$ (150,000)</u>	<u>\$ 306,462</u>	<u>\$ 165,300</u>	<u>\$ --</u>
 <u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 288,138	\$ 150,000		\$ 3,543	\$ 3,543
Changes in Available Balances:					
From operations	(284,595)	(150,000)		165,300	--
Transfer to reserve - capital projects	<u>--</u>	<u>--</u>		<u>(165,300)</u>	<u>--</u>
Ending Balance	<u>\$ 3,543</u>	<u>\$ --</u>		<u>\$ 3,543</u>	<u>\$ 3,543</u>

COMPARATIVE BUDGET SUMMARY

WATER UTILITY

The Water Utility Fund is used to account for financing construction, operations and maintenance of the municipal water treatment and distribution system.

Area of Operation

City of Eau Claire
 Portion of Town of Washington
 Total customers:
 1995 - 21,000
 1994 - 20,699
 1993 - 20,264
 1992 - 20,136

Principal Sources of Revenues 1996 Estimate

User Fees	76%
Fire Protection	14%
Interest Income	4%
Sewer Billing Charge	1%
Other Sources	5%

Customer Usage

Pope & Talbot	9.9%
Nestles Co.	7.8%
UW-Eau Claire	3.4%
Luther Hospital	2.0%
Board of Education	1.2%
Sacred Heart Hospital	1.1%
Huebsch	0.6%
Oakwood Mall	0.6%
All Other	73.4%

Customer Usage

	1989	1990	1991	1992	1993	1994
Residential	1,664,128	1,433,992	1,437,210	1,590,803	1,348,184	1,493,820
Commercial	868,420	827,710	821,510	849,490	817,278	832,963
Industrial	1,069,120	1,031,982	867,654	735,480	656,644	877,866
Public	302,900	280,322	225,005	226,962	202,683	284,182

Operating Facilities

Water treatment plant

- 20 MGD capacity
- Constructed in 1953

300 miles of water main
 4 pump stations
 5 water reservoirs
 15 wells
 13.7 M gallon reservoir capacity

Operating Personnel

29.3 full-time equivalent positions

Note: customer usage measured in 100 cubic feet units

COMPARATIVE BUDGET SUMMARY

WATER UTILITY

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
Revenues:					
Operating	\$ 4,434,711	\$ 4,719,200	\$ 2,155,110	\$ 4,611,200	\$ 4,791,800
Other Operating	116,599	112,000	147,660	112,000	111,000
Non-Operating	369,293	248,400	59,318	222,430	228,430
Total Revenues	4,920,603	5,079,600	2,362,088	4,945,630	5,131,230
Expenses:					
Personal Services	1,084,283	1,389,760	625,693	1,380,860	1,430,970
Contractual Services	416,405	237,960	83,561	247,690	250,090
Utilities	232,210	287,030	104,664	287,080	288,080
Fixed Charges	1,226,294	1,597,190	681,226	1,408,120	1,439,340
Materials & Supplies	126,691	149,430	44,501	144,200	154,820
Capital Outlay	-	14,000	2,240	14,000	9,000
Interest Expense-Proprietary Funds	785,385	907,750	420,293	927,120	951,740
Total Expenses and Other Financing Uses	3,871,268	4,583,120	1,962,178	4,409,070	4,524,040
Excess (Deficiency) of Funding Sources Over Uses	\$ 1,049,335	\$ 496,480	\$ 399,910	\$ 536,560	\$ 607,190

Working Capital/Available Fund Balance

Beginning Balance	\$ 733,055	\$ 481,000	\$ 232,000	\$ 60,000
Changes in Available Balances:				
From operations	1,049,335	496,480	536,560	607,190
Contributed capital	296,400	479,000	290,000	230,000
Contribution - Connection Fees	-	-	-	54,800
Principal payment - debt	(542,860)	(637,000)	(636,960)	(744,710)
Transfer to capital projects/reserves	(1,303,930)	(369,480)	(361,600)	(207,280)
Ending Balance	\$ 232,000	\$ 450,000	\$ 60,000	\$ -

COMPARATIVE BUDGET SUMMARY

SEWER UTILITY

The Sewer Utility is used to account for the financing of construction, operations and maintenance of the municipal sewage collection and treatment system.

Area of Operation

City of Eau Claire
 Portion of City of Altoona
 Total customers:
 1995 - 20,500
 1994 - 20,042
 1993 - 19,926
 1992 - 19,617

Operating Facilities

Sewage treatment plant
 16.3 MGD capacity
 Constructed in 1980
 285 miles of sewer main
 18 sewer lift stations

Principal Sources of Revenue 1996 Estimate

User Fees	87%
Other Service Charges	6%
Interest Income	4%
Industrial Surcharge	3%

Operating Personnel

25.7 full-time equivalent positions

Customer Usage

Nestles Co.	6.0%
UW-Eau Claire	3.7%
Luther Hospital	2.8%
Board of Education	1.4%
Sacred Heart Hospital	1.3%
Huebsch	0.9%
Oakwood Mall	0.8%
Oakridge Village	0.6%
The Clairemont	0.6%
All other	81.9%

Customer Usage

	1989	1990	1991	1992	1993	1994
Residential	1,240,606	1,212,457	1,196,347	1,213,261	1,197,895	1,179,848
Commercial	817,407	781,300	772,707	791,147	770,848	777,098
Industrial	226,219	200,537	206,856	158,509	182,305	199,652
Public	207,379	198,183	182,159	179,473	185,614	179,650

Note: customer usage measured in 100 cubic feet units

COMPARATIVE BUDGET SUMMARY

SEWER UTILITY

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
Revenues:					
Operating	\$ 4,799,376	\$ 4,608,050	\$ 2,324,389	\$ 4,823,150	\$ 4,978,000
Other Operating	65,812	51,000	17,903	53,000	53,000
Non-Operating	439,807	226,400	72,689	216,930	216,430
Total Revenues	5,304,995	4,885,450	2,414,981	5,093,080	5,247,430
Expenses:					
Personal Services	1,315,117	1,323,020	641,278	1,312,860	1,357,340
Contractual Services	618,704	653,880	335,430	657,450	665,650
Utilities	240,989	249,000	97,379	255,760	255,700
Fixed Charges	1,042,924	1,170,650	506,068	485,100	498,280
Materials & Supplies	93,767	117,700	57,610	117,270	139,900
Capital Outlay	-	2,300	481	2,800	5,500
Interest Expense-Proprietary Funds	354,481	423,720	187,130	434,630	460,240
Total Expenses and Other Financing Uses	3,665,982	3,940,270	1,825,376	3,265,870	3,382,610
Excess (Deficiency) of Revenues Over Expenses	\$ 1,639,013	\$ 945,180	\$ 589,605	\$ 1,827,210	\$ 1,864,820

Working Capital/Available Fund Balance

Beginning Balance	\$ 1,695,547	\$ 1,342,800	\$ 648,000	\$ 822,040
Changes in Available Balances:				
From operations	1,639,013	945,180	1,827,210	1,864,820
Contributed capital	53,870	423,020	163,000	150,000
Contribution - Connection Fees	-	-	-	106,000
Principal payments - debt	(394,130)	(562,250)	(562,270)	(620,670)
Residual equity transfer	-	-	(550,000)	(550,000)
Transfer to capital projects/reserves	(2,346,300)	(1,478,750)	(703,900)	(1,733,890)
Ending Balance	\$ 648,000	\$ 670,000	\$ 822,040	\$ 38,300

COMPARATIVE BUDGET SUMMARY

PARKING UTILITY

The Parking Utility is an enterprise fund set up to record the revenues and expenses of City parking operations.

Area of Operation

Downtown Eau Claire
Water Street Area
Bellinger Street Area

Operating Facilities

On-street meters
Twelve public parking lots
Two parking ramps

Principal Sources of Revenue 1996 Estimate

Ramp Charges	55%
Lot Meter and Permit Fees	45%

Operating Personnel

2.25 full-time equivalent positions

COMPARATIVE BUDGET SUMMARY

PARKING UTILITY

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
Revenues:					
Operating	\$ 235,240	\$ 262,800	\$ 128,962	\$ 241,620	\$ 235,660
Total Revenues	<u>235,240</u>	<u>262,800</u>	<u>128,962</u>	<u>241,620</u>	<u>235,660</u>
Expenses:					
Personal Services	88,251	111,150	41,398	101,260	104,720
Contractual Services	38,541	45,550	15,913	45,520	46,190
Utilities	37,066	41,160	16,647	41,160	41,160
Fixed Charges	10,216	10,600	5,950	12,050	12,120
Materials & Supplies	6,932	6,040	1,227	6,040	6,470
Capital Outlay	-	300	2,128	300	-
Total Expenses and Other Financing Uses	<u>181,006</u>	<u>214,800</u>	<u>83,263</u>	<u>206,330</u>	<u>210,660</u>
Excess (Deficiency) of Revenues Over Expenses	<u>\$ 54,234</u>	<u>\$ 48,000</u>	<u>\$ 45,699</u>	<u>\$ 35,290</u>	<u>\$ 25,000</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ -	\$ -	\$ -	\$ -
Changes in Available Balances:				
From operations	54,234	48,000	35,290	25,000
Residual transfers in	-	95,000	-	-
Transfer to capital projects	<u>(54,234)</u>	<u>(143,000)</u>	<u>(35,290)</u>	<u>(25,000)</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMPARATIVE BUDGET SUMMARY

PUBLIC TRANSIT

The Public Transit Fund is used to account for the operation and maintenance of the municipal mass transit facility.

Area of Operation

City of Eau Claire
Portion of City of Altoona

Operating Facilities

Downtown Transfer Center
Constructed in 1984
Central Maintenance Facility
Constructed in 1988

Principal Sources of Revenues 1996 Estimate

State Assistance	44%
General Fund Subsidy	26%
Federal Assistance	12%
Charges for Services	12%
Other	6%

Operating Personnel

27.75 full-time equivalent positions

City of Eau Claire Subsidy (% of Total Revenue)

1989	193,316	13%
1990	225,207	9%
1991	342,034	18%
1992	294,278	20%
1993	322,155	22%
1994	327,754	21%
1995	399,530	23%
1996	472,450	26%

Operating Assistance as a Percent of Expenses

	STATE	FEDERAL
1989	38.0%	27.1%
1990	38.5%	25.2%
1991	38.5%	23.0%
1992	42.0%	22.0%
1993	41.6%	21.8%
1994	42.0%	21.5%
1995	42.1%	17.1%

of Buses - Year Acquired

3	1975
5	1982
8	1989

Number of Annual Revenue Riders

1989	480,900	
1990	470,203	
1991	476,994	
1992	490,945	
1993	452,720	
1994	405,003	
1995	382,000	estimate
1996	376,000	estimate

COMPARATIVE BUDGET SUMMARY

PUBLIC TRANSIT

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
Operating Budget					
Revenues:					
Operating	\$ 229,566	\$ 239,460	\$ 122,160	\$ 231,110	\$ 223,800
Non-Operating	1,323,291	1,479,620	207,483	1,484,380	1,571,050
Total Revenues	1,552,857	1,719,080	329,643	1,715,490	1,794,850
Expenses:					
Personal Services	1,112,647	1,147,060	546,280	1,143,470	1,186,210
Contractual Services	169,818	275,680	117,440	275,680	311,640
Utilities	4,921	5,400	2,168	5,400	5,450
Fixed Charges	124,739	127,850	60,334	127,850	128,070
Materials & Supplies	137,306	163,090	70,961	163,090	163,480
Capital Outlay	300	-	-	-	-
Total Expenses and Other Financing Uses	1,549,731	1,719,080	797,183	1,715,490	1,794,850
Excess (Deficiency) of Revenues Over Expenses	\$ 3,126	\$ -	\$ (467,540)	\$ -	\$ -

Working Capital/Available Fund Balance

Beginning Balance	\$ 132,104	\$ 132,100	\$ 126,486	\$ -
Changes in Available Balances:				
From operations	3,126	-	-	-
Residual transfer in	-	22,000	-	-
Transfer to reserve - equipment replacement	(8,744)	(154,100)	(126,486)	-
Ending Balance	\$ 126,486	\$ -	\$ -	\$ -

COMPARATIVE BUDGET SUMMARY

HOBBS ICE CENTER

The Hobbs Ice Center fund is used to account for the financing of construction, operations and maintenance of the Hobbs Ice Arena's two indoor ice rinks. Facilities are located on Menomonie Street.

Area of Operation

City of Eau Claire

Operating Facilities

Two indoor hockey rinks
Seating capacity for 1,300

Principal Sources of Revenue 1996 Estimate

User Fees	75%
General Fund Subsidy	24%
Other Sources	1%

Operating Personnel

3.0 full-time equivalent positions

Largest Facility Users 1994 Actual

	Hrs.	Revenue
Figure Skating Club	1,048	\$80,064
P&R Youth League	474	39,276
Youth Hockey Board	421	31,495
University	358	29,276
Board of Education	402	34,963

Facility Use Fees-1995

Rental Rate Rink #1	\$85.00
Rental Rate Rink #2	85.00
Game With Personnel	350.00
Game Without Personnel	310.00
Open Skating-Adult	2.50
Open Skating-Student	2.00
Open Hockey	4.00

General Fund Subsidy

1991	\$66,303
1992	49,911
1993	38,832
1994	45,911
1995	67,170
1996	78,620

COMPARATIVE BUDGET SUMMARY

HOBBS ICE CENTER

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
Revenues:					
Operating	\$ 249,095	\$ 243,550	\$ 118,409	\$ 243,000	\$ 254,270
Non-operating	45,911	80,000	-	67,170	78,620
Total revenues	295,006	323,550	118,409	310,170	332,890
Expenses:					
Personal Services	153,613	164,850	79,257	151,490	163,500
Contractual Services	17,403	22,230	6,333	22,070	23,430
Utilities	110,069	116,400	52,905	117,300	119,130
Fixed Charges	7,811	7,740	4,257	7,780	7,780
Materials & Supplies	6,061	11,680	1,989	10,880	12,650
Capital Outlay	49	650	-	650	6,400
Total Expenses and Other Financing Uses	295,006	323,550	144,741	310,170	332,890
Excess (Deficiency) of Revenues Over Expenses	\$ -	\$ -	\$ (26,332)	\$ -	\$ -

Working Capital/Available Fund Balance

Beginning Balance	\$ -	\$ -	\$ -	\$ -
Changes in Available Balances:				
From operations	-	-	-	-
Residual transfer in	-	50,000	50,000	15,000
Transfer to capital projects	-	(50,000)	(50,000)	(15,000)
Ending Balance	\$ -	\$ -	\$ -	\$ -

COMPARATIVE BUDGET SUMMARY

OUTDOOR POOL

The Outdoor Pool fund is used to account for the financing of construction, operations and maintenance of an outdoor swimming pool located in Fairfax Park. The first season of operation was in 1991.

Area of Operation

Eau Claire area

Operating Facilities

Aquatic Facility in Fairfax Park with capacity of 1,250

Principal Sources of Revenue 1996 Estimate

General Fund Subsidy	56%
User Fees	44%

Operating Personnel

Permanent and Temporary staff charge hours to these funds as required by activity.

General Fund Subsidy

1991	\$98,687
1992	174,095
1993	184,232
1994	188,621
1995	174,100
1996	200,000

Facility User Fees

Admission Prices		
Children		\$ 1.25
Adults		2.25
Season Passes		
	<u>Resident</u>	<u>Non-Res.</u>
Youth	\$22.00	\$44.00
Adults	38.50	65.00
Families *	70.00	115.00

Pool Admissions

1991	\$126,471
1992	94,119
1993	93,000
1994	110,454
1995	117,800
1996	115,000

* For a family of five.

Pool Rental	
200 people or less	150.00/hr.
201-400 people	200.00/hr.
Over 400 people	275.00/hr.

COMPARATIVE BUDGET SUMMARY

OUTDOOR POOL

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
Revenues:					
Operating	\$ 151,177	\$ 133,600	\$ 108,142	\$ 160,000	\$ 158,000
Non-operating	188,621	200,000	-	174,100	200,000
Total revenues	339,798	333,600	108,142	334,100	358,000
Expenses:					
Personal Services	144,914	136,070	40,549	135,960	157,810
Contractual Services	15,484	14,180	3,896	17,310	18,630
Utilities	32,661	39,050	2,846	35,150	36,900
Fixed Charges	8,975	9,000	5,120	9,230	9,300
Materials & Supplies	30,576	32,470	12,718	33,620	33,630
Capital Outlay	337	650	-	650	4,500
Interest Expense-Proprietary Funds	106,851	102,180	-	102,180	97,230
Total Expenses and Other Financing Uses	339,798	333,600	65,129	334,100	358,000
Excess (Deficiency) of Revenues Over Expenses	\$ -	\$ -	\$ 43,013	\$ -	\$ -

Working Capital/Available Fund Balance

Beginning Balance	\$ 75,635	\$ 75,635	\$ 75,635	\$ 75,635
Changes in Available Balances:				
From operations	-	-	-	-
Residual transfer in	50,000	60,000	60,000	100,000
Principal payment - debt	(50,000)	(60,000)	(60,000)	(65,000)
Transfer to capital projects	-	-	-	(35,000)
Ending Balance	\$ 75,635	\$ 75,635	\$ 75,635	\$ 75,635

COMPARATIVE BUDGET SUMMARY

RISK MANAGEMENT

The City of Eau Claire is one of twelve municipalities that entered into a joint venture with Wisconsin Municipal Mutual Insurance Company (WMMIC) to provide risk management and liability insurance services (self-insurance) beginning January 1, 1988.

The City is also one of 21 municipalities that are members of Transit Mutual Insurance Company of Wisconsin (TMICOW) which has provided auto liability coverage for property damage and bodily injury caused by transit authority vehicles since December 18, 1985.

In 1992, the City became self-insured for workers' compensation coverage. This coverage is not provided in conjunction with other cities however, excess insurance is purchased to limit loss exposure for claims over \$250,000.

Area of Operation

Insurance coverage includes all City-owned properties and operations.

Principal Sources of Revenues 1996 Estimate

General Fund	49%
Central Equipment	13%
Transit	8%
Sewer Utility	6%
Water Utility	4%
Other City Funds	6%
Interest	14%

Participants (WMMIC)

City of Madison	24.8%
Waukesha County	15.4%
Brown County	9.3%
Outagamie County	8.3%
Dane County	8.1%
Manitowoc County	7.4%
Kenosha County	5.2%
City of Eau Claire	4.9%
Chippewa County	4.3%
Dodge County	4.3%
LaCrosse County	4.3%
St. Croix County	3.7%

Operating Personnel

1.5 full-time equivalent positions

COMPARATIVE BUDGET SUMMARY

RISK MANAGEMENT

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
Revenues:					
Operating	\$ 1,297,922	\$ 1,307,440	\$ 644,959	\$ 1,329,440	\$ 1,329,440
Non-operating	<u>466,612</u>	<u>237,500</u>	<u>148,496</u>	<u>251,000</u>	<u>217,500</u>
Total revenues	<u>1,764,534</u>	<u>1,544,940</u>	<u>793,455</u>	<u>1,580,440</u>	<u>1,546,940</u>
Expenses:					
Personal Services	100,552	101,230	30,062	78,850	82,250
Contractual Services	32,360	62,360	13,569	36,660	55,760
Utilities	6,677	5,400	1,360	5,500	6,000
Fixed Charges	545,326	1,264,070	384,589	1,091,090	1,221,490
Materials & Supplies	4,273	6,200	1,583	4,300	6,000
Capital Outlay	-	4,500	-	1,000	4,000
Interest Expense- Proprietary Funds	<u>53,890</u>	<u>51,880</u>	<u>-</u>	<u>51,880</u>	<u>49,660</u>
Total Expenses and Other Financing Uses	<u>743,078</u>	<u>1,495,640</u>	<u>431,163</u>	<u>1,269,280</u>	<u>1,425,160</u>
Excess (Deficiency) of Revenues Over Expenses	<u>\$ 1,021,456</u>	<u>\$ 49,300</u>	<u>\$ 362,292</u>	<u>\$ 311,160</u>	<u>\$ 121,780</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ -	\$ -	\$ -	\$ -
Changes in Available Balances:				
From operations	1,021,456	49,300	311,160	121,780
Principal payments - debt	(27,228)	(29,160)	(30,000)	(31,400)
Transfer to reserve - losses and claims	<u>(994,228)</u>	<u>(20,140)</u>	<u>(281,160)</u>	<u>(90,380)</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMPARATIVE BUDGET SUMMARY

CENTRAL EQUIPMENT

The Central Equipment fund is used to account for the operations and maintenance of the central garage facility including the funding for and replacement of all fleet equipment.

Area of Operation

City of Eau Claire

Principal Sources of Revenues 1996 Estimate

General Fund	78%
Sewer Utility	9%
Building Rental	5%
Water Utility	4%
Other Funds	4%

Operating Facilities

- Central Maintenance Facility
Active Vehicles and Equipment:
- 33 Police vehicles
 - 151 licensed service vehicles
 - 18 licensed transit vehicles
 - 152 unlicensed auxillary vehicles/equipment

Operating Personnel

8.5 full-time equivalent positions

COMPARATIVE BUDGET SUMMARY

CENTRAL EQUIPMENT

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
Revenues:					
Operating	\$ 2,440,414	\$ 2,311,170	\$ 1,057,473	\$ 2,430,650	\$ 2,314,900
Non-operating	<u>29,119</u>	<u>20,980</u>	<u>32,360</u>	<u>1,500</u>	<u>2,000</u>
Total revenues	<u>2,469,533</u>	<u>2,332,150</u>	<u>1,089,833</u>	<u>2,432,150</u>	<u>2,316,900</u>
Expenses:					
Personal Services	395,502	439,340	185,470	436,360	452,190
Contractual Services	175,768	142,150	90,802	182,250	183,250
Utilities	74,010	91,170	44,745	91,290	93,310
Fixed Charges	193,607	200,990	96,457	199,880	200,880
Materials & Supplies	501,387	488,950	207,182	476,570	482,050
Capital Outlay	2,286	2,500	29,612	2,500	-
Other Non-operating Expense	<u>8,671</u>	<u>10,660</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Total Expenses and Other Financing Uses	<u>1,351,231</u>	<u>1,375,760</u>	<u>654,268</u>	<u>1,398,850</u>	<u>1,421,680</u>
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ 1,118,302</u>	<u>\$ 956,390</u>	<u>\$ 435,565</u>	<u>\$ 1,033,300</u>	<u>\$ 895,220</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ -	\$ -	\$ -	\$ -
Changes in Available Balances:				
From operations	1,118,302	956,390	1,033,300	895,220
Residual transfer in	25,000	-	-	-
Transfer to reserves - equipment/building replacement	<u>(1,143,302)</u>	<u>(956,390)</u>	<u>(1,033,300)</u>	<u>(895,220)</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMPARATIVE BUDGET SUMMARY

LANDFILL REMEDIATION

The Landfill Remediation Fund accounts for transactions associated with the activities of the Potentially Responsible Parties (PRP's) Group to address contamination issues at the City's former landfill.

Area of Operation

Expendable Trust Account for the former City landfill - Town of Union.

Principal Sources of Revenues

Contributions from potentially responsible parties (PRP's).

1996 Proposed Expenditures

Continuation of Remediation
Feasibility Study \$450,000

Operating Policy

The City of Eau Claire acts as the administrator for the PRP Group. The PRP Group has been established to respond to environmental concerns associated with the landfill site. Its responsibilities include the hiring of agencies and other consultants, correcting well contamination, and identifying other PRP's.

COMPARATIVE BUDGET SUMMARY

LANDFILL REMEDIATION

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Charges for Services	\$ 217,910	\$ 550,000	\$ -	\$ 270,000	\$ 450,000
Total Revenues and Other Financing Sources	<u>217,910</u>	<u>550,000</u>	<u>-</u>	<u>270,000</u>	<u>450,000</u>
Expenditures and Other Financing Uses:					
Materials & Supplies	217,910	550,000	29,180	270,000	450,000
Total Expenditures and Other Financing Uses	<u>217,910</u>	<u>550,000</u>	<u>29,180</u>	<u>270,000</u>	<u>450,000</u>
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (29,180)</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ -	\$ -		\$ -	\$ -
Changes in Available Balances: From operations	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

COMPARATIVE BUDGET SUMMARY

DOWNTOWN BUSINESS DISTRICT

On November 29, 1984, the City Council approved the creation of a Downtown Business District, as provided in State Statute 66.608. The purpose of this district is to enhance the business atmosphere of downtown. A lapsing budget is established each year, funded entirely by special assessments paid by property owners in the district. The City will collect the funds through the tax roll and will maintain separate accounting records for all receipts and disbursements.

Area of Operation

Boundary marked by the Chippewa River, Railroad Street, Emery Street and South Dewey Street.

Operating Facilities

Businesses within the Downtown Business District.

Principal Sources of Revenues

Special assessments against property owners within the Downtown Business District.

Operating Policy

A City Council appointed board of 15 directors set the operating budget and policies.

1996 Proposed Expenditures

Advertising/Marketing	\$2,000
Administration-Audit	500
Maintenance:	
Regional Arts	2,000
Kiosk	1,000
Streets	10,500
Lighting	2,000
Banners	6,000
Promotion:	
Festival	3,000
Main Street Program	20,000
Newsletter	2,500
Materials & Supplies	500
Total	<hr/>
	<u>\$50,000</u>

COMPARATIVE BUDGET SUMMARY

DOWNTOWN BUSINESS DISTRICT

	1994 <u>Actual</u>	1995 <u>Budget</u>	1995 6-Month <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Miscellaneous	<u>1,348</u>	<u>1,200</u>	<u>913</u>	<u>1,600</u>	<u>1,600</u>
Total Revenues and Other Financing Sources	<u>51,348</u>	<u>51,200</u>	<u>50,913</u>	<u>51,600</u>	<u>51,600</u>
Expenditures and Other Financing Uses:					
Contractual Services	35,884	39,000	15,660	38,910	39,000
Materials & Supplies	<u>9,124</u>	<u>11,000</u>	<u>5,090</u>	<u>10,000</u>	<u>11,000</u>
Total Expenditures and Other Financing Uses	<u>45,008</u>	<u>50,000</u>	<u>20,750</u>	<u>48,910</u>	<u>50,000</u>
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ 6,340</u>	<u>\$ 1,200</u>	<u>\$ 30,163</u>	<u>\$ 2,690</u>	<u>\$ 1,600</u>
 <u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 15,338	\$ 21,620		\$ 21,678	\$ 24,368
Changes in Available Balances:					
From operations	<u>6,340</u>	<u>1,200</u>		<u>2,690</u>	<u>1,600</u>
Ending Balance	<u>\$ 21,678</u>	<u>\$ 22,820</u>		<u>\$ 24,368</u>	<u>\$ 25,968</u>

COMPARATIVE BUDGET SUMMARY

WEST GRAND BUSINESS DISTRICT

On November 24, 1987 the City Council approved the creation of the West Grand Avenue Business District, as provided in State Statute 66.608. The purpose of this district is to enhance the economic atmosphere of this west side business district. A lapsing budget is established each year, funded entirely by special assessments paid by property owners in the district. The City will collect the funds through the tax roll and will maintain separate accounting records for all receipts and disbursements.

Area of Operation

Commercial properties in the 100 block of West Grand Avenue and the adjoining commercial properties on the 700 and 800 blocks of First Avenue.

Operating Facilities

Businesses within the West Grand Business District.

Principal Sources of Revenues

Special assessments against property owners within the West Grand Business District.

Operating Policy

A City Council appointed board of 5 directors set the operating budget and policies.

1996 Proposed Expenditures

Administration-Audit	\$500
Maintenance	2,500
Snow Plowing	1,000
Other	1,000
	<hr/>
Total	<u>\$5,000</u>

COMPARATIVE BUDGET SUMMARY

WEST GRAND BUSINESS DISTRICT

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	396	400	179	360	360
Non-operating Revenue	<u>2,916</u>	<u>3,400</u>	<u>2,500</u>	<u>5,000</u>	<u>2,500</u>
 Total Revenues and Other Financing Sources	 <u>8,312</u>	 <u>8,800</u>	 <u>7,679</u>	 <u>10,360</u>	 <u>7,860</u>
 Expenditures and Other Financing Uses:					
Contractual Services	3,056	5,000	5,021	6,200	5,000
Loans to Other Agencies	<u>10,648</u>	<u>-</u>	<u>450</u>	<u>-</u>	<u>-</u>
 Total Expenditures and Other Financing Uses	 <u>13,704</u>	 <u>5,000</u>	 <u>5,471</u>	 <u>6,200</u>	 <u>5,000</u>
 Excess (Deficiency) of Funding Sources Over Uses	 <u>\$ (5,392)</u>	 <u>\$ 3,800</u>	 <u>\$ 2,208</u>	 <u>\$ 4,160</u>	 <u>\$ 2,860</u>
 <u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 10,886	\$ 9,760	\$ 5,494	\$ 9,654	
Changes in Available Balances:					
From operations	<u>(5,392)</u>	<u>3,800</u>	<u>4,160</u>	<u>2,860</u>	
Ending Balance	<u>\$ 5,494</u>	<u>\$ 13,560</u>	<u>\$ 9,654</u>	<u>\$ 12,514</u>	

COMPARATIVE BUDGET SUMMARY

WATER STREET BUSINESS DISTRICT

On October 23, 1990 the City Council approved the creation of the Water Street Business District, as provided in State Statute 66.608. The purpose of this district is to enhance the economic atmosphere of this west side business district. A lapsing budget is established each year, funded entirely by special assessments paid by property owners in the district. The City will collect the funds through the tax roll and will maintain separate accounting records for all receipts and disbursements.

Area of Operation

Commercial properties between First Avenue and Tenth Avenue from Water Street to the Chippewa River.

Operating Facilities

Businesses within the Water Street Business District.

Principal Sources of Revenues

Special assessments against property owners within the Water Street Business District.

Operating Policy

A City Council appointed board of 11 directors set the operating budget and policies.

1996 Proposed Expenditures

Administration-Audit	\$1,000
Promotion & Advertising	4,000
Maintenance	2,000
Acquisition:	
Garbage Receptacles, Benches, Bicycle Racks	<u>2,000</u>
Total	<u>\$9,000</u>

COMPARATIVE BUDGET SUMMARY

WATER STREET BUSINESS DISTRICT

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Miscellaneous	727	600	409	800	600
Total Revenues and Other Financing Sources	9,727	9,600	9,409	9,800	9,600
Expenditures and Other Financing Uses:					
Contractual Services	4,341	6,100	1,641	4,900	6,100
Materials & Supplies	1,540	2,900	1,043	1,300	2,900
Total Expenditures and Other Financing Uses	5,881	9,000	2,684	6,200	9,000
Excess (Deficiency) of Funding Sources Over Uses	\$ 3,846	\$ 600	\$ 6,725	\$ 3,600	\$ 600
 <u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 11,967	\$ 14,820		\$ 15,813	\$ 19,413
Changes in Available Balances: From operations	3,846	600		3,600	600
Ending Balance	\$ 15,813	\$ 15,420		\$ 19,413	\$ 20,013

ANALYSIS OF DIVISIONS BY FUND

The City Council has historically appropriated operating expenditures by department which is in accordance with Section 65.90 of the Wisconsin State Statutes. The purpose of this section is to convert the service-area budget format to department responsibility areas for final approval by the City Council.

	1994 <u>Actual</u>	1995 <u>Budget</u>	1995 6-Month <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
<u>GENERAL FUND</u>					
CITY COUNCIL	\$ 86,403	\$ 95,990	\$ 44,191	\$ 86,800	\$ 102,750
ADMINISTRATIVE SERVICES	238,128	252,520	118,323	253,000	305,550
CITY ATTORNEY	222,296	234,880	112,598	235,220	243,710
FINANCE					
Administration	186,013	190,300	91,618	190,280	195,950
Accounting Services	398,544	417,500	209,926	418,080	419,570
Assessing	439,417	428,550	188,195	426,200	422,040
Data Processing	333,091	345,210	163,186	355,180	344,110
Customer Services	604,751	659,990	292,415	651,270	611,500
Total Finance	<u>1,961,816</u>	<u>2,041,550</u>	<u>945,340</u>	<u>2,041,010</u>	<u>1,993,170</u>
HUMAN RESOURCES					
Human Resources	403,801	448,150	202,065	458,800	463,150
Purchasing	204,984	203,550	108,599	202,550	197,350
Total Human Resources	<u>608,785</u>	<u>651,700</u>	<u>310,664</u>	<u>661,350</u>	<u>660,500</u>
COMMUNITY DEVELOPMENT					
Community Planning	318,381	327,020	154,965	327,610	338,220
Inspections	453,818	474,110	225,465	469,920	490,540
Total Community Development	<u>772,199</u>	<u>801,130</u>	<u>380,430</u>	<u>797,530</u>	<u>828,760</u>
PUBLIC WORKS					
Administration	397,799	426,450	194,541	428,840	437,900
General Services	367,906	379,090	187,218	378,430	382,540
Engineering	1,062,209	1,055,350	484,320	1,061,260	1,122,640
Street Maintenance	3,774,748	3,442,580	1,492,754	3,348,970	3,497,830
Transportation	790,499	898,720	360,839	874,740	892,860
Total Public Works	<u>6,393,161</u>	<u>6,202,190</u>	<u>2,719,672</u>	<u>6,092,240</u>	<u>6,333,770</u>

ANALYSIS OF DIVISIONS BY FUND

	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
PARKS AND RECREATION					
Administration	\$ 236,751	\$ 230,420	\$ 100,446	\$ 248,760	\$ 241,560
Park Maintenance	2,056,988	2,094,190	938,014	2,048,010	1,754,640
Forestry	408,516	412,000	181,389	396,090	394,200
Recreation	595,453	670,310	271,288	655,750	670,380
Total Parks and Recreation	<u>3,297,708</u>	<u>3,406,920</u>	<u>1,491,137</u>	<u>3,348,610</u>	<u>3,060,780</u>
POLICE					
Administration	488,761	504,560	234,652	510,530	512,170
Administrative Services	775,379	803,210	395,233	834,810	868,030
Patrol Division	4,065,321	4,129,760	2,009,716	4,082,940	4,189,050
Detective Division	987,338	1,086,470	499,175	1,105,160	1,117,510
Communication Center	721,319	754,760	357,371	751,340	844,270
Total Police	<u>7,038,118</u>	<u>7,278,760</u>	<u>3,496,147</u>	<u>7,284,780</u>	<u>7,531,030</u>
FIRE					
Administration	452,484	467,390	246,441	492,390	449,400
Operations	4,891,596	5,092,960	2,321,538	5,145,980	5,213,020
Inspection	242,617	236,950	113,833	242,230	249,060
Total Fire	<u>5,586,697</u>	<u>5,797,300</u>	<u>2,681,812</u>	<u>5,880,600</u>	<u>5,911,480</u>
NON-DEPARTMENTAL	<u>4,125,012</u>	<u>4,926,360</u>	<u>703,658</u>	<u>4,888,380</u>	<u>5,450,480</u>
TOTAL GENERAL FUND	<u>\$ 30,330,323</u>	<u>\$ 31,689,300</u>	<u>\$ 13,003,972</u>	<u>\$ 31,569,520</u>	<u>\$ 32,421,980</u>

ANALYSIS OF DIVISIONS BY FUND

	1994 <u>Actual</u>	1995 <u>Budget</u>	1995 6-Month <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
<u>OTHER FUNDS</u>					
CEMETERY MAINTENANCE	\$ --	\$ --	\$ --	\$ --	\$ 385,780
COMMUNITY DEVELOPMENT- BLOCK GRANT	<u>737,368</u>	<u>1,189,000</u>	<u>804,439</u>	<u>2,498,000</u>	<u>1,254,800</u>
ECONOMIC DEVELOPMENT	<u>1,951,915</u>	<u>1,086,190</u>	<u>358,943</u>	<u>447,620</u>	<u>670,440</u>
COMMUNITY ENHANCEMENT	<u>735,100</u>	<u>877,170</u>	<u>350,031</u>	<u>877,170</u>	<u>872,700</u>
PUBLIC LIBRARY	<u>2,049,184</u>	<u>2,135,480</u>	<u>1,018,357</u>	<u>2,118,380</u>	<u>2,185,180</u>
CITY-COUNTY HEALTH	<u>2,349,375</u>	<u>2,471,220</u>	<u>1,079,508</u>	<u>2,447,450</u>	<u>2,517,730</u>
DEBT SERVICE FUNDS	<u>7,636,809</u>	<u>3,726,460</u>	<u>2,922,312</u>	<u>3,560,280</u>	<u>3,903,950</u>
REDEVELOPMENT AUTHORITY	<u>572,733</u>	<u>150,000</u>	<u>138,935</u>	<u>285,000</u>	<u>400,000</u>
WATER UTILITY	<u>3,871,268</u>	<u>4,583,120</u>	<u>1,962,178</u>	<u>4,409,070</u>	<u>4,524,040</u>
SEWER UTILITY	<u>3,665,982</u>	<u>3,940,270</u>	<u>1,825,376</u>	<u>3,265,870</u>	<u>3,382,610</u>
PARKING UTILITY	<u>181,006</u>	<u>214,800</u>	<u>83,263</u>	<u>206,330</u>	<u>210,660</u>
PUBLIC TRANSIT	<u>1,549,731</u>	<u>1,719,080</u>	<u>797,183</u>	<u>1,715,490</u>	<u>1,794,850</u>

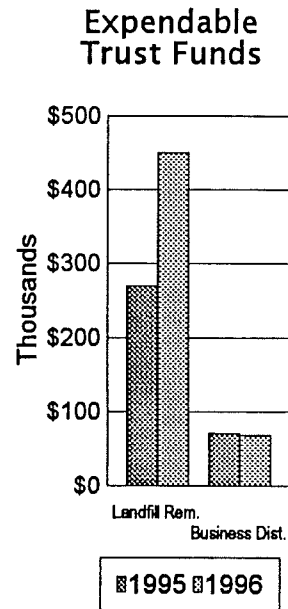
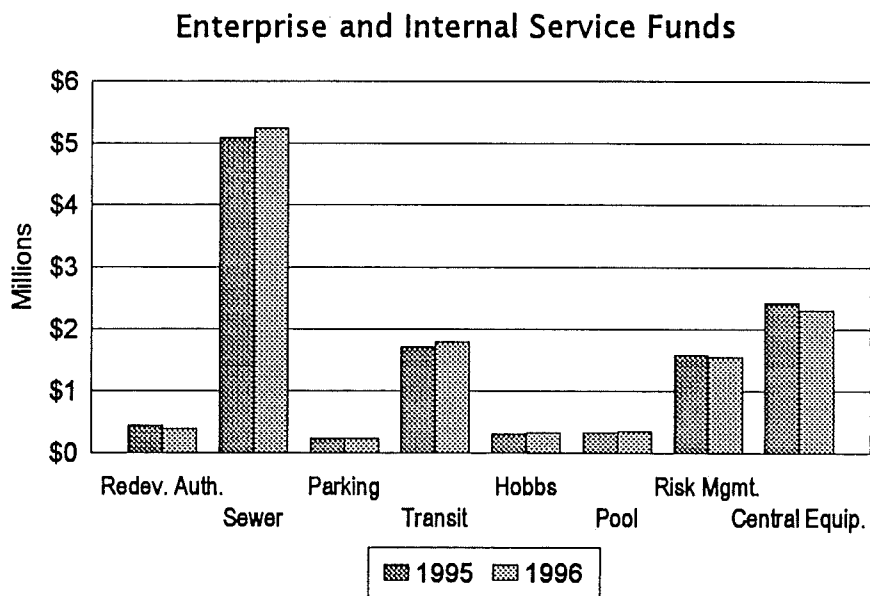
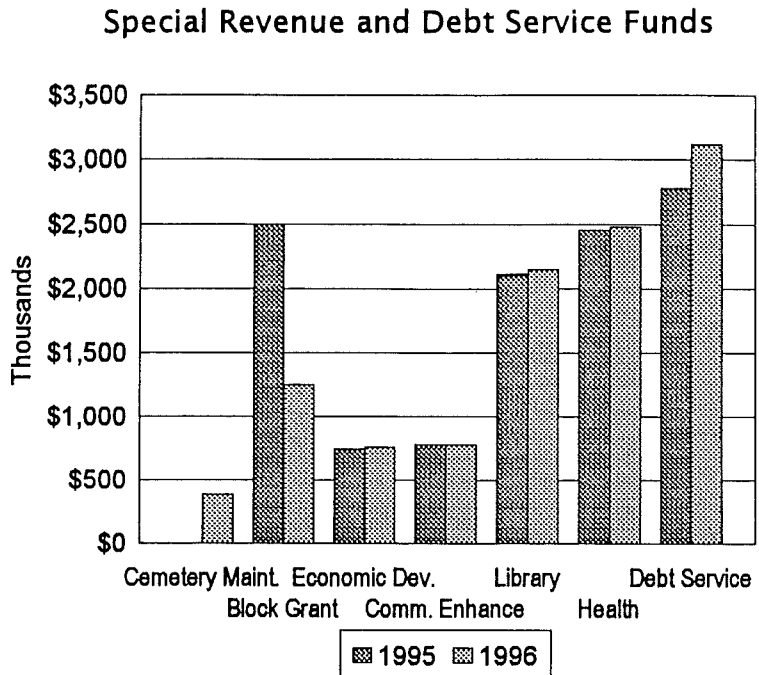
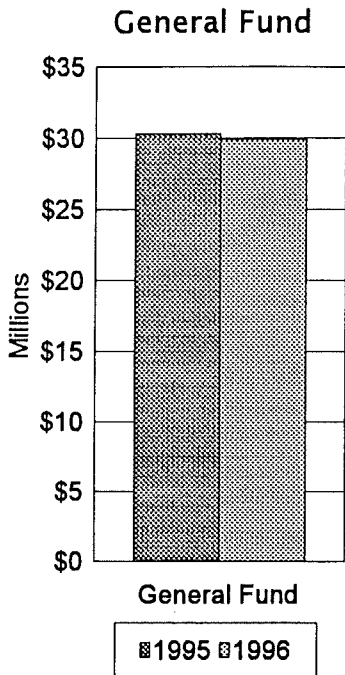
ANALYSIS OF DIVISIONS BY FUND

	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
HOBBS ICE CENTER	\$ 295,006	\$ 323,550	\$ 144,741	\$ 310,170	\$ 332,890
OUTDOOR POOL	<u>339,798</u>	<u>333,600</u>	<u>65,129</u>	<u>334,100</u>	<u>358,000</u>
RISK MANAGEMENT	<u>743,078</u>	<u>1,495,640</u>	<u>431,163</u>	<u>1,269,280</u>	<u>1,425,160</u>
CENTRAL EQUIPMENT	<u>1,351,231</u>	<u>1,375,760</u>	<u>654,268</u>	<u>1,398,850</u>	<u>1,421,680</u>
LANDFILL REMEDIATION	<u>217,910</u>	<u>550,000</u>	<u>29,180</u>	<u>270,000</u>	<u>450,000</u>
DOWNTOWN BUSINESS DISTRICT	<u>45,008</u>	<u>50,000</u>	<u>20,750</u>	<u>48,910</u>	<u>50,000</u>
WEST GRAND BUSINESS DISTRICT	<u>13,704</u>	<u>5,000</u>	<u>5,471</u>	<u>6,200</u>	<u>5,000</u>
WATER STREET BUSINESS DISTRICT	<u>5,881</u>	<u>9,000</u>	<u>2,684</u>	<u>6,200</u>	<u>9,000</u>
TOTAL - ALL FUNDS	<u>\$ 58,642,410</u>	<u>\$ 57,924,640</u>	<u>\$ 25,697,883</u>	<u>\$ 57,043,890</u>	<u>\$ 58,576,450</u>

SUMMARY OF REVENUES BY FUND

1995 ESTIMATED REVENUES COMPARED TO 1996 PROJECTED REVENUES

The Revenue Detail section of the Program of Services shows revenue and other funding sources for all operating funds. The graphs below show 1995 estimated revenues and 1996 projected revenues.



SUMMARY OF REVENUES BY FUND

1996 BUDGETED REVENUES

The table below is a summary by fund of all revenues. On the following pages, a short narrative for each revenue classification has been included, as well as the detail of current and projected revenues.

<u>Fund</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
General Fund	\$ 30,826,016	\$ 30,622,030	\$ 10,483,922	\$ 30,313,800	\$ 29,899,140
Cemetery Maintenance	--	--	--	--	385,780
Community Dev. Block Grant	860,455	1,189,000	137,747	2,498,000	1,254,800
Economic Development	4,234,409	1,354,000	335,377	747,200	757,900
Community Enhancement	744,690	738,000	347,943	778,000	780,500
Public Library	2,043,407	2,095,480	1,793,132	2,110,700	2,145,180
City-County Health	2,372,550	2,441,420	1,691,147	2,454,470	2,480,730
Debt Service Funds	4,809,258	3,170,680	1,465,863	2,781,040	3,117,500
Enterprise Funds:					
Redevelopment Authority	288,138	--	445,397	450,300	400,000
Water Utility	4,920,603	5,079,600	2,362,088	4,945,630	5,131,230
Sewer Utility	5,304,995	4,885,450	2,414,981	5,093,080	5,247,430
Parking Utility	235,240	262,800	128,962	241,620	235,660
Public Transit	1,552,857	1,719,080	329,643	1,715,490	1,794,850
Hobbs Ice Center	295,006	323,550	118,409	310,170	332,890
Outdoor Pool	339,798	333,600	108,142	334,100	358,000
Risk Management	1,764,534	1,544,940	793,455	1,580,440	1,546,940
Central Equipment	2,469,533	2,332,150	1,089,833	2,432,150	2,316,900
Landfill Remediation	217,910	550,000	--	270,000	450,000
Business Improvement Districts					
Downtown Business Dist.	51,348	51,200	50,913	51,600	51,600
West Grand Business Dist.	8,312	8,800	7,679	10,360	7,860
Water Street Business Dist.	<u>9,727</u>	<u>9,600</u>	<u>9,409</u>	<u>9,800</u>	<u>9,600</u>
 Total Revenues	 <u>\$ 63,348,786</u>	 <u>\$ 58,711,380</u>	 <u>\$ 24,114,042</u>	 <u>\$ 59,127,950</u>	 <u>\$ 58,704,490</u>

REVENUE DETAIL BY FUND

GENERAL FUND

Taxes

PROPERTY TAXES are the most important component of City revenue sources. All required funding that cannot be generated from other revenues must be derived from a property tax levy. The tax rate is expressed in terms of "mills", with one mill equivalent to one dollar of tax for every one thousand dollars of assessed value. The City of Eau Claire's assessment ratio is approximately 98% of the equalized (market) value for 1995.

The 1996 property tax rate for city purposes is estimated to be 5.367 mills, compared to the 1995 rate of 5.0630 mills. The tax levy is estimated to increase by \$796,000, or 10%, to \$8,756,000. The increase is primarily due to a loss of shared revenues from the State.

SPECIAL ASSESSMENTS are collected from properties benefiting from City capital improvements. General fund special assessments are levied for street improvements, sidewalk, curb and gutter, seeding and sodding, and street lighting. Most assessments can be paid over a period of ten years at an annual interest rate of 6%. Special assessments are also levied for tree removal, weed cutting and snow removal. These assessments are due annually and become a lien against the property. After 1994, all new special assessments for street construction are recorded in the Debt Service fund to pay street-related debt service.

PAYMENT IN LIEU OF TAXES is collected from Water Utility, the Housing Authority and certain private tax exempt housing projects as reimbursement for Police, Fire and Public Works services. This payment is computed annually and based on the original cost of the plant in service, multiplied by the current mill rate.

OTHER TAXES include delinquent personal property tax and mobile home fees. Other taxes comprise only 1% of the total taxes collected.

Intergovernmental Revenue

STATE SHARED REVENUE makes up 77% of intergovernmental revenue, and 36% of total General fund revenue. Each biennium, the State Legislature appropriates a portion of State tax collections and returns it to the municipalities. This appropriation is based on a formula which takes into effect the community's tax effort, the equalized value of the property in the community and the population.

REVENUE DETAIL BY FUND

GENERAL FUND

Intergovernmental Revenue (Continued)

STATE AID FOR STREETS includes transportation aids which are a distribution of fuel taxes from the state based on local transportation-related expenditures. This payment is impacted by level of street maintenance and construction relative to the effort of other cities.

STATE AID FOR POLICE AND FIRE includes a share of state tax levied against insurers providing coverage against fire loss, police training grants, and a reimbursement for police and fire services provided to state facilities, such as UW-Eau Claire and other state buildings.

OTHER INTERGOVERNMENTAL REVENUES consists primarily of State Aid for the Expenditure Restraint Program which was implemented in 1991 to encourage Wisconsin municipalities to keep their current budget increases in line with growth in property values and new construction. The amount received varies depending on the number of municipalities qualifying for the aid. This category also includes state aid for utility taxes and underground tank inspections.

Licenses and Permits

TELEVISION FRANCHISE amounts to 40% of the total licenses and permits. This fee is in consideration of the City granting the right to use City streets, alleys and other public rights of way for the operation of a cable television system. Payments are due and payable to the City 30 days following the end of the franchise year. The franchise fee is based on a percentage of gross cable company revenues. A 3% fee was established in 1976 and increased to 5% in May, 1985.

OTHER REVENUES in this classification include construction and building permits, and food, beverage, and occupational licenses.

Fines and Forfeits

COURT PENALTIES AND COSTS represent the City's portion of the fines collected by the County Court system, including traffic and other City ordinance violations.

PARKING VIOLATION revenue has fluctuated and is now at the 1990 level of 8%. Changes can be attributed to number of parking spaces available, enforcement effort and follow-up collection of each ticket issued.

REVENUE DETAIL BY FUND

GENERAL FUND

Charges for Services

Ambulance service charges, which are 47% of the revenue in this category, result from emergency medical service provided by the Fire department. Recent increases are largely due to the addition of paramedic service and a rate adjustment. Charges for Parks and Recreation programs and activity fees account for most of the other revenue.

OTHER SERVICES include application fees for site plan approvals, police and fire department fees, lot sweeping for other entities, repairs to sidewalks, and parks reimbursements.

Charges for Services - Intergovernmental

UTILITY SERVICE CHARGES are revenues paid to the General Fund by enterprise funds for general management, financial, engineering, and legal services.

COMMUNICATION CENTER REIMBURSEMENTS provide 42% of the Charges for Services category. The Emergency Communication system (911) expenses are shared jointly with Eau Claire County and other municipalities which reimburse approximately 70% of the cost through a long-term contract.

Miscellaneous

INTEREST ON INVESTMENTS has been projected using an estimated rate of 4%. The average daily balance of invested funds is approximately \$48 million. By a contractual agreement, all City funds are combined with available funds of the Eau Claire School District to enable more flexibility in investments and to ensure highest yields.

INTEREST ON ADVANCES TO OTHER FUNDS results from loans by the General fund to Water and Sewer Utilities and other funds, which are made in lieu of borrowing for capital projects. Interest rates are set at prevailing municipal rates.

INTEREST ON SPECIAL ASSESSMENTS is 6% of the unpaid balance. Several repayment plans are available, but most special assessments are repaid over a period of 10 years. The majority of this interest is collected by the County and remitted to the City in the February tax settlement. Beginning in 1995, Eau Claire County will "buy" the unpaid special assessments at the February settlement which will reduce this revenue source over time.

Other Financing Sources

OTHER FINANCING SOURCES includes proceeds from the sale of land and other property, and transfers from the Community Development Block Grant fund for support of the minority internship program, and transfers from the Community Enhancement fund for special community promotions.

REVENUE DETAIL BY FUND

GENERAL FUND

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>TAXES</u>					
Real & personal property	\$ 7,496,993	\$ 7,960,000	\$ 4,094,082	\$ 7,960,000	\$ 8,756,000
Allowance for uncollectable tax	--	(40,000)	--	(40,000)	(43,000)
Special assessments	1,466,867	1,205,000	1,123,549	1,205,000	805,000
Payment in lieu of taxes	1,703,662	1,772,100	232,627	1,079,600	1,079,700
Other	142,990	111,500	137,370	161,500	96,500
Total taxes	10,810,512	11,008,600	5,587,628	10,366,100	10,694,200
<u>INTERGOVERNMENTAL REVENUES</u>					
State shared tax	11,118,394	11,235,700	--	11,241,850	10,770,500
State aids-streets	2,089,896	2,168,300	1,083,083	2,166,290	2,096,370
State aids-police, fire	579,354	589,000	615,494	615,000	609,000
Other	612,481	557,700	50,540	679,330	566,960
Total intergovernmental revenues	14,400,125	14,550,700	1,749,117	14,702,470	14,042,830
<u>LICENSES & PERMITS</u>					
Liquor & malt beverages	54,690	53,000	52,024	56,000	56,000
Television franchise	278,813	292,800	284,859	284,900	293,400
Building permits	157,494	110,000	68,375	130,000	110,000
Construction permits	108,058	88,000	54,981	88,000	88,000
Occupational licenses	69,684	76,000	51,164	78,300	92,000
Other	169,939	137,000	91,036	136,900	88,300
Total licenses and permits	838,678	756,800	602,439	774,100	727,700
<u>FINES & FORFEITS</u>					
Court penalties and costs	290,199	280,000	153,417	280,000	285,600
Parking violations	217,670	190,000	86,692	170,000	170,000
Other	2,082	1,500	915	1,500	1,500
Total fines & forfeits	509,951	471,500	241,024	451,500	457,100

REVENUE DETAIL BY FUND

GENERAL FUND

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>CHARGES FOR SERVICES</u>					
Police Department fees	33,238	25,000	14,637	25,000	25,000
Ambulance service	319,375	250,000	172,849	300,000	300,000
Hazardous Response Charges	2,052	--	857	1,000	--
Repairs to streets	86,664	50,000	19,476	50,000	50,000
Municipal softball	52,273	52,000	47,512	52,000	52,000
Instructional & athletic activity fees	153,741	139,000	79,158	139,000	139,000
Other	117,151	90,100	54,395	90,800	73,100
Total charges for services	764,494	606,100	388,884	657,800	639,100
<u>CHARGES FOR SERVICES- INTERGOVERNMENTAL</u>					
Accounting services	12,459	12,000	--	12,000	12,000
Police Liaison	--	37,500	--	19,100	71,500
Communication Center	555,849	586,000	328,888	586,000	652,800
Haz Mat "B" contract	44,000	34,000	--	34,000	34,000
Library service charge	--	--	--	--	--
Sewer utility service charge	386,915	375,000	154,128	375,000	382,500
Water utility service charge	418,547	400,000	154,128	400,000	408,000
Civic Center service charge	--	--	--	--	--
Total charges for services- intergovernmental	1,417,770	1,444,500	637,144	1,426,100	1,560,800
<u>MISCELLANEOUS</u>					
Interest:					
Investments	749,676	507,000	832,327	577,000	577,000
Advance to other funds	767,422	747,000	--	747,000	724,300
Notes receivable	2,120	2,000	1,086	2,000	2,000
Special assessments	262,514	251,000	253,229	271,500	251,000
Rental	77,591	75,000	94,930	96,500	5,000
Other	38,769	10,000	22,433	29,900	10,000
Total miscellaneous	1,898,092	1,592,000	1,204,005	1,723,900	1,569,300
Total revenues	30,639,622	30,430,200	10,410,241	30,101,970	29,691,030
<u>OTHER FINANCING SOURCES</u>					
Transfer from other funds	170,245	181,830	46,855	181,830	198,110
Sale of capital assets	16,149	10,000	26,826	30,000	10,000
Total other financing sources	186,394	191,830	73,681	211,830	208,110
Total revenues, and other financing sources	\$ 30,826,016	\$ 30,622,030	\$ 10,483,922	\$ 30,313,800	\$ 29,899,140

REVENUE DETAIL BY FUND

CEMETERY MAINTENANCE

Licenses & Permits

Grave opening permits account for the majority of revenues in this category. All required licenses and permits such as marker permits are also included.

Charges for Services

Sales of cemetery lots, which includes long-term care such as watering, cutting grass and removing decorations, as well as the land price, are recorded in this category.

Other Financing Sources

The General Fund provides the funding necessary in excess of revenue to meet the operating costs.

REVENUE DETAIL BY FUND

CEMETERY MAINTENANCE

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>LICENSES & PERMITS</u>					
Vault & burial permits	\$ --	\$ --	\$ --	\$ --	\$ 75,000
<u>CHARGES FOR SERVICES</u>					
Sale of lots	--	--	--	--	32,000
Other cemetery charges	--	--	--	--	2,500
Total charges for services	--	--	--	--	109,500
<u>OTHER FINANCING SOURCES</u>					
Transfer from General Fund	--	--	--	--	276,280
 Total revenues	 \$ --	 \$ --	 \$ --	 \$ --	 \$ 385,780

REVENUE DETAIL BY FUND

COMMUNITY DEVELOPMENT BLOCK GRANT

Intergovernmental Revenues

The City of Eau Claire receives an annual entitlement grant from the U.S. Department of Housing and Urban Development for Community Development Block Grant programs. The Community Development Block Grant Program was developed to give priority to activities which benefit low and moderate income persons or aid in the prevention or elimination of slums and blight. Activities under this program included loans for rehabilitation and economic development, and property acquisition and clearance. The grant for 1996 is \$969,000.

Program Income

Loan repayments for 1996 are estimated at:

Rehab Installment Loan Repayments	\$201,000
Rehab Deferred Loan Repayments	61,900
Economic Development and Other Loan Repayments	<u>22,900</u>
Total	<u><u>\$285,800</u></u>

The City of Eau Claire's CDBG grant year begins July 17 of each year. The Eau Claire City Council approved the 1996 budget of \$1,254,800, June 13, 1995 for the period ending July 31, 1996.

REVENUE DETAIL BY FUND

COMMUNITY DEVELOPMENT BLOCK GRANT

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
INTERGOVERNMENTAL REVENUES					
Block grant funds	\$ 442,500	\$ 879,000	\$ --	\$ 879,000	\$ 969,000
MISCELLANEOUS					
Program income	417,955	310,000	137,747	1,619,000	285,800
Total revenues	<u>\$ 860,455</u>	<u>\$ 1,189,000</u>	<u>\$ 137,747</u>	<u>\$ 2,498,000</u>	<u>\$ 1,254,800</u>

REVENUE DETAIL BY FUND

ECONOMIC DEVELOPMENT

The Economic Development Fund was created by City Council in 1980 (Ordinance 3.30) to form a working partnership with business, labor and the public. Funding was originally provided from the former Federal Revenue Sharing program. Expenditures by this fund are directed toward creating long-term employment opportunities, expanding the local tax base and promoting diversification of the commercial and industrial economy.

Use of funds includes loans for the following:

- Infrastructure for industrial park development
- Public infrastructure necessary for economic development
- Renovation of commercial and industrial properties
- Revitalization of Central Business District
- Land acquisition for industrial and commercial uses
- Energy development projects
- City project management for economic development

Intergovernmental Revenues

FEDERAL AID was available through September 30, 1994 in the form of an EDA grant to assist former Uniroyal employees relocate in the work place.

Miscellaneous

INTEREST INCOME is earned by investing available funds in accordance with the City investment policy.

OTHER INTEREST is earned from economic development loans.

BUILDING RENTAL is received from industrial buildings owned by the city and leased to local businesses at below market rates as part of an economic development program.

PAYMENT FOR SHARED EXPENSES was reimbursement for utilities on a city-owned building which was leased under an economic development program. This building was sold in 1994.

Other Financing Sources

TRANSFER FROM OTHER FUNDS is primarily an operating subsidy from General Fund to provide an increasing reserve for the economic development loan program. Principal repayment on outstanding loans also provides for a revolving loan pool.

REVENUE DETAIL BY FUND

ECONOMIC DEVELOPMENT

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>INTERGOVERNMENTAL REVENUES</u>					
Federal aid	\$ 362,875	\$ --	\$ --	\$ --	\$ --
<u>MISCELLANEOUS</u>					
Interest income	161,870	120,000	113,165	160,000	160,000
Other interest	101,368	62,000	61,040	81,300	67,000
Building Rental	508,579	500,000	36,000	42,000	--
Gifts & Donations	25,000	--	--	--	--
Payment for shared expenses	502,532	332,000	--	--	--
Total miscellaneous	<u>1,299,349</u>	<u>1,014,000</u>	<u>210,205</u>	<u>283,300</u>	<u>227,000</u>
<u>OTHER FINANCING SOURCES</u>					
Principal payment on loans	372,469	190,000	125,172	256,300	260,900
Transfer from other funds	<u>2,199,716</u>	<u>150,000</u>	<u>--</u>	<u>207,600</u>	<u>270,000</u>
Total other financing sources	<u>2,572,185</u>	<u>340,000</u>	<u>125,172</u>	<u>463,900</u>	<u>530,900</u>
Total revenues and other financing sources	<u>\$ 4,234,409</u>	<u>\$ 1,354,000</u>	<u>\$ 335,377</u>	<u>\$ 747,200</u>	<u>\$ 757,900</u>

REVENUE DETAIL BY FUND

COMMUNITY ENHANCEMENT

Taxes

A HOTEL-MOTEL ROOM TAX was established in 1975 and was used in part to subsidize the operation of the Civic Center. A rate of 2% of gross receipts was levied through March, 1979. In April, 1979, the rate was increased to 4% of gross receipts and on January 1, 1986 the rate was increased to the present rate of 7% which is the maximum allowed by State law.

The Community Enhancement fund was created to account for receipt and expenditure of room tax funds. Activities supported by these funds must have community-wide impact in promoting conventions and tourism. A major share of the funds have been used to subsidize the operation of the Eau Claire Convention Bureau.

Miscellaneous

INTEREST INCOME is earned on available cash balances invested in accordance with the City investment policy.

REVENUE DETAIL BY FUND

COMMUNITY ENHANCEMENT

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>TAXES</u>					
Room tax funds	\$ 744,196	\$ 737,000	\$ 345,592	\$ 775,000	\$ 780,000
<u>MISCELLANEOUS</u>					
Interest income	494	1,000	2,351	3,000	500
Total revenues	<u>\$ 744,690</u>	<u>\$ 738,000</u>	<u>\$ 347,943</u>	<u>\$ 778,000</u>	<u>\$ 780,500</u>

REVENUE DETAIL BY FUND

PUBLIC LIBRARY

Taxes

The L.E. Phillips Public Library is primarily supported through a City tax levy. The 1996 tax levy is 72 percent of total revenues.

Intergovernmental Revenues

Intergovernmental revenue is received from two Federal grants which support additional Library services.

Fines & Forfeits

Fines & Forfeits include book fines and reimbursements for lost items.

Charges for Services

Charges for Services includes copy charges, equipment rental, meeting room rental, and other user fees.

Charges for Services - Intergovernmental

INTERGOVERNMENTAL revenue is received from a contract for library services for municipalities of Eau Claire County and a contract with the Indianhead Federated Library System (IFLS). In 1996, the Eau Claire County contract payment will represent 17 percent of the total revenues for the Library operations. The IFLS revenue funds the interlibrary loan program and film services provided to all members of the library system, and accounts for 5 percent of revenues.

Miscellaneous

MISCELLANEOUS revenue reflects reimbursements of budgeted expenditures for Library sponsored trips, gifts and donations, and book bag sales.

REVENUE DETAIL BY FUND

PUBLIC LIBRARY

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>TAXES</u>					
City	\$ 1,466,080	\$ 1,513,180	\$ 1,513,180	\$ 1,513,180	\$ 1,545,820
<u>INTERGOVERNMENTAL REVENUES</u>					
Miscellaneous	6,068	16,000	2,525	16,000	16,000
<u>FINES & FORFEITS</u>					
Library fines	77,479	72,000	45,777	82,000	82,000
Miscellaneous	6,597	5,000	3,528	5,000	5,000
Total fines & forfeits	84,076	77,000	49,305	87,000	87,000
<u>CHARGES FOR SERVICES</u>					
Miscellaneous	13,138	14,700	7,477	12,650	13,650
<u>CHARGES FOR SERVICES-INTERGOVERNMENTAL</u>					
County	330,655	348,480	177,806	355,610	365,160
Indianhead Federated System	116,197	104,380	30,564	104,380	95,030
Miscellaneous	785	920	231	920	1,620
Total charges for services - intergovernmental	447,637	453,780	208,601	460,910	461,810
<u>MISCELLANEOUS</u>					
Grant revenue	--	--	--	--	--
Miscellaneous	25,535	20,320	12,044	20,460	20,400
Total miscellaneous revenues	25,535	20,320	12,044	20,460	20,400
<u>OTHER FINANCING SOURCES</u>					
Sale of capital assets	873	500	--	500	500
Total revenues and other financing sources	<u>\$ 2,043,407</u>	<u>\$ 2,095,480</u>	<u>\$ 1,793,132</u>	<u>\$ 2,110,700</u>	<u>\$ 2,145,180</u>

REVENUE DETAIL BY FUND

CITY-COUNTY HEALTH

Taxes

The City-County Health Department is supported in part by a tax levy on property in the City of Eau Claire. In 1996, taxes on City properties provide 42 percent of total revenues.

Intergovernmental Revenues

STATE AID grants are actively sought to help provide programs not supported by local property taxes, such as care for Refugee Health, AIDS testing, Reproductive Health, etc. Grants are estimated to provide 10% of all revenues in 1996.

The City-County Health department receives **FEDERAL AID** to support the Woman-Infant-Child (WIC) dietary and nutrition program. This grant will account for 10% of all revenues in 1996.

Charges for Services

Charges for services include taxes levied by Eau Claire County. In 1996 **COUNTY PROPERTY TAXES** will account for 23% of revenue.

MISCELLANEOUS charges for services include fees for services such as family planning, water testing, sewer and well evaluations, and flu shots.

Miscellaneous

The Department Director and Director of Nursing spend a portion of their time on the Combined Nursing Services (CNS) functions. **MISCELLANEOUS** revenue is received from CNS reimbursing the department for this time.

Other Financing Sources

The City-County Health department receives **TRANSFERS FROM OTHER FUNDS**. The Community Development Block Grant Fund transfers money to carry out a project of intensified inspections for code compliance within neighborhoods consisting predominantly of persons of low and moderate income.

REVENUE DETAIL BY FUND

CITY-COUNTY HEALTH

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>TAXES</u>					
City	\$ 974,850	\$ 1,000,960	\$ 1,000,960	\$ 1,000,960	\$ 1,038,580
<u>INTERGOVERNMENTAL REVENUES</u>					
Federal aid	174,769	244,910	113,608	249,163	244,910
State aid	239,502	247,670	130,272	282,612	245,720
Total intergovernmental	<u>414,271</u>	<u>492,580</u>	<u>243,880</u>	<u>531,775</u>	<u>490,630</u>
<u>LICENSES & PERMITS</u>					
Hotel and restaurant	64,250	60,270	32,776	60,270	65,270
Other	99,761	79,970	54,773	89,600	94,710
Total licenses & permits	<u>164,011</u>	<u>140,240</u>	<u>87,549</u>	<u>149,870</u>	<u>159,980</u>
<u>CHARGES FOR SERVICES</u>					
Property taxes-county	533,523	560,360	280,176	560,360	576,880
Miscellaneous	198,295	155,100	52,473	118,565	130,570
Total charges for services	<u>731,818</u>	<u>715,460</u>	<u>332,649</u>	<u>678,925</u>	<u>707,450</u>
<u>MISCELLANEOUS REVENUES</u>					
Miscellaneous	<u>24,183</u>	<u>25,230</u>	<u>5,250</u>	<u>25,990</u>	<u>27,340</u>
<u>OTHER FINANCING SOURCES</u>					
Transfers from other funds	<u>63,417</u>	<u>66,950</u>	<u>20,859</u>	<u>66,950</u>	<u>56,750</u>
Total revenues and other financing sources	<u>\$ 2,372,550</u>	<u>\$ 2,441,420</u>	<u>\$ 1,691,147</u>	<u>\$ 2,454,470</u>	<u>\$ 2,480,730</u>

REVENUE DETAIL BY FUND

DEBT SERVICE

The Debt Service fund is an operating fund which reflects payments of current requirements for general obligation debt.

Tax Incremental Financing districts are created under State law and can incur debt which is repaid by segregating taxes resulting from growth within the district. Other revenue sources can include income that is a direct result of the project construction.

Taxes

Any growth in assessed value within a TIF district is applied against the mill levy for the property. The **INCREMENTAL TAXES** resulting are segregated for use within the district to offset project construction costs.

A portion of the project development includes construction of streets and underground utilities which fall under the special assessment policy of the City. Revenue from **SPECIAL ASSESSMENTS** is used to offset project costs. The final payment on these assessments will be made in 1996.

Beginning in 1995, special assessments from street capital projects are designed to pay debt service on this construction and will be receipt to the Debt Service Fund.

Miscellaneous

INTEREST INCOME is earned by investing available funds in accordance with the City investment policy. Two debt escrow accounts have been established to provide for principal and interest payments of some existing debt. These funds are invested in long-term government securities which have final maturities in 1995 and 1997.

Other Financing Sources

Debt issued for a specific purpose of another fund is paid by the resources of that fund. **TRANSFERS FROM OTHER FUNDS** are payments from General fund to account for general obligation debt which was issued for use by proprietary funds. Transfers also include General fund transfers required from the tax levy for debt service.

REVENUE DETAIL BY FUND

DEBT SERVICE

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>TAXES</u>					
Incremental Taxes-T.I.F. #2	\$ 184,646	\$ 180,000	\$ 104,834	\$ 164,650	\$ 168,000
Incremental Taxes-T.I.F. #3	1,145,572	1,100,000	650,707	1,022,000	1,063,000
Incremental Taxes-T.I.F. #4	--	200,000	--	--	--
Current Special Assessments	--	--	--	--	270,850
Special Assessments-Advance Payment	--	85,000	--	85,000	85,000
Special Assessments-T.I.F. #3	75,489	71,650	71,650	71,650	67,810
Total taxes	<u>1,405,707</u>	<u>1,636,650</u>	<u>827,191</u>	<u>1,343,300</u>	<u>1,654,660</u>
<u>MISCELLANEOUS REVENUES</u>					
Interest income-debt service	520,937	593,730	622,737	622,740	503,640
Interest income-T.I.F. #2	12,475	10,000	6,371	10,000	10,000
Interest income-T.I.F. #3	36,105	50,000	9,564	16,000	12,000
Interest income-T.I.F. #4	--	2,000	--	--	--
Total miscellaneous revenues	<u>569,517</u>	<u>655,730</u>	<u>638,672</u>	<u>648,740</u>	<u>525,640</u>
<u>OTHER FINANCING SOURCES</u>					
Transfers from other funds:					
General fund	598,270	878,300	--	789,000	937,200
Proceeds from sale of bonds	2,235,764	--	--	--	--
Total other financing sources	<u>2,834,034</u>	<u>878,300</u>	<u>--</u>	<u>789,000</u>	<u>937,200</u>
Total revenues and other financing sources	<u>\$ 4,809,258</u>	<u>\$ 3,170,680</u>	<u>\$ 1,465,863</u>	<u>\$ 2,781,040</u>	<u>\$ 3,117,500</u>

REVENUE DETAIL BY FUND

REDEVELOPMENT AUTHORITY

Other Financing Sources

The Redevelopment Authority was formed in 1993 and has completed one project, the acquisition of land for the Lakeside Elementary School. The funding for that project was from a Community Development Block Grant and the resale of acquired properties to the Eau Claire School district. Future revenues may include bonding, rents and investments.

REVENUE DETAIL BY FUND

REDEVELOPMENT AUTHORITY

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>MISCELLANEOUS</u>					
Interest income	\$ 1,517	\$ --	\$ --	\$ --	\$ --
Miscellaneous	55	--	300	300	--
Total miscellaneous revenues	1,572	--	300	300	--
<u>OTHER FINANCING SOURCES</u>					
Transfers from other funds:					
CDBG	286,566	--	45,097	50,000	400,000
Sale of capital assets	--	--	400,000	400,000	--
Total other financing sources	286,566	--	445,097	450,000	400,000
Total revenues and other financing sources	\$ 288,138	\$ --	\$ 445,397	\$ 450,300	\$ 400,000

REVENUE DETAIL BY FUND

WATER UTILITY

Operating Revenues

CHARGES FOR SERVICES

Water Utility rates are regulated by the Public Service Commission. The following rates became effective December 1, 1994. Rates are based on a declining scale depending on usage as follows:

Quarterly Service Charge - 5/8" and 3/4" Meters: \$11.82

First 7,500 C.F. = \$.90 per 100 C.F.
Next 742,500 C.F. = \$.79 per 100 C.F.
Over 750,000 C.F. = \$.51 per 100 C.F.

Water Utility Customers and Operating Revenue

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
Number of Customers	19,954	20,136	20,264	20,699	21,000	21,800
Operating Revenue (000's)	\$3,858	\$4,302	\$4,385	\$4,551	\$4,723	\$4,903

Effective July 1, 1995, the Water Utility will collect Public Fire Protection (PFP) charges directly from utility customers. The PFP charge is billed quarterly and based on meter size. The PFP charge provides revenue to cover the expense of production, storage, transmission, sale and delivery of water for Public Fire Protection purposes as defined in Wis. Statutes S.196.03(3)b.

A **SERVICE CHARGE** is assessed the Sewer Utility for processing sewer bills. It includes reimbursements to the Water Utility for meter reading, clerical staff operations and billing responsibilities.

Non-Operating Revenues

INTEREST INCOME is earned by investing available cash for operations and capital projects in accordance with the City's investment policy.

REVENUE DETAIL BY FUND

WATER UTILITY

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>OPERATING REVENUES</u>					
Charges for services:					
General customers:					
Residential	\$ 2,159,729	\$ 2,200,000	\$ 1,028,816	\$ 2,210,000	\$ 2,321,000
Commercial	848,751	895,000	406,254	880,000	924,500
Industrial	431,339	490,000	227,649	470,000	494,000
Public	207,494	235,000	100,066	230,000	242,000
Fire protection:					
Private	21,923	22,000	12,935	23,000	23,000
Public	719,968	830,000	378,000	751,000	740,000
Unmetered Sales:					
Commercial	2,072	2,200	--	2,200	2,300
Public	43,435	45,000	--	45,000	45,000
Permits	--	--	1,390	--	--
Total charges for services	4,434,711	4,719,200	2,155,110	4,611,200	4,791,800
Total operating revenues	4,434,711	4,719,200	2,155,110	4,611,200	4,791,800
<u>OTHER OPERATING REVENUES</u>					
Service charges for					
sewer collection	46,785	46,000	126,000	47,000	46,000
Miscellaneous service revenue	27,847	23,000	11,501	22,000	22,000
Forfeited discounts	41,967	43,000	10,159	43,000	43,000
Total other operating revenues	116,599	112,000	147,660	112,000	111,000
<u>NON-OPERATING REVENUES</u>					
Interest:					
Investments	296,618	190,000	53,072	165,000	170,000
Advance to other funds	6,430	6,400	--	6,430	6,430
Special assessments	36,507	40,000	555	40,000	40,000
Miscellaneous	29,738	12,000	5,691	11,000	12,000
Total non-operating revenues	369,293	248,400	59,318	222,430	228,430
Total revenues	\$ 4,920,603	\$ 5,079,600	\$ 2,362,088	\$ 4,945,630	\$ 5,131,230

REVENUE DETAIL BY FUND

SEWER UTILITY

Operating Revenues

CHARGES FOR SERVICES

Sewer User Fees are established by the City Council and are based on the amount of water used by a customer. The sewer charge rate effective January 1, 1995 is \$1.86 per 100 cubic feet of water used. Due to lawn and garden watering in the summer, sewer usage for residential customers is based on the winter quarter or current quarter, whichever is less. Usage for commercial and industrial customers and public authorities are computed on actual water consumption.

Effective January 1, 1986, the Sewer Utility implemented an industrial surcharge. The DNR established an acceptable limit of suspended solids and biochemical oxygen demand. Any industry whose concentrations of waste material is in excess of the approved limits is subject to this surcharge.

Sewer Utility Customers, Sewer Rates and Operating Revenues

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
Number of Customers	19,308	19,617	19,926	20,042	20,500	20,900
User Rate	\$1.54	\$1.59	\$1.68	\$1.78	\$1.86	\$1.92
Operating Revenue (000's)	\$3,943	\$4,073	\$4,339	\$4,865	\$4,876	\$5,031

Non-Operating Revenues

INTEREST INCOME is earned by investing available cash for operations and capital projects in accordance with the City's investment policy.

REVENUE DETAIL BY FUND

SEWER UTILITY

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>OPERATING REVENUES</u>					
Intergovernmental revenue:					
Federal aid	\$ 48,019	\$ --	\$ --	\$ --	\$ --
State aid	2,401	--	--	--	--
Total intergovernmental	<u>50,420</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Charges for services:					
Residential	2,203,049	2,131,500	1,148,030	2,280,000	2,360,500
Commercial	1,416,023	1,370,250	702,417	1,420,000	1,470,000
Industrial	375,654	314,650	181,831	375,000	391,600
Public	314,297	358,650	188,632	378,300	388,400
Industrial surcharge	184,907	175,000	42,133	125,000	110,000
Industrial pretreatment	30,163	25,000	--	19,850	22,500
Other sewer services	224,863	233,000	61,346	225,000	235,000
Total charges for services	<u>4,748,956</u>	<u>4,608,050</u>	<u>2,324,389</u>	<u>4,823,150</u>	<u>4,978,000</u>
Total operating revenues	<u>4,799,376</u>	<u>4,608,050</u>	<u>2,324,389</u>	<u>4,823,150</u>	<u>4,978,000</u>
<u>OTHER OPERATING REVENUES</u>					
Miscellaneous service revenues	14,108	6,000	4,800	8,000	8,000
Forfeited discounts	51,704	45,000	13,103	45,000	45,000
Total other operating revenues	<u>65,812</u>	<u>51,000</u>	<u>17,903</u>	<u>53,000</u>	<u>53,000</u>
<u>NON-OPERATING REVENUES</u>					
Interest:					
Investments	403,962	190,000	71,653	180,000	180,000
Advance to other funds	6,430	6,400	--	6,430	6,430
Special assessments	28,995	30,000	527	30,000	30,000
Miscellaneous	420	--	509	500	--
Total non-operating revenues	<u>439,807</u>	<u>226,400</u>	<u>72,689</u>	<u>216,930</u>	<u>216,430</u>
Total revenues	<u>\$ 5,304,995</u>	<u>\$ 4,885,450</u>	<u>\$ 2,414,981</u>	<u>\$ 5,093,080</u>	<u>\$ 5,247,430</u>

REVENUE DETAIL BY FUND

PARKING UTILITY

Operating Revenues

CHARGES FOR SERVICES

The Parking Utility operates 2 parking ramps and 12 public parking lots containing approximately 567 meters, plus a number of monthly rental stalls and approximately 131 on-street meters. Revenue from these sources pay for maintenance and operating expenses of the utility.

REVENUE DETAIL BY FUND

PARKING UTILITY

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>OPERATING REVENUES</u>					
Charges for services:					
On-street metered	\$ 25,745	\$ 28,000	\$ 12,236	\$ 26,700	\$ 26,000
Off-street metered	35,896	38,400	18,705	37,400	37,200
Off-street unmetered:					
Graham ramp	32,982	42,500	21,067	39,000	41,100
Farwell ramp	92,711	97,600	43,746	85,300	84,760
Barstow St. Lot	5,583	5,300	2,923	6,200	6,600
10-hour parking permits	42,292	51,000	30,270	47,000	40,000
Miscellaneous	31	--	15	20	--
Total charges for services	<u>235,240</u>	<u>262,800</u>	<u>128,962</u>	<u>241,620</u>	<u>235,660</u>
Total operating revenues	<u>\$ 235,240</u>	<u>\$ 262,800</u>	<u>\$ 128,962</u>	<u>\$ 241,620</u>	<u>\$ 235,660</u>

REVENUE DETAIL BY FUND

PUBLIC TRANSIT

Operating Revenues

Operating revenues consist primarily of PASSENGER FARES. Transit ridership decreased 10.5% in 1994, and is also projected to decrease 5.7% in 1995. This general decline correlates with a reduction in service and an ever increasing availability and dependence on the automobile. Ridership levels have now returned to levels experienced in the early 1970's. The loss of revenue from decreasing ridership has been offset somewhat by fare increases.

Non-Operating Revenues

Since the early 1970s, when the operations of transit systems countrywide were transferred from for-profit private enterprise to a public service, STATE AND FEDERAL OPERATING ASSISTANCE has been the major source of revenue for public transit. Public transit provides an economical minimum level of mobility for urban citizens who have no other means of transportation. The basic source of State and Federal funding is from the gas tax. In recent years the percent of total revenue received from the State has remained stable at approximately 42%. It is expected to increase to at least 43.6% for 1996. Federal dollars have been decreasing, and are expected to decrease to about 12% of total revenue in 1996.

Local Funding

As a service for local citizens, part of the cost (32%) of public transportation is paid for by local funds. The cities of Altoona and Eau Claire and Eau Claire County provide this service for their citizens.

Summary of Ridership and Revenue Sources

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
Number of Riders:						
Eau Claire & Altoona	476,994	490,945	452,720	405,003	382,000	376,000
Operating revenue	\$217,442	\$217,330	\$210,462	\$229,566	\$231,095	\$223,800
State and Federal Assistance	\$885,606	\$951,513	\$940,482	\$985,084	\$1,015,311	\$999,000
Local subsidies:						
Eau Claire	\$342,034	\$294,278	\$322,155	\$327,754	\$399,530	\$472,450
Altoona	\$9,930	\$9,300	\$10,394	\$10,453	\$12,260	\$12,900
Eau Claire County	\$0	\$0	\$0	\$0	\$57,280	\$86,700

REVENUE DETAIL BY FUND

PUBLIC TRANSIT

Revenue Classification	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
OPERATING REVENUES					
Charges for services:					
Passenger revenue	\$ 218,106	\$ 228,000	\$ 109,963	\$ 212,220	\$ 212,000
Other operating revenues:					
Advertising	11,460	11,460	4,775	11,460	11,800
Miscellaneous	--	--	7,422	7,430	--
Total operating revenues	<u>229,566</u>	<u>239,460</u>	<u>122,160</u>	<u>231,110</u>	<u>223,800</u>
NON-OPERATING REVENUES					
Operating subsidies:					
City of Eau Claire	327,754	368,410	--	399,530	472,450
Eau Claire County	--	57,280	20,918	57,280	86,700
City of Altoona	10,453	13,930	6,130	12,260	12,900
State operating assistance grant	651,141	722,000	180,435	721,740	783,000
Federal operating assistance grant	333,943	318,000	--	293,570	216,000
Total operating subsidies	<u>1,323,291</u>	<u>1,479,620</u>	<u>207,483</u>	<u>1,484,380</u>	<u>1,571,050</u>
Sale of capital assets	--	--	--	--	--
Total non-operating revenues	<u>1,323,291</u>	<u>1,479,620</u>	<u>207,483</u>	<u>1,484,380</u>	<u>1,571,050</u>
Total revenues	<u>\$ 1,552,857</u>	<u>\$ 1,719,080</u>	<u>\$ 329,643</u>	<u>\$ 1,715,490</u>	<u>\$ 1,794,850</u>

REVENUE DETAIL BY FUND

HOBBS ICE CENTER

Operating Revenues

CHARGES FOR SERVICES is revenue generated from ice rental fees. Various groups and organizations; including UW-Eau Claire, Eau Claire School District, Youth Hockey Association, Figure Skating Club and the City Parks and Recreation Department rent ice time.

Rates for ice time are reviewed annually by the Parks and Recreation Department and approved by City Council. Facility user fees for 1995 are:

Rental rate rink #1	\$85.00	Rental rate rink #2	\$85.00
Game with personnel	\$350.00	Game without personnel	\$310.00
Open skating-adult	\$2.50	Open skating-student	\$2.00

Non-Operating Revenues

Hobbs Ice Center was established as an enterprise fund January 1, 1979. Since that time, a GENERAL FUND SUBSIDY has been required to meet operational expenses.

Summary of General Fund Subsidies

<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
\$66,303	\$49,911	\$38,832	\$45,911	\$67,170	\$78,620

REVENUE DETAIL BY FUND

HOBBS ICE CENTER

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>OPERATING REVENUES</u>					
Charges for services	\$ 249,095	\$ 243,550	\$ 118,409	\$ 243,000	\$ 254,270
<u>NON-OPERATING REVENUES</u>					
Gifts and donations	--	--	--	--	--
General fund transfers	45,911	80,000	--	67,170	78,620
Total non-operating revenues	45,911	80,000	--	67,170	78,620
Total revenues	<u>\$ 295,006</u>	<u>\$ 323,550</u>	<u>\$ 118,409</u>	<u>\$ 310,170</u>	<u>\$ 332,890</u>

REVENUE DETAIL BY FUND

OUTDOOR POOL

Operating Revenues

CHARGES FOR SERVICES includes receipts from pool admission, rental for special events and concessions. Fees are reviewed annually and are set by the City Council. The current facility user fees are:

Admission Prices

Children	\$1.25
Adults	\$2.25

Season Passes

	<u>Resident</u>	<u>Non-Res.</u>
Youth	\$22.00	\$44.00
Adults	\$38.50	\$65.00
Families *	\$70.00	\$115.00

* Price for a family of five, plus \$5.00 for each additional member.

Pool Rental

200 people or less	\$150 Per hour
201 - 400 people	\$200 Per hour
Over 400 people	\$275 Per hour

Non-Operating Revenues

The Outdoor Pool was established as an enterprise fund in 1990. Since that time, a GENERAL FUND SUBSIDY has been required to meet the operational expenses and the annual debt payment.

Summary of General Fund Subsidies

<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
\$98,687	\$174,095	\$184,232	\$188,621	\$174,100	\$200,000

REVENUE DETAIL BY FUND

OUTDOOR POOL

Revenue Classification	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>OPERATING REVENUES</u>					
Pool admissions	\$ 110,454	\$ 93,000	\$ 81,265	\$ 117,800	\$ 115,000
Pool concessions	34,227	35,000	20,032	35,000	37,000
Miscellaneous	6,496	5,600	6,845	7,200	6,000
Total operating revenues	<u>151,177</u>	<u>133,600</u>	<u>108,142</u>	<u>160,000</u>	<u>158,000</u>
<u>NON-OPERATING REVENUES</u>					
Gifts and donations	--	--	--	--	--
General fund transfers	188,621	200,000	--	174,100	200,000
Total non-operating revenues	<u>188,621</u>	<u>200,000</u>	<u>--</u>	<u>174,100</u>	<u>200,000</u>
Total revenues	<u>\$ 339,798</u>	<u>\$ 333,600</u>	<u>\$ 108,142</u>	<u>\$ 334,100</u>	<u>\$ 358,000</u>

REVENUE DETAIL BY FUND

RISK MANAGEMENT

Operating Revenues

CHARGES FOR SERVICES

Revenues for the Risk Management fund are derived from a service charge assessed all funds which participate in the City's self-insurance program. Charges to the General fund comprise 49% of the total service charge, followed by Central Equipment 13%, Transit 8%, Sewer 6% and Water 4%. The remaining funds comprise 6% of the total.

Non-Operating Revenues

INTEREST INCOME is earned by investing available cash in the Risk Management fund in accordance with the City's investment policy.

MISCELLANEOUS revenue includes receipt of interest from Wisconsin Municipal Mutual Insurance Corporation (WMMIC) for funds invested by them is also reflected in this category.

REPAYMENT OF CLAIMS includes reimbursements from insurance companies and individuals for damages covered by the self-insurance program.

REVENUE DETAIL BY FUND

RISK MANAGEMENT

Revenue Classification	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>OPERATING REVENUES</u>					
Charges for services:					
General fund	\$ 759,938	\$ 754,300	\$ 379,969	\$ 754,300	\$ 754,300
Library	21,480	21,690	10,740	21,690	21,690
Sewer	88,520	88,500	44,260	88,500	88,500
Water	66,680	66,700	33,340	66,700	66,700
Hobbs	7,040	7,000	3,520	7,000	7,000
Municipal Pool	8,190	8,190	4,095	8,190	8,190
Parking	8,990	9,000	4,495	9,000	9,000
Transit	120,360	120,360	60,180	120,360	120,360
Central Equipment	206,740	206,700	103,370	206,700	206,700
Other	9,984	25,000	990	12,000	12,000
Total charges for services	<u>1,297,922</u>	<u>1,307,440</u>	<u>644,959</u>	<u>1,294,440</u>	<u>1,294,440</u>
Total operating revenues	<u>1,297,922</u>	<u>1,307,440</u>	<u>644,959</u>	<u>1,294,440</u>	<u>1,294,440</u>
<u>NON-OPERATING REVENUES</u>					
Interest income	230,542	185,000	122,970	235,000	215,000
Miscellaneous	184,975	2,500	8,391	16,000	2,500
Repayment of claims	51,095	50,000	17,135	35,000	35,000
Total non-operating revenues	<u>466,612</u>	<u>237,500</u>	<u>148,496</u>	<u>286,000</u>	<u>252,500</u>
Total revenues	<u>\$ 1,764,534</u>	<u>\$ 1,544,940</u>	<u>793,455</u>	<u>\$ 1,580,440</u>	<u>\$ 1,546,940</u>

REVENUE DETAIL BY FUND

CENTRAL EQUIPMENT

Operating Revenues

CHARGES FOR SERVICES

Revenues to operate Central Equipment are derived from rental charges paid by various City departments for use of rolling fleet equipment. Vehicles are purchased by the City and maintained at the shop. The rental rate charged for each piece of equipment takes into account direct costs (labor, parts, gasoline, etc.) and indirect costs (overhead and depreciation). The depreciation charges are funded each year for the replacement of the fleet vehicles. Rental rates are reviewed on an annual basis. A series of rate reductions were implemented in 1993-95. No rate adjustments are anticipated in 1996.

BUILDING RENTAL is charged to other departments which have office and operating space in the Central Maintenance facility.

Non-Operating Revenues

INTEREST ON ADVANCES TO OTHER FUNDS

In 1990 and 1992, funds were advanced for the purchase of computer and voting equipment, respectively. Repayment will continue through 1998 for the computer equipment and 2000 for the voting equipment at interest rates of 7.5% and 5.25%, respectively. Other miscellaneous non-operating revenues include the sale of fixed assets.

REVENUE DETAIL BY FUND

CENTRAL EQUIPMENT

Revenue Classification	1994 Actual	1995 Budget	1995 6-Month Actual	1995 Estimated	1996 Budget
<u>OPERATING REVENUES</u>					
Charges for services:					
Haz matl "B" contract	\$ 55,000	\$ --	\$ --	\$ --	\$ --
Equipment rental:					
General fund	1,918,891	1,829,500	822,363	1,929,500	1,800,290
Water utility	72,901	87,450	47,684	87,450	88,050
Sewer utility	211,305	218,200	101,773	218,200	219,800
Parking utility	15,439	18,250	7,068	18,250	18,240
Central Equipment	23,481	24,770	10,589	24,770	24,770
Other funds	23,764	28,000	8,005	28,000	29,760
Building rental	119,633	105,000	59,991	105,000	120,000
Total charges for services	<u>2,440,414</u>	<u>2,311,170</u>	<u>1,057,473</u>	<u>2,411,170</u>	<u>2,300,910</u>
Total operating revenue	<u>2,440,414</u>	<u>2,311,170</u>	<u>1,057,473</u>	<u>2,411,170</u>	<u>2,300,910</u>
<u>NON-OPERATING REVENUES</u>					
Interest on advances to other funds	21,616	16,880	--	16,880	11,390
Miscellaneous	7,503	4,100	32,360	4,100	4,600
Total non-operating revenues	<u>29,119</u>	<u>20,980</u>	<u>32,360</u>	<u>20,980</u>	<u>15,990</u>
Total revenues	<u>\$ 2,469,533</u>	<u>\$ 2,332,150</u>	<u>\$ 1,089,833</u>	<u>\$ 2,432,150</u>	<u>\$ 2,316,900</u>

REVENUE DETAIL BY FUND

LANDFILL REMEDIATION

The Landfill Remediation Fund was authorized by Council in late 1993 to account for transactions relating to the remediation of environmental hazards at the former City landfill. The City and other potentially responsible parties (PRP's) have agreed to contribute funds for an ongoing remedial investigation and feasibility study.

Charges for Services

Contributions from PRP's are the proposed source of funds for the remedial investigation and feasibility study.

REVENUE DETAIL BY FUND

LANDFILL REMEDIATION

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>CHARGES FOR SERVICES</u>					
Environment Remediation	\$ 217,910	\$ 550,000	\$ --	\$ 270,000	\$ 450,000
Total revenues and other financing sources	<u>\$ 217,910</u>	<u>\$ 550,000</u>	<u>\$ --</u>	<u>\$ 270,000</u>	<u>\$ 450,000</u>

REVENUE DETAIL BY FUND

DOWNTOWN BUSINESS DISTRICT

Taxes

On November 29, 1984, the City Council approved the creation of a Business Improvement District, as provided in State Statute 66.608. The purpose of this district is to enhance the business atmosphere of downtown. A lapsing budget is established each year, funded primarily by **SPECIAL ASSESSMENTS** on the property in the district. The City collects the assessments through the tax roll and maintains separate accounting records for all receipts and disbursements.

Miscellaneous

All available funds for the district are invested in accordance with the City's investment policy. **INTEREST INCOME** is used for improvements within the district.

REVENUE DETAIL BY FUND

DOWNTOWN BUSINESS DISTRICT

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>TAXES</u>					
Special assessments	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<u>MISCELLANEOUS</u>					
Interest on investments	1,348	1,200	913	1,600	1,600
Total revenues	<u>\$ 51,348</u>	<u>\$ 51,200</u>	<u>\$ 50,913</u>	<u>\$ 51,600</u>	<u>\$ 51,600</u>

REVENUE DETAIL BY FUND

WEST GRAND BUSINESS DISTRICT

Taxes

In 1987, the City Council approved the creation of a Business Improvement District, as provided in State Statute 66.608. The purpose of this district will be to enhance the business atmosphere of the West Grand business area. A lapsing budget is established each year, funded primarily by **SPECIAL ASSESSMENTS** on the property in the district. The City collects the assessments through the tax roll and maintains separate accounting records for all receipts and disbursements.

Miscellaneous

All available funds for the district are invested in accordance with the City's investment policy. **INTEREST INCOME** is used for improvements within the district.

Non-Operating Revenues

The District makes loans to its members for projects that meet certain development criteria. This account reflects repayment of the principal from these loans.

REVENUE DETAIL BY FUND

WEST GRAND BUSINESS DISTRICT

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>TAXES</u>					
Special assessments	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<u>MISCELLANEOUS</u>					
Interest on investments	396	400	179	360	360
<u>NON-OPERATING REVENUE</u>					
Principal payment from loans	2,916	3,400	2,500	5,000	2,500
Total revenues	<u>\$ 8,312</u>	<u>\$ 8,800</u>	<u>\$ 7,679</u>	<u>\$ 10,360</u>	<u>\$ 7,860</u>

REVENUE DETAIL BY FUND

WATER STREET BUSINESS DISTRICT

Taxes

In 1990, the City Council approved the creation of a Business Improvement District, as provided in State Statute 66.608. The purpose of this district will be to enhance the business atmosphere of the Water Street business area. A lapsing budget is established each year, funded primarily by **SPECIAL ASSESSMENTS** on the property in the district. The City collects the assessments through the tax roll and maintains separate accounting records for all receipts and disbursements.

Miscellaneous

All available funds for the district are invested in accordance with the City's investment policy. **INTEREST INCOME** is used for improvements within the district.

REVENUE DETAIL BY FUND

WATER STREET BUSINESS DISTRICT

<u>Revenue Classification</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6-Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
<u>TAXES</u>					
Special assessments	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
<u>MISCELLANEOUS</u>					
Interest on investments	727	600	409	800	600
Total revenues	\$ 9,727	\$ 9,600	\$ 9,409	\$ 9,800	\$ 9,600

SUMMARY BY SERVICE AREA

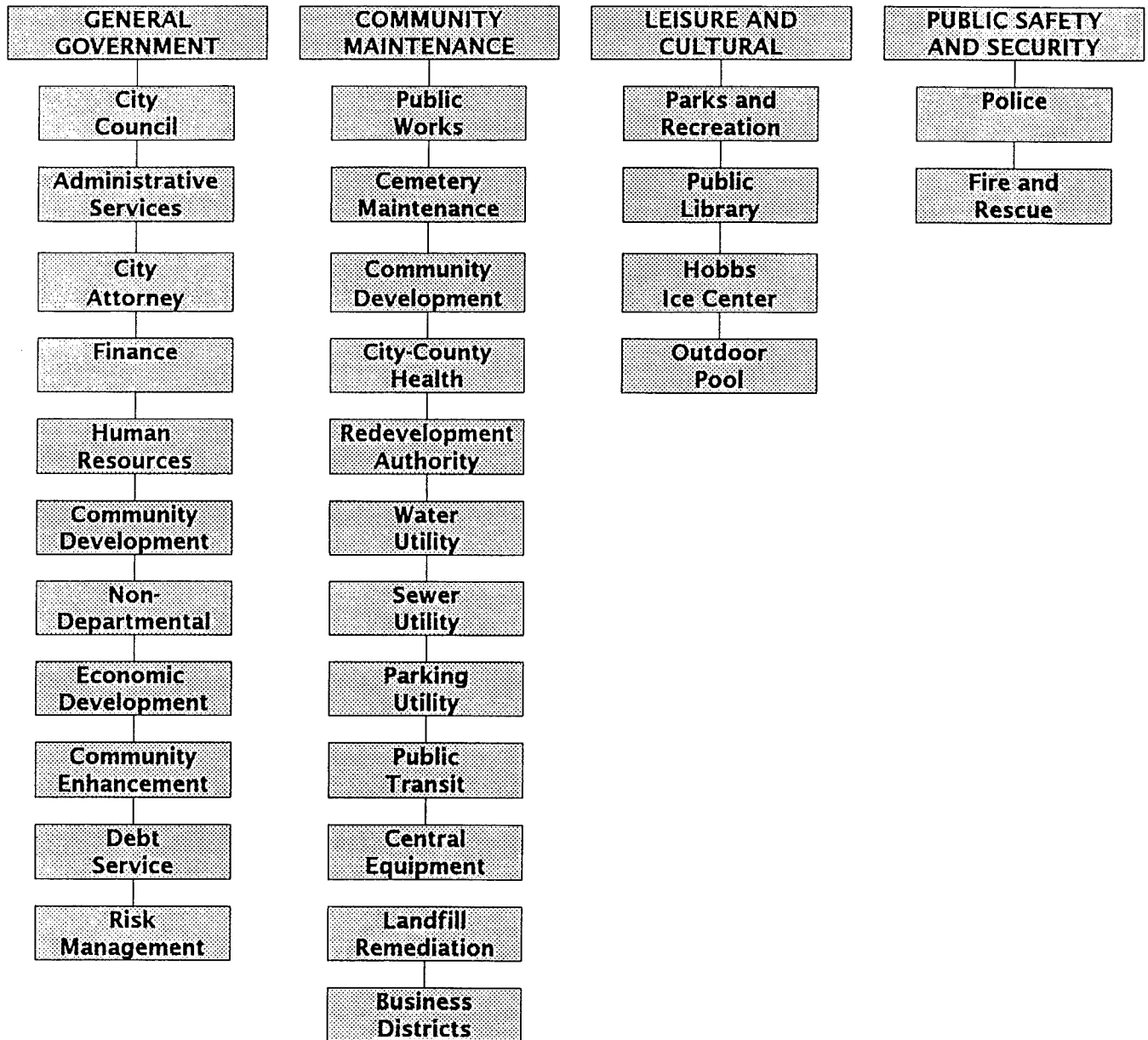
The SERVICE AREAS section includes four major functional services provided to the community:

- General Government
- Community Maintenance
- Leisure and Cultural
- Public Safety and Security

Within each area, operating budgets are provided for each participating division. Each division level budget summary includes six areas of information:

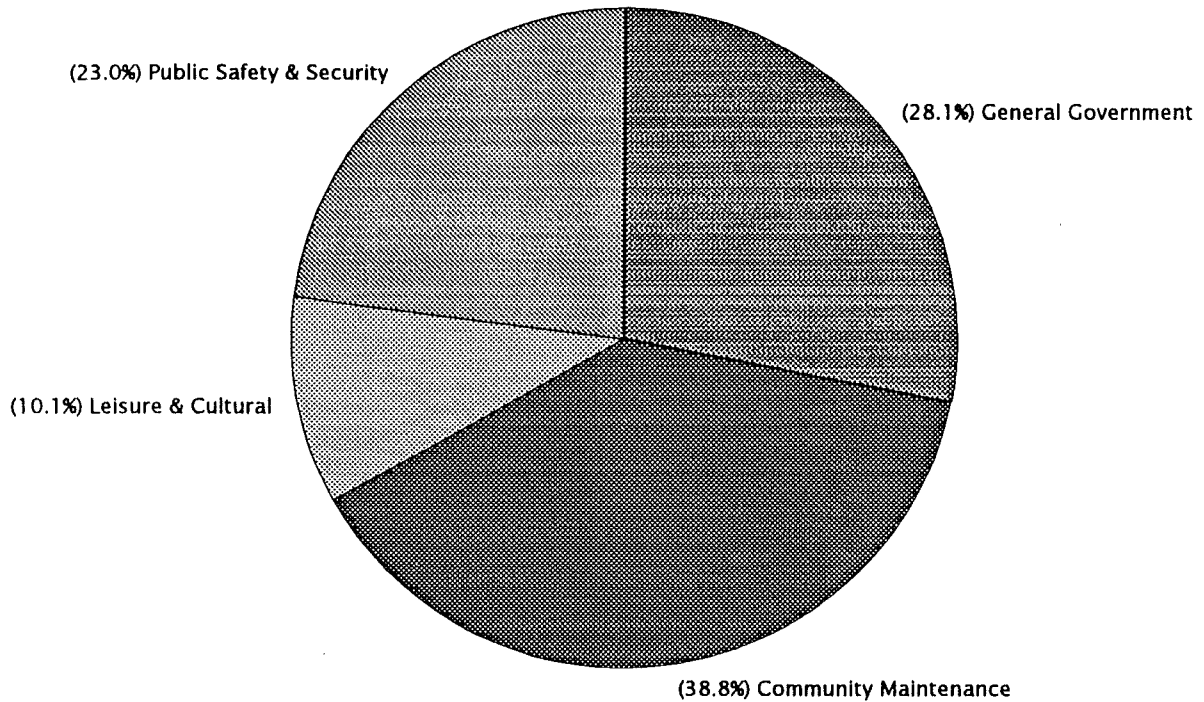
- Overview
- Purpose
- Major Activities
- Expenditures
- Programs
- Authorized Positions

The Chart below shows how each department and fund fits into the service areas.



SUMMARY BY SERVICE AREA

1996 Proposed Expenditures



Shown below is a summary of expenditures, both actual and proposed, for the major service areas. Additional detail by division is shown behind each service area tab section.

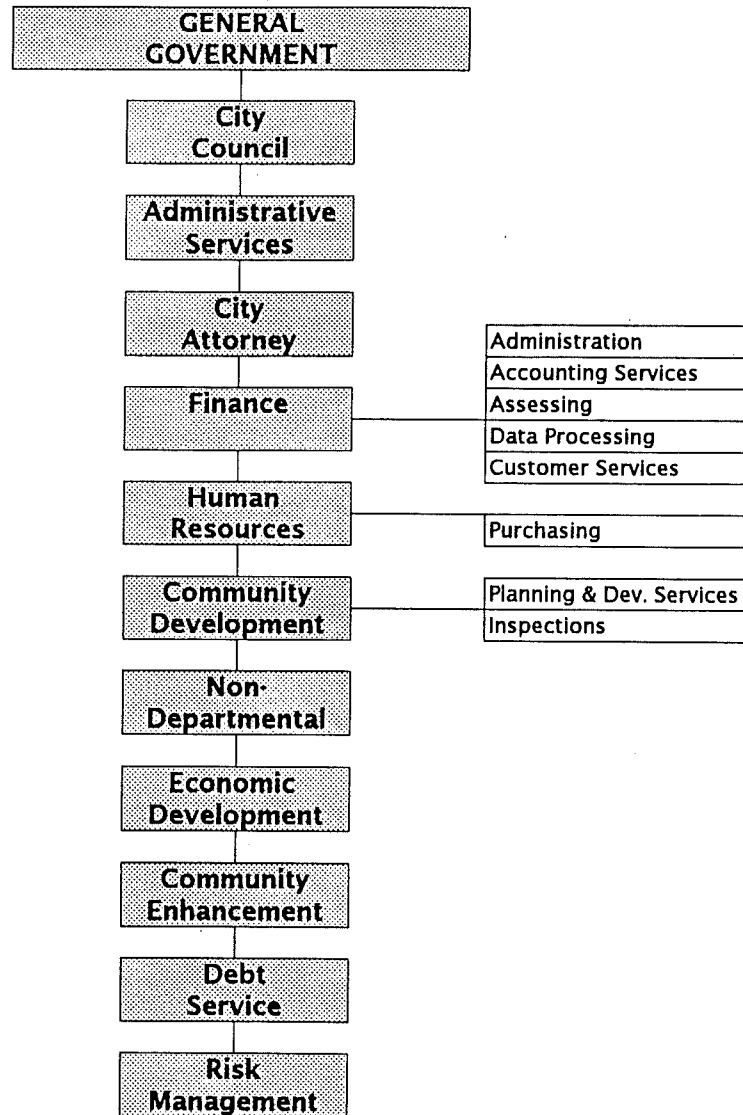
<u>Service Area</u>	<u>1994 Actual</u>	<u>1995 Budget</u>	<u>1995 6 Month Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
General Government	\$ 19,081,541	\$ 16,189,590	\$ 6,677,653	\$ 15,117,640	\$ 16,457,170
Community Maintenance	20,954,358	22,459,440	10,122,907	22,649,610	22,739,920
Leisure & Cultural	5,981,696	6,199,550	2,719,364	6,111,260	5,936,850
Public Safety & Security	<u>12,624,815</u>	<u>13,076,060</u>	<u>6,177,959</u>	<u>13,165,380</u>	<u>13,442,510</u>
Total - All Service Areas	\$ <u>58,642,410</u>	\$ <u>57,924,640</u>	\$ <u>25,697,883</u>	\$ <u>57,043,890</u>	\$ <u>58,576,450</u>

GENERAL GOVERNMENT

Overview

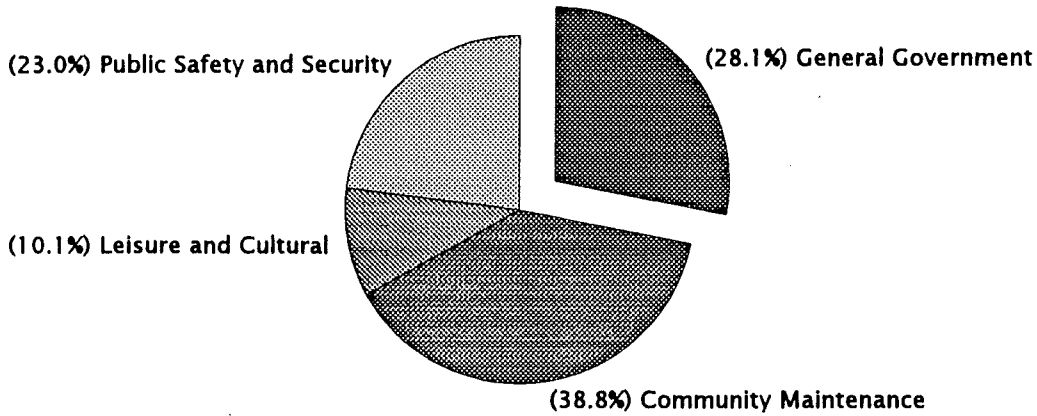
The General Government service area includes departments that provide administration for the City. The City Council, Administrative Services, City Attorney, Finance, and Human Resources handle general City administration. Also included are Community Development and Economic Development which promote new developments and administer existing codes. The Community Enhancement fund distributes room tax funds to outside organizations for benefit to the entire community. Debt Service fund handles City debt and the Risk Management fund manages City insurance and safety.

Organization



GENERAL GOVERNMENT

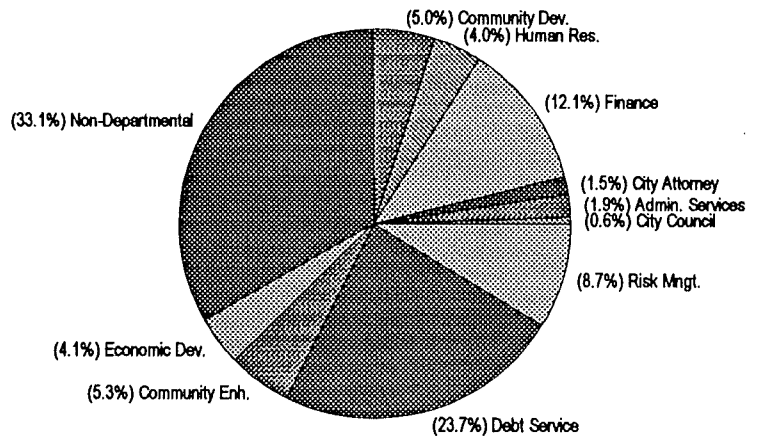
Service Areas



<u>Service Areas</u>	<u>1996 Budget</u>
General Government	\$ 16,457,170
Community Maintenance	22,739,920
Leisure and Cultural	5,936,850
Public Safety and Security	<u>13,442,510</u>
Total Budget	<u>\$ 58,576,450</u>

General Government

<u>Departments</u>	<u>1996 Budget</u>
City Council	\$ 102,750
Admin. Services	305,550
City Attorney	243,710
Finance	1,993,170
Human Res.	660,500
Community Dev.	828,760
Non-Departmental	5,450,480
Economic Dev.	670,440
Community Enh.	872,700
Debt Service	3,903,950
Risk Mngt.	<u>1,425,160</u>
Total General Government	<u>\$ 16,457,170</u>



GENERAL GOVERNMENT

	<u>1994 Actual Expenses</u>	<u>1995 Approved Budget</u>	<u>1995 6 Month Actual</u>	<u>1995 Estimated Expenses</u>	<u>1996 Proposed Budget</u>
<u>GENERAL FUND</u>					
CITY COUNCIL	\$ 86,403	\$ 95,990	\$ 44,191	\$ 86,800	\$ 102,750
ADMINISTRATIVE SERVICES	238,128	252,520	118,323	253,000	305,550
CITY ATTORNEY	222,296	234,880	112,598	235,220	243,710
FINANCE					
Administration	186,013	190,300	91,618	190,280	195,950
Accounting Services	398,544	417,500	209,926	418,080	419,570
Assessing	439,417	428,550	188,195	426,200	422,040
Data Processing	333,091	345,210	163,186	355,180	344,110
Customer Services	604,751	659,990	292,415	651,270	611,500
Total Finance	1,961,816	2,041,550	945,340	2,041,010	1,993,170
HUMAN RESOURCES					
Human Resources	403,801	448,150	202,065	458,800	463,150
Purchasing	204,984	203,550	108,599	202,550	197,350
Total Human Resources	608,785	651,700	310,664	661,350	660,500
COMMUNITY DEVELOPMENT					
Planning & Dev. Services	318,381	327,020	154,965	327,610	338,220
Inspections	453,818	474,110	225,465	469,920	490,540
Total Community Development	772,199	801,130	380,430	797,530	828,760
NON-DEPARTMENTAL	4,125,012	4,926,360	703,658	4,888,380	5,450,480
<u>OTHER FUNDS</u>					
ECONOMIC DEVELOPMENT	1,951,915	1,086,190	358,943	447,620	670,440
COMMUNITY ENHANCEMENT	735,100	877,170	350,031	877,170	872,700
DEBT SERVICE FUNDS	7,636,809	3,726,460	2,922,312	3,560,280	3,903,950
RISK MANAGEMENT	743,078	1,495,640	431,163	1,269,280	1,425,160
TOTAL GENERAL GOVERNMENT	\$ 19,081,541	\$ 16,189,590	\$ 6,677,653	\$ 15,117,640	\$ 16,457,170

CITY COUNCIL

Overview

The City Council formulates and enacts the public policy of the City. The Council represents the citizens of Eau Claire in determining policies, programs, services and legislation. As the legislative body of the City, the Council has the responsibility for determining community needs, establishing priorities, specifying immediate and long-range policies, services, and programs, and adopting the annual budget for the City.

The Council is comprised of eleven members: five members elected by aldermanic district, and five members and a Council President elected at large. The President and district Council members are elected in odd numbered years, and the Council members at large are elected in even numbered years.

Purpose

- Public Safety - To provide an environment in which people feel safe and secure through the provision of protective emergency services.
- Finance - To provide financial integrity and efficient, effective management of fiscal resources to ensure that the property tax rate is kept as low as possible.
- Social and Cultural Services - To provide cultural and recreational activities for the benefit and enjoyment of all residents.
- Infrastructure Development - To provide a pleasant and safe physical environment with functional and attractive buildings, good streets and sidewalks, inviting parks, and adequate public transportation.
- Civic Participation - To ensure that citizens are kept informed of issues facing the City and are encouraged to participate in the affairs of their government.
- Industrial Retention and Development - To encourage the development of new businesses and support the retention of existing business and industry within the community.
- Intergovernmental Communication - to maintain an open and regular dialogue with other governmental bodies on the state and local levels.

CITY COUNCIL

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 18,663	\$ 25,240	\$ 9,332	\$ 18,300	\$ 30,940
Contractual Services	65,651	68,160	33,680	65,960	69,140
Utilities	150	200	82	200	200
Fixed Charges	1,280	1,270	640	1,270	1,270
Materials & Supplies	659	1,120	457	1,070	1,200
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>86,403</u>	\$ <u>95,990</u>	\$ <u>44,191</u>	\$ <u>86,800</u>	\$ <u>102,750</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
City Council Program	\$ 28,740	\$ 61,440	\$ 90,180
Indirect Cost/Insurance and Benefits	<u>2,200</u>	<u>10,370</u>	<u>12,570</u>
Total Program Expenditures	\$ <u>30,940</u>	\$ <u>71,810</u>	\$ <u>102,750</u>

Authorized Positions

	1994	1995	1996
City Council President	1.00	1.00	1.00
City Council Vice President	1.00	1.00	1.00
City Council Members	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>
Total	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>

These are temporary positions that are not included in the position control summary of the SUPPORT INFORMATION section.

ADMINISTRATIVE SERVICES

Overview

Administrative Services includes the services of the City Manager and City Clerk. The City Manager implements the policies of the City Council and provides professional general management of city operations to assure optimum use of all resources. The City Clerk records the proceedings of public meetings and maintains the official city records. This office also carries out functions that are required in state statute.

Purpose

- Technical Support - To assist the City Council in carrying out its business by providing staff support, timely information, and appropriate recommendations.
- Financial Integrity - To properly manage the fiscal condition of the City and ensure its continued stability.
- Citizen Relations - To serve the citizens and provide access to information about the City and have opportunities for involvement in their City government.
- Staff Performance - To direct the City staff in a manner that ensures the highest quality service possible to the people of the city.
- Planning and Development - To analyze the short and long-range opportunities and challenges confronting the city and to recommend programs which will lead to achievement of the City's goals.
- Intergovernmental Participation - To represent the City with the State legislature and other governmental bodies whose activities may affect the interests of the City of Eau Claire.
- Maintain official city records.

ADMINISTRATIVE SERVICES

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 198,953	\$ 205,940	\$ 97,795	\$ 204,870	\$ 254,270
Contractual Services	25,643	33,600	12,230	32,450	34,250
Utilities	1,102	1,950	524	1,200	1,600
Fixed Charges	1,209	1,200	605	1,200	1,200
Materials & Supplies	11,221	9,830	6,531	12,630	13,230
Debt Service	--	--	--	--	--
Capital Outlay	--	--	638	650	1,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>238,128</u>	\$ <u>252,520</u>	\$ <u>118,323</u>	\$ <u>253,000</u>	\$ <u>305,550</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
City Manager Program	\$ 134,240	\$ 42,480	\$ 176,720
City Clerk Program	22,100	3,900	26,000
Indirect Cost/Insurance and Benefits	<u>97,930</u>	<u>4,900</u>	<u>102,830</u>
Total Program Expenditures	\$ <u>254,270</u>	\$ <u>51,280</u>	\$ <u>305,550</u>

Authorized Positions

	1994	1995	1996
City Manager	1.00	1.00	1.00
Executive Secretary/Administrative Aide	1.00	1.00	1.00
City Clerk/Record Services Coordinator	--	--	1.00
Clerk III	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

CITY ATTORNEY

Overview

The office of City Attorney has the statutory responsibility for "all the law business in which the City is interested." This includes rendering advice about City matters to the City Council, City staff and the public, handling litigation, drafting and approving ordinances, resolutions, and other documents, and handling all other legal matters affecting the City.

Purpose

- Provide accurate and complete legal advice on matters affecting the City.
- Provide legal defense to the City, its officers and employees.
- Diligently prosecute violations of City ordinances.
- Draft or approve all ordinances, resolutions and other legal documents.
- Perform all other legal services required by the City.

Major Activities

- Assisted with agreement with school district concerning activities in connection with the Lakeshore School; assisted in acquisition of several properties for the project, including hearings before the county condemnation commissioners.
- Assistant City Attorney is providing legal defense to a challenge to the city adult bookstore ordinance.
- Assistant City Attorney served on the Wisconsin Dept. of Justice/DOT state task force on the underage alcohol violator program and helped develop the local Eau Claire county-wide underage alcohol program.
- Provided assistance and advice to the City Council and Cable Television Advisory Committee in connection with numerous cable TV matters.
- Obtained successful result in CSO Services, Inc. v. City of Eau Claire, a case seeking recovery of approximately \$30,000 based on alleged improprieties in connection with the proposed acquisition of property for a public parking area. Also succeeded in acquiring the property through the eminent domain process.
- City Attorney served as Wisconsin State Chair for NIMLO, the national organization of city attorneys; as member of the Legislative Committee of the League of Wisconsin Municipalities; and as member of the Board of Directors and Chair of the Claims Committee of Wisconsin Municipal Mutual Insurance Company.
- Handled one interest arbitration matter involving the police patrol bargaining unit and several grievance arbitration matters.
- Provided legal assistance and advice to the Redevelopment Authority.
- Assisted in the leasing of the former SSI property by the City to W. L. Gore and other industries for use as a technology center.
- Assisted in matters involving the former Town of Union landfill and potentially responsible party group established in connection with the landfill.
- Handled the following ordinance violations: All non-criminal traffic violations in the city, up to and including first offense drunk driving; property violations, including zoning, improper use and failure to maintain; housing and building code violations; violations of public peace, morals and welfare; health and safety violations.
- Increased assistance to the Housing Authority, particularly in the areas of applicant screening, tenancy terminations and acting as hearing agency for appeals from Housing Authority determinations.
- City Attorney and Assistant City Attorney have acted as member of labor negotiation teams during the collective bargaining process.
- Provided legal service and advice to City Council, city staff and the public in numerous other areas.

CITY ATTORNEY

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 196,402	\$ 205,770	\$ 97,474	\$ 205,670	\$ 214,160
Contractual Services	10,724	17,010	6,934	14,000	14,000
Utilities	770	800	448	800	800
Fixed Charges	1,150	1,150	575	1,150	1,150
Materials & Supplies	13,250	10,150	7,167	13,600	13,600
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>222,296</u>	\$ <u>234,880</u>	\$ <u>112,598</u>	\$ <u>235,220</u>	\$ <u>243,710</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
City Attorney Program	\$ 129,920	\$ 26,600	\$ 156,520
Indirect Cost/Insurance and Benefits	<u>84,240</u>	<u>2,950</u>	<u>87,190</u>
Total Program Expenditures	\$ <u>214,160</u>	\$ <u>29,550</u>	\$ <u>243,710</u>

Authorized Positions

	<u>1994</u>	<u>1995</u>	<u>1996</u>
City Attorney	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00
Legal Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

FINANCE - Administration

Overview

Finance Administration is a division of the Finance department that provides the financial guidance required for the effective and efficient management of City operations. Financial planning for the City's future needs is an important component of this service. Responsibilities include supervision of the following divisions:

Accounting Services
Assessing

Data Processing
Customer Services

Purpose

- Serve as financial advisor to the City Manager and City Council.
- Administer overall financial policy for the City.
- Provide financial planning for the City's future.
- Prepare fiscally sound financial documents, including annual operating budgets, capital improvement plan, and annual audited financial report.
- Maximize revenue sources.
- Develop alternate financing methods.
- Acquire property for public-purpose projects.
- Monitor City Loan Portfolio.

Major Activities

	<u>1994 Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
Bond Rating:			
-Moody's	Aa	Aa	Aa
-Standard and Poor's	AA	AA	AA
Budget administration and management (000's):			
-Total operating revenues	\$63,349	\$59,128	\$58,704
-Total operating expense	58,642	57,044	58,576
-General fund operating revenues	30,826	30,314	29,899
-General fund operating expense	30,330	31,570	32,422
-Capital improvement appropriations	10,299	13,565	14,650
Special reports:			
-Capital Improvement Plan	1	1	1
-Tax Incremental Districts	3	3	3
Awards:			
-Certificate of Achievement for Excellence in Financial Reporting (1984-Present)			
-Wisconsin GRATE Award for Financial Reporting (1986-Present)			
-Distinguished Budget Presentation (1986-1994)			

FINANCE - Administration

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 174,015	\$ 178,470	\$ 85,502	\$ 178,250	\$ 184,160
Contractual Services	4,614	4,800	2,205	4,450	4,760
Utilities	800	700	378	700	700
Fixed Charges	1,030	1,030	515	1,030	1,030
Materials & Supplies	5,554	5,300	2,475	5,300	5,300
Debt Service	--	--	--	--	--
Capital Outlay	--	--	543	550	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>186,013</u>	\$ <u>190,300</u>	\$ <u>91,618</u>	\$ <u>190,280</u>	\$ <u>195,950</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Administration Program	\$ 119,760	\$ 9,460	\$ 129,220
Indirect Cost/Insurance and Benefits	<u>64,400</u>	<u>2,330</u>	<u>66,730</u>
Total Program Expenditures	\$ <u>184,160</u>	\$ <u>11,790</u>	\$ <u>195,950</u>

Authorized Positions

	1994	1995	1996
Director of Finance	1.00	1.00	1.00
Projects and Acquisitions Coordinator	1.00	1.00	1.00
Finance Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

FINANCE - Accounting Services

Overview

Accounting Services is a division of the Finance Department that provides a variety of accounting and financial services for citizens and other City departments. Accounting Services is responsible for preparing and distributing the annual financial audit, operating budgets, and other financial reports. Services include providing accounts payable, payroll, accounts receivable, fixed assets, cash management and grant reporting systems. This division also manages the combined City and School District investment portfolio and also coordinates debt service payments for the City and the School District.

Purpose

- Provide accurate, timely accounting information that complies with generally accepted accounting principles.
- Assist Departments in budget preparation and control.
- Distribute understandable financial information to the public and City departments.
- Manage City resources by sound investment, collection and payment practices.
- Provide required public services in a courteous and efficient manner.
- Promote public awareness of City services.
- Schedule staffing effort to meet public demand.
- Maximize efficiency of financial data processing systems through use of advanced hardware/software technology.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Payments:			
Payroll checks issued	21,114	22,067	22,000
Payroll checks paid	\$13,512,006	\$13,619,920	\$14,012,000
Voucher checks issued	14,983	16,500	17,500
Voucher checks paid	\$75,459,425	\$76,800,425	\$76,807,400
Average invested funds	\$48,100,000	\$48,000,000	\$50,000,000
Interest earnings	\$2,009,000	\$2,400,000	\$2,500,000
Accounts receivable:			
Amounts collected	\$2,594,500	\$3,031,700	\$3,200,000
Invoices issued	3,196	3,200	3,200

FINANCE - Accounting Services

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 336,726	\$ 348,470	\$ 158,736	\$ 348,440	\$ 350,630
Contractual Services	44,438	48,440	43,462	48,800	47,350
Utilities	1,670	1,500	801	1,500	1,600
Fixed Charges	1,590	1,590	795	1,590	1,590
Materials & Supplies	12,485	13,100	6,132	13,350	13,900
Debt Service	--	--	--	--	--
Capital Outlay	1,635	4,400	--	4,400	4,500
Other	--	--	--	--	--
Total Expenditures	\$ <u>398,544</u>	\$ <u>417,500</u>	\$ <u>209,926</u>	\$ <u>418,080</u>	\$ <u>419,570</u>

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Accounting Services Program	\$ 124,980	\$ 1,590	\$ 126,570
Indirect Cost/Insurance and Benefits	<u>225,650</u>	<u>67,350</u>	<u>293,000</u>
Total Program Expenditures	\$ <u>350,630</u>	\$ <u>68,940</u>	\$ <u>419,570</u>

Authorized Positions

	<u>1994</u>	<u>1995</u>	<u>1996</u>
Manager of Accounting Services	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	--
Accountant I	1.00	1.00	1.00
Account Clerk II	1.75	1.75	2.00
Account Clerk I	<u>3.75</u>	<u>3.25</u>	<u>4.00</u>
Total FTE Positions	<u>8.50</u>	<u>8.00</u>	<u>8.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

FINANCE - Assessing

Overview

Assessing is a division of Finance that provides assessment of real and personal property for all taxable properties in the City. The primary function of Assessing is to assure fair and equitable assessments based on estimated market values as of January 1 each year.

Purpose

- Provide for the fair and equitable assessment of all real and personal property within the city.
- Adhere to strict statutory guidelines as well as generally accepted assessment practices, principles, and procedures.
- Monitor assessment performance through utilization of quality assurance testing.
- Maintain an effective public relations program with property owners and their agents to provide an increased understanding of the property tax system and the assessment process.
- Maintain accurate assessment records through the annual field review of all property.

Major Activities

	<u>1994 Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
Total value of properties on Tax Roll	\$1,623,040,850	\$1,689,058,700	\$1,740,000,000
Total real estate assessments	1,540,506,750	1,595,183,500	1,645,000,000
Residential	1,025,585,650	1,051,573,300	1,075,000,000
Commercial	457,292,300	486,938,200	505,000,000
Manufacturing (assessed by state)	57,628,800	56,672,000	65,000,000
Total personal property assessments	82,534,100	93,875,200	95,000,000
City	70,205,200	80,984,200	81,000,000
Manufacturing (assessed by state)	12,328,900	12,891,000	14,000,000
Total number of properties assessed:			
Real Estate	20,198	20,360	20,500
Personal Property	2,310	2,440	2,550

FINANCE - Assessing

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 393,094	\$ 388,760	\$ 169,487	\$ 388,760	\$ 381,880
Contractual Services	25,426	24,610	11,224	23,000	25,700
Utilities	1,678	1,940	644	1,700	1,700
Fixed Charges	7,470	7,460	3,735	7,460	7,460
Materials & Supplies	9,774	5,280	2,708	5,280	5,300
Debt Service	--	--	--	--	--
Capital Outlay	1,975	500	397	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>439,417</u>	\$ <u>428,550</u>	\$ <u>188,195</u>	\$ <u>426,200</u>	\$ <u>422,040</u>

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Assessing Program	\$ 233,840	\$ 22,700	\$ 256,540
Indirect Cost/Insurance and Benefits	<u>148,040</u>	<u>17,460</u>	<u>165,500</u>
Total Program Expenditures	\$ <u>381,880</u>	\$ <u>40,160</u>	\$ <u>422,040</u>

Authorized Positions

	<u>1994</u>	<u>1995</u>	<u>1996</u>
City Assessor	1.00	1.00	1.00
Assessor II	5.00	5.00	4.60
Assessing Technician	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>7.00</u>	<u>7.00</u>	<u>6.60</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

FINANCE - Data Processing

Overview

Data Processing is the division of Finance that assists other departments in analyzing work methods and information needs in preparation for computerization. This division coordinates all data processing activities.

Purpose

- Provide system administrative support for Computer Aided Mapping system.
- Convert mainframe systems to run on PC's.
- Provide PC network support and direction.
- Continue support of mainframe systems.
- Provide system support for installation of networks.
- Provide assistance to departments in all areas of technology.

Major Activities

	<u>1994 Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
Systems in operation (Mainframe)	11	8	7
Computer hours used (Mainframe)	1,887	1,800	1,800
Number of PC units in operation	172	175	177
Number of PC Networks installed	7	9	10

FINANCE - Data Processing

<i>Expenditures</i>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 282,371	\$ 296,500	\$ 141,695	\$ 305,350	\$ 295,780
Contractual Services	37,853	32,330	14,362	32,400	34,110
Utilities	2,000	2,000	819	2,000	2,000
Fixed Charges	1,420	1,420	710	1,420	1,420
Materials & Supplies	6,033	10,250	5,600	11,300	10,800
Debt Service	--	--	--	--	--
Capital Outlay	3,414	2,710	--	2,710	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>333,091</u>	\$ <u>345,210</u>	\$ <u>163,186</u>	\$ <u>355,180</u>	\$ <u>344,110</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Data Processing Program	\$ 179,260	\$ 46,810	\$ 226,070
Indirect Cost/Insurance and Benefits	<u>116,520</u>	<u>1,520</u>	<u>118,040</u>
Total Program Expenditures	\$ <u>295,780</u>	\$ <u>48,330</u>	\$ <u>344,110</u>

Authorized Positions

	1994	1995	1996
Data Processing Manager	1.00	1.00	1.00
Systems Analyst	1.00	1.00	1.00
Programmer/Analyst	1.00	1.00	2.00
Computer Programmer	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>
Total FTE Positions	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

FINANCE - Customer Services

Overview

Customer Services is the division of Finance that provides a central location for the collection of utility bills, licenses, parking tickets, and other City payments including the processing of ACH deposits. The office also handles public relations pertaining to utility service, business licenses, payment questions, and other general information.

Purpose

- Provide efficient means for collection of all payments made to the City.
- Calculate and produce utility bills and answer citizens' questions regarding their services.
- Issue and administer City and Health Department licenses and permits including alcohol and beverage licenses.
- Develop and maintain City's banking records.
- Prepare and file all utility accounting reports required by the Public Service Commission.
- Conduct all elections including:
 - ◆ Prepare ballot information.
 - ◆ Accumulate and certify vote totals.
 - ◆ Train, schedule and supervise election officials.
 - ◆ Register new voters, update the voter registration list.
 - ◆ Provide election information, notify voters of their voting and aldermanic district.
 - ◆ Administer the absentee ballot system.

Major Activities

	<u>1994 Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
Collections:			
Utility	\$9,183,667	\$9,327,250	\$9,700,000
Licenses	1,002,689	1,100,000	1,220,000
Utility bills processed:			
Residential	72,700	73,300	74,100
Commercial	8,780	8,850	8,930
Industrial	312	315	317
Public	580	585	585
Licenses issued	3,225	2,682	3,200
New registered voters	2,169	110	7,200
Total registered voters	42,643	44,000	50,000
Elections	4	2	4
Number of voting wards in Eau Claire	35	35	35
Number of absentee ballots	1,948	587	2,800

FINANCE - Customer Services

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 522,404	\$ 537,060	\$ 234,759	\$ 539,750	\$ 473,910
Contractual Services	63,624	100,670	50,094	89,280	116,120
Utilities	2,145	2,500	1,031	2,400	2,080
Fixed Charges	3,200	3,160	1,600	3,160	3,160
Materials & Supplies	12,292	13,600	4,931	13,680	7,230
Debt Service	--	--	--	--	--
Capital Outlay	1,086	3,000	--	3,000	9,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>604,751</u>	\$ <u>659,990</u>	\$ <u>292,415</u>	\$ <u>651,270</u>	\$ <u>611,500</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Customer Services Program	\$ 327,010	\$ 134,310	\$ 461,320
Indirect Cost/Insurance and Benefits	<u>146,900</u>	<u>3,280</u>	<u>150,180</u>
Total Program Expenditures	\$ <u>473,910</u>	\$ <u>137,590</u>	\$ <u>611,500</u>

Authorized Positions

	1994	1995	1996
Customer Services Manager	1.00	1.00	1.00
Accounting Supervisor	--	--	1.00
Accountant I	1.00	1.00	--
Election Clerk	--	--	0.75
Account Clerk II	1.50	1.50	2.00
Account Clerk I	3.00	3.00	4.50
Account Clerk Clerk II	2.50	2.00	--
	<u>--</u>	<u>--</u>	<u>1.00</u>
Total FTE Positions	<u>9.00</u>	<u>8.50</u>	<u>10.25</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

HUMAN RESOURCES

Overview

The purpose of the Human Resources Department is to administer the recruitment and selection procedures of the City in accordance with merit principles and Affirmative Action guidelines and to conduct labor negotiations in a manner which protects the rights of the City and conforms to Wisconsin State Statutes. It is also the Department's purpose to administer the City's wage and benefits package in a manner consistent with contractual agreements and acceptable practices. Human Resources also administers an Intern program which provides employment experience and training to qualified individuals for the purpose of assisting them in obtaining permanent full-time employment with the employing organization or another similar organization. The internship program will not replace existing employees but will supplement existing staff.

Purpose

- Conduct recruitment and selection procedures in accordance with merit principles and within Affirmative Action guidelines in a manner which will ensure maintenance of an effective work force.
- Develop, implement, and maintain an effective training program.
- Conduct labor negotiations and administer labor contracts.
- Advise the City Manager and City Council on labor issues.
- Administer the employee wage and benefit packages.
- Develop intern positions both within the public sector and private sector.
- Recruit and select the best qualified intern for the position.
- Assure a valuable work and training experience for the interns.
- Assist in gaining permanent placements for the interns at the completion of the program.

Major Activities

	<u>1994 Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
Total permanent positions	482.75	467.75	464.60
Employee turn-over rate	1.0%	2.0%	2.0%
Number of employment applications received	3,000	2,500	2,500
Number of positions filled:			
Permanent	4.5	8.0	8.0
Temporary	350	350	350
Number of intern positions	5	5	2

HUMAN RESOURCES

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 324,656	\$ 321,140	\$ 165,396	\$ 350,920	\$ 291,540
Contractual Services	67,138	115,000	31,829	96,100	158,020
Utilities	1,272	1,500	728	1,500	1,550
Fixed Charges	1,810	1,780	905	1,780	1,780
Materials & Supplies	7,476	8,430	3,207	8,200	8,600
Debt Service	--	--	--	--	--
Capital Outlay	1,449	300	--	300	1,660
Other	--	--	--	--	--
Total Expenditures	\$ <u>403,801</u>	\$ <u>448,150</u>	\$ <u>202,065</u>	\$ <u>458,800</u>	\$ <u>463,150</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Human Resources Program	\$ 97,430	\$ 167,580	\$ 265,010
Intern Program	92,860	250	93,110
Indirect Cost/Insurance and Benefits	<u>101,250</u>	<u>3,780</u>	<u>105,030</u>
Total Program Expenditures	\$ <u>291,540</u>	\$ <u>171,610</u>	\$ <u>463,150</u>

Authorized Positions

	1994	1995	1996
Director of Human Resources	1.00	--	--
Director of Human Resources/Risk Manager	--	0.50	0.50
Assistant to Director of Human Resources	1.00	1.00	1.00
Human Resources Secretary	1.00	1.00	1.00
Personnel Technician	0.75	0.75	0.75
Director of Labor Relations	<u>--</u>	<u>0.50</u>	<u>--</u>
Total FTE Positions	<u>3.75</u>	<u>3.75</u>	<u>3.25</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

Intern Coordinator	1.00	1.00	1.00
Bilingual Health Aide	1.00	1.00	--
Hmong Public Service	1.00	1.00	--
Community Service	1.00	1.00	--
Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>5.00</u>	<u>5.00</u>	<u>2.00</u>

These positions are funded with Community Development Block Grant appropriations.

HUMAN RESOURCES - Purchasing

Overview

Purchasing is a division of Human Resources that buys supplies, services and construction for all City departments. They maintain an office supply storeroom and a mailroom. A large and small quantity duplicating operation designed to meet the on-premise copying needs of the City staff and the City's telephone system is also maintained by purchasing personnel.

Purpose

- Instill and maintain public confidence in the City's procurement procedures.
- Ensure fair, equitable and consistent treatment of all persons who deal with the City's procurement system.
- Maximize to the fullest extent practicable the purchasing value of City funds.
- Foster effective broad-based competition within the free enterprise system.
- Provide safeguards to maintain a purchasing system of quality and integrity.
- Manage and maintain an on-premise storeroom to meet the daily office supply requirements of City staff.
- Receive and distribute all incoming mail for City departments.
- Post and mail all outgoing correspondence and communications for City departments.
- Provide on-premise copying for convenience at less cost than contract copying.
- Manage and maintain radio and telephone communications systems.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Number of purchase orders processed	3,432	3,450	3,450
Estimated procurement expenditures (in millions)	\$12	\$13	\$15
Number of formal bid projects (generally those in excess of \$20,000)	71	70	75
Average number of copies run each month	186,000	187,000	185,000
Average pieces of mail handled each day	750	780	780
Number of installed telephone circuits	310	340	350

HUMAN RESOURCES - Purchasing

<i>Expenditures</i>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 174,046	\$ 170,510	\$ 82,150	\$ 170,700	\$ 168,330
Contractual Services	18,967	19,640	20,506	17,750	15,820
Utilities	1,032	1,200	444	1,200	1,000
Fixed Charges	1,030	1,100	515	1,100	1,100
Materials & Supplies	9,548	10,200	4,984	10,900	10,500
Debt Service	--	--	--	--	--
Capital Outlay	361	900	--	900	600
Other	--	--	--	--	--
Total Expenditures	\$ <u>204,984</u>	\$ <u>203,550</u>	\$ <u>108,599</u>	\$ <u>202,550</u>	\$ <u>197,350</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Purchasing Program	\$ 81,970	\$ 23,820	\$ 105,790
Mail & Duplicating Program	19,900	3,500	23,400
Indirect Cost/Insurance and Benefits	<u>66,460</u>	<u>1,700</u>	<u>68,160</u>
Total Program Expenditures	\$ <u>168,330</u>	\$ <u>29,020</u>	\$ <u>197,350</u>

Authorized Positions

	1994	1995	1996
Purchasing Manager	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Purchasing Clerk	1.00	1.00	1.00
Mail & Duplicating Clerk	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>
Total FTE Positions	<u>4.00</u>	<u>3.50</u>	<u>3.50</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

PLANNING & DEVELOPMENT SERVICES

Overview

Planning and Development Services provides the City Council, City Plan Commission, and other boards and commissions with expertise and recommendations in the areas of City planning, neighborhood and special areas planning, City development and redevelopment, zoning site plan review, subdivision plat review, historic preservation, land use-related ordinance development, growth and development monitoring and land use management.

Purpose

- Provide for improved physical development of the City.
- Coordination of public and private activities relating to development.
- Continue to refine and implement the City Comprehensive Plan.
- Update City ordinances pertaining to development.
- Develop appropriate computer systems to enable more efficient processing and improved analysis of permits and applications.
- Manage the City's development review function and assist citizens in processing development applications.
- Assist neighborhood associations and downtown improvement districts in implementation of area plans and revitalization activities.
- Encourage community awareness of long-range planning issues and policies.
- Coordinate activities and groups involved in downtown redevelopment.
- Assist Landmarks Commission in historic preservation activities.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Major Plan/Ordinance Updates	6	5	5
Site Plans Processed	66	60	60
Rezoning processed	40	40	40
Conditional Use Permits	46	45	45
Annexations - Number	14	20	20
- Acreage	80	160	120
Major Subdivisions Reviewed	6	15	15
Minor Subdivisions Reviewed	62	70	70
Certificate of Appropriateness	5	10	10
Landmarked Buildings	0	0	2

PLANNING & DEVELOPMENT SERVICES

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 297,954	\$ 304,260	\$ 144,986	\$ 303,520	\$ 313,970
Contractual Services	11,399	10,600	3,476	10,600	10,900
Utilities	1,111	1,070	1,062	1,500	1,400
Fixed Charges	1,450	1,450	725	1,450	1,450
Materials & Supplies	4,936	7,640	4,611	8,540	8,700
Debt Service	--	--	--	--	--
Capital Outlay	1,531	2,000	105	2,000	1,800
Other	--	--	--	--	--
Total Expenditures	\$ <u>318,381</u>	\$ <u>327,020</u>	\$ <u>154,965</u>	\$ <u>327,610</u>	\$ <u>338,220</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Planning Administration Program	\$ 149,450	\$ 20,500	\$ 169,950
Indirect Cost/Insurance and Benefits	<u>164,520</u>	<u>3,750</u>	<u>168,270</u>
Total Program Expenditures	\$ <u>313,970</u>	\$ <u>24,250</u>	\$ <u>338,220</u>

Authorized Positions

	1994	1995	1996
Director of Community Development/Asst. City Manager	1.00	1.00	1.00
Community Development Secretary	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00
City Planner	1.00	1.00	1.00
Associate Planner	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

INSPECTIONS

Overview

The Inspections Division enforces all City and State codes and ordinances pertaining to construction zoning, signs, and other land use issues. City Building, Heating, Electrical, and Plumbing Inspectors make routine inspections on all construction projects to assure compliance with all codes and ordinances and to assist contractors and home owners in resolving technical problems. A Code Compliance Inspector assists in enforcing zoning, land use, and property maintenance related activities. Many inspections are made jointly with personnel from the Fire Department and City-County Health Department to achieve maximum efficiency and effectiveness.

Purpose

- Enforce all applicable codes and ordinances on a fair, reasonable, and uniform basis throughout the City.
- Coordinate all inspection activities with other agencies, particularly the City Fire Department, the City Department of Public Works and the City-County Health Department.
- Process all permit requests efficiently and effectively.
- Provide assistance to contractors and homeowners in interpretation of building codes and zoning ordinances.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Total construction valuation	\$106,938,693	\$95,000,000	\$90,000,000
Total permits issued	4,219	4,100	4,000
Single family dwellings	124	150	150
Two family buildings	9	15	20
Multi-family buildings	18	30	30
Commercial/industrial buildings	38	35	30
All other new non-residential	6	8	8
Residential Accessory	128	140	140
Residential alterations & additions	739	700	700
Commercial/industrial alterations & additions	217	200	200
Swimming pools	8	10	10
Variance requests	20	30	30
Building plan reviews	56	100	150
Plumbing plan reviews	115	100	100

INSPECTIONS

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 399,957	\$ 413,090	\$ 195,637	\$ 408,910	\$ 428,410
Contractual Services	31,120	39,310	20,591	39,040	39,810
Utilities	1,964	2,240	1,274	2,500	2,600
Fixed Charges	10,615	10,670	5,400	10,670	10,690
Materials & Supplies	9,284	7,600	2,387	7,600	7,830
Debt Service	--	--	--	--	--
Capital Outlay	878	1,200	176	1,200	1,200
Other	--	--	--	--	--
Total Expenditures	\$ <u>453,818</u>	\$ <u>474,110</u>	\$ <u>225,465</u>	\$ <u>469,920</u>	\$ <u>490,540</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Inspection & Zoning Program	\$ 263,730	\$ 35,960	\$ 299,690
Indirect Cost/Insurance and Benefits	<u>164,680</u>	<u>26,170</u>	<u>190,850</u>
Total Program Expenditures	\$ <u>428,410</u>	\$ <u>62,130</u>	\$ <u>490,540</u>

Authorized Positions

	1994	1995	1996
Administrator of Inspection & Zoning	1.00	1.00	1.00
Inspectors:			
Building & Heating	1.00	1.00	1.00
Electrical & Assistant Mechanical	1.00	1.00	1.00
Plumbing & Heating	1.00	1.00	1.00
Land Use & Building	1.00	1.00	1.00
Plumbing	1.00	1.00	1.00
Code Compliance	1.00	1.00	1.00
Inspection Technician	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

NON-DEPARTMENTAL

Overview

The Non-Departmental division includes several different programs that have city-wide implications and aren't identified with a particular department. The Insurance program provides for the cost of liability and property insurance of the general operations of the City. This program also provides annual funding of mandatory payments to employees granted permanent disability due to work related injuries. The City provides for a level of service through the budget process that allows for normal operations; however, occasionally an unexpected event occurs which requires immediate attention. The Contingent Appropriation program provides funding, only as approved by the City Council, for emergency or unpredictable events. The City supports the efforts of a variety of agencies which work to improve the economic and cultural environment in the Eau Claire area. The Contributions and Other Payments program provides payment for several promotional agencies in the form of direct payments, grants, and City services. This program also accounts for payment of special assessments for work done to city-owned property and for miscellaneous, non-recurring expenditures. The General Fund Transfers program accounts for operating and capital subsidies made to other funds by General fund. Operating subsidies are made to several enterprise funds which are not entirely self-supporting. General obligation debt requirements which are part of the tax levy are included as a transfer to the Debt Service fund. Transfers for capital projects are made to other funds, if sufficient funds exist, to avoid issuing bonds.

Purpose

- Provide adequate liability and property insurance coverage.
- Provide for timely payment to permanent disability recipients.
- Provide a reasonable level of emergency funding.
- Provide cultural and entertainment opportunities which may otherwise be unavailable.
- Provide the necessary financial assistance to maintain operations of funds whose revenues are insufficient to meet expenses.
- Fund capital improvement projects when it is undesirable to issue bonds.
- Provide for general obligation debt service which is not available from existing debt service funds.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Disability payments	\$35,727	\$36,000	\$36,000
Health Insurance for Retirees	124,168	165,000	172,000
Contingent appropriation	0	189,600	250,000
Organizations supported:			
Landmark Commission	8,934	9,500	4,500
Public Access Center	56,210	87,080	80,000
Senior Central	34,000	32,450	33,430
Main Street Assoc.	0	2,500	0
Transfers to other funds:			
Operating subsidies	562,286	640,800	1,027,350
Debt Service	598,270	789,000	937,200
Economic Development	200,000	150,000	150,000
Capital projects	1,430,000	2,041,500	2,750,000

NON-DEPARTMENTAL

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 159,895	\$ 168,000	\$ 100,030	\$ 201,000	\$ 208,000
Contractual Services	754,887	393,500	352,507	419,830	40,000
Utilities	--	--	--	--	--
Fixed Charges	320,530	320,120	189,421	320,120	400,000
Materials & Supplies	--	--	--	--	--
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	<u>2,889,700</u>	<u>4,044,740</u>	<u>61,700</u>	<u>3,947,430</u>	<u>4,802,480</u>
Total Expenditures	<u>\$ 4,125,012</u>	<u>\$ 4,926,360</u>	<u>\$ 703,658</u>	<u>\$ 4,888,380</u>	<u>\$ 5,450,480</u>

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Insurance Program	\$ 208,000	\$ 250,000	\$ 458,000
Contingent Appropriation Program	--	(30,000)	(30,000)
Contributions and Other Payments Program	--	307,930	307,930
General Fund Transfers Program	--	<u>4,714,550</u>	<u>4,714,550</u>
Total Program Expenditures	<u>\$ 208,000</u>	<u>\$ 5,242,480</u>	<u>\$ 5,450,480</u>

Authorized Positions

No personnel are assigned to this program. The amount charged to Personal Services is the amount paid to former employees who receive disability payments for permanent work-related injuries and the amount paid for health insurance for retired City employees.

ECONOMIC DEVELOPMENT

Overview

Economic Development encourages and promotes city-wide economic development by providing professional assistance and support programs that help create a business climate that enhances development. This department also coordinates development activities between the public and private sectors to stimulate development in a planned and orderly way.

Purpose

- Implement the City's Economic Development Strategy.
- Help existing businesses expand and solve problems.
- Recruit new businesses to locate in Eau Claire.
- Maintain the business contact program.
- Administer the City's loan programs
 - Economic Development Fund
 - Facade Loan Program
 - Revolving Loan Fund
 - Commercial Rehabilitation Program
 - Historic Preservation Loans
- Assist businesses with the City permit process and regulations.
- Manage Sky Park Industrial Center.
- Keep an up-to-date file on commercial and industrial buildings and zoning districts.
- Coordinate the City's economic development efforts with other local, state and federal organizations.

Major Activities

	<u>1994 Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
Lots sold in Sky Park	4	2.5	2
EDF Loans (Including contributions to other ED agencies)	8	7	8
Total City dollars	\$512,670	\$411,450	\$500,000
Historic Preservation Loans	1	1	1
Revolving Loan Fund (EDA)	8	2	2
Total City dollars	\$255,100	\$12,500	\$25,000
New jobs created or retained	27	3	4

ECONOMIC DEVELOPMENT

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 54,096	\$ 53,740	\$ 25,748	\$ 51,460	\$ 52,890
Contractual Services	370,936	245,250	12,213	32,560	85,150
Utilities	539,315	597,600	365	1,000	1,300
Fixed Charges	2,162	15,150	128	15,150	15,150
Materials & Supplies	6,370	10,500	269	1,500	1,500
Debt Service	--	--	--	--	--
Capital Outlay	30,266	24,500	197,520	204,500	504,450
Other	948,770	139,450	122,700	141,450	10,000
Total Expenditures	\$ <u>1,951,915</u>	\$ <u>1,086,190</u>	\$ <u>358,943</u>	\$ <u>447,620</u>	\$ <u>670,440</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Economic Development Program	\$ 32,350	\$ 602,250	\$ 634,600
Indirect Cost/Insurance and Benefits	<u>20,540</u>	<u>15,300</u>	<u>35,840</u>
Total Program Expenditures	\$ <u>52,890</u>	\$ <u>617,550</u>	\$ <u>670,440</u>

Authorized Positions

	1994	1995	1996
Economic Development Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

COMMUNITY ENHANCEMENT

Overview

The Community Enhancement fund was created in 1992 to record the receipt and use of hotel/motel room tax revenues. These funds are used in accordance with City Ordinance 3.20 to encourage interest in tourism and secure convention business for the greater Eau Claire area. The City Council may consider other projects that encourage visitors to come to Eau Claire, or any other uses as deemed appropriate by the City Council.

Purpose

- Support projects which improve attractiveness for tourism and conventions.
- Assist area agencies which promote tourism and market commercial activities of the community.
- Account for collection and uses of room tax revenue.
- Fund cultural and recreation efforts which have community-wide appeal.
- Miscellaneous purposes and projects.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Eau Claire Area Convention and Visitors Bureau	\$403,160	\$406,470	\$427,830
Eau Claire Regional Arts Council, Inc.	95,000	95,000	95,000
Chippewa Valley Museum	63,170	49,600	50,600
Paul Bunyan Logging Camp	15,720	10,900	16,120
Chippewa Valley Symphony, Ltd.	<u>2,800</u>	<u>2,850</u>	<u>2,900</u>
Total	<u>\$579,850</u>	<u>\$564,820</u>	<u>\$592,450</u>

COMMUNITY ENHANCEMENT

<i>Expenditures</i>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	250	2,350	240	2,350	250
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	--	--	--	--	--
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	<u>734,850</u>	<u>874,820</u>	<u>349,791</u>	<u>874,820</u>	<u>872,450</u>
Total Expenditures	\$ <u>735,100</u>	\$ <u>877,170</u>	\$ <u>350,031</u>	\$ <u>877,170</u>	\$ <u>872,700</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Community Enhancement Program	\$ --	\$ 872,700	\$ 872,700
Indirect Cost/Insurance and Benefits	<u>--</u>	<u>--</u>	<u>--</u>
Total Program Expenditures	\$ <u>--</u>	\$ <u>872,700</u>	\$ <u>872,700</u>

Authorized Positions

No Personal Services are charged to this program.

DEBT SERVICE

Overview

General obligation debt, i.e., debt which is secured by the full faith and credit of the City, is accounted for in this program, including bond issues associated with two of the three Tax Incremental Districts (TID). Expenditures reflect payments of principal, interest, and service charges for the current year. Funding for these payments is provided by transfers from General Fund, amortization of bond premium, and debt service escrow accounts. Debt incurred under State Statute 66.46 is defined as Tax Incremental Financing (TIF) and is funded by any positive incremental taxes resulting from increased property values in the tax district. TID #2 is an area in downtown Eau Claire which included construction of a parking deck and riverfront improvements as project costs. This district was created January 1, 1983. TID #3 is an area on the City's southeast side including the Oakwood Mall. Project costs included street and utility improvements for the shopping mall complex. This district was created January 1, 1985. TID #4 encompasses the Gateway West Industrial Park. Project costs include streets, storm sewer, water and sewer mains and other infrastructure improvements. This district was created January 1, 1992. Principal and interest for TID #4 will be paid from the TIF capital project fund during the construction period.

Purpose

- Provide for timely payments of all general debt obligations.
- Coordinate payment of debt issues which are divided between funds and other agencies.
- Provide budget control for debt payments in accordance with generally accepted accounting principles.
- Provide for timely payments of TIF debt obligations.
- Provide accounting records for TID project revenue and expenditures, in compliance with state statutes.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Number of debt issues:			
G. O. Bonds	1	1	0
Special Assessment Bonds	0	1	1
TIF Bonds	1	0	1
G.O. debt payments:			
Principal payments	\$1,759,220	\$1,911,950	1,917,210
Interest payments	682,990	659,100	845,340
Service charge payments	2,260	9,000	9,000
TIF debt payments:			
Principal payments	\$2,612,820	\$752,950	\$951,500
Interest payments	364,390	225,150	178,600
Service charge payments	1,130	1,830	2,300
Financial audits	2	2	2

DEBT SERVICE

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	3,387	6,500	2,499	11,130	11,300
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	--	--	--	--	--
Debt Service	7,633,422	3,719,960	2,919,813	3,549,150	3,892,650
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>7,636,809</u>	\$ <u>3,726,460</u>	\$ <u>2,922,312</u>	\$ <u>3,560,280</u>	\$ <u>3,903,950</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Debt Service-General Program	\$ --	\$ 2,771,550	\$ 2,771,550
Debt Service-TIF #2 Program	--	142,400	142,400
Debt Service-TIF #3 Program	--	990,000	990,000
Total Program Expenditures	\$ <u>--</u>	\$ <u>3,903,950</u>	\$ <u>3,903,950</u>

Authorized Positions

No Personal Services are charged to this program.

RISK MANAGEMENT

Overview

The Risk Management Department is responsible for managing the City's pure risk exposures. Pure risk exposures are risks which can cause losses to the City and whose undertaking involves no possible gain. Examples include fire, natural disaster, liability suits, theft, workers' compensation and environmental contamination. Other responsibilities include employee safety, and health and wellness. Another important function of this department is coordinating the City's response to disaster situations.

Since 1992, the City has been self-insured for workers' compensation coverage. Claims handling is provided through a contract with a third party administrator.

Purpose

- Protect the City against accidental catastrophic financial losses.
- Protect City assets and public service capabilities from loss, destruction, or depletion.
- Minimize the total long term cost of pure risk to the City.
- Establish a safe and healthy work environment for City employees.
- Assure a coordinated community response to a natural disaster.
- Coordinate the clean up and response to environmental contamination associated with City operations.
- Manage workers' compensation program.

Major Activities

- Implement the City of Eau Claire Health and Safety Manual.
- Coordinate the City's response to contamination at the closed landfill located in the Town of Union.
- Coordinate Emergency Preparedness Exercises.
- Coordinate the response and funding of liability, property and workers' compensation claims.
- Review workers' compensation claims.
- Administer accidental and injury reduction program.

RISK MANAGEMENT

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 100,552	\$ 101,230	\$ 30,062	\$ 78,850	\$ 82,250
Contractual Services	32,360	62,360	13,569	36,660	55,760
Utilities	6,677	5,400	1,360	5,500	6,000
Fixed Charges	545,326	1,264,070	384,589	1,091,090	1,221,490
Materials & Supplies	4,273	6,200	1,583	4,300	6,000
Debt Service	--	51,880	--	--	--
Capital Outlay	--	4,500	--	1,000	4,000
Other	53,890	--	--	51,880	49,660
Total Expenditures	\$ <u>743,078</u>	\$ <u>1,495,640</u>	\$ <u>431,163</u>	\$ <u>1,269,280</u>	\$ <u>1,425,160</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Risk Management Program	\$ 47,570	\$ 1,340,670	\$ 1,388,240
Indirect Cost/Insurance and Benefits	<u>34,680</u>	<u>2,240</u>	<u>36,920</u>
Total Program Expenditures	\$ <u>82,250</u>	\$ <u>1,342,910</u>	\$ <u>1,425,160</u>

Authorized Positions

	1994	1995	1996
Risk Management/Safety Coordinator	1.00	--	--
Director of Human Resources/Risk Manager	--	0.50	0.50
Administrative Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>2.00</u>	<u>1.50</u>	<u>1.50</u>

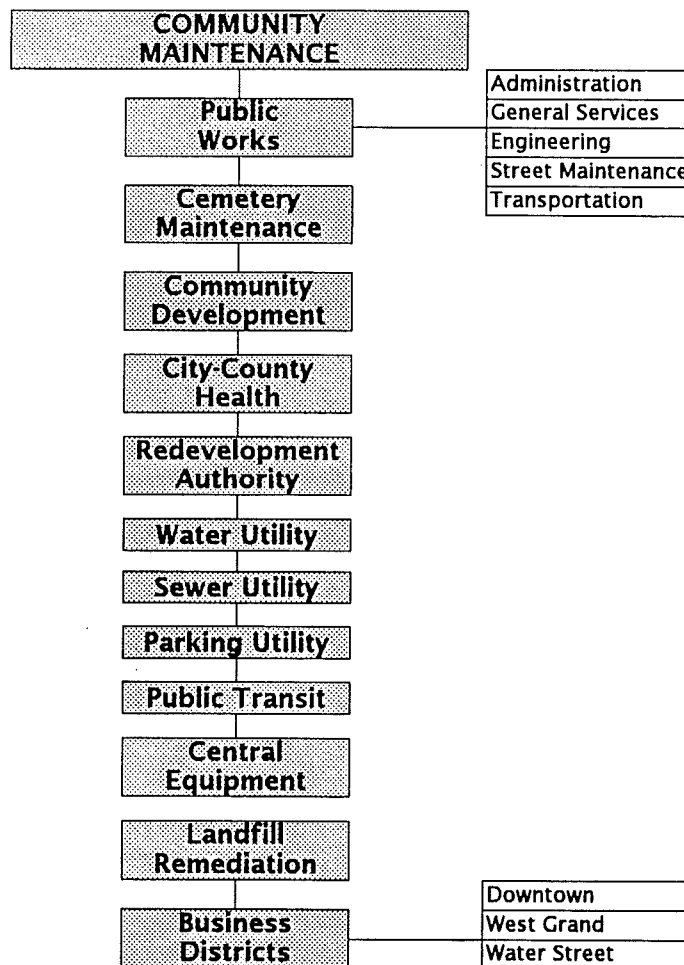
Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

COMMUNITY MAINTENANCE

Overview

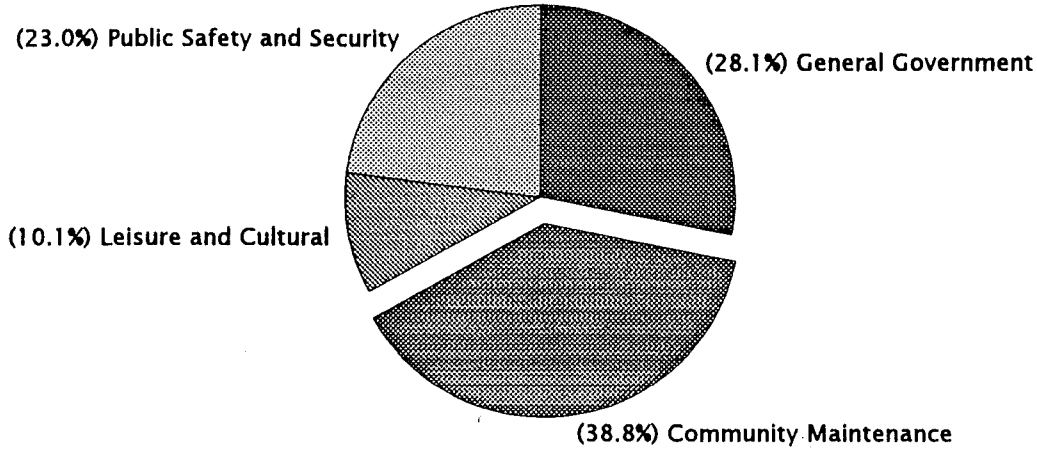
The Community Maintenance service area includes services of maintenance, safety and convenience for City residents. Public Works department maintains City buildings and streets and is responsible for design and construction of new streets and amenities. Cemetery Maintenance operates and maintains the City's two cemeteries. Community Development provides decent housing and a suitable living environment primarily for persons of low and moderate income. City-County Health maintains an environment that is conducive to the preservation of the community's health, comfort, safety, and well-being. The Redevelopment Authority provides for acquisition and renovation or removal of properties in areas that have been designated as blighted. The Water Utility provides an adequate and safe water supply for the City and the Sewer Utility maintains the operations of the sanitary sewer system and the Wastewater Treatment Plant for residential and industrial purposes. Parking Utility operates and maintains City-owned parking lots and ramps while Public Transit operates and maintains the public transportation system. Landfill Remediation is an expendable trust fund to account for revenues and expenditures related to the Remedial Investigation Feasibility Study of a former City landfill. Central Equipment coordinates and maintains a centralized fleet management program for the City including management of a facility to maintain the equipment. The three Business Districts allow business property owners to develop and manage their areas.

Organization



COMMUNITY MAINTENANCE

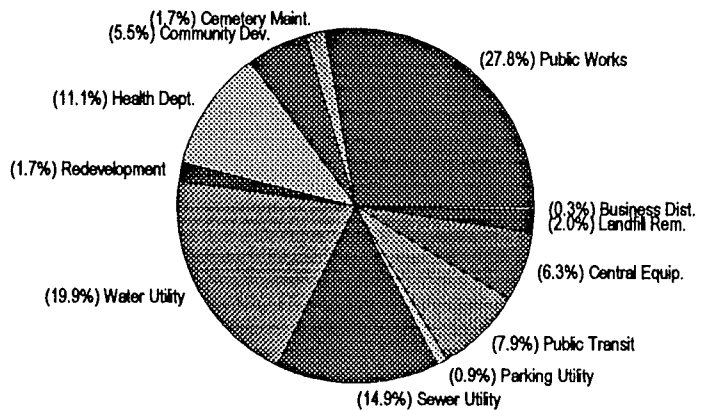
Service Areas



<u>Service Areas</u>	<u>1996 Budget</u>
General Government	\$ 16,457,170
Community Maintenance	22,739,920
Leisure and Cultural	5,936,850
Public Safety and Security	<u>13,442,510</u>
Total Budget	<u>\$ 58,576,450</u>

Community Maintenance

<u>Departments</u>	<u>1996 Budget</u>
Public Works	\$ 6,333,770
Cemetery Maint.	385,780
Community Dev.	1,254,800
Health Dept.	2,517,730
Redevelopment	400,000
Water Utility	4,524,040
Sewer Utility	3,382,610
Parking Utility	210,660
Public Transit	1,794,850
Central Equip.	1,421,680
Landfill Rem.	450,000
Business Dist.	64,000
Total Community Maintenance	<u>\$ 22,739,920</u>



COMMUNITY MAINTENANCE

	<u>1994 Actual Expenses</u>	<u>1995 Approved Budget</u>	<u>1995 6 Month Actual</u>	<u>1995 Estimated Expenses</u>	<u>1996 Proposed Budget</u>
<u>GENERAL FUND</u>					
PUBLIC WORKS					
Administration	\$ 397,799	\$ 426,450	\$ 194,541	\$ 428,840	\$ 437,900
General Services	367,906	379,090	187,218	378,430	382,540
Engineering	1,062,209	1,055,350	484,320	1,061,260	1,122,640
Street Maintenance	3,774,748	3,442,580	1,492,754	3,348,970	3,497,830
Transportation	790,499	898,720	360,839	874,740	892,860
Total Public Works	<u>6,393,161</u>	<u>6,202,190</u>	<u>2,719,672</u>	<u>6,092,240</u>	<u>6,333,770</u>
<u>OTHER FUNDS</u>					
CEMETERY MAINTENANCE	--	--	--	--	385,780
COMMUNITY DEVELOPMENT- BLOCK GRANT	<u>737,368</u>	<u>1,189,000</u>	<u>804,439</u>	<u>2,498,000</u>	<u>1,254,800</u>
CITY-COUNTY HEALTH	<u>2,349,375</u>	<u>2,471,220</u>	<u>1,079,508</u>	<u>2,447,450</u>	<u>2,517,730</u>
REDEVELOPMENT AUTHORITY	<u>572,733</u>	<u>150,000</u>	<u>138,935</u>	<u>285,000</u>	<u>400,000</u>
WATER UTILITY	<u>3,871,268</u>	<u>4,583,120</u>	<u>1,962,178</u>	<u>4,409,070</u>	<u>4,524,040</u>
SEWER UTILITY	<u>3,665,982</u>	<u>3,940,270</u>	<u>1,825,376</u>	<u>3,265,870</u>	<u>3,382,610</u>
PARKING UTILITY	<u>181,006</u>	<u>214,800</u>	<u>83,263</u>	<u>206,330</u>	<u>210,660</u>
PUBLIC TRANSIT	<u>1,549,731</u>	<u>1,719,080</u>	<u>797,183</u>	<u>1,715,490</u>	<u>1,794,850</u>
CENTRAL EQUIPMENT	<u>1,351,231</u>	<u>1,375,760</u>	<u>654,268</u>	<u>1,398,850</u>	<u>1,421,680</u>
LANDFILL REMEDIATION	<u>217,910</u>	<u>550,000</u>	<u>29,180</u>	<u>270,000</u>	<u>450,000</u>
DOWNTOWN BUSINESS DISTRICT	<u>45,008</u>	<u>50,000</u>	<u>20,750</u>	<u>48,910</u>	<u>50,000</u>
WEST GRAND BUSINESS DISTRICT	<u>13,704</u>	<u>5,000</u>	<u>5,471</u>	<u>6,200</u>	<u>5,000</u>
WATER STREET BUSINESS DISTRICT	<u>5,881</u>	<u>9,000</u>	<u>2,684</u>	<u>6,200</u>	<u>9,000</u>
TOTAL COMMUNITY MAINTENANCE	<u>\$ 20,954,358</u>	<u>\$ 22,459,440</u>	<u>\$ 10,122,907</u>	<u>\$ 22,649,610</u>	<u>\$ 22,739,920</u>

PUBLIC WORKS - Administration

Overview

The purpose of this division is to provide administrative, technical, and supervisory support necessary to ensure effective levels of service in five operating divisions in the Public Works department.

General Services	Streets Maintenance	Utilities
Engineering	Transportation	

Administration is also responsible for monitoring and maintaining an abandoned City landfill site to ensure public safety and to comply with State and Federal regulations.

Purpose

- Manage, plan, and direct department operations.
- Coordinate plans and activities with public and governmental groups.
- Coordinate preparation of annual budget and capital improvement plan for the Public Works Department.
- Maintain the records management system for the department.
- Provide water quality monitoring at abandoned landfill site.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Number of Employees Managed (Full-time Equivalent Positions)	171.75	163.75	162.75
Number of water quality tests made annually (3 tests conducted quarterly at 3 locations)	12	11	12

PUBLIC WORKS - Administration

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 372,668	\$ 395,890	\$ 181,005	\$ 392,860	\$ 406,970
Contractual Services	5,202	10,800	2,313	8,620	10,950
Utilities	1,957	2,500	1,005	2,500	2,500
Fixed Charges	6,360	6,360	3,180	6,360	6,360
Materials & Supplies	4,309	5,900	3,356	5,900	7,320
Debt Service	--	--	--	--	--
Capital Outlay	7,303	5,000	3,682	12,600	3,800
Other	--	--	--	--	--
Total Expenditures	\$ <u>397,799</u>	\$ <u>426,450</u>	\$ <u>194,541</u>	\$ <u>428,840</u>	\$ <u>437,900</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Public Works Administration Program	\$ 258,140	\$ 22,270	\$ 280,410
Indirect Cost/Insurance and Benefits	<u>148,830</u>	<u>8,660</u>	<u>157,490</u>
Total Program Expenditures	\$ <u>406,970</u>	\$ <u>30,930</u>	\$ <u>437,900</u>

Authorized Positions

	1994	1995	1996
Public Works Director	1.00	1.00	1.00
Assistant to Director of Public Works	1.00	1.00	1.00
Public Works Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

PUBLIC WORKS - General Services

Overview

The General Services Division of Public Works is responsible for the operations of City Hall and Parks and Recreation Administration Building, which includes administration, security, custodial maintenance, contractual maintenance, grounds maintenance, and consulting services for all City-owned buildings. Other responsibilities include operating and maintaining various City-owned non-operating properties which are held pending future disposition and administering the City's underground storage tank program. Other public buildings assigned to this division include the L.E. Phillips Memorial Public Library, Park Maintenance Building, and the Central Maintenance Facility.

Purpose

- Retain the value of City buildings assigned to this division through proper maintenance.
- Keep the availability and performance of building equipment at an optimum level.
- Provide a safe, sanitary work environment for building occupants and the public.
- Provide for efficient energy management.
- Provide maintenance as needed for occupied properties.
- Schedule utility disconnects, rodent control, and secure buildings scheduled for demolition.
- Supervise construction and remodeling projects.
- Supervise contractual services and in-house services.
- Maintain repair and maintenance records.
- Write specifications for contractual services.
- Provide a perpetual inventory of cleaning supplies, maintenance supplies and materials.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
City Hall Administration Building:			
Custodial service (sq. ft.)	48,642	48,642	48,642
Kilowatt hours electricity	972,480	980,000	980,000
Natural gas for heating (CCF)	23,807	26,000	26,000
Parks & Recreation Administration Building:			
Custodial service (sq. ft.)	33,837	33,837	33,837
Kilowatt hours electricity	568,480	600,000	600,000
Degree Days	7,693	8,000	8,000

PUBLIC WORKS - General Services

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 189,063	\$ 189,740	\$ 99,959	\$ 187,510	\$ 194,750
Contractual Services	33,861	33,330	16,717	35,660	34,790
Utilities	121,033	122,630	54,829	122,730	123,610
Fixed Charges	7,610	7,620	3,805	7,620	7,620
Materials & Supplies	12,013	18,770	4,500	17,500	18,770
Debt Service	--	--	--	--	--
Capital Outlay	4,326	7,000	7,408	7,410	3,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>367,906</u>	\$ <u>379,090</u>	\$ <u>187,218</u>	\$ <u>378,430</u>	\$ <u>382,540</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
City Hall Building Maintenance Program	\$ 80,530	\$ 121,530	\$ 202,060
Parks & Recreation Building Maintenance Program	31,840	53,190	85,030
Miscellaneous Building Maintenance Program	60	4,650	4,710
Indirect Cost/Insurance and Benefits	82,320	8,420	90,740
Total Program Expenditures	\$ <u>194,750</u>	\$ <u>187,790</u>	\$ <u>382,540</u>

Authorized Positions

	1994	1995	1996
Administrator, General Services	1.00	1.00	1.00
Building Superintendent	1.00	1.00	1.00
Building Services Supervisor	1.00	1.00	1.00
Custodians	4.00	4.00	4.00
Clerk II	1.00	1.00	1.00
Total FTE Positions	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

PUBLIC WORKS - Engineering

Overview

The Engineering division is responsible for the design, survey, construction, and inspection of municipal facilities such as buildings, bridges, streets, water mains, storm sewers and sanitary sewers as outlined in the City's Capital Improvement Plan. Emergency Preparedness includes monitoring and coordinating flood protection. This division is also implementing and maintaining the Geographic Information System (GIS) and computer mapping together with the pavement management system, and provides technical assistance to other departments of the City such as Planning and Parks and Recreation.

Purpose

- Plan, design and administer Public Works construction projects performed by and for the City.
- Record, compute and coordinate the special assessment program for City-wide improvements.
- Ensure compliance with plans and specifications through administration and monitoring of specific construction contracts.
- Update and maintain required maps and records, including the geographic information and computer mapping system.
- Coordinate State and Federal funded construction projects.
- Provide technical assistance to other City Departments and the public.
- Provide planning assistance for subdivisions, commercial and industrial development, and future street and utility needs.
- Monitor Development agreements for installation of utilities and streets in new subdivision.
- Monitor and coordinate flood protection.
- Update and maintain the pavement management system.
- Administer consultant engineering planning and design projects.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Number of construction projects monitored	50	60	60
Special assessments levied	\$2,650,000	\$3,015,000	\$3,000,000
Number of street grades set	332	400	350
Value of construction	\$6,850,000	\$8,330,000	\$6,500,000
Contracts administered	18	20	20
Development agreements monitored	6	10	8
Flood events (river above flood stage)	1	1	2

PUBLIC WORKS - Engineering

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 893,479	\$ 920,120	\$ 431,968	\$ 910,370	\$ 944,740
Contractual Services	112,420	88,510	27,742	107,790	87,800
Utilities	2,657	3,300	1,349	2,800	3,300
Fixed Charges	13,180	13,200	6,590	13,200	13,200
Materials & Supplies	18,906	19,900	13,040	19,600	28,600
Debt Service	--	--	--	--	--
Capital Outlay	21,567	10,320	3,631	7,500	45,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>1,062,209</u>	\$ <u>1,055,350</u>	\$ <u>484,320</u>	\$ <u>1,061,260</u>	\$ <u>1,122,640</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Engineering Program	\$ 601,200	\$ 103,900	\$ 705,100
GIS Mapping System Program	--	29,000	29,000
Landfill Abandonment	--	5,000	5,000
Emergency Preparedness	--	8,800	8,800
Indirect Cost/Insurance and Benefits	<u>343,540</u>	<u>31,200</u>	<u>374,740</u>
Total Program Expenditures	\$ <u>944,740</u>	\$ <u>177,900</u>	\$ <u>1,122,640</u>

Authorized Positions

	<u>1994</u>	<u>1995</u>	<u>1996</u>
City Engineer	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00
Survey Supervisor	1.00	1.00	1.00
Civil Engineer I	1.00	1.00	1.00
Project Engineer	2.00	2.00	2.00
Engineering Technician III	3.00	3.00	3.00
Engineering Technician I	2.00	2.00	2.00
Senior Drafter	1.00	1.00	1.00
Assessment Technician Administrator	1.00	1.00	1.00
Clerk III	1.00	1.00	1.00
Engineering Aide II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

PUBLIC WORKS - Street Maintenance

Overview

The Street Maintenance division includes several on-street and off-street related maintenance programs. General Street Maintenance provides for the safe, passable, and smooth movement of vehicular and pedestrian traffic within the City. This program is also responsible for sidewalk, curb, and gutter, street oiling, and street repairs. Off-Street Maintenance provides for the care and maintenance of City owned property beyond the limits of street right-of-way, and provides for enforcement of City ordinances dealing with grass and weeds. Street Cleaning provides for the removal of sand and debris from the street to prevent the plugging of storm sewers. Storm Sewer Maintenance provides effective and efficient maintenance of the City-wide storm sewer system to permit the uninterrupted flow of storm water. Snow & Ice control provides for efficient and timely removal of snow and ice from City streets, bridges, designated alleys, sidewalks, parking lots, steps, and traffic islands.

Purpose

- Repair or patch City streets and alleys.
- Control brush and grass on City owned property and right-of-way.
- Erect and remove barricades to control traffic flow.
- Inspect improved streets; rout and seal cracks.
- Provide a safe traveling surface for pedestrian and bicycle traffic.
- Conduct a program of patching to extend the useful life of streets.
- Control the growth of noxious weeds according to City ordinance.
- Sweep all city streets and alleys each spring and fall.
- Keep catch basins and storm lines free of debris and obstructions.
- Make necessary repairs to catch basins, catch basin leads, storm lines, and outfall structures.
- Provide an efficient program of sanding, salting, plowing, and shoveling to provide a safe access for pedestrians and allow safe and accessible streets.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Miles of street surface treatment	9.56	6.05	6.00
Square feet of sidewalk repaired	1,170	1,200	1,200
Miles of street oiled	2.27	0.26	0.10
Miles of cracks sealed	59.1	10.0	10.0
Number of street openings repaired	728	700	700
Number of private lots mowed and billed to owner	11	10	10
Miles of City streets to clean	301	302	304
Number of outfall structures	105	107	107
Number of catch basins replaced or repaired	184	175	175
Miles of storm sewer	134	135	137
Truck loads of snow hauled	4,743	1,100	3,500
Miles of streets salted	40	40	40
Tons of salt used	1,804	1,800	1,850
Tons of sand used	10,514	9,500	10,000
Number of private sidewalks cleaned	18	15	20
Tons of sand hauled to the landfill	0	7,000	7,000

PUBLIC WORKS - Street Maintenance

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 2,146,595	\$ 1,877,500	\$ 916,757	\$ 1,789,700	\$ 1,896,130
Contractual Services	1,159,558	1,058,320	421,689	1,057,060	1,095,680
Utilities	2,890	4,700	902	4,750	5,250
Fixed Charges	126,830	127,420	61,666	125,370	127,420
Materials & Supplies	329,348	346,140	84,257	343,590	373,350
Debt Service	--	--	--	--	--
Capital Outlay	9,527	28,500	7,483	28,500	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>3,774,748</u>	\$ <u>3,442,580</u>	\$ <u>1,492,754</u>	\$ <u>3,348,970</u>	\$ <u>3,497,830</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
General Street Maintenance Program	\$ 442,860	\$ 665,600	\$ 1,108,460
Off Street Maintenance Program	207,660	79,900	287,560
Street Cleaning Program	176,020	197,170	373,190
Storm Sewer Maintenance Program	56,950	79,920	136,870
Snow & Ice Control - Street Program	256,500	451,390	707,890
Indirect Cost/Insurance and Benefits	756,140	127,720	883,860
Total Program Expenditures	\$ <u>1,896,130</u>	\$ <u>1,601,700</u>	\$ <u>3,497,830</u>

Authorized Positions

	1994	1995	1996
Administrator, Street Maintenance Services	1.00	1.00	1.00
Superintendent of Streets Maintenance	1.00	1.00	--
Clerk III	1.00	1.00	1.00
Clerk II	0.50	--	--
Account Clerk I	--	0.50	0.50
Supervisor	4.00	3.00	3.00
Light Equipment Operator	18.00	11.00	11.00
Heavy Equipment Operator	12.00	12.00	12.00
Tandem Operator	4.00	4.00	4.00
Skilled Worker/Sign Shop	1.00	1.00	1.00
Skilled Worker/Painter	1.00	1.00	1.00
Skilled Worker I	3.00	3.00	3.00
Skilled Worker II	1.00	1.00	1.00
Semi-Skilled Worker/Sign Shop	1.00	1.00	1.00
Total FTE Positions	<u>48.50</u>	<u>40.50</u>	<u>39.50</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

PUBLIC WORKS - Transportation

Overview

The Transportation division provides for the planning, design, and coordination of all transportation services for the safe and efficient movement of people and goods. This division is responsible for the installation and maintenance of traffic signs, signals and pavement marking on City streets, curbs, and public parking facilities. It also provides for and maintains the City street lighting system.

Purpose

- Direct a public transportation system which provides an efficient, safe, comfortable, and equitable transportation option for all citizens.
- Plan, develop, and operate an efficient public parking system.
- Improve the safety and operating efficiency of the City street system through the improvement of roadway design, traffic control devices, and street lighting.
- Monitor the development of land-use plans and site plans to encourage public and private development which is compatible with a safe and efficient transportation system.
- Install, inspect, repair, and replace traffic signs.
- Properly sign all newly developed and annexed streets.
- Apply pavement markings in spring and fall.
- Set and remove detour signing for City construction.
- Maintain City traffic signals.
- Minimize traffic flow problems attributable to less than adequate lighting.
- Provide a sense of public safety and security to citizens and property owners through a street illumination system.

Major Activities

	<u>1994 Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
Miles of streets	322	325	327
Number of reportable traffic accidents	1,738	1,600	1,700
Public parking facilities	13	13	14
Public transit service hours provided	33,050	33,369	33,370
Number of signalized intersections (City-owned)	20	20	21
Number of miles of pavement markings	91	92	93
Number of painted crosswalks	600	624	640
Number of signs installed, replaced, or repaired	2,800	3,100	3,100
Number of lights leased from NSP	2,735	2,750	2,775
Number of City-owned lights	1,390	1,515	1,640
Total street lights	4,125	4,265	4,415

PUBLIC WORKS - Transportation

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 204,554	\$ 250,340	\$ 109,647	\$ 250,550	\$ 258,120
Contractual Services	109,280	99,760	34,286	102,670	104,440
Utilities	420,648	435,400	171,160	420,300	430,400
Fixed Charges	1,148	25,250	6,645	13,250	25,250
Materials & Supplies	54,869	71,970	36,181	71,970	74,650
Debt Service	--	--	--	--	--
Capital Outlay	--	16,000	2,920	16,000	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>790,499</u>	\$ <u>898,720</u>	\$ <u>360,839</u>	\$ <u>874,740</u>	\$ <u>892,860</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Transportation Engineering Program	\$ 35,440	\$ 1,900	\$ 37,340
Traffic Signs & Signals Program	124,020	128,290	252,310
Street Lighting Program	--	478,100	478,100
Indirect Cost/Insurance and Benefits	<u>98,660</u>	<u>26,450</u>	<u>125,110</u>
Total Program Expenditures	\$ <u>258,120</u>	\$ <u>634,740</u>	\$ <u>892,860</u>

Authorized Positions

	1994	1995	1996
Transportation Engineer	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total FTE Positions	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

CEMETERY MAINTENANCE

Overview

The Cemetery Maintenance fund was created in 1996 to account for the complete operation of two city-owned cemeteries, Lakeview and Forest Hill. The administrative functions include selling cemetery lots, maintaining cemetery records, providing genealogical information when requested, and coordinating schedules with funeral and monument directors. Cemetery maintenance responsibilities include mowing, trimming and watering of lawn, digging and covering of graves, snow removal and road repair.

Purpose

- Provide the community with attractive, consistently well-maintained cemeteries.
- Provide burial and interment services for the city.
- Meet with monument vendors and funeral directors to discuss current and future operations.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Cemetery Maintenance (hours/year)			
Grave openings/closings	3,676	3,200	3,200
Mowing/trimming	4,608	4,800	4,700
Repairs to stones, sunken graves	639	500	500

CEMETERY MAINTENANCE

<u>Expenditures</u>	<u>1994 Actual Costs</u>	<u>1995 Approved Budget</u>	<u>1995 6 Month Actual</u>	<u>1995 Estimated Costs</u>	<u>1996 Proposed Budget</u>
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ 327,400
Contractual Services	--	--	--	--	30,700
Utilities	--	--	--	--	13,530
Fixed Charges	--	--	--	--	--
Materials & Supplies	--	--	--	--	14,150
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ --	\$ --	\$ --	\$ --	\$ 385,780

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Cemeteries Program	\$ 199,920	\$ 58,380	\$ 258,300
Indirect Cost/Insurance and Benefits	127,480	--	127,480
Total Program Expenditures	\$ 327,400	\$ 58,380	\$ 385,780

Authorized Positions

	<u>1994</u>	<u>1995</u>	<u>1996</u>
City Forester	--	--	0.25
Assistant Sexton	--	--	2.00
Semi-Skilled Worker	--	--	2.00
Total FTE Positions	--	--	4.25

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

COMMUNITY DEVELOPMENT BLOCK GRANT

Overview

The fundamental objective of the Community Development Block Grant program is the development of viable communities by providing decent housing and suitable living environment and expanding economic opportunities, primarily for persons of low and moderate income. This program is the only City operating fund with a non-lapsing budget. All accounting for this fund falls under the guidelines of the Federal Community Development Block Grant Program. All funding for this program comes from the U. S. Department of Housing and Urban Development. No City tax dollars are used to fund these activities. The annual Community Development Block Grant is received August 1st of each year.

Purpose

- Elimination of conditions detrimental to health, safety, and the public welfare.
- Conservation and expansion of the City's housing stock.
- Expansion and improvement of community services essential for sound community development.
- Restoration and the preservation of properties with special or historical values.
- Creation and retention of employment primarily for low income persons.
- Elimination of slums and blight.
- Spatial deconcentration of low income housing.
- More rational use of land.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Housing & Historic Rehabilitation Loans	\$221,478	\$394,200	\$407,100
Acquisition, Relocation, Clearance	250,400	404,100	303,900
Intensified Code Enforcement Program	57,076	60,000	63,500
Public Improvement Projects	24,874	714,400	105,600
Public Service	123,943	374,700	146,800
Removal of Architectural Barriers	0	47,000	100,000
Administration	53,664	336,400	43,200
Comprehensive Planning Activities	5,933	134,900	30,700
Contingency	0	32,300	54,000
	<hr/>	<hr/>	<hr/>
Total	<u>\$737,368</u>	<u>\$2,498,000</u>	<u>\$1,254,800</u>

COMMUNITY DEVELOPMENT BLOCK GRANT

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 72,347	\$ 168,900	\$ 62,020	\$ 335,000	\$ 127,600
Contractual Services	22,934	60,000	25,367	106,600	78,100
Utilities	1,090	800	476	1,900	700
Fixed Charges	--	--	--	--	--
Materials & Supplies	6,666	2,200	3,018	10,200	2,400
Debt Service	--	--	--	--	--
Capital Outlay	--	--	689	8,000	--
Other	<u>634,331</u>	<u>957,100</u>	<u>712,869</u>	<u>2,036,300</u>	<u>1,046,000</u>
Total Expenditures	\$ <u>737,368</u>	\$ <u>1,189,000</u>	\$ <u>804,439</u>	\$ <u>2,498,000</u>	\$ <u>1,254,800</u>

Financial information is presented on a non-lapsing basis by contract year.

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Block Grant Program	\$ 127,600	\$ 1,127,200	\$ 1,254,800
Indirect Cost/Insurance and Benefits	<u>--</u>	<u>--</u>	<u>--</u>
Total Program Expenditures	\$ <u>127,600</u>	\$ <u>1,127,200</u>	\$ <u>1,254,800</u>

Authorized Positions

	<u>1994</u>	<u>1995</u>	<u>1996</u>
Administrator, Housing	0.40	0.40	0.40
Housing Rehabilitation Specialist	1.00	1.00	1.00
Occupancy Specialist (Relocation)	0.10	--	--
Assistant to Administrator	0.50	0.60	0.70
Clerk II	0.20	0.20	0.15
Project Representative	0.10	0.10	--
Project Assistant	--	0.50	0.60
Rental Technician	<u>--</u>	<u>0.20</u>	<u>0.15</u>
Total FTE Positions	<u>2.30</u>	<u>3.00</u>	<u>3.00</u>

These positions are funded entirely by Federal grants and are not included in the Position Control Summary in the SUPPORT INFORMATION section. These positions are staffed by the Public Housing Authority.

CITY-COUNTY HEALTH

Overview

The purpose of the City-County Health Department is to maintain an environment that is conducive to the preservation of people's health, comfort, safety, and well-being. The administration program provides support to environmental health, nursing, and grant programs. The nursing program promotes health of the community through public health nurses who work with individuals, families, and groups through school health programs, health screening clinics, communicable disease surveillance, immunizations, adult health maintenance and educational activities. Environmental Health Specialists promote a safe and healthy environment by inspecting restaurants, schools, water supplies, swimming pools, rooming houses, private housing and by enforcing air pollution regulations that promote occupational health and safety. Laboratory staff perform tests on water, food, soil and air samples that may present environmental health hazards to the public. In addition to generalized public health, the department secures federal, state, and local grants to provide health promotion type services to the community.

Purpose

- Provide current and timely education on health issues and concerns to the public.
- Enforce state, county and local ordinances and regulations applicable to all service areas.
- Board of Health will conduct monthly meetings and make policy decisions on public health matters in a timely manner.
- Prevent and control disease through routine screening, early detection and referral.
- Provide public health nursing services to school children, mothers and infants, and the elderly.
- Enforce state statutes, and local ordinances, and regulations of the Board of Health relating to sanitation, pollution and the control of communicable and preventable disease or injury.
- Reduce disease and health defects through early detection and treatment.
- Initiate and obtain housing and property improvements in the City by enforcing health and safety codes.
- Monitor municipal and other public water supplies for meeting drinking water quality standards.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Communicable disease tests and immunizations	10,788	10,000	10,000
Health screening of students in schools	14,923	15,000	14,000
Chronic disease visits & screenings	2,367	2,100	2,100
Home health care visits	28,502	28,000	28,000
Environmental:			
Number of inspections & reinspections	4,334	4,300	4,300
Number of investigations	1,536	1,600	1,600
Number of consultations	13,328	13,400	13,400
Number of lab analyses	25,581	27,000	26,000
Intensified Housing Code			
Compliance Program	1,518	1,200	1,500
Radon consultations	575	600	600
WIC clients served each month	1,980	2,000	2,100
Family planning clients served	925	900	930

CITY-COUNTY HEALTH

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 1,951,195	\$ 1,521,950	\$ 936,259	\$ 1,496,520	\$ 1,591,870
Contractual Services	150,482	128,760	41,165	126,720	135,590
Utilities	12,259	11,000	6,467	11,000	11,000
Fixed Charges	25,432	36,500	9,272	31,310	30,500
Materials & Supplies	123,168	699,460	44,661	708,350	674,590
Debt Service	--	--	--	--	--
Capital Outlay	46,839	18,550	14,184	18,550	19,180
Other	40,000	55,000	27,500	55,000	55,000
Total Expenditures	\$ <u>2,349,375</u>	\$ <u>2,471,220</u>	\$ <u>1,079,508</u>	\$ <u>2,447,450</u>	\$ <u>2,517,730</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Administration Program	\$ 223,920	\$ 217,490	\$ 441,410
Nursing Program	811,020	53,610	864,630
Environmental Health Program	556,930	58,880	615,810
Grant Program	--	595,880	595,880
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ <u>1,591,870</u>	\$ <u>925,860</u>	\$ <u>2,517,730</u>

Authorized Positions

	1994	1995	1996
Director	1.00	1.00	1.00
Supervisor of Administration/Accounting	1.00	1.00	1.00
Confidential Secretary	1.00	1.00	1.00
Receptionist/Transcriptionist/Typist	2.60	2.60	2.60
Director of Nursing	1.00	1.00	1.00
Nursing Supervisor	1.00	1.00	1.00
Public Health Nurse	11.00	11.00	11.00
Public Health Aide	1.00	1.00	1.00
Interpreter	0.50	0.50	0.50
Director of Environmental Health	1.00	1.00	1.00
Laboratory Supervisor	1.00	1.00	1.00
Environmental Health Specialist	6.00	6.00	6.00
Assistant Environmental Health Specialist	1.00	1.00	1.00
Lab Technologist/Technician	1.50	1.50	1.50
Sanitarian Aide	0.23	0.23	0.23
Total FTE Positions	<u>30.83</u>	<u>30.83</u>	<u>30.83</u>
Grant Positions	10.74	10.74	10.74

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

REDEVELOPMENT AUTHORITY

Overview

A redevelopment authority is an independent public body, authorized under State statute 66.431, which can be created by a municipality for the elimination and prevention of substandard, deteriorated, slum and blighted areas or properties within the city. On July 9, 1991, the City Council passed a resolution creating the Redevelopment Authority of the City of Eau Claire. The Authority can borrow money and issue tax-exempt revenue bonds, enter into contracts, buy or otherwise acquire real or personal property, and improve, lease and sell property.

Purpose

- Provide public assistance to reduce blight in selected areas.
- Acquire and improve or demolish property.
- Assist in economic development.
- Prepare general redevelopment plans.
- Carry out provisions of redevelopment plans.

Major Activities

	<u>1994 Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
Lakeshore Elementary School:			
Acquired Properties	9	5	0
Project Cost	\$572,733	\$285,000	\$0
North Barstow Project:			
Acquired Properties	0	0	5
Project Cost	\$0	\$0	\$400,000

REDEVELOPMENT AUTHORITY

<u>Expenses</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	--	--	--	--	--
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	--	--	--	--	--
Debt Service	--	--	--	--	--
Capital Outlay	572,733	150,000	138,935	285,000	400,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>572,733</u>	\$ <u>150,000</u>	\$ <u>138,935</u>	\$ <u>285,000</u>	\$ <u>400,000</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Redevelopment Authority Operations	\$ --	\$ 400,000	\$ 400,000
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ <u>--</u>	\$ <u>400,000</u>	\$ <u>400,000</u>

Authorized Positions

No Personal Services are charged to this program.

WATER UTILITY

Overview

The purpose of the Water Utility is to provide city residents with an adequate supply of safe water for fire protection and general use. Water for the city is supplied from 15 wells located in the city well field. All well water is treated in the water treatment plant to remove iron and manganese before being repumped into the city distribution system. The distribution system consists of water mains, reservoirs, and pumping stations located throughout the city. Prior to use, water is metered for billing purposes. Laboratory testing is used to monitor the quality of the water and to ensure Federal and State standards are met.

Purpose

- Provide an adequate water supply to all users.
- Provide adequate water pressure for all users.
- Provide water that is safe and of the highest attainable quality through treatment and filtration.
- Inspect and treat wells.
- Provide periodic maintenance inspections and repairs to pumping equipment.
- Maintain all water treatment equipment to permit continuous plant operation.
- Maintain the transmission and distribution system in an efficient state of repair.
- Provide routine maintenance to meters, hydrants, and reservoirs.
- Provide for the installation, maintenance, and reading of all City water meters.
- Promptly bill and credit all accounts for their water usage.
- Respond promptly to customer requests for service.
- Prepare necessary financial, operating, and other data required by regulatory statutes.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Total water produced (billion gallons)	3.04	3.05	3.10
Average daily pumpage (mg)	8.3	8.4	8.5
Number of:			
Service calls	11,730	12,000	12,000
Meter changes	1,439	1,700	1,700
Active accounts	20,725	20,850	21,000
Meters read annually	41,000	41,500	42,000

WATER UTILITY

<u>Expenses</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 1,084,283	\$ 1,389,760	\$ 625,693	\$ 1,380,860	\$ 1,430,970
Contractual Services	416,405	237,960	83,561	247,690	250,090
Utilities	232,210	287,030	104,664	287,080	288,080
Fixed Charges	1,226,294	1,597,190	681,226	1,408,120	1,439,340
Materials & Supplies	126,691	149,430	44,501	144,200	154,820
Debt Service	785,385	907,750	420,293	927,120	951,740
Capital Outlay	--	14,000	2,240	14,000	9,000
Other	--	--	--	--	--
Total Expenses	\$ <u>3,871,268</u>	\$ <u>4,583,120</u>	\$ <u>1,962,178</u>	\$ <u>4,409,070</u>	\$ <u>4,524,040</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Wells Program	\$ 24,440	\$ 13,520	\$ 37,960
Pumping Program	185,450	43,770	229,220
Treatment Program	185,650	43,630	229,280
Transmission & Distribution Program	300,680	183,460	484,140
Customer Accounts Program	50,750	184,210	234,960
Administration & General Salary Program	39,030	145,690	184,720
Water Operating -Other Program	--	1,258,170	1,258,170
Water Non-Operating Program	4,100	963,980	968,080
Water Capital Program	--	183,940	183,940
Indirect Cost/Insurance and Benefits	640,870	72,700	713,570
Total Program Expenses	\$ <u>1,430,970</u>	\$ <u>3,093,070</u>	\$ <u>4,524,040</u>

Authorized Positions

	1994	1995	1996
Utilities Administrator	0.50	0.50	0.50
Utilities Chemist	0.40	0.40	0.40
Assistant Chemist	0.40	0.40	0.40
Clerk II	0.50	0.50	0.50
Serviceman	3.00	3.00	3.00
Serviceman I	9.00	9.00	10.00
Serviceman II	2.00	2.00	2.00
Operator I	9.00	9.00	8.00
Operator II	1.00	1.00	1.00
Utilities Engineer	0.50	0.50	0.50
Water System Superintendent	1.00	1.00	1.00
Utilities Supervisor	1.00	1.00	1.00
Water Plant Supervisor	1.00	1.00	1.00
Total FTE Positions	<u>29.30</u>	<u>29.30</u>	<u>29.30</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

SEWER UTILITY

Overview

The purpose of the Sewer Utility is to ensure that wastewater is properly conveyed and treated to meet State and Federal Standards for prevention of water pollution. Wastewater is conveyed from the city through the wastewater collection system which consists of sewer lines and pumping stations that lead to the wastewater treatment plant. At the treatment plant, the wastewater is physically and biologically treated to meet treatment standards prior to discharging into the Chippewa River. Solids removed in the process are treated and applied to farm fields for fertilizer. Commercial and industrial discharges are monitored in the City's pretreatment program. Laboratory testing is conducted to ensure standards are met.

Purpose

- Monitor and enforce the Industrial Pretreatment Program.
- Treat all waste to meet Federal, State, and local requirements.
- Improve the system's operating efficiency.
- Reduce overall sewer blockages and backups.
- Increase the frequency of cleaning lines identified as having repetitive problems.
- Train personnel on safe and efficient work methods through seminars, workshops, and correspondence courses.
- Provide technical information on sewer size, location, and depth.
- Provide continuous service without interruptions.
- Maintain and monitor lift stations.
- Identify potential industries with excess discharges.
- Sample industries to determine biochemical organic demand and suspended solid levels.
- Sample and test wastewater and sludge to meet standards.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Gallons of wastewater treated (billions)	2.32	2.40	2.50
Gallons of sludge pumped (millions)	29	30	31
Number of industrial systems monitored	71	75	75
Suspended solid removal rate (%)	94	95	95
Biological treatment removal rate (%)	91	92	92
Number of main service calls	13	10	10
Number of lateral service calls	93	90	90
Miles of sewers cleaned	282	300	300

SEWER UTILITY

<i>Expenses</i>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 1,315,117	\$ 1,323,020	\$ 641,278	\$ 1,312,860	\$ 1,357,340
Contractual Services	618,704	653,880	335,430	657,450	665,650
Utilities	240,989	249,000	97,379	255,760	255,700
Fixed Charges	1,042,924	1,170,650	506,068	485,100	498,280
Materials & Supplies	93,767	117,700	57,610	117,270	139,900
Debt Service	354,481	423,720	187,130	434,630	460,240
Capital Outlay	--	2,300	481	2,800	5,500
Other	--	--	--	--	--
Total Expenses	\$ 3,665,982	\$ 3,940,270	\$ 1,825,376	\$ 3,265,870	\$ 3,382,610

Proposed 1996 Budget by Program

	Labor	Other	Total
Wastewater Treatment Program	\$ 540,220	\$ 512,900	\$ 1,053,120
Sanitary Sewer Maintenance Program	248,360	213,800	462,160
Sanitary Sewer Administration Program	21,410	1,156,570	1,177,980
Interceptor Sewer Maintenance Program	--	41,700	41,700
Industrial Pretreatment	11,350	11,200	22,550
Indirect Cost/Insurance and Benefits	536,000	89,100	625,100
Total Program Expenses	\$ 1,357,340	\$ 2,025,270	\$ 3,382,610

Authorized Positions

	1994	1995	1996
Utilities Administrator	0.50	0.50	0.50
Utilities Chemist	0.60	0.60	0.60
Assistant Chemist	0.60	0.60	0.60
Laboratory Technician	1.00	1.00	1.00
Operator I	9.00	9.00	9.00
Operator II	2.00	2.00	2.00
Heavy Equipment Operator	1.00	1.00	1.00
Wastewater Plant Supervisor	1.00	1.00	1.00
Wastewater Collection Superintendent	1.00	1.00	1.00
Serviceman	7.00	7.00	7.00
Serviceman II	1.00	1.00	1.00
Clerk II	0.50	0.50	0.50
Utilities Engineer	0.50	0.50	0.50
Total FTE Positions	25.70	25.70	25.70

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

PARKING UTILITY

Overview

The Parking Utility provides for the operation and maintenance of the Downtown Parking Ramp, the Riverside Parking Deck, City-owned public parking lots, and on-street meters. Enforcement of parking regulations is provided by the Police Department and is not accounted for in this fund.

Purpose

- Operate and maintain City-owned parking ramps and public parking lots.
- Develop parking facilities in response to changing needs.
- Collect revenue from on-street parking meters.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Number of parking ramps	2	2	2
Number of parking spaces	550	550	550
Number of public lots	11	11	12
Number of off-street parking spaces	630	630	648
Number of on-street meters	131	131	131

PARKING UTILITY

<u>Expenses</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 88,251	\$ 111,150	\$ 41,398	\$ 101,260	\$ 104,720
Contractual Services	38,541	45,550	15,913	45,520	46,190
Utilities	37,066	41,160	16,647	41,160	41,160
Fixed Charges	10,216	10,600	5,950	12,050	12,120
Materials & Supplies	6,932	6,040	1,227	6,040	6,470
Debt Service	--	--	--	--	--
Capital Outlay	--	300	2,128	300	--
Other	--	--	--	--	--
Total Expenses	\$ <u>181,006</u>	\$ <u>214,800</u>	\$ <u>83,263</u>	\$ <u>206,330</u>	\$ <u>210,660</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Parking Ramps Program	\$ 31,300	\$ 78,340	\$ 109,640
Other Parking Areas Program	35,340	18,600	53,940
Indirect Cost/Insurance and Benefits	<u>38,080</u>	<u>9,000</u>	<u>47,080</u>
Total Program Expenses	\$ <u>104,720</u>	\$ <u>105,940</u>	\$ <u>210,660</u>

Authorized Positions

	1994	1995	1996
Parking Attendants	1.25	1.25	1.25
Skilled Worker I	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

PUBLIC TRANSIT

Overview

Public Transit coordinates the activities of the public transportation system. This division provides for efficient, safe, and comfortable movement of the citizens who depend on public transportation for mobility needs within the community. It also provides for the purchase, maintenance, and repair service of the transit fleet from the City's Central Maintenance operation.

Purpose

- Provide mobility opportunities for those who are dependent on public transportation.
- Maintain a full staff of qualified bus operators.
- Effectively and efficiently maintain all transit vehicles in a safe operating condition.
- Ensure the effectiveness and efficiency of the transit program.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Total revenue passengers	405,003	382,000	376,085
Total revenue hours	33,050	33,369	33,370
Total revenue miles	486,665	499,914	499,900
Number of buses	16	16	16
Revenue passengers per operation hour	12.3	11.4	11.3
Revenue passengers per operation mile	0.83	0.76	0.75
Total passenger revenue	\$218,106	\$212,220	\$212,000

PUBLIC TRANSIT

<i>Expenses</i>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 1,112,647	\$ 1,147,060	\$ 546,280	\$ 1,143,470	\$ 1,186,210
Contractual Services	169,818	275,680	117,440	275,680	311,640
Utilities	4,921	5,400	2,168	5,400	5,450
Fixed Charges	124,739	127,850	60,334	127,850	128,070
Materials & Supplies	137,306	163,090	70,961	163,090	163,480
Debt Service	--	--	--	--	--
Capital Outlay	300	--	--	--	--
Other	--	--	--	--	--
Total Expenses	\$ <u>1,549,731</u>	\$ <u>1,719,080</u>	\$ <u>797,183</u>	\$ <u>1,715,490</u>	\$ <u>1,794,850</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Bus Operators Program	\$ 487,490	\$ 3,500	\$ 490,990
Shop Operators Program	110,970	187,400	298,370
Administration Program	144,350	295,930	440,280
Indirect Cost/Insurance and Benefits	<u>443,400</u>	<u>121,810</u>	<u>565,210</u>
Total Program Expenses	\$ <u>1,186,210</u>	\$ <u>608,640</u>	\$ <u>1,794,850</u>

Authorized Positions

	1994	1995	1996
Transportation Engineer	0.25	0.25	0.25
Transit Manager	1.00	1.00	1.00
Working Shop Supervisor	1.00	1.00	1.00
Driver Supervisor	1.00	1.00	1.00
Account Clerk I	1.00	1.00	1.00
Clerk II	0.50	0.50	0.50
Bus Operators	19.00	19.00	19.00
General Bus Mechanic	2.00	2.00	2.00
Combination Serviceman	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total FTE Positions	<u>27.75</u>	<u>27.75</u>	<u>27.75</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

CENTRAL EQUIPMENT

Overview

The General Services Division of Public Works is responsible for the operations of the Central Equipment and Stores Agency. The purpose of Central Equipment is to coordinate and maintain a centralized fleet management and stores agency program according to City ordinance. Equipment is rented to City departments on an hourly, daily, or monthly basis. Part of the rental fee collected is placed in a replacement fund account and is used to replace worn out equipment. The total operating cost of the agency is paid for by fees collected for rental of the equipment. Four programs are set up in this division to reflect different types of costs. The Direct Expense program identifies equipment repair, maintenance and operating costs. The Shop Operations program reflects the cost of shop operations, including the Equipment Maintenance Superintendent's salary, shop tools, equipment, and materials. The Overhead program identifies shop operational expenses, accounting costs, contingency for unexpected charges, accident repairs, staff training, and staff time not spent directly on equipment. Building Maintenance shows costs for building maintenance and custodial services for the buildings, including the Parks and Forestry maintenance building. These program costs are used to set equipment rental rates.

Purpose

- Maintain City-owned vehicles and equipment in good working condition.
- Provide a management information system that will identify costs, equipment usage, fuel usage and maintenance history.
- Provide safety, training, and preventive maintenance programs to reduce down time, maximize vehicle safety, and reduce accidents.
- Whenever possible, implement the recommendations of the Accident Review Board.
- Provide a perpetual inventory of automotive parts and other municipal supplies.
- Retain the value of the building through proper maintenance.
- Keep the availability and performance of building equipment at an optimum.
- Provide a safe, sanitary work environment for building occupants and the public.
- Provide for efficient energy management.

Major Activities

	<u>1994 Actual</u>	<u>1995 Estimated</u>	<u>1996 Budget</u>
Active vehicles:			
-Police vehicles	33	33	33
-Service vehicles	152	152	151
-Transit vehicles	18	18	18
-Other equipment	146	152	152
Service vehicles per CESA mechanic	27	27	27
Service vehicles per Transit mechanic	9	9	9
Average age of service vehicles (years)	6	5	6
Average age of Transit vehicles (years)	10	11	6
Gasoline consumption (gallons)	161,000	160,000	160,000
Diesel fuel consumption (gallons)	187,000	187,000	187,000
Custodial service buildings (sq. ft.)	125,075	125,075	125,075
Kilowatt hours electricity	682,613	750,000	750,000
Cubic feet - natural gas	60,378	70,000	70,000

CENTRAL EQUIPMENT

<u>Expenses</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 395,502	\$ 439,340	\$ 185,470	\$ 436,360	\$ 452,190
Contractual Services	175,768	142,150	90,802	182,250	183,250
Utilities	74,010	91,170	44,745	91,290	93,310
Fixed Charges	193,607	200,990	96,457	199,880	200,880
Materials & Supplies	501,387	488,950	207,182	476,570	482,050
Debt Service	--	--	--	--	--
Capital Outlay	2,286	2,500	29,612	2,500	--
Other	8,671	10,660	--	10,000	10,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	\$ <u>1,351,231</u>	\$ <u>1,375,760</u>	\$ <u>654,268</u>	\$ <u>1,398,850</u>	\$ <u>1,421,680</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Direct Expense Program	\$ 131,110	\$ 511,370	\$ 642,480
Shop Operations Program	40,710	68,160	108,870
Overhead Program	56,250	34,240	90,490
Building Maintenance-CMF Program	30,130	84,750	114,880
Building Maintenance-P&R Program	6,360	39,860	46,220
Central Radio Equipment	--	30,140	30,140
Indirect Cost/Insurance and Benefits	187,630	200,970	388,600
	<hr/>	<hr/>	<hr/>
Total Program Expenditures	\$ <u>452,190</u>	\$ <u>969,490</u>	\$ <u>1,421,680</u>

Authorized Positions

	1994	1995	1996
Equipment Maintenance Superintendent	1.00	1.00	1.00
Mechanic III	5.00	5.00	5.00
Stores Clerk	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
Account Clerk I	0.50	0.50	0.50
	<hr/>	<hr/>	<hr/>
Total FTE Positions	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

LANDFILL REMEDIATION

Overview

In September 1965, the City of Eau Claire opened a municipal landfill in the Town of Union. The site is approximately 3 miles west of the City on Crescent Road. The 100-acre fill area stopped accepting all wastes in 1978 and the site was officially closed in 1982.

Subsequent to closure, routine monitoring of on-site monitoring wells and private water supply wells in the area revealed the presence of volatile organic compounds ("VOCs") in the ground water.

The City is actively working with other parties that contributed waste to the site. Together, the Potentially Responsible Parties and the City are sharing the work and the funding required to address the problems relating to the landfill.

Purpose

Expenditures from this fund are divided into several areas:

- Site investigation - Study of the site by environmental engineers to determine the appropriate remedial action.
***Funding for the actual clean up of the site has NOT been provided by this fund.
- Legal fees - Fees associated with the environmental clean up process.
- Private well supply protection - Provide protection (or alternate water supplies) to private well owners located in close proximity to the landfill.

Major Activities

- Remedial Investigation (RI) - The RI will evaluate the nature and extent of the contamination by collecting and analyzing soil and ground water samples on and off the site.
- Feasibility Study (FS) - This will consider various alternatives to protect human health and the environment from the off-site migration of contaminants.
- Install and operate interim remedial measures to provide protection to the private well owners located in close proximity to the landfill.

LANDFILL REMEDIATION

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	217,910	550,000	29,180	270,000	450,000
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>217,910</u>	\$ <u>550,000</u>	\$ <u>29,180</u>	\$ <u>270,000</u>	\$ <u>450,000</u>

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Former Landfill Trust Program	\$ --	\$ 450,000	\$ 450,000
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ <u>--</u>	\$ <u>450,000</u>	\$ <u>450,000</u>

Authorized Positions

No Personal Services are charged to this program.

DOWNTOWN BUSINESS DISTRICT

Overview

There are many civic groups which promote business, recreational, and cultural activities in the area. The City supports some of these activities through this program.

The Downtown Business Improvement District was formed in 1984 to allow business and property owners in downtown to develop, manage, and promote downtown Eau Claire and to establish an assessment method to fund these activities.

Purpose

- To encourage and promote development and vitality of downtown.
- To ensure that future downtown development achieves a high standard of environmental quality and urban design.
- To enhance downtown's position as an employment center and work to ensure a proper mix of office, retail, financial, health, and professional services.
- To actively market downtown as an attractive, desirable place to live, work, shop, and be entertained.

Major Activities

Main Street Program
Street Maintenance
Kiosk/Lighting/Banner Maintenance
Activity Promotion
Newsletter
Advertising/Marketing
Regional Arts Council
Auditing

DOWNTOWN BUSINESS DISTRICT

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	35,884	39,000	15,660	38,910	39,000
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	9,124	11,000	5,090	10,000	11,000
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>45,008</u>	\$ <u>50,000</u>	\$ <u>20,750</u>	\$ <u>48,910</u>	\$ <u>50,000</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Downtown Business District Program	\$ --	\$ 50,000	\$ 50,000
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ <u>--</u>	\$ <u>50,000</u>	\$ <u>50,000</u>

Authorized Positions

No Personal Services are charged to this program.

WEST GRAND BUSINESS DISTRICT

Overview

There are many civic groups which promote business, recreational, and cultural activities in the area. The City supports some of these activities through this program.

The West Grand Avenue Business District was formed in 1987 to allow business and property owners in the West Grand Avenue business community to develop, manage, and promote their business district and to establish an assessment method to fund these activities.

Purpose

- To encourage and promote development and vitality of the district.
- To ensure that future development achieves a high standard of environmental quality and urban design.
- To maintain convenient access to West Grand Avenue and First Avenue via existing urban arterials and public transit.
- To actively market the district as an attractive, desirable place to live, work, shop, and be entertained.
- To work in harmony with other business districts and neighborhood associations.

Major Activities

Maintenance of Fixtures
Snow Removal
Auditing

WEST GRAND BUSINESS DISTRICT

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ --	--	\$ --	\$ --	\$ --
Contractual Services	3,056	5,000	5,021	6,200	5,000
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	--	--	--	--	--
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	10,648	--	450	--	--
Total Expenditures	\$ <u>13,704</u>	\$ <u>5,000</u>	\$ <u>5,471</u>	\$ <u>6,200</u>	\$ <u>5,000</u>

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
West Grand Business District Program	\$ --	\$ 5,000	\$ 5,000
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ <u>--</u>	\$ <u>5,000</u>	\$ <u>5,000</u>

Authorized Positions

No Personal Services are charged to this program.

WATER STREET BUSINESS DISTRICT

Overview

There are many civic groups which promote business, recreational, and cultural activities in the area. The City supports some of these activities through this program.

The Water Street Business District was formed in 1990 to allow business and property owners in the Water Street business community to develop, manage, and promote their business district and to establish an assessment method to fund these activities.

Purpose

- To encourage and promote development and vitality of the district.
- To promote an efficient system of public and private parking.
- To ensure that future development achieves a high standard of environmental quality and urban design.
- To promote riverfront improvements which benefit both the Water Street area and the Eau Claire community.
- To actively market the district as an attractive, desirable place to live, work, shop, and be entertained.
- To promote physical improvements sensitive to the area's history, contemporary design and environmental aesthetics.
- To encourage industry and development which promotes Water Street as a destination for visitors.

Major Activities

Promotions and Advertising
Maintenance of Fixtures
Acquisition of Fixtures
Auditing

WATER STREET BUSINESS DISTRICT

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	4,341	6,100	1,641	4,900	6,100
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	1,540	2,900	1,043	1,300	2,900
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>5,881</u>	\$ <u>9,000</u>	\$ <u>2,684</u>	\$ <u>6,200</u>	\$ <u>9,000</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Water Street Business District Program	\$ --	\$ 9,000	\$ 9,000
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ <u>--</u>	\$ <u>9,000</u>	\$ <u>9,000</u>

Authorized Positions

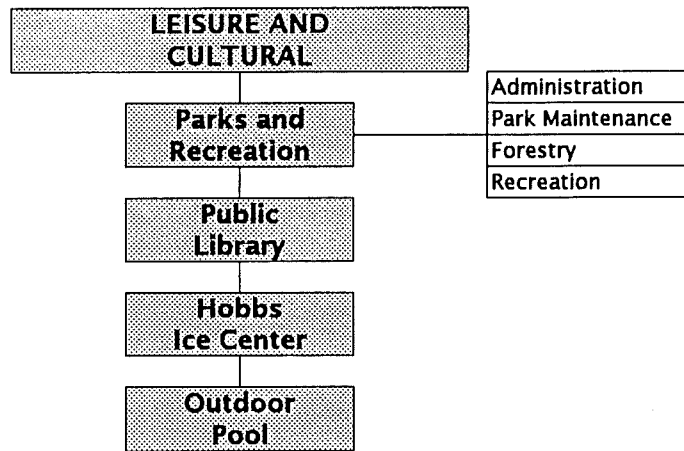
No Personal Services are charged to this program.

LEISURE AND CULTURAL

Overview

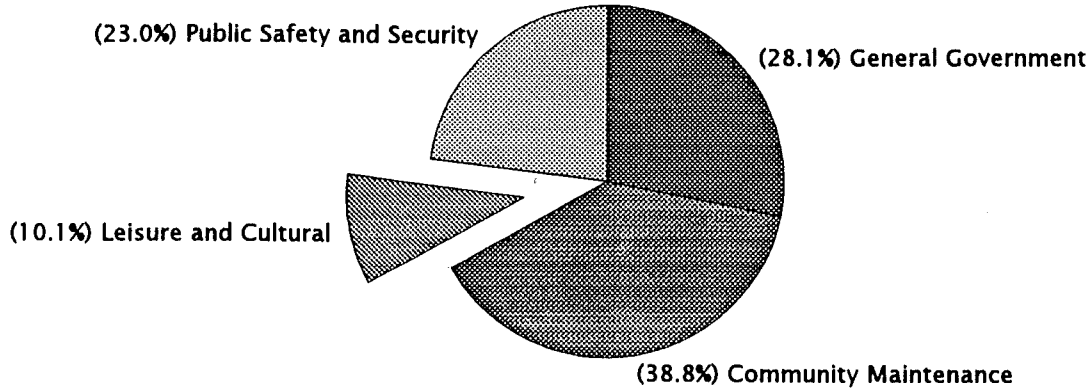
The Leisure and Cultural service area includes departments providing for the recreational, educational, and cultural needs of the City's residents. The Parks and Recreation department is responsible for maintaining City parks and open spaces, providing recreation opportunities and facilities and forestry projects. The Library's purpose is to provide a comprehensive collection of materials and programming for children and adults. Hobbs Ice Center operates and maintains a quality ice skating facility, and the Municipal Pool manages a quality municipal swimming facility.

Organization



LEISURE AND CULTURAL

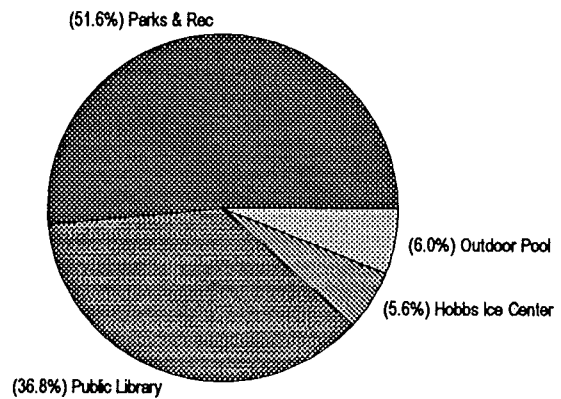
Service Areas



<u>Service Areas</u>	<u>1996 Budget</u>
General Government	\$ 16,457,170
Community Maintenance	22,739,920
Leisure and Cultural	5,936,850
Public Safety and Security	13,442,510
Total Budget	\$ 58,576,450

Leisure and Cultural

<u>Departments</u>	<u>1996 Budget</u>
Parks & Rec	\$ 3,060,780
Public Library	2,185,180
Hobbs Ice Center	332,890
Outdoor Pool	358,000
Total Leisure and Cultural	\$ 5,936,850



LEISURE AND CULTURAL

	<u>1994 Actual Expenses</u>	<u>1995 Approved Budget</u>	<u>1995 6 Month Actual</u>	<u>1995 Estimated Expenses</u>	<u>1996 Proposed Budget</u>
<u>GENERAL FUND</u>					
PARKS AND RECREATION					
Administration	\$ 236,751	\$ 230,420	\$ 100,446	\$ 248,760	\$ 241,560
Park Maintenance	2,056,988	2,094,190	938,014	2,048,010	1,754,640
Forestry	408,516	412,000	181,389	396,090	394,200
Recreation	<u>595,453</u>	<u>670,310</u>	<u>271,288</u>	<u>655,750</u>	<u>670,380</u>
Total Parks and Recreation	<u>3,297,708</u>	<u>3,406,920</u>	<u>1,491,137</u>	<u>3,348,610</u>	<u>3,060,780</u>
 <u>OTHER FUNDS</u>					
PUBLIC LIBRARY	<u>2,049,184</u>	<u>2,135,480</u>	<u>1,018,357</u>	<u>2,118,380</u>	<u>2,185,180</u>
HOBBS ICE CENTER	<u>295,006</u>	<u>323,550</u>	<u>144,741</u>	<u>310,170</u>	<u>332,890</u>
OUTDOOR POOL	<u>339,798</u>	<u>333,600</u>	<u>65,129</u>	<u>334,100</u>	<u>358,000</u>
 TOTAL LEISURE AND CULTURAL	 <u>\$ 5,981,696</u>	 <u>\$ 6,199,550</u>	 <u>\$ 2,719,364</u>	 <u>\$ 6,111,260</u>	 <u>\$ 5,936,850</u>

PARKS & RECREATION - Administration

Overview

The purpose of this division is to manage the Parks and Recreation Department, which includes parks and open spaces, recreation facilities and programs and forestry operations.

Purpose

- Provide management of the community's leisure time services.
- Continue to review programs, facilities, services, policies, and procedures, and make changes to better serve the public.
- Seek cooperation between agencies involved in Parks and Recreation activities.
- Develop public awareness of recreation programs and services.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Number of:			
Recreation programs	71	71	71
Program brochures distributed	75,000	75,000	75,000
Pavilion reservations received	641	675	700
Different families registered in recreation programs *	13,629	14,000	15,000

* Does not include adult sports

PARKS & RECREATION - Administration

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 174,349	\$ 159,150	\$ 78,518	\$ 159,420	\$ 165,790
Contractual Services	43,317	51,330	11,701	49,800	48,420
Utilities	3,065	3,400	1,373	3,000	3,400
Fixed Charges	1,340	1,340	670	1,340	1,340
Materials & Supplies	14,680	15,200	8,184	15,200	15,210
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	20,000	7,400
Other	--	--	--	--	--
Total Expenditures	\$ <u>236,751</u>	\$ <u>230,420</u>	\$ <u>100,446</u>	\$ <u>248,760</u>	\$ <u>241,560</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Parks & Recreation Administration Program	\$ 106,510	\$ 72,810	\$ 179,320
Indirect Cost/Insurance and Benefits	<u>59,280</u>	<u>2,960</u>	<u>62,240</u>
Total Program Expenditures	\$ <u>165,790</u>	\$ <u>75,770</u>	\$ <u>241,560</u>

Authorized Positions

	1994	1995	1996
Director of Parks & Recreation	1.00	1.00	1.00
Parks & Recreation Secretary	1.00	1.00	1.00
Clerk II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

PARKS & RECREATION - Forestry

Overview

The purpose of the Forestry division is to manage the City's urban forest in such a manner as to sustain and enhance its present quality.

Purpose

- Administer the Dutch Elm Disease (D.E.D.) Management Programs: inspections, tree removals (private and public property), boulevard replacements, and stump removal from public property.
- Plant trees in City parks and cemeteries.
- Aid residents with tree and shrub problems.
- Aid other City Departments with landscape projects and maintenance problems.
- Prune trees on public property in order to provide for community enhancement and public safety.
- Administer the boulevard shade tree rebate program.
- Plant trees in conjunction with street improvement projects.
- Christmas tree recycling.
- Oak Wilt survey and information dissemination.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Dutch Elm diseased trees found and recorded (public and private)	448	145	100
Dutch Elm diseased trees removed (public)	180	65	50
Oak Wilt diseased sites (parcels)	173	198	225
USDA Gypsy Moth Control Program			
Number of traps set	24	25	24
Work hours spent on program	40	40	40
Gypsy moths trapped	1	0	0
Tree replacement			
Rebates	170	171	175
Public improvement	553	540	550
Other plantings	578	244	400
Christmas trees mulched	6,000	6,000	6,000

PARKS & RECREATION - Forestry

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 271,553	\$ 267,900	\$ 126,112	\$ 270,670	\$ 264,390
Contractual Services	121,881	124,390	38,969	105,900	109,900
Utilities	534	500	301	600	630
Fixed Charges	6,289	9,430	4,710	9,430	9,430
Materials & Supplies	7,164	8,280	10,260	8,450	8,350
Debt Service	--	--	--	--	--
Capital Outlay	1,095	1,500	1,037	1,040	1,500
Other	--	--	--	--	--
Total Expenditures	\$ <u>408,516</u>	\$ <u>412,000</u>	\$ <u>181,389</u>	\$ <u>396,090</u>	\$ <u>394,200</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Forestry Program	\$ 157,350	\$ 118,580	\$ 275,930
Indirect Cost/Insurance and Benefits	<u>107,040</u>	<u>11,230</u>	<u>118,270</u>
Total Program Expenditures	\$ <u>264,390</u>	\$ <u>129,810</u>	\$ <u>394,200</u>

Authorized Positions

	1994	1995	1996
City Forester	1.00	1.00	0.75
Arborist	1.00	1.00	1.00
Tree Trimmer I	2.00	2.00	2.00
Tree Trimmer II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>5.00</u>	<u>5.00</u>	<u>4.75</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

PARKS & RECREATION - Recreation

Overview

The purpose of the Recreation Division is to provide leisure activity for people of all ages. An introduction to a sport or a special activity is taught. The quality of life for community residents is enriched through constructive use of leisure time. Some programs included in this division are Neighborhood Centers, Athletics, Indoor Aquatics, and Softball. The Recreation Division also is responsible for community programs. This includes the Municipal Band and Movies in the Park. The Community Center is available to non-profit clubs and organizations for use as a meeting place. The facility is also used by the Recreation Division as the site for several programs, such as art classes, baton lessons, and fun with foods.

Purpose

- Provide a full range of leisure learning activities.
- Operate a large learn-to-swim program for youth, adults and developmentally disabled.
- Provide outdoor winter recreation facilities throughout the community.
- Provide athletic activities for people of all ages on a recreational basis.
- Provide a year-round recreational swim program for the residents of Eau Claire.
- Provide summer recreational opportunities for youth ages 6-18 at neighborhood centers.
- Offer summer adult league softball for men, women, and co-ed competition.
- Provide a girl's 15 & under fastpitch softball program with teams to play neighboring communities.
- Support the operation of Paul Bunyan Camp and Sunnyview School House.
- Promote and support the municipal band.
- Offer an outdoor family movie series.
- Serve as a meeting place for senior citizen activities and for Par-te-Rec, a group of developmentally disabled adults.

Major Activities

	<u>1994</u> <u>Actual</u>	<u>1995</u> <u>Estimated</u>	<u>1996</u> <u>Budget</u>
Total enrollment in instructional programs	5,208	5,200	5,350
Participants in swim class	2,675	2,700	2,800
Number of skaters at general rinks	13,151	13,375	13,500
Attendance at hockey rinks	4,491	7,500	8,000
Total participants in athletic programs	3,995	4,400	4,700
Number of swimmers - indoor pools	5,980	3,800	6,000
Total attendance at neighborhood playgrounds	18,022	16,000	17,000
Total adult participants in softball program	1,522	1,436	1,550
Total participants in girl's fastpitch softball	301	249	300
Attendance at Owen Park events (movies and concerts)	2,500	2,500	2,500
Number of groups & organizations using Community Center	85	90	100
Attendance at Par-te-Rec	3,500	3,900	3,900

PARKS & RECREATION - Recreation

<u>Expenditures</u>	<u>1994 Actual Costs</u>	<u>1995 Approved Budget</u>	<u>1995 6 Month Actual</u>	<u>1995 Estimated Costs</u>	<u>1996 Proposed Budget</u>
Personal Services	\$ 379,979	\$ 437,590	\$ 172,982	\$ 433,560	\$ 436,060
Contractual Services	145,644	152,150	52,940	146,970	157,300
Utilities	4,348	3,270	1,419	2,930	2,980
Fixed Charges	17,925	17,950	9,105	17,940	17,950
Materials & Supplies	45,135	55,780	34,842	54,350	54,740
Debt Service	--	--	--	--	--
Capital Outlay	2,422	3,570	--	--	1,350
Other	--	--	--	--	--
Total Expenditures	\$ <u>595,453</u>	\$ <u>670,310</u>	\$ <u>271,288</u>	\$ <u>655,750</u>	\$ <u>670,380</u>

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Recreation Instruction Program	\$ 134,560	\$ 5,510	\$ 140,070
Athletics Program	29,380	95,800	125,180
Indoor Pool Program	58,490	37,430	95,920
Neighborhood Centers Program	101,740	14,600	116,340
Softball Program	11,010	44,380	55,390
Special Community Programs	28,550	14,250	42,800
Indirect Cost/Insurance and Benefits	72,330	22,350	94,680
Total Program Expenditures	\$ <u>436,060</u>	\$ <u>234,320</u>	\$ <u>670,380</u>

Authorized Positions

	<u>1994</u>	<u>1995</u>	<u>1996</u>
Superintendent of Recreation	1.00	1.00	1.00
Program Supervisor	3.00	3.00	2.00
Total FTE Positions	<u>4.00</u>	<u>4.00</u>	<u>3.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

PUBLIC LIBRARY

Overview

The Library's purpose is to serve the informational, educational, cultural, and recreational needs of city residents by providing a comprehensive, timely, and reliable collection of materials and special programming for children and adults. The General Services Division of Public Works is responsible for administering building maintenance, which includes security, custodial maintenance, contractual maintenance, and grounds maintenance.

Purpose

- Select, acquire and catalog items and add them to the collection for public use.
- Provide answers to customers requesting information.
- Provide recommendations on materials for reading, listening, and viewing.
- Instruct the public in the use of the collection.
- Provide special programming for children and adults.
- Maintain records of items reserved, checked out, and returned or overdue.
- Provide art displays and cultural exhibits.
- Provide meeting rooms for public use.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Items circulated	907,418	948,250	976,700
Registered borrowers	35,162	36,150	37,235
Items added to collection	22,474	22,600	22,750
Items withdrawn from collection	25,835	25,800	25,800
Program participants	13,764	14,280	14,700

PUBLIC LIBRARY

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 1,363,891	\$ 1,400,410	\$ 663,396	\$ 1,385,160	\$ 1,445,930
Contractual Services	171,534	179,700	66,009	180,120	181,090
Utilities	69,243	75,920	34,052	72,380	77,820
Fixed Charges	21,945	22,810	11,073	21,950	23,480
Materials & Supplies	332,212	352,590	141,743	331,170	340,160
Debt Service	--	--	--	--	--
Capital Outlay	23,359	48,050	25,993	51,510	53,170
Other	67,000	56,000	76,091	76,090	63,530
Total Expenditures	\$ <u>2,049,184</u>	\$ <u>2,135,480</u>	\$ <u>1,018,357</u>	\$ <u>2,118,380</u>	\$ <u>2,185,180</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Library Administration Program	\$ 1,023,900	\$ 686,630	\$ 1,710,530
Building Maintenance Program	74,410	29,610	104,020
Indirect Cost/Insurance and Benefits	<u>347,620</u>	<u>23,010</u>	<u>370,630</u>
Total Program Expenditures	\$ <u>1,445,930</u>	\$ <u>739,250</u>	\$ <u>2,185,180</u>

Authorized Positions

	1994	1995	1996
Library Director	1.00	1.00	1.00
Associate Director	1.00	1.00	1.00
Librarian III	2.00	2.00	2.00
Librarian I	2.75	2.75	2.75
Business Manager	1.00	1.00	1.00
Library Associate II	5.26	5.10	5.10
Library Associate I	3.30	3.20	3.20
Library Assistant II	3.50	3.47	3.47
Library Assistant I	5.74	5.47	5.47
Desk Clerk	4.24	3.69	3.69
Custodians	3.00	3.00	3.00
DP Technician	0.53	0.53	0.53
DP Operator	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>
Total FTE Positions	<u>33.62</u>	<u>32.51</u>	<u>32.51</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

HOBBS ICE CENTER

Overview

The purpose of Hobbs Ice Center is to provide, operate, and maintain a quality ice skating facility for community recreation and athletic activities. Facilities include two indoor heated rinks located on Menomonie Street.

Purpose

- Schedule ice time efficiently.
- Coordinate a summer ice program that is self-supporting and includes open skating, hockey, and figure skating.
- Promote rental of the facility for non-ice events.
- Work with user groups such as the schools, Figure Skating Club and Youth Hockey Association in a cooperative, supporting manner.
- Operate the facility in the most self-supporting manner as possible.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Hours rented	2,473	2,500	2,550
Participants	55,035	56,000	58,000
Spectators	76,813	78,000	80,000
Open skating attendance	5,716	5,700	5,700
Non-ice events	4	10	15
Weeks of operation (winter) O'Brien Rink	31	31	31
Weeks of operation (winter) Rink #2	23	23	23
Weeks of operation (summer)	10	11	11

HOBBS ICE CENTER

<i>Expenses</i>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 153,613	\$ 164,850	\$ 79,257	\$ 151,490	\$ 163,500
Contractual Services	17,403	22,230	6,333	22,070	23,430
Utilities	110,069	116,400	52,905	117,300	119,130
Fixed Charges	7,811	7,740	4,257	7,780	7,780
Materials & Supplies	6,061	11,680	1,989	10,880	12,650
Debt Service	--	--	--	--	--
Capital Outlay	49	650	--	650	6,400
Other	--	--	--	--	--
Total Expenditures	\$ <u>295,006</u>	\$ <u>323,550</u>	\$ <u>144,741</u>	\$ <u>310,170</u>	\$ <u>332,890</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Hobbs Municipal Ice Center Program	\$ 113,900	\$ 162,050	\$ 275,950
Indirect Cost/Insurance and Benefits	<u>49,600</u>	<u>7,340</u>	<u>56,940</u>
Total Program Expenditures	\$ <u>163,500</u>	\$ <u>169,390</u>	\$ <u>332,890</u>

Authorized Positions

	1994	1995	1996
Program Supervisor-Centers	--	--	1.00
Skilled Worker I	<u>--</u>	<u>--</u>	<u>2.00</u>
Total FTE Positions	<u>--</u>	<u>--</u>	<u>3.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

OUTDOOR POOL

Overview

The purpose of the Outdoor Pool is to provide, operate, and maintain a quality municipal swimming facility for community recreation. Facilities include an outdoor pool, changing rooms and showers, volleyball courts and a concession stand.

Purpose

- Schedule pool time efficiently, promoting maximum "open recreation" swim time to the community.
- Schedule for special groups during off-peak hours such as lap swim times, senior only swim time, and family nights.
- Plan and promote special events such as teen nights and water carnivals.
- Promote rental of the facility by outside groups such as swim teams.
- Operate the facility in the most self-supporting manner as possible.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Weeks of operation (summer)	12	12	12
Total attendance	74,196	81,500	80,000
Season passes sold:			
Family	599	600	600
Children	134	175	175
Adult	34	40	45
Number of Sunday night rentals	7	5	8
Estimated other attendance and swim team morning practice	2,250	2,250	2,250

OUTDOOR POOL

<u>Expenses</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 144,914	\$ 136,070	\$ 40,549	\$ 135,960	\$ 157,810
Contractual Services	15,484	14,180	3,896	17,310	18,630
Utilities	32,661	39,050	2,846	35,150	36,900
Fixed Charges	8,975	9,000	5,120	9,230	9,300
Materials & Supplies	30,576	32,470	12,718	33,620	33,630
Debt Service	106,851	102,180	--	102,180	97,230
Capital Outlay	337	650	--	650	4,500
Other	--	--	--	--	--
Total Expenditures	\$ <u>339,798</u>	\$ <u>333,600</u>	\$ <u>65,129</u>	\$ <u>334,100</u>	\$ <u>358,000</u>

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Outdoor Pool Operations Program	\$ 137,980	\$ 191,990	\$ 329,970
Indirect Cost/Insurance and Benefits	<u>19,830</u>	<u>8,200</u>	<u>28,030</u>
Total Program Expenditures	\$ <u>157,810</u>	\$ <u>200,190</u>	\$ <u>358,000</u>

Authorized Positions

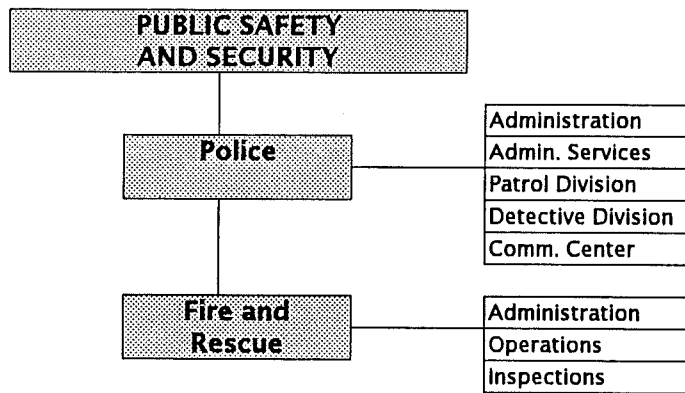
No personnel are assigned to this program.

PUBLIC SAFETY AND SECURITY

Overview

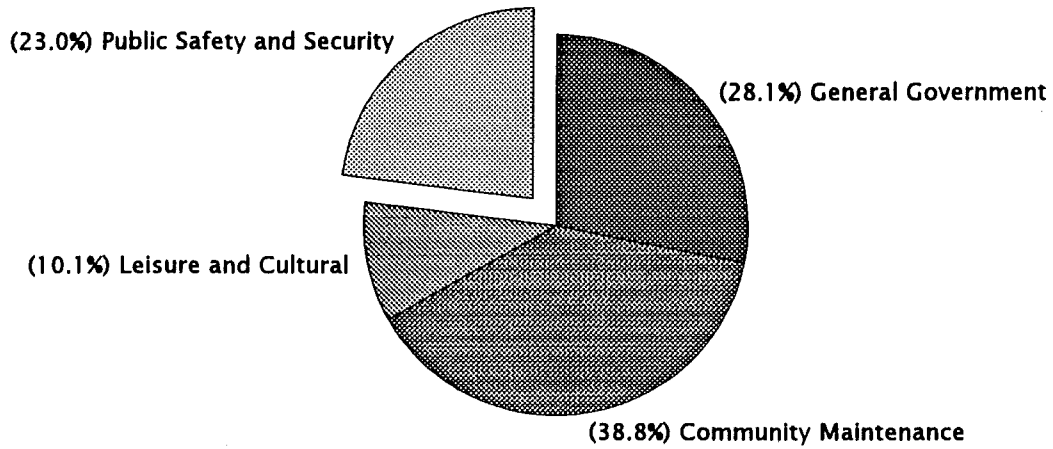
The Public Safety and Security service area includes the Police and Fire Department. The Police Department's main function is to provide a safe environment in the City. This is achieved by several means including presenting a visible police presence, apprehending criminal offenders, facilitating safe movement of vehicles and pedestrian traffic, and generating voluntary compliance with the citizenry. The department also conducts investigations and provides educational and safety programs to the community. The Fire Department is in charge of fire prevention, fire suppression, and emergency medical services, including training, support services, and development of safety programs.

Organization



PUBLIC SAFETY AND SECURITY

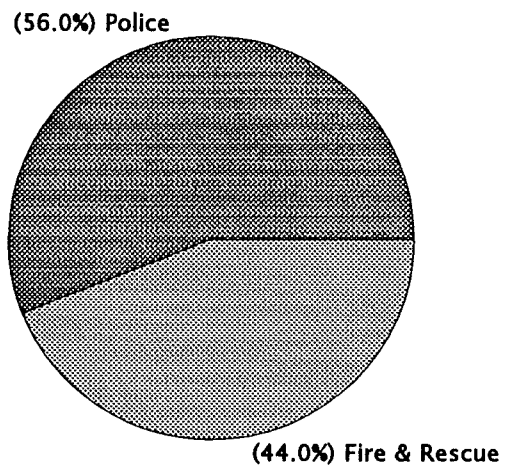
Service Areas



<u>Service Areas</u>	<u>1996 Budget</u>
General Government	\$ 16,457,170
Community Maintenance	22,739,920
Leisure and Cultural	5,936,850
Public Safety and Security	<u>13,442,510</u>
Total Budget	<u>\$ 58,576,450</u>

Public Safety and Security

<u>Departments</u>	<u>1996 Budget</u>
Police	\$ 7,531,030
Fire & Rescue	<u>5,911,480</u>
Total Public Safety and Security	<u>\$ 13,442,510</u>



PUBLIC SAFETY AND SECURITY

	1994 Actual Expenses	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Expenses	1996 Proposed Budget
<u>GENERAL FUND</u>					
POLICE					
Administration	\$ 488,761	\$ 504,560	\$ 234,652	\$ 510,530	\$ 512,170
Administrative Services	775,379	803,210	395,233	834,810	868,030
Patrol Division	4,065,321	4,129,760	2,009,716	4,082,940	4,189,050
Detective Division	987,338	1,086,470	499,175	1,105,160	1,117,510
Communication Center	721,319	754,760	357,371	751,340	844,270
Total Police	<u>7,038,118</u>	<u>7,278,760</u>	<u>3,496,147</u>	<u>7,284,780</u>	<u>7,531,030</u>
FIRE					
Administration	452,484	467,390	246,441	492,390	449,400
Operations	4,891,596	5,092,960	2,321,538	5,145,980	5,213,020
Inspection	242,617	236,950	113,833	242,230	249,060
Total Fire	<u>5,586,697</u>	<u>5,797,300</u>	<u>2,681,812</u>	<u>5,880,600</u>	<u>5,911,480</u>
TOTAL PUBLIC SAFETY AND SECURITY	<u>\$ 12,624,815</u>	<u>\$ 13,076,060</u>	<u>\$ 6,177,959</u>	<u>\$ 13,165,380</u>	<u>\$ 13,442,510</u>

POLICE - Administration

Overview

The Chief of Police has immediate authority over all the Department's Officers in their official functions. This entails coordinating the affairs of the Department with those of other law enforcement agencies and providing advice and counsel to the City Manager on matters pertaining to law enforcement. The Chief's Office also provides information to and maintains external relations with the general public.

Purpose

- Continually evaluate and anticipate the service needs of the community.
- Guide the Department's response to those needs (philosophically and operationally).
- Develop and institute policy.
- Assure fiscal responsibility through budget development, budget monitoring and use of innovative programs.
- Maintain community contacts for purposes of crime prevention, community engagements, and mediation of citizen concerns.
- Actively pursue maximum performance, high morale, and an efficient work environment.
- Interact with other agencies/organizations in the interest of public safety.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Number of sworn personnel	85	86	86
Number of non-sworn personnel	29	25	26
Population	58,702	59,500	60,000
Service area population *	295,000	297,000	299,000
Number of officers per thousand	1.45	1.45	1.43
Square miles of City served	30	31	31
Miles of streets	322	325	327

* Seven county area

POLICE - Administration

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 205,902	\$ 213,890	\$ 101,817	\$ 218,770	\$ 216,710
Contractual Services	266,171	265,260	124,333	266,980	268,410
Utilities	2,599	3,850	1,536	3,100	3,910
Fixed Charges	2,470	2,470	1,235	2,470	2,470
Materials & Supplies	11,278	19,090	5,731	19,210	20,670
Debt Service	--	--	--	--	--
Capital Outlay	341	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>488,761</u>	\$ <u>504,560</u>	\$ <u>234,652</u>	\$ <u>510,530</u>	\$ <u>512,170</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Police Administration Program	\$ 115,570	\$ 292,990	\$ 408,560
Indirect Cost/Insurance and Benefits	<u>101,140</u>	<u>2,470</u>	<u>103,610</u>
Total Program Expenditures	\$ <u>216,710</u>	\$ <u>295,460</u>	\$ <u>512,170</u>

Authorized Positions

	1994	1995	1996
Police Chief	1.00	1.00	1.00
Assistant Chief of Police	1.00	1.00	1.00
Police Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

POLICE - Administrative Services

Overview

The Administrative Services Division includes the Special Services Bureau, Property, Training, Court Officer, and Records. The Special Services Bureau is responsible for Department Training, Community Relations, and Safety Education. It also mediates parking violation disputes, prepares news releases, edits and prepares presentations for the Police Department and community, reviews federal and state grants, assists in coordinating information in regards to staff studies and research. The Training program facilitates state mandated recruit training for new Police Officers, as well as ongoing and specialized training for all personnel. The purpose of Records is to maintain police records, fulfill the public's requests for information, and provide department managers with management and crime information. The Court Officer acts as the Department's representative in all initial court procedures. The Property Officer is responsible for all property and evidence storage.

Purpose

- Provide law enforcement education programs to the community.
- Provide safety education programs to youth within the Eau Claire School District, parochial and preschools.
- Assist community members in self-help projects including neighborhood watch programs.
- Provide all personnel, both regular and reserve officers and civilian personnel, with viable training programs.
- Maintain security in all property and evidence.
- Receive and process all criminal and traffic arrest information.
- Maintain criminal identification records and perform criminal identification services.
- Provide information to the public (victims, insurance agencies) and other law enforcement related agencies as the requests are received.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Public presentations	527	540	540
Formal safety contacts	28,090	28,500	28,500
New records filed	84,600	85,000	85,000
Front desk traffic	9,960	10,000	10,000
Criminal complaints filed	2,442	2,450	2,450
Court presentations	12,661	11,500	11,000
Pre-trial conferences	2,198	1,850	1,850
Property/Evidence processed	4,632	4,750	4,750

POLICE - Administrative Services

<i>Expenditures</i>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 700,699	\$ 733,510	\$ 362,273	\$ 739,850	\$ 794,100
Contractual Services	32,677	31,800	11,233	46,480	34,370
Utilities	4,756	5,600	2,358	5,600	5,690
Fixed Charges	8,950	8,960	4,475	8,960	8,960
Materials & Supplies	16,910	21,990	13,234	32,260	24,910
Debt Service	--	--	--	--	--
Capital Outlay	11,387	1,350	1,660	1,660	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>775,379</u>	\$ <u>803,210</u>	\$ <u>395,233</u>	\$ <u>834,810</u>	\$ <u>868,030</u>

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Special Services Bureau Program	\$ 168,180	\$ 14,650	\$ 182,830
Training Program	--	42,500	42,500
Records Program	267,730	7,820	275,550
Indirect Cost/Insurance and Benefits	<u>358,190</u>	<u>8,960</u>	<u>367,150</u>
Total Program Expenditures	\$ <u>794,100</u>	\$ <u>73,930</u>	\$ <u>868,030</u>

Authorized Positions

	<u>1994</u>	<u>1995</u>	<u>1996</u>
Captain	1.00	1.00	--
Lieutenant	1.00	1.00	1.00
Investigator (Special Services)	3.00	3.00	3.00
Investigator (Court Officer)	1.00	1.00	1.00
Investigator (Property Officer)	1.00	1.00	1.00
Records Bureau Supervisor	1.00	1.00	1.00
Clerk II	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
Total FTE Positions	<u>15.00</u>	<u>15.00</u>	<u>14.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

POLICE - Patrol Division

Overview

The Patrol Division is comprised of uniformed Patrol Services, Parking Control, and Animal Control. The division personnel respond to emergency and non-emergency calls for service on a 24-hours, 7 days a week basis. Personnel investigate criminal activity, enforce traffic laws, investigate accidents, and respond to many types of community conflicts and needs; i.e., emergency medical situations, civil matters, special events, parking enforcement, animal control, etc.

Purpose

- To respond to immediate safety needs of the community.
- Enforce federal, state, and local laws as needed.
- To be a visible presence, thereby increasing compliance with federal, state, and local laws.
- Facilitate safe movement of vehicular and pedestrian traffic within the city.
- Investigate reported or found criminal activity.
- Mediate disputes, minimizing the potential for injury or escalation of situations.
- Staff special events to ensure that consideration is given to the safety of the participants and others effected by the event.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Calls for service	33,619	34,000	35,000
OWI arrests	289	275	275
Burglaries	457	500	525
Traffic citations/warnings	25,435	24,500	24,700
Value of property recovered	\$323,378	\$400,000	\$400,000
Felony and misdemeanor arrests	8,290	9,500	10,000
Parking Enforcement	22,086	24,000	24,500
Animal Control calls	1,909	2,100	2,250
City ordinance citations	2,920	3,150	3,250
Special events	52	80	85

POLICE - Patrol Division

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 3,551,637	\$ 3,598,020	\$ 1,777,126	\$ 3,555,540	\$ 3,664,690
Contractual Services	360,290	390,710	162,914	384,790	379,590
Utilities	7,107	7,280	2,832	7,280	7,390
Fixed Charges	87,970	87,930	43,985	87,930	87,930
Materials & Supplies	48,379	42,820	17,567	42,110	49,450
Debt Service	--	--	--	--	--
Capital Outlay	9,938	3,000	5,292	5,290	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>4,065,321</u>	\$ <u>4,129,760</u>	\$ <u>2,009,716</u>	\$ <u>4,082,940</u>	\$ <u>4,189,050</u>

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Patrol Services Program	\$ 1,812,620	\$ 390,290	\$ 2,202,910
Parking & Animal Control Program	65,190	46,140	111,330
Indirect Cost/Insurance and Benefits	<u>1,786,880</u>	<u>87,930</u>	<u>1,874,810</u>
Total Program Expenditures	\$ <u>3,664,690</u>	\$ <u>524,360</u>	\$ <u>4,189,050</u>

Authorized Positions

	<u>1994</u>	<u>1995</u>	<u>1996</u>
Captain	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00
Sergeant	10.00	10.00	10.00
Police Officer	47.00	47.00	47.00
Hit & Run Investigator	1.00	1.00	1.00
Animal Control Officer	1.00	--	--
Assistant Animal Control Officer	1.00	--	--
Parking Monitor II	1.00	--	--
Parking Monitor I	1.00	--	--
Total FTE Positions	<u>66.00</u>	<u>62.00</u>	<u>62.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

POLICE - Detective Division

Overview

The Detective Division investigators are assigned criminal investigations which usually originate in the Patrol Division. The initial cases are generally pursued by the patrol officer until his/her presence is required elsewhere, or available leads are exhausted. About one third of our cases, however, begin in the Detective Division when investigators discover criminal matters while investigating separate issues. Some cases begin when other law enforcement agencies, social service agencies, schools, financial institutions, private businesses, and citizens bring criminal matters to the Detective Division's attention.

Purpose

- Investigate general crimes in violation of federal, state, or municipal law.
- Investigate juvenile crimes in violation of federal, state, or municipal law.
- Investigate white collar crimes in violation of federal, state, or municipal law.
- Provide one officer to the West Central Drug Enforcement Group.
- Provide school liaison services. (To be increased by 1/year, 1995, 1996 , 1997)
- Provide polygraph services.
- Gather and process evidence.
- Assist other agencies/garner information from other agencies.
- Participate in training of all types.
- Communicate with citizens, media, District Attorneys, etc., to resolve conflicts or answer questions on cases.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Cases reviewed	11,141	11,400	11,400
Cases assigned	3,061	3,300	3,300
Arrests	397	420	420
Juveniles referred to Juvenile Intake	2,808	3,000	3,000
Cases referred to District Attorney	2,316	2,500	2,500
School Liaison Officer:			
Days at the schools	135	200	270
West Central Drug Officer:			
Days assigned to unit	236	236	236
Polygraph Officer:			
Days assigned to testing	120	120	120

POLICE - Detective Division

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 887,743	\$ 903,110	\$ 450,359	\$ 917,710	\$ 1,004,750
Contractual Services	62,782	149,870	32,004	149,870	75,870
Utilities	4,948	6,250	2,390	6,250	7,570
Fixed Charges	17,880	17,880	8,940	17,880	17,880
Materials & Supplies	9,825	9,360	5,384	13,450	11,440
Debt Service	--	--	--	--	--
Capital Outlay	4,160	--	98	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>987,338</u>	\$ <u>1,086,470</u>	\$ <u>499,175</u>	\$ <u>1,105,160</u>	\$ <u>1,117,510</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Investigative Services Program	\$ 485,880	\$ 94,880	\$ 580,760
Indirect Cost/Insurance and Benefits	<u>518,870</u>	<u>17,880</u>	<u>536,750</u>
Total Program Expenditures	\$ <u>1,004,750</u>	\$ <u>112,760</u>	\$ <u>1,117,510</u>

Authorized Positions

	1994	1995	1996
Captain	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00
Sergeant	2.00	2.00	2.00
Investigator	10.00	11.00	12.00
Clerk II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>15.00</u>	<u>16.00</u>	<u>17.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

POLICE - Communication Center

Overview

The purpose of the Communication Center is to provide Emergency Communications for public safety agencies within the City and County of Eau Claire. This is accomplished by utilization of the 911 Emergency Communication System together with non-emergency capabilities. The Center monitors twenty radio channels and a combination of six, enhanced 9-1-1 telephone lines that display the caller's telephone number.

Purpose

- Receive and relay calls for emergency police, fire, and medical services in a timely and efficient manner.
- Act as a centralized location to provide law enforcement personnel immediate information relating to wanted persons and outstanding warrants by accessing state and federal computerized crime information files.
- Act as a resource center for area public safety agencies.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Number of case numbers issued:			
Police Department	33,619	35,131	36,711
City fire calls	1,345	1,405	1,468
City emergency medical calls	2,266	2,367	2,463
Eau Claire County (Sheriff, Fall Creek/Augusta, Fairchild/Altoona)	12,773	13,347	13,947
UW-EC	<u>299</u>	<u>312</u>	<u>326</u>
Total	<u><u>50,302</u></u>	<u><u>52,562</u></u>	<u><u>54,915</u></u>

POLICE - Communication Center

<i>Expenditures</i>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 653,934	\$ 679,780	\$ 319,102	\$ 676,800	\$ 705,190
Contractual Services	45,076	52,890	29,169	52,900	109,670
Utilities	10,934	11,570	4,593	11,320	11,590
Fixed Charges	3,620	3,620	1,810	3,620	3,620
Materials & Supplies	7,427	6,900	2,697	6,700	7,000
Debt Service	--	--	--	--	--
Capital Outlay	328	--	--	--	7,200
Other	--	--	--	--	--
Total Expenditures	\$ <u>721,319</u>	\$ <u>754,760</u>	\$ <u>357,371</u>	\$ <u>751,340</u>	\$ <u>844,270</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Central Communications Program	\$ 419,070	\$ 135,460	\$ 554,530
Indirect Cost/Insurance and Benefits	<u>286,120</u>	<u>3,620</u>	<u>289,740</u>
Total Program Expenditures	\$ <u>705,190</u>	\$ <u>139,080</u>	\$ <u>844,270</u>

Authorized Positions

	1994	1995	1996
Law Enforcement Information System Manager	1.00	1.00	1.00
Telecommunicator II	3.00	--	--
Communication Center Supervisor	--	3.00	3.00
Telecommunicator I	<u>11.00</u>	<u>11.00</u>	<u>12.00</u>
Total FTE Positions	<u>15.00</u>	<u>15.00</u>	<u>16.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

FIRE - Administration

Overview

The Fire Administration division is responsible for administering the total system of fire, haz-mat, special rescue and EMS prevention and operations, including planning training, support services, program development, record keeping and reporting, budgeting and managing personnel resources, buildings, equipment and apparatus.

Purpose

- Plan, organize, staff, direct, control and evaluate all Department functions.
- Oversee fiscal management process.
- Provide a system for proper maintenance and repair and/or replacement of buildings, facilities, apparatus, and equipment.
- Provide a central supply service for all stations and equipment.
- Coordinate, maintain, and properly report from records systems.
- Plan, organize, and provide training and development for personnel.
- Address federal, state, and local legislative concerns that affect safety and welfare of citizens and employees.
- Develop and maintain contractual agreements with area Fire Departments and contractors to assure proper levels of emergency protection for the City and surrounding region.
- Coordinate appropriate activities and communications with other departments and agencies and within the department.
- Establish short and long-term goals and objectives to meet the department mission.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Number of line personnel	76	76	76
Number of staff personnel	13	13	13
Population served *	86,904	91,250	95,810
Square miles served *	648	648	648
Total fire stations	6	6	6
Total response apparatus	18	18	17
Mutual aid agreements with other departments	3	4	5

* County-wide mutual aid agreement implemented in 1994.

FIRE - Administration

<u>Expenditures</u>	<u>1994 Actual Costs</u>	<u>1995 Approved Budget</u>	<u>1995 6 Month Actual</u>	<u>1995 Estimated Costs</u>	<u>1996 Proposed Budget</u>
Personal Services	\$ 203,988	\$ 203,370	\$ 104,147	\$ 202,150	\$ 204,690
Contractual Services	178,139	188,640	106,179	207,690	161,440
Utilities	41,554	46,090	19,043	44,060	48,030
Fixed Charges	9,750	9,740	4,875	9,740	9,740
Materials & Supplies	10,401	13,550	6,027	14,250	14,500
Debt Service	--	--	--	--	--
Capital Outlay	8,652	6,000	6,170	14,500	11,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>452,484</u>	\$ <u>467,390</u>	\$ <u>246,441</u>	\$ <u>492,390</u>	\$ <u>449,400</u>

Proposed 1996 Budget by Program

	<u>Labor</u>	<u>Other</u>	<u>Total</u>
Fire Administration Program	\$ 112,120	\$ 234,970	\$ 347,090
Indirect Cost/Insurance and Benefits	<u>92,570</u>	<u>9,740</u>	<u>102,310</u>
Total Program Expenditures	\$ <u>204,690</u>	\$ <u>244,710</u>	\$ <u>449,400</u>

Authorized Positions

	<u>1994</u>	<u>1995</u>	<u>1996</u>
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00
Fire Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

FIRE - Operations

Overview

The Fire Operations division includes the two programs of Suppression and Control and Ambulance and Rescue. The majority of the Fire Department's resources are assigned to this division. The Fire Suppression and Control Program's purpose is to minimize loss of life and property during emergency situations. The Ambulance and Rescue Program is responsible for aiding all persons needing medical assistance because of sudden illness, accidents, and/or life-threatening emergencies.

Purpose

- Control hazards, prevent fires, and minimize potential fire loss through fire safety inspections, pre-fire planning, and public education.
- Complete advanced training and certification.
- Provide a three minute or less response time to all calls from each of the six (6) fire stations.
- Perform building maintenance operations daily and apparatus or equipment maintenance at scheduled intervals.
- Respond to special service calls such as hazardous materials handling, airport emergencies, water and scuba rescue, confined space rescue, and radiological defense.
- Expand use of such components as large diameter hose and deck guns in effort to deliver more water with minimum personnel.
- Conduct inspections and public education in their district by each engine company.
- Provide equipment and staff to respond to emergency medical and extrication incidents, and assist with fire suppression and water rescue emergencies.
- Achieve 100% staff certification as Emergency Medical Technicians (EMT's).
- Continue EMT-D (defibrillation) recertification training.
- Expand CPR (cardiopulmonary resuscitation) training and other related programs to the public, in conjunction with Eau Claire County project.
- Provide EMT Paramedic level advanced life support services.
- Minimize property damage and personal loss through modern fire fighting/suppression techniques.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Total annual incidents	3,611	3,850	4,106
Number of fire Incidents	240	250	266
Number of emergency medical incidents	2,266	2,500	2,667
Hazardous conditions	138	140	149
Other calls	976	1,000	1,067
Training Hours	10,825	11,000	11,737
Personnel w/EMT certification	72	72	74
Personnel w/EMT-D certification	70	70	72
Personnel w/EMT-I certification	29	30	33
Personnel w/EMT-Paramedic certificates	0	11	16
Mutual aid agreements	3	4	5

FIRE - Operations

<i>Expenditures</i>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 4,523,177	\$ 4,726,610	\$ 2,130,147	\$ 4,670,820	\$ 4,818,130
Contractual Services	168,372	176,700	94,856	287,410	192,430
Utilities	--	--	--	--	--
Fixed Charges	64,294	65,610	27,840	60,610	65,610
Materials & Supplies	98,945	101,260	57,192	110,060	131,350
Debt Service	--	--	--	--	--
Capital Outlay	36,808	22,780	11,503	17,080	5,500
Other	--	--	--	--	--
Total Expenditures	\$ <u>4,891,596</u>	\$ <u>5,092,960</u>	\$ <u>2,321,538</u>	\$ <u>5,145,980</u>	\$ <u>5,213,020</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Suppression & Control Program	\$ 2,165,890	\$ 238,740	\$ 2,404,630
Ambulance & Rescue Program	359,180	90,540	449,720
Indirect Cost/Insurance and Benefits	<u>2,293,060</u>	<u>65,610</u>	<u>2,358,670</u>
Total Program Expenditures	\$ <u>4,818,130</u>	\$ <u>394,890</u>	\$ <u>5,213,020</u>

Authorized Positions

	1994	1995	1996
Deputy Chief	1.00	1.00	1.00
* Battalion Chief	4.00	4.00	4.00
* Firefighter	36.00	36.00	36.00
* Superintendent of Maintenance	1.00	1.00	--
* Fire Captain	6.00	6.00	6.00
* Fire Lieutenant	12.00	12.00	12.00
* Fire Equipment Operator	21.00	21.00	21.00
Information Systems Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>82.00</u>	<u>82.00</u>	<u>81.00</u>

* Position may be classified as EMT Certified, depending on the level of certification achieved.

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

FIRE - Inspection

Overview

The Fire Inspection division's mission is to reduce life and property loss by the elimination of hazards. This is accomplished by increasing public awareness through education and training of the public in emergency life saving techniques, fire evacuation drills, inspections, and fire investigations.

Purpose

- Coordinate and conduct inspections of all new and existing structures.
- Maintain and evaluate fire incident and inspection records along with other data.
- Investigate all suspicious and/or major fire incidents.
- Process all fire prevention and investigative related complaints.
- Continuous code review and update of ordinances.
- Promote and facilitate fire prevention and fire survival via training of industrial and institutional emergency response teams, media releases, school programs, and general public awareness campaigns.
- Review site plans and supervise the installation and removal of both above- and below-ground flammable liquid storage tanks, as well as state required annual maintenance inspections.
- Review construction plans and supervise the installation of building fire protection systems.

Major Activities

	1994 <u>Actual</u>	1995 <u>Estimated</u>	1996 <u>Budget</u>
Fire Department inspections	5,000	5,150	5,200
Building/sprinkler review	240	260	275
Co-inspections with other agencies	175	200	250
Fire investigations/complaints	110	125	140
Educational programs/evacuation drills	175	185	195
Public media/prevention bulletins	65	70	75

FIRE - Inspection

<u>Expenditures</u>	1994 Actual Costs	1995 Approved Budget	1995 6 Month Actual	1995 Estimated Costs	1996 Proposed Budget
Personal Services	\$ 221,165	\$ 217,410	\$ 106,679	\$ 223,510	\$ 229,000
Contractual Services	8,171	6,900	2,094	6,360	6,480
Utilities	--	--	--	--	--
Fixed Charges	3,339	3,340	1,670	3,340	3,340
Materials & Supplies	8,401	7,300	2,412	8,040	8,400
Debt Service	--	--	--	--	--
Capital Outlay	1,541	2,000	978	980	1,840
Other	--	--	--	--	--
Total Expenditures	\$ <u>242,617</u>	\$ <u>236,950</u>	\$ <u>113,833</u>	\$ <u>242,230</u>	\$ <u>249,060</u>

Proposed 1996 Budget by Program

	Labor	Other	Total
Prevention & Inspection Program	\$ 117,860	\$ 13,740	\$ 131,600
Indirect Cost/Insurance and Benefits	<u>111,140</u>	<u>6,320</u>	<u>117,460</u>
Total Program Expenditures	\$ <u>229,000</u>	\$ <u>20,060</u>	\$ <u>249,060</u>

Authorized Positions

	1994	1995	1996
Deputy Chief	1.00	1.00	1.00
* Fire Inspector	2.00	2.00	2.00
Clerk II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

* Position may be classified as EMT Certified, depending on the level of certification achieved.

Authorized personnel are reported as the number of full-time equivalent (FTE) positions at the beginning of the budget year.

Project Summary Overview

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>Totals</u>
Funding Resources:						
Beginning balance	\$ 9,045,390	\$ 8,042,340	\$ 8,404,690	\$ 8,025,390	\$ 8,562,590	\$ 9,045,390
Interest income	31,500	31,500	29,000	25,000	25,000	142,000
Operating income	1,492,400	2,331,100	2,935,000	3,089,100	3,143,400	12,991,000
Special assessments	350,000	350,000	350,000	350,000	350,000	1,750,000
Transfer from General Fund	2,750,000	1,190,000	720,000	615,000	600,000	5,875,000
Transfer from other funds	325,800	223,800	178,800	178,800	178,800	1,086,000
Bond Proceeds:						
- General obligation bonds	0	1,700,000	1,400,000	1,500,000	1,500,000	6,100,000
- Special assessment notes	1,600,000	1,600,000	1,700,000	1,700,000	1,700,000	8,300,000
- Revenue bonds	1,000,000	4,500,000	0	0	0	5,500,000
- TIF bonds	3,000,000	0	3,100,000	0	0	6,100,000
- 10-Year Note	560,000	0	0	0	0	560,000
Connection Fees	160,800	321,500	535,800	535,800	535,800	2,089,700
Federal aid	52,000	1,716,000	0	0	0	1,768,000
State aid	230,000	0	106,000	0	106,000	442,000
Other	2,079,000	1,234,500	1,177,000	1,149,000	1,397,000	7,036,500
Total funding resources	<u>22,676,890</u>	<u>23,240,740</u>	<u>20,636,290</u>	<u>17,168,090</u>	<u>18,098,590</u>	<u>68,785,590</u>
Project Costs:						
Industrial Development	124,000	0	0	0	0	124,000
TIF #4 Gateway West	3,795,000	368,000	4,300,000	660,000	680,000	9,803,000
Street Improvements	3,750,000	3,801,000	3,070,000	3,025,000	3,116,000	16,762,000
Storm Sewer Improvements	695,000	950,000	850,000	800,000	650,000	3,945,000
Bridge Improvements	100,000	175,000	140,000	175,000	200,000	790,000
Land, Building, Equipment Impr.	505,000	500,000	455,000	455,000	455,000	2,370,000
Parks and Recreation Impr.	1,457,000	264,000	200,000	200,000	200,000	2,321,000
Environmental Impr.	295,000	200,000	200,000	200,000	200,000	1,095,000
Library Improvements	16,950	43,300	10,600	0	0	70,850
Redevelopment Authority	400,000	100,000	100,000	100,000	100,000	800,000
Water Utility	1,320,000	3,825,000	1,055,000	1,100,000	1,215,000	8,515,000
Sewer Utility	1,490,000	1,730,000	1,345,000	1,300,000	1,525,000	7,390,000
Parking Utility	125,000	125,000	125,000	125,000	125,000	625,000
Public Transit	0	1,763,000	0	0	0	1,763,000
Hobbs Ice Center	15,000	35,000	55,000	15,000	0	120,000
Outdoor Pool	35,000	0	0	0	0	35,000
Central Equipment	511,600	956,750	705,300	450,500	1,218,250	3,842,400
Total project costs	<u>14,634,550</u>	<u>14,836,050</u>	<u>12,610,900</u>	<u>8,605,500</u>	<u>9,684,250</u>	<u>60,371,250</u>
Estimated balance forward before reserves	<u>8,042,340</u>	<u>8,404,690</u>	<u>8,025,390</u>	<u>8,562,590</u>	<u>8,414,340</u>	<u>8,414,340</u>
Equipment reserve escrow	<u>7,627,990</u>	<u>7,477,340</u>	<u>7,582,040</u>	<u>7,945,640</u>	<u>7,545,790</u>	<u>7,545,790</u>
Estimated available balance	<u>\$ 414,350</u>	<u>\$ 927,350</u>	<u>\$ 443,350</u>	<u>\$ 616,950</u>	<u>\$ 868,550</u>	<u>\$ 868,550</u>

FUNDING SUMMARY

CURRENT BONDING PROJECTS

	1996	1997	1998	1999	2000
General Obligation Bonds:					
20-Year Issues					
Industrial Develop	\$ 0	\$ 0	\$ 0	\$ 0	0
Streets	0	1,325,000	1,260,000	1,325,000	1,300,000
Storm Sewer	0	0	0	0	0
Bridge Impr.	0	175,000	140,000	175,000	200,000
Land, Building, Equip	0	0	0	0	0
Parks & Rec.	0	0	0	0	0
Environmental	0	0	0	0	0
Parking	0	0	0	0	0
Transit	0	200,000	0	0	0
Hobbs	0	0	0	0	0
Pool	0	0	0	0	0
Total 20-year issues	<u>0</u>	<u>1,700,000</u>	<u>1,400,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
Special Assessment Notes					
Streets	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,700,000</u>	<u>1,700,000</u>	<u>1,700,000</u>
Ten-Year Note					
Parks and Recreation	<u>560,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TIF Bonds					
TIF #4 Gateway West	<u>3,000,000</u>	<u>0</u>	<u>3,100,000</u>	<u>0</u>	<u>0</u>
Total General Obligation	<u>\$ 5,160,000</u>	<u>\$ 3,300,000</u>	<u>\$ 6,200,000</u>	<u>\$ 3,200,000</u>	<u>\$ 3,200,000</u>
Revenue Bonds					
Water Utility	\$ 1,000,000	\$ 3,500,000	\$ 0	\$ 0	0
Sewer Utility	0	1,000,000	0	0	0
Total Revenue Debt	<u>\$ 1,000,000</u>	<u>\$ 4,500,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>

GENERAL FUND TRANSFERS

	1996	1997	1998	1999	2000
TRANSFERS:					
Industrial Develop	\$ 0	\$ 0	\$ 0	\$ 0	0
TIF #4	0	0	0	0	0
Streets	1,550,000	420,000	0	0	0
Storm Sewer	400,000	135,000	65,000	0	0
Bridge Impr.	100,000	0	0	0	0
Land, Building, Equip	450,000	400,000	400,000	400,000	400,000
Parks & Rec.	100,000	100,000	100,000	100,000	100,000
Environmental	0	0	0	0	0
Redevelop. Auth.	0	0	0	0	0
Central Equip.	0	0	0	0	0
SUBSIDIES:					
Parking	100,000	100,000	100,000	100,000	100,000
Transit	0	0	0	0	0
Hobbs	15,000	35,000	55,000	15,000	0
Pool	35,000	0	0	0	0
TOTAL G.F. TRANSFERS	<u>\$ 2,750,000</u>	<u>\$ 1,190,000</u>	<u>\$ 720,000</u>	<u>\$ 615,000</u>	<u>\$ 600,000</u>

Industrial Development

Funding Resources:	1996	1997	1998	1999	2000
Beginning Balance	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Interest income	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
Transfer from other funds	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	124,000	0	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funding resources	<u>124,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Project Costs:					
Rail spur to American Coating Technology Inc.	124,000	0	0	0	0
	<u>124,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total project costs	<u>124,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated ending balance	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
State Aid					
TEA Grant					
- ACT Rail spur	\$ <u>124,000</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total State Aid	\$ <u>124,000</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

TIF #4 - Gateway West

Funding Resources:	1996	1997	1998	1999	2000
Beginning Balance	\$ 359,000	\$ 21,500	\$ 373,500	\$ 50,500	\$ 139,500
Interest income	0	0	0	0	0
Advance from other funds	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
Bond proceeds - TIF	3,000,000	0	3,100,000	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other: Tax increment/debt service	370,000	720,000	727,000	749,000	772,000
Other: Misc.	<u>87,500</u>	<u>0</u>	<u>150,000</u>	<u>0</u>	<u>0</u>
Total funding resources	<u>3,816,500</u>	<u>741,500</u>	<u>4,350,500</u>	<u>799,500</u>	<u>911,500</u>
Project Costs:					
Street improvements	85,000	0	0	0	0
Alpine Road extension	100,000	0	0	0	0
Signalized Intersection - Alpine Rd.	175,000	0	0	0	0
Storm drainage facilities	415,000	0	750,000	0	0
Sewer main extension	2,000,000	0	0	0	0
Water system upgrade	500,000	0	1,500,000	0	0
Sherman Creek storm sewer	0	0	840,000	0	0
Industrial rail spur	0	0	300,000	0	0
Industrial water main loop	0	0	200,000	0	0
Bond Issue Costs / Debt Service	<u>520,000</u>	<u>368,000</u>	<u>710,000</u>	<u>660,000</u>	<u>680,000</u>
Total project costs	<u>3,795,000</u>	<u>368,000</u>	<u>4,300,000</u>	<u>660,000</u>	<u>680,000</u>
Estimated ending balance	<u><u>\$ 21,500</u></u>	<u><u>\$ 373,500</u></u>	<u><u>\$ 50,500</u></u>	<u><u>\$ 139,500</u></u>	<u><u>\$ 231,500</u></u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Other funding sources					
Tax increment / debt service	\$ 370,000	\$ 720,000	\$ 727,000	\$ 749,000	\$ 772,000
TEA grant - Industrial rail spur	0	0	150,000	0	0
TEA grant - Signalized Intersection	<u>87,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other funding sources	<u>\$ 457,500</u>	<u>\$ 720,000</u>	<u>\$ 877,000</u>	<u>\$ 749,000</u>	<u>\$ 772,000</u>

Street Improvements

<i>Funding Resources:</i>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Beginning Balance	\$ 0	\$ 1,000	\$ 10,000	\$ 10,000	\$ 10,000
Interest income	6,500	6,500	4,000	0	0
Special assessments	0	0	0	0	0
Transfer from General Fund	1,550,000	420,000	0	0	0
Transfers from other funds	0	0	0	0	0
Bond proceeds					
- G. O. bonding	0	1,325,000	1,260,000	1,325,000	1,300,000
- Special assessment notes	1,600,000	1,600,000	1,700,000	1,700,000	1,700,000
Federal aid	52,000	308,000	0	0	0
State aid	106,000	0	106,000	0	106,000
Other	436,500	150,500	0	0	0
Total funding resources	<u>3,751,000</u>	<u>3,811,000</u>	<u>3,080,000</u>	<u>3,035,000</u>	<u>3,116,000</u>
 <i>Project Costs:</i>					
City-wide street & sidewalk impr.	1,940,000	1,906,000	2,010,000	2,125,000	1,656,000
Bituminous overlay program	300,000	300,000	300,000	300,000	300,000
Boulevard tree program	50,000	50,000	50,000	50,000	50,000
Hazard elimination projects	20,000	10,000	10,000	10,000	10,000
Madison St. / Bridge to Babcock	100,000	300,000	350,000	0	0
Water St. / UWEC Underpass	70,000	385,000	0	0	0
Local Road Improvement Program	290,000	0	300,000	0	250,000
Local cooperative streets	210,000	225,000	0	0	0
State Street - Garfield to Summit	150,000	0	0	0	0
Piedmont Road	150,000	0	0	0	0
Gateway Drive	250,000	0	0	0	0
Traffic signal - Golf Rd.	170,000	0	0	0	0
STP-Urban	0	100,000	0	90,000	0
First Avenue / Water to Lake	0	250,000	0	0	0
Fifth Ave. / Lake to Fulton	0	175,000	0	0	0
Mt. Washington steps	0	50,000	0	0	0
Menomonie Street realignment	0	0	0	200,000	600,000
Hester Street extension	0	0	0	150,000	0
Birch Street - design	0	0	0	50,000	0
West Side Corridor	0	0	0	0	200,000
Bond issue costs	50,000	50,000	50,000	50,000	50,000
Total project costs	<u>3,750,000</u>	<u>3,801,000</u>	<u>3,070,000</u>	<u>3,025,000</u>	<u>3,116,000</u>
Estimated ending balance	<u>\$ 1,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>

	1996	1997	1998	1999	2000
Transfer from General Fund					
- Miscellaneous projects	\$ 1,550,000	\$ 420,000	\$ 0	\$ 0	\$ 0
Total transfer from General Fund	\$ 1,550,000	\$ 420,000	\$ 0	\$ 0	\$ 0
Federal Aid					
- ISTEA / Water St. Underpass	\$ 52,000	\$ 308,000	\$ 0	\$ 0	\$ 0
Total Federal Aid	\$ 52,000	\$ 308,000	\$ 0	\$ 0	\$ 0
State Aid					
- Local Road Improvement Program	\$ 106,000	\$ 0	\$ 106,000	\$ 0	\$ 106,000
Total State Aid	\$ 106,000	\$ 0	\$ 106,000	\$ 0	\$ 106,000
Other Funding Sources:					
- UWEC / Underpass	\$ 6,500	\$ 38,500	\$ 0	\$ 0	\$ 0
- Sale of Dells Dam	350,000	0	0	0	0
- Local coop. streets	80,000	112,000	0	0	0
Total Other Funding Sources	\$ 436,500	\$ 150,500	\$ 0	\$ 0	\$ 0

Storm Sewer Improvements

Funding Resources:	1996	1997	1998	1999	2000
Beginning Balance	\$ 400,000	\$ 105,000	\$ 40,000	\$ 105,000	\$ 155,000
Interest income	0	0	0	0	0
Operating income	0	750,000	850,000	850,000	850,000
Transfer from General Fund (1)	400,000	135,000	65,000	0	0
Transfer from other funds	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal Aid	0	0	0	0	0
State Aid	0	0	0	0	0
Other	0	0	0	0	0
	<u>800,000</u>	<u>990,000</u>	<u>955,000</u>	<u>955,000</u>	<u>1,005,000</u>
Total funding resources					
Project Costs:					
City-wide storm sewers	500,000	400,000	400,000	400,000	400,000
White Avenue outfall	150,000				
Cypress St. storm sewer	45,000	0	0	0	0
Princeton Valley drainage	0	250,000	450,000	400,000	250,000
McElroy detention basin	0	300,000	0	0	0
	<u>695,000</u>	<u>950,000</u>	<u>850,000</u>	<u>800,000</u>	<u>650,000</u>
Total project costs					
Estimated ending balance	<u>\$ 105,000</u>	<u>\$ 40,000</u>	<u>\$ 105,000</u>	<u>\$ 155,000</u>	<u>\$ 355,000</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Transfers from General Fund:					
- City-wide projects	\$ <u>400,000</u>	\$ <u>135,000</u>	\$ <u>65,000</u>	\$ <u>0</u>	\$ <u>0</u>
Total transfer General Fund	\$ <u><u>400,000</u></u>	\$ <u><u>135,000</u></u>	\$ <u><u>65,000</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

Bridge Improvements

<i>Funding Resources:</i>	1996	1997	1998	1999	2000
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	0	0	0	0	0
Transfer from General Fund (1)	100,000	0	0	0	0
Transfer from other funds	0	0	0	0	0
General obligation bonds	0	175,000	140,000	175,000	200,000
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
	<u>100,000</u>	<u>175,000</u>	<u>140,000</u>	<u>175,000</u>	<u>200,000</u>
Total funding resources	100,000	175,000	140,000	175,000	200,000
<i>Project Costs:</i>					
Bridge maintenance	100,000	100,000	0	100,000	100,000
Jeffers Road bridge	0	75,000	90,000	0	0
Short Street bridge	0	0	50,000	0	0
Eddy Street bridge	0	0	0	75,000	100,000
	<u>100,000</u>	<u>175,000</u>	<u>140,000</u>	<u>175,000</u>	<u>200,000</u>
Total project costs	100,000	175,000	140,000	175,000	200,000
Estimated ending balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Transfer from General Fund:					
- Miscellaneous projects	\$ <u>100,000</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total transfer from General Fund	\$ <u><u>100,000</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

Land, Building, Equipment Improvements

Funding Resources:	1996	1997	1998	1999	2000
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest income	25,000	25,000	25,000	25,000	25,000
Transfer from General Fund (1)	450,000	400,000	400,000	400,000	400,000
Transfer from other funds (1)	30,000	75,000	30,000	30,000	30,000
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>505,000</u>	<u>500,000</u>	<u>455,000</u>	<u>455,000</u>	<u>455,000</u>
Project Costs					
Management Systems	225,000	225,000	225,000	225,000	225,000
Land/Waterway acquisitions	100,000	100,000	100,000	100,000	100,000
Public building-major maintenance	75,000	75,000	75,000	75,000	75,000
Siren maintenance	25,000	25,000	25,000	25,000	25,000
Comprehensive Plan	30,000	75,000	30,000	30,000	30,000
Equipment purchases	50,000	0	0	0	0
Total project costs	<u>505,000</u>	<u>500,000</u>	<u>455,000</u>	<u>455,000</u>	<u>455,000</u>
Estimated ending balance	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Transfer from General Fund:					
- Miscellaneous projects	\$ <u>450,000</u>	\$ <u>400,000</u>	\$ <u>400,000</u>	\$ <u>400,000</u>	\$ <u>400,000</u>
Total transfer from General Fund	\$ <u><u>450,000</u></u>	\$ <u><u>400,000</u></u>	\$ <u><u>400,000</u></u>	\$ <u><u>400,000</u></u>	\$ <u><u>400,000</u></u>
	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Transfer from other funds:					
<i>Community Development Block Grant</i>					
- Comprehensive Plan	\$ <u>30,000</u>	\$ <u>75,000</u>	\$ <u>30,000</u>	\$ <u>30,000</u>	\$ <u>30,000</u>
Total transfer from other funds	\$ <u><u>30,000</u></u>	\$ <u><u>75,000</u></u>	\$ <u><u>30,000</u></u>	\$ <u><u>30,000</u></u>	\$ <u><u>30,000</u></u>

Parks & Recreation Improvements

Funding Resources:	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2,000</u>
Beginning Balance	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 0
Interest income	0	0	0	0	0
Transfer from General Fund (1)	100,000	100,000	100,000	100,000	100,000
Transfer from other funds (1)	247,000	100,000	100,000	100,000	100,000
General obligation bonds	0	0	0	0	0
- 10-Year Lease	560,000	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other (1)	<u>510,000</u>	<u>64,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funding resources	<u>1,457,000</u>	<u>264,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Project Costs:					
Facility improvements/park projects	73,000	0	0	0	0
Carson Park football stadium	660,000	0	0	0	0
Phoenix site development	100,000	0	0	0	0
Sky Park Athletic Complex	270,000	0	0	0	0
- Grading and site preparation		0	0	0	0
- Neighborhood park		0	0	0	0
- Trail improvements		0	0	0	0
Renovate "S" Bridge	300,000	0	0	0	0
Underground tank removal	30,000	0	0	0	0
Trail: 9th Ave. to Lake St.	24,000	0	0	0	0
Trail: Dewey to Birch	0	64,000	0	0	0
Parks development	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total project costs	<u>1,457,000</u>	<u>264,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Estimated ending balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2,000</u>
Transfer from General Fund:					
Miscellaneous projects	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>
Total transfer from General Fund	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2,000</u>
Transfer from other funds:					
<i>Cemetery Perpetual Care Fund:</i>					
- Cemetery road improvements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Community Development Block Grant:</i>					
- Trail: 9th Ave. to Lake St.	17,000	0	0	0	0
<i>Community Enhancement Fund:</i>					
- Football stadium improvements	70,000	0	0	0	0
- Phoenix site development	100,000	0	0	0	0
- Baseball stadium	0	0	0	0	0
- Miscellaneous park improvements	<u>60,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total transfer from other funds	\$ <u><u>247,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2,000</u>
Other funding sources:					
<i>I.S.T.E.A. Grant</i>					
- Chippewa River Trail Extension	\$ 0	\$ 64,000	\$ 0	\$ 0	\$ 0
- Renovate "S" Bridge	240,000				
<i>Sale of Land in Sky Park</i>					
- Sky Park Athletic Field Complex	<u>270,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other funding sources	\$ <u><u>510,000</u></u>	\$ <u><u>64,000</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

Library Improvements

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Funding Resources:					
Beginning Balance	\$ 14,000	\$ 45,850	\$ 51,350	\$ 89,550	\$ 138,350
Interest Income	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
Transfer from other funds (1)	48,800	48,800	48,800	48,800	48,800
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funding resources	<u>62,800</u>	<u>94,650</u>	<u>100,150</u>	<u>138,350</u>	<u>187,150</u>
Project Costs:					
Replace van	16,950	0	0	0	0
Replace carpet	0	23,000	0	0	0
Sidewalk repairs	0	15,000	0	0	0
Shelving	0	5,300	10,600	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total project costs	<u>16,950</u>	<u>43,300</u>	<u>10,600</u>	<u>0</u>	<u>0</u>
Estimated ending balance	<u>\$ 45,850</u>	<u>\$ 51,350</u>	<u>\$ 89,550</u>	<u>\$ 138,350</u>	<u>\$ 187,150</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Transfer from other funds:					
<i>Library operating budget</i>					
- Miscellaneous projects	\$ <u>48,800</u>	\$ <u>48,800</u>	\$ <u>48,800</u>	\$ <u>48,800</u>	\$ <u>48,800</u>
 Total transfer from other funds	\$ <u><u>48,800</u></u>	\$ <u><u>48,800</u></u>	\$ <u><u>48,800</u></u>	\$ <u><u>48,800</u></u>	\$ <u><u>48,800</u></u>

REDEVELOPMENT AUTHORITY

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<i>Funding Resources:</i>					
Beginning Balance	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Interest Income	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
Transfer from other funds	0	0	0	0	0
Bond revenue	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other (1)	<u>400,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total funding resources	<u>400,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<i>Project Costs:</i>					
North Barstow Redevelopment	<u>400,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total project costs	<u>400,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Estimated ending balance	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Other Funding Sources					
<i>Community Development Block Grant</i>					
- North Barstow Street Development	\$ <u>400,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>
Total other funding sources	\$ <u><u>400,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>

Water Utility

Funding Resources:	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Operating Cash Forward	\$ 0	\$ 0	\$ 134,600	\$ 12,200	\$ 94,800
Operating income / Working capital	65,200	150,000	550,000	700,000	750,000
Connection Fees	54,800	109,600	182,600	182,600	182,600
Special assessments	200,000	200,000	200,000	200,000	200,000
Transfers from other funds	0	0	0	0	0
Revenue Bond proceeds	1,000,000	3,500,000	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other (1)	0	0	0	100,000	0
Total funding resources	<u>1,320,000</u>	<u>3,959,600</u>	<u>1,067,200</u>	<u>1,194,800</u>	<u>1,227,400</u>
Project Costs:					
City-wide main extensions & repl.	410,000	430,000	450,000	455,000	460,000
Hydrant & main valve replacement	125,000	125,000	125,000	125,000	125,000
Replace & repair laterals	80,000	80,000	80,000	80,000	80,000
Meter replacement - city wide	100,000	100,000	150,000	150,000	150,000
Water treatment plant repairs	50,000	50,000	100,000	100,000	100,000
Water Treatment Plant renovation	400,000	2,600,000	0	0	0
Tank & Reservoir painting	80,000	90,000	0	90,000	0
I-94 Casing Pipe	25,000	0	0	0	0
Northwest water improvement	0	250,000	0	0	0
Well reconditioning	0	50,000	0	50,000	0
Short Street Watermain	0	0	150,000	0	0
New Well	0	0	0	50,000	300,000
Bond issue costs	50,000	50,000	0	0	0
Total project costs	<u>1,320,000</u>	<u>3,825,000</u>	<u>1,055,000</u>	<u>1,100,000</u>	<u>1,215,000</u>
Estimated ending balance	<u>\$ 0</u>	<u>\$ 134,600</u>	<u>\$ 12,200</u>	<u>\$ 94,800</u>	<u>\$ 12,400</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Other funding sources:					
<i>Decrease in Debt Service Reserves</i>					
- Miscellaneous projects	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>100,000</u>	\$ <u>0</u>
Total other funding sources	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>0</u></u>

Sewer Utility

Funding Resources:	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Operating Cash Forward:	\$ 670,000	\$ 36,000	\$ 267,900	\$ 126,100	\$ 29,300
Operating Income / Working capital	600,000	600,000	700,000	700,000	700,000
Connection fee / Work	106,000	211,900	353,200	353,200	353,200
Special Assessments	150,000	150,000	150,000	150,000	150,000
Transfers from other funds	0	0	0	0	0
Revenue bonds	0	1,000,000	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other (1)	0	0	0	0	325,000
	<u>1,526,000</u>	<u>1,997,900</u>	<u>1,471,100</u>	<u>1,329,300</u>	<u>1,557,500</u>
Total funding resources					
Project Costs:					
City-wide main extensions & repl.	360,000	375,000	390,000	400,000	420,000
Manhole replacements	25,000	25,000	25,000	25,000	25,000
Television inspection	30,000	30,000	30,000	30,000	30,000
Wastewater treatment plant repairs	150,000	150,000	100,000	100,000	100,000
Phosphorus removal	100,000	700,000	800,000	0	0
Sludge disposal program	350,000	0	0	0	0
Gas storage system replacement	175,000	0	0	0	0
Garfield Avenue - UWEC to Marston	175,000	0	0	0	0
Gessner/Old Wells Road extension	100,000	0	0	0	0
I-94 casing pipes	25,000	0	0	0	0
Northwest sewer interceptor	0	400,000	0	0	500,000
Jeffers Road main extension	0	0	0	100,000	0
Northeast sewer interceptor	0	0	0	645,000	0
Sundet Road sewer extension	0	0	0	0	450,000
Bond issue costs	0	50,000	0	0	0
	<u>1,490,000</u>	<u>1,730,000</u>	<u>1,345,000</u>	<u>1,300,000</u>	<u>1,525,000</u>
Total project costs					
Estimated ending balance	<u>\$ 36,000</u>	<u>\$ 267,900</u>	<u>\$ 126,100</u>	<u>\$ 29,300</u>	<u>\$ 32,500</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Other funding sources:					
<i>Developer Financing</i>					
- Sundet Road	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>325,000</u>
Total other funding sources	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>325,000</u></u>

Parking Utility

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<i>Funding Resources:</i>					
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating income	25,000	25,000	25,000	25,000	25,000
Transfer from General Fund (1)	100,000	100,000	100,000	100,000	100,000
Transfer from other funds	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funding resources	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
<i>Project Costs:</i>					
Parking ramp renovations / maint.	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
Total project costs	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
Estimated ending balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Transfer from General Fund					
- Ramp renovation/maintenance	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>100,000</u>
Total transfer from General Fund	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>	\$ <u><u>100,000</u></u>

Public Transit

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<i>Funding Resources:</i>					
Beginning Balance	\$ 155,000	\$ 155,000	\$ 0	\$ 0	\$ 0
Operating income	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
Transfer from other funds	0	0	0	0	0
General obligation bonds	0	200,000	0	0	0
Federal aid (1)	0	1,408,000	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funding resources	<u>155,000</u>	<u>1,763,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Project Costs:</i>					
Bus replacement	0	1,760,000	0	0	0
Bond issue costs	0	3,000	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total project costs	<u>0</u>	<u>1,763,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated ending balance	<u>\$ 155,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Federal aid:					
- Bus replacement	\$ <u>0</u>	\$ <u>1,408,000</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total Federal aid	\$ <u><u>0</u></u>	\$ <u><u>1,408,000</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

Hobbs Ice Center

<i>Funding Resources</i>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Beginning Balance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Operating Income	0	0	0	0	0
Transfer from General Fund (1)	15,000	35,000	55,000	15,000	0
Transfer from other funds	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>65,000</u>	<u>85,000</u>	<u>105,000</u>	<u>65,000</u>	<u>50,000</u>
<i>Project Costs:</i>					
Dehumidification system	15,000	0	0	0	0
Paint steel beams	0	35,000	0	0	0
Installation of emissivity ceilings	0	0	55,000	0	0
Replace rubber matting	0	0	0	15,000	0
Total project costs	<u>15,000</u>	<u>35,000</u>	<u>55,000</u>	<u>15,000</u>	<u>0</u>
Estimated ending balance	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>1999</u>
Transfer from General Fund:					
- Miscellaneous projects	\$ <u>15,000</u>	\$ <u>35,000</u>	<u>55,000</u>	\$ <u>15,000</u>	\$ <u>0</u>
Total transfer from General Fund	\$ <u><u>15,000</u></u>	\$ <u><u>35,000</u></u>	\$ <u><u>55,000</u></u>	\$ <u><u>15,000</u></u>	\$ <u><u>0</u></u>

Outdoor Pool

Funding Resources:	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Income	0	0	0	0	0
Transfer from General Fund (1)	35,000	0	0	0	0
Transfers from other funds	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funding resources	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Project Costs:					
Paint Fairfax Pool	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total project costs	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated ending balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

	1996	1997	1998	1999	2000
Transfer from General Fund:					
- Miscellaneous projects	\$ 35,000	\$ 0	\$ 0	\$ 0	\$ 0
Total transfer from General Fund	<u>\$ 35,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Central Equipment

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Funding Resources:					
Beginning Balance:	\$ 7,337,390	\$ 7,627,990	\$ 7,477,340	\$ 7,582,040	\$ 7,945,640
Operating income				0	0
- Rental equipment	673,100	673,100	673,100	673,100	673,100
- Fire equipment	129,100	133,000	136,900	141,000	145,300
Interest income	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funding resources	<u>8,139,590</u>	<u>8,434,090</u>	<u>8,287,340</u>	<u>8,396,140</u>	<u>8,764,040</u>
Project Costs:					
Equipment replacement					
Fire Department	134,500	0	0	34,000	470,000
Central Equipment	368,100	956,750	545,300	416,500	748,250
Central Maintenance Facility site expansion	0	0	160,000	0	0
New Equipment:					
P & R - Mower	<u>9,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total project costs	<u>511,600</u>	<u>956,750</u>	<u>705,300</u>	<u>450,500</u>	<u>1,218,250</u>
Estimated ending balance					
Reserved for equipment replacement	<u>\$ 7,627,990</u>	<u>\$ 7,477,340</u>	<u>\$ 7,582,040</u>	<u>\$ 7,945,640</u>	<u>\$ 7,545,790</u>

	1996	1997	1998	1999	2000
No detail required	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

POSITION CONTROL SUMMARY

This summary lists permanent full-time and part-time positions as of January 1, for 1994 - 1996, by division. Divisions are grouped into the four major service areas with total positions shown for each taxing entity; General City, Public Library, and City-County Health. Full-time positions shown as a fraction are charged to more than one division. Each part-time position is held by one employee and is equivalent in hours to the appropriate percentage of a full-time position.

POSITION CONTROL SUMMARY

<u>GENERAL GOVERNMENT</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
General Fund:			
Administrative Services	3.00	3.00	4.00
City Attorney	3.00	3.00	3.00
Finance:			
Administration	3.00	3.00	3.00
Accounting	8.50	8.00	8.00
Assessing	7.00	7.00	6.60
City Clerk	4.00	3.00	0.00
Data Processing	5.00	5.00	5.00
Customer Services	9.00	8.50	10.25
Human Resources	3.75	3.75	3.25
Purchasing	4.00	3.50	3.50
Community Development:			
Community Planning	5.00	5.00	5.00
Inspections	8.00	8.00	8.00
Economic Development	1.00	1.00	1.00
Risk Management	2.00	1.50	1.50
	<hr/>	<hr/>	<hr/>
TOTAL GENERAL GOVERNMENT	66.25	63.25	62.10

COMMUNITY MAINTENANCE

General Fund:			
Public Works:			
Administration	3.00	3.00	3.00
General Services	8.00	8.00	8.00
Engineering	15.00	15.00	15.00
Streets Maintenance	48.50	40.50	39.50
Transportation	0.75	0.75	0.75
Cemetery Maintenance	0.00	0.00	4.25
Community Development	2.30	3.00	3.00
City-County Health	41.57	41.57	41.57
Water Utility	29.30	29.30	29.30
Sewer Utility	25.70	25.70	25.70
Parking Utility	2.25	2.25	2.25
Public Transit	27.75	27.75	27.75
Central Equipment	8.50	8.50	8.50
	<hr/>	<hr/>	<hr/>
TOTAL COMMUNITY MAINTENANCE	212.62	205.32	208.57

Note: This summary represents permanent full-time equivalent positions.

POSITION CONTROL SUMMARY

<u>LEISURE AND CULTURAL</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
General Fund:			
Parks and Recreation:			
Administration	3.00	3.00	3.00
Park Maintenance	32.75	31.75	24.75
Forestry	5.00	5.00	4.75
Recreation	4.00	4.00	3.00
Public Library			
Library staff	30.62	29.51	29.51
Custodial	3.00	3.00	3.00
Hobbs Ice Center	0.00	0.00	3.00
Outdoor Pool	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
TOTAL LEISURE AND CULTURAL	78.37	76.26	71.01
<u>PUBLIC SAFETY AND SECURITY</u>			
General Fund:			
Police:			
Administration	3.00	3.00	3.00
Administrative Services	15.00	15.00	14.00
Patrol Division	66.00	62.00	62.00
Detective Division	15.00	16.00	17.00
Communication Center	15.00	15.00	16.00
Fire:			
Administration	3.00	3.00	3.00
Operations	82.00	82.00	81.00
Inspection	4.00	4.00	4.00
	<hr/>	<hr/>	<hr/>
TOTAL PUBLIC SAFETY AND SECURITY	203.00	200.00	200.00
TOTAL CITY POSITIONS	<hr/>	<hr/>	<hr/>
	560.24	544.83	541.68
Community Development	(2.30)	(3.00)	(3.00)
Public Library			
Library staff	(30.62)	(29.51)	(29.51)
Custodial	(3.00)	(3.00)	(3.00)
City-County Health	(41.57)	(41.57)	(41.57)
	<hr/>	<hr/>	<hr/>
TOTAL GENERAL CITY POSITIONS	482.75	467.75	464.60

Note: This summary represents permanent full-time equivalent positions.

PAYROLL COSTS BY SERVICE AREA

This summary complements the Position Control Summary by also grouping divisions, appropriate service areas, and taxing entities. Payroll costs are shown for each division and broken down into regular, overtime, temporary wages and fringe benefits.

PAYROLL COSTS BY SERVICE AREA

1996 BUDGET

<u>GENERAL GOVERNMENT</u>	<u>REGULAR</u>	<u>OVERTIME</u>	<u>TEMP.</u>	<u>FRINGES</u>	<u>TOTAL</u>
General Fund:					
City Council	\$ —	\$ —	\$ 28,740	\$ 2,200	\$ 30,940
Administrative Services	195,330	2,290	—	56,650	254,270
City Attorney	166,000	—	—	48,160	214,160
Finance:					
Administration	144,340	410	—	39,410	184,160
Accounting	266,620	5,740	—	78,270	350,630
Assessing	289,350	—	—	92,530	381,880
Data Processing	223,540	630	8,370	63,240	295,780
Customer Services	327,090	2,640	55,150	89,030	473,910
Human Resources:					
Human Resources	223,300	4,030	1,230	62,980	291,540
Purchasing	134,410	—	—	33,920	168,330
Community Development:					
Planning & Development	243,700	—	—	70,270	313,970
Inspections	331,410	—	—	97,000	428,410
Economic Development	43,880	—	—	9,010	52,890
Risk Management	54,550	—	—	27,700	82,250
TOTAL GENERAL GOVERNMENT	\$ 2,643,520	\$ 15,740	\$ 93,490	\$ 770,370	\$ 3,523,120

COMMUNITY MAINTENANCE

General Fund:					
Public Works:					
Administration	\$ 278,920	\$ 5,400	\$ —	\$ 122,650	\$ 406,970
General Services	156,660	11,800	5,350	20,940	194,750
Engineering	637,690	40,270	64,230	202,550	944,740
Streets Maintenance	1,249,080	161,160	59,340	426,550	1,896,130
Transportation	162,190	4,450	3,670	87,810	258,120
Cemetery Maintenance	192,890	17,540	39,340	77,630	327,400
Community Development	127,600	—	—	—	127,600
City-County Health	1,206,890	—	—	384,980	1,591,870
Water Utility	1,035,820	47,120	—	348,030	1,430,970
Sewer Utility	893,150	120,100	13,100	330,990	1,357,340
Parking Utility	57,780	6,500	13,420	27,020	104,720
Public Transit	841,940	52,510	8,100	283,660	1,186,210
Central Equipment	302,400	31,040	4,460	114,290	452,190
TOTAL COMMUNITY MAINTENANCE	\$ 7,143,010	\$ 497,890	\$ 211,010	\$ 2,427,100	\$ 10,279,010

PAYROLL COSTS BY SERVICE AREA

1996 BUDGET

LEISURE AND CULTURAL	REGULAR	OVERTIME	TEMP.	FRINGES	TOTAL
General Fund:					
Parks and Recreation:					
Administration	\$ 117,920	\$ 4,010	\$ 6,730	\$ 37,130	\$ 165,790
Park Maintenance	821,460	49,140	105,720	292,120	1,268,440
Forestry	173,950	4,670	22,790	62,980	264,390
Recreation	125,760	1,230	261,290	47,780	436,060
Public Library	1,397,030	7,890	1,130	39,880	1,445,930
Hobbs Ice Center	86,140	9,270	18,860	49,230	163,500
Outdoor Pool	17,240	1,850	118,890	19,830	157,810
TOTAL LEISURE AND CULTURAL	\$ 2,739,500	\$ 78,060	\$ 535,410	\$ 548,950	\$ 3,901,920
 PUBLIC SAFETY AND SECURITY					
General Fund:					
Police:					
Administration	\$ 156,290	\$ 1,920	-	\$ 58,500	\$ 216,710
Administrative Services	542,270	12,740	29,510	209,580	794,100
Patrol Division	2,460,600	125,480	65,190	1,013,420	3,664,690
Detective Division	682,390	31,580	-	290,780	1,004,750
Communication Center	495,020	33,930	-	176,240	705,190
Fire:					
Administration	150,830	440	-	53,420	204,690
Operations	3,296,350	150,410	26,470	1,344,900	4,818,130
Inspection	171,660	-	-	57,340	229,000
TOTAL PUBLIC SAFETY AND SECURITY	\$ 7,955,410	\$ 356,500	\$ 121,170	\$ 3,204,180	\$ 11,637,260
TOTAL PAYROLL COSTS	\$ 20,481,440	\$ 948,190	\$ 961,080	\$ 6,950,600	\$ 29,341,310
 Less other taxing entities:					
Public Library	1,397,030	7,890	1,130	39,880	1,445,930
City-County Health	1,206,890	-	-	384,980	1,591,870
TOTAL GENERAL CITY POSITIONS	\$ 17,877,520	\$ 940,300	\$ 959,950	\$ 6,525,740	\$ 26,303,510

DEBT SUMMARY

Debt can be incurred by borrowing money or from purchasing material and property on delayed payments. The City uses debt as one method to fund capital improvement projects. Most debt is in the form of general obligation or revenue bonds, although general obligation promissory notes are also used. Repayment for principal and interest of bonds and notes is accounted for in several funds, depending on the purpose for which the money was used. State Statute 67.03 (1) limits the amount of general obligation debt which a municipality can incur to 5 percent of equalized value. The following tables include:

- 1) General Obligation Debt Limitation
- 2) Schedule of 1996 Debt Retirement (for all funds)

DEBT SUMMARY

General Obligation Debt Limitation

Section 67.03(1) of the Wisconsin Statutes provides that the amount of indebtedness of a municipality shall not exceed 5 percent of the equalized valuation of the taxable property in the municipality.

The following computation compares the total debt allowable for the City of Eau Claire with actual outstanding indebtedness at December 31, 1995:

Equalized valuation (With TID's)	\$	1,722,951,500
Legal debt capacity (5% of equalized value)	\$	<u>86,147,575</u>
General obligation indebtedness: General long-term debt	\$	19,041,405
Less: Amounts available for payment of principal: In Debt Service funds		<u>(3,700,000) *</u>
Net indebtedness		<u>15,341,405</u>
Unused borrowing capacity	\$	<u>70,806,170</u>
Percent of debt capacity remaining		<u>82%</u>

* Estimated - actual figure will be determined when the audit is complete.

1996 DEBT SUMMARY

	Principal <u>Jan. 1</u>	Proposed <u>Additions</u>	<u>Retired</u>	Principal <u>Dec. 31</u>	Current Interest <u>Requirement</u>
General-obligation debt:					
Bonds:					
City purpose:					
1988 Refunding bonds	\$ 1,705,910.00	\$ 0.00	\$ 1,218,510.00	\$ 487,400.00	\$ 73,110.33
1990 Corporate purpose-Pool	1,440,000.00	0.00	65,000.00	1,375,000.00	97,229.38
1993 Corporate purpose	2,260,000.00	0.00	90,000.00	2,170,000.00	115,646.26
1994 Corporate purpose	3,550,000.00	0.00	125,000.00	3,425,000.00	184,292.50
1995 Corporate purpose	1,280,000.00	0.00	45,000.00	1,235,000.00	55,577.08
Total city purpose bonds	10,235,910.00	0.00	1,543,510.00	8,692,400.00	525,855.55
Special assessment:					
1995 Bonds	2,795,000.00	0.00	255,000.00	2,540,000.00	107,235.42
1996 Bonds	0.00	1,600,000.00	0.00	1,600,000.00	44,000.00
Total special assessment bonds	2,795,000.00	1,600,000.00	255,000.00	4,140,000.00	151,235.42
T.I.F. Districts:					
1984 Bonds (TIF #2)	750,000.00	0.00	75,000.00	675,000.00	66,950.00
1988 Refunding bonds (TIF #3)	874,090.00	0.00	416,490.00	457,600.00	44,632.17
1994 Refunding bonds (TIF #3)	1,970,000.00	0.00	460,000.00	1,510,000.00	66,933.76
1992 Bonds (TIF #4)	1,350,000.00	0.00	5,000.00	1,345,000.00	83,362.50
1996 Bonds (TIF #4)	0.00	3,000,000.00	0.00	3,000,000.00	131,000.00
Total T.I.F. Districts bonds	4,944,090.00	3,000,000.00	956,490.00	6,987,600.00	392,878.43
Total bonds	17,975,000.00	4,600,000.00	2,755,000.00	19,820,000.00	1,069,969.40
Notes:					
1985 Craig note	50,703.55	0.00	46,698.10	4,005.45	2,069.90
1985 Newman note	62,280.26	0.00	57,373.93	4,906.33	2,542.07
1987 State Trust Fund note	260,370.00	0.00	23,670.00	236,700.00	18,928.55
1987 WMMIC	598,455.49	0.00	31,352.91	567,102.58	49,659.42
1996 State Trust Fund note	0.00	560,000.00	0.00	560,000.00	0.00
Total notes	971,809.30	560,000.00	159,094.94	1,372,714.36	73,199.94
1993 Financing Lease-Ameritech	94,595.63	0.00	16,844.42	77,751.21	4,922.98
Total general long-term debt	\$ 19,041,404.93	\$ 5,160,000.00	\$ 2,930,939.36	\$ 21,270,465.57	\$ 1,148,092.32

1996 DEBT SUMMARY

<u>Proprietary long-term debt:</u>	<u>Principal Jan. 1</u>	<u>Proposed Additions</u>	<u>Retired</u>	<u>Principal Dec. 31</u>	<u>Current Interest Requirement</u>
Water:					
Revenue bonds:					
1978 Bonds	\$ 310,000.00	\$ 0.00	\$ 150,000.00	\$ 160,000.00	\$ 16,275.00
1984 Refunding bonds	905,000.00	0.00	225,000.00	680,000.00	74,550.00
1992 Bonds	1,820,000.00	0.00	65,000.00	1,755,000.00	110,225.00
1993 Bonds	2,190,000.00	0.00	80,000.00	2,110,000.00	115,025.00
1995 Bonds	2,000,000.00	0.00	50,000.00	1,950,000.00	88,687.50
1996 Bonds	0.00	1,000,000.00	0.00	1,000,000.00	45,500.00
Total water	<u>7,225,000.00</u>	<u>1,000,000.00</u>	<u>570,000.00</u>	<u>7,655,000.00</u>	<u>450,262.50</u>
Sewer:					
Revenue bonds:					
1992 Bonds	1,640,000.00	0.00	60,000.00	1,580,000.00	99,422.50
1993 Bonds	2,380,000.00	0.00	50,000.00	2,330,000.00	107,530.00
1994 Refunding bonds	1,335,000.00	0.00	420,000.00	915,000.00	49,495.00
1995 Bonds	1,400,000.00	0.00	50,000.00	1,350,000.00	58,934.79
Total sewer	<u>6,755,000.00</u>	<u>0.00</u>	<u>580,000.00</u>	<u>6,175,000.00</u>	<u>315,382.29</u>
Total proprietary long-term debt	<u>13,980,000.00</u>	<u>1,000,000.00</u>	<u>1,150,000.00</u>	<u>13,830,000.00</u>	<u>765,644.79</u>
Total long-term debt	<u>\$ 33,021,404.93</u>	<u>\$ 6,160,000.00</u>	<u>\$ 4,080,939.36</u>	<u>\$ 35,100,465.57</u>	<u>\$ 1,913,737.11</u>

Note: Proprietary Fund debt is reported on a cash basis in this report.

DEBT SUMMARY

PRINCIPAL AND INTEREST REQUIREMENTS TO MATURITY

General Obligation Debt

Year Due	General Fund		T.I.F.	T.I.F.	T.I.F.	Total
	Bonds	Notes/Lease	District #2	District #3	District #4	
1996	\$ 2,431,601	\$ 254,063	\$ 141,950	\$ 988,056	\$ 88,362	3,904,032
1997	1,723,464	685,910	135,500	948,163	88,125	3,581,162
1998	1,191,503	60,882	153,900	738,287	97,875	2,242,447
1999	1,173,062	59,167	145,000	382,266	97,103	1,856,598
2000	1,153,402	57,482	161,000		116,307	1,488,191
2001	1,059,546	33,967	149,750		119,418	1,362,681
2002	1,046,206	32,250	163,500		127,177	1,369,133
2003	1,026,786	30,534			139,303	1,196,623
2004	1,006,634	28,832			160,468	1,195,934
2005-2009	3,992,678	52,488			825,692	4,870,858
2010-2014	2,635,121				525,800	3,160,921
	<u>\$ 18,440,003</u>	<u>\$ 1,295,575</u>	<u>\$ 1,050,600</u>	<u>\$ 3,056,772</u>	<u>\$ 2,385,630</u>	<u>\$ 26,228,580</u>

Water Long-Term Debt and Advances

Year Due	Revenue Bonds	Advances From General Fund	Total Long-Term Obligation
1996	\$ 974,763	\$ 648,400	\$ 1,623,163
1997	990,605	646,632	1,637,237
1998	834,515	644,917	1,479,432
1999	753,610	643,200	1,396,810
2000	551,522	641,517	1,193,039
2001	547,655	639,767	1,187,422
2002	543,118	638,051	1,181,169
2003	547,845	636,336	1,184,181
2004	546,420	634,634	1,181,054
2005	544,092	632,903	1,176,995
2006	550,748	631,188	1,181,936
2007	545,750	605,801	1,151,551
2008	549,615	605,801	1,155,416
2009-2013	2,405,157	2,937,206	5,342,363
2014-2018		1,648,641	1,648,641
	<u>\$ 10,885,415</u>	<u>\$ 12,834,994</u>	<u>\$ 23,720,409</u>

DEBT SUMMARY

PRINCIPAL AND INTEREST REQUIREMENTS TO MATURITY

Sewer Long-Term Debt and Advances

Outdoor Pool Advance

Year Due	Total Revenue Bonds	Advances From General Fund	Total Long-Term Obligations	Advance From General Fund
1996	\$ 895,382	\$ 141,893	\$ 1,037,275	\$ 162,229
1997	903,950	141,894	1,045,844	167,395
1998	900,175	141,893	1,042,068	162,520
1999	534,550	141,892	676,442	157,608
2000	531,360	141,894	673,254	162,285
2001	532,578	99,143	631,721	161,378
2002	532,855	99,144	631,999	164,892
2003	532,167	99,143	631,310	158,018
2004	535,533	99,143	634,676	151,092
2005	542,705	99,143	641,848	158,593
2006	543,522	99,144	642,666	160,192
2007	542,953	99,144	642,097	161,059
2008	541,122	99,144	640,266	165,975
2009	383,020	99,143	482,163	155,325
2010	386,695	99,144	485,839	
2011	394,280	99,144	493,424	
2012	395,195	99,144	494,339	
2013		99,143	99,143	
2014		99,143	99,143	
2015		99,144	99,144	
2016-2020		495,719	495,719	
	<u>\$ 9,628,042</u>	<u>\$ 2,692,338</u>	<u>\$ 12,320,380</u>	<u>\$ 2,248,561</u>

Year Due	Risk Management Advance	TIF District #4 Advances			Capital Projects Advance
	Advance From General Fund	Advance From Water Utility	Advance From Sewer Utility	Total Advances	From Central Equip.
1996	\$ 81,012	6,430	\$ 6,430	\$ 12,860	\$ 65,848
1997	614,348	6,430	6,430	12,860	58,060
1998		6,430	6,430	12,860	41,709
1999		6,430	6,430	12,860	29,646
2000		6,430	6,430	12,860	29,646
2001		6,430	6,430	12,860	
2002-2004		19,290	19,290	38,580	
	<u>\$ 695,360</u>	<u>\$ 57,870</u>	<u>\$ 57,870</u>	<u>\$ 115,740</u>	<u>\$ 224,909</u>

TAX LEVY SUMMARY

Real and personal property taxes are levied in December by the City Council in conjunction with the adoption of the annual budget for the ensuing fiscal year beginning January 1. Levies are based on assessed property values certified on January 1 of the prior year and become a lien on the property at the beginning of the fiscal year. Real estate taxes may be paid in full January 31 or in two installments. The first half is due on or before January 31, and the second half is due on or before July 31. The following tables include:

- 1) Gross Tax Levy for Each Taxing Entity in the City of Eau Claire
(1992-1996)
- 2) Tax Rate Per \$1,000 of Assessed Value
- 3) Assessed Value Compared to Equalized Value in the City of
Eau Claire

TAX LEVY SUMMARY

Gross Tax Levy for Each Taxing Entity in the City of Eau Claire

<u>Gross Tax Levy</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
City of Eau Claire	\$6,971,920	\$7,114,168	\$7,545,000	\$7,960,000	\$8,756,000
Public Library	1,339,410	1,361,691	1,466,080	1,513,180	1,545,820
City-County Health	842,000	928,960	974,850	1,000,960	1,038,580
Eau Claire School District	24,452,320	26,137,854	29,239,300	28,078,474	27,709,641
Chippewa School District	25,220	48,165	23,305	19,404	23,503
Vocational District	2,234,254	2,402,687	2,566,748	2,849,395	3,074,955
Eau Claire County	5,292,849	5,711,485	6,065,549	6,179,440	7,328,883
State Forestry Tax - Eau Claire County	248,695	262,642	282,783	299,385	330,168
Chippewa County	218,921	226,664	237,210	254,304	277,495
State Forestry Tax - Chippewa County	11,594	11,902	12,543	13,350	14,422
T.I.F. District #2	166,045	166,419	183,328	164,656	163,766
T.I.F. District #3	773,549	1,077,191	1,144,191	1,022,029	1,071,424
T.I.F. District #4	0	0	107,433	202,284	301,379
Gross Tax Levy	<u>42,576,777</u>	<u>45,449,828</u>	<u>49,848,320</u>	<u>49,556,861</u>	<u>51,636,036</u>
Less - State Credit:					
Eau Claire County	2,798,499	2,852,456	2,842,782	2,894,742	2,881,112
Chippewa County	129,316	133,251	133,598	134,577	132,347
Total Credit	<u>2,927,815</u>	<u>2,985,707</u>	<u>2,976,380</u>	<u>3,029,319</u>	<u>3,013,459</u>
Net Tax Levy	<u>\$39,648,962</u>	<u>\$42,464,121</u>	<u>\$46,871,940</u>	<u>\$46,527,542</u>	<u>\$48,622,577</u>
City as a Percentage of the Gross Levy	<u>16.37%</u>	<u>15.65%</u>	<u>15.14%</u>	<u>16.06%</u>	<u>16.96%</u>

TAX LEVY SUMMARY

The City of Eau Claire is located in Eau Claire and Chippewa counties. The portion of the City in Chippewa county is further divided between the Eau Claire and Chippewa Falls school districts. These overlapping districts have separate tax levies which result in the mill rates shown in the following three schedules:

Tax Rate per \$1,000 of Assessed Value

Property Located in Eau Claire County (Eau Claire Area School District)

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
City of Eau Claire	\$5.931	\$5.931	\$6.200	\$5.047	\$5.342
Public Library	1.140	1.135	1.205	0.959	0.943
City-County Health	0.716	0.775	0.801	0.635	0.634
Eau Claire Area School District	20.827	21.836	24.072	17.831	16.916
Vocational District	1.901	2.003	2.111	1.808	1.875
Eau Claire County	4.710	4.986	5.217	4.101	4.671
State Forestry	0.216	0.223	0.236	0.193	0.204
Gross Tax Rate	35.441	36.889	39.842	30.574	30.585
School Credit	2.432	2.418	2.371	1.865	1.779
Net Tax Rate - Eau Claire County	<u><u>\$33.009</u></u>	<u><u>\$34.471</u></u>	<u><u>\$37.471</u></u>	<u><u>\$28.709</u></u>	<u><u>\$28.806</u></u>

TAX LEVY SUMMARY

Tax Rate per \$1,000 of Assessed Value

Property Located in Chippewa County (Eau Claire Area School District)

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
City of Eau Claire	\$5.931	\$5.931	\$6.200	\$5.047	\$5.342
Public Library	1.140	1.135	1.205	0.959	0.943
City-County Health	0.716	0.775	0.801	0.635	0.634
Eau Claire Area School District	20.827	21.836	23.563	17.570	17.062
Vocational District	1.901	2.003	2.066	1.775	1.891
Chippewa County	4.240	4.205	4.367	3.607	3.956
State Forestry	0.225	0.221	0.231	0.189	0.206
Gross Tax Rate	34.980	36.106	38.433	29.782	30.034
School Credit	2.505	2.472	2.459	1.909	1.887
Net Tax Rate - Chippewa County	<u>\$32.475</u>	<u>\$33.634</u>	<u>\$35.974</u>	<u>\$27.873</u>	<u>\$28.147</u>

Property Located in Chippewa County (Chippewa Area School District)

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
City of Eau Claire	\$5.931	\$5.931	\$6.200	\$5.047	\$5.342
Public Library	1.140	1.135	1.205	0.959	0.943
City-County Health	0.716	0.775	0.801	0.635	0.634
Chippewa School District	18.824	20.025	19.810	12.195	14.605
Vocational District	1.901	2.003	2.066	1.775	1.892
Chippewa County	4.24	4.205	4.367	3.607	3.956
State Forestry	0.225	0.221	0.231	0.189	0.206
Gross Tax Rate	32.977	34.295	34.680	24.407	27.578
School Credit	2.505	2.472	2.459	1.909	1.887
Net Tax Rate - Chippewa County	<u>\$30.472</u>	<u>\$31.823</u>	<u>\$32.221</u>	<u>\$22.498</u>	<u>\$25.691</u>

TAX LEVY SUMMARY

City of Eau Claire Assessed Value Compared to Equalized Value

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
<u>Assessed Value (000's)</u>					
Eau Claire County	\$ 1,123,883	\$ 1,146,134	\$ 1,163,433	\$ 1,499,863	\$ 1,561,302
Chippewa County	<u>51,625</u>	<u>53,905</u>	<u>54,325</u>	<u>70,496</u>	<u>70,137</u>
Subtotal	1,175,508	1,200,039	1,217,758	1,570,359	1,631,439
T.I.F. District #2	4,695	4,452	4,156	4,568	4,536
T.I.F. District #3	21,872	28,815	28,521	40,945	42,796
T.I.F. District #4	<u>0</u>	<u>0</u>	<u>2,723</u>	<u>7,169</u>	<u>10,876</u>
Total Assessed Value	\$ <u>1,202,075</u>	\$ <u>1,233,306</u>	\$ <u>1,253,158</u>	\$ <u>1,623,041</u>	\$ <u>1,689,647</u>

Equalized Value (000's)

Eau Claire County	\$ 1,214,604	\$ 1,275,458	\$ 1,371,191	\$ 1,452,849	\$ 1,599,280
Chippewa County	<u>57,971</u>	<u>59,509</u>	<u>62,716</u>	<u>66,752</u>	<u>72,110</u>
Subtotal	1,272,575	1,334,967	1,433,907	1,519,601	1,671,390
T.I.F. District #2	5,434	5,558	5,497	5,225	5,495
T.I.F. District #3	23,438	32,195	34,106	32,430	35,953
T.I.F. District #4	<u>0</u>	<u>0</u>	<u>3,118</u>	<u>6,419</u>	<u>10,113</u>
Total Equalized Value	\$ <u>1,301,447</u>	\$ <u>1,372,720</u>	\$ <u>1,476,628</u>	\$ <u>1,563,675</u>	\$ <u>1,722,951</u>

Percent of Assessed to Equalized

Eau Claire County	92.52%	89.81%	84.78%	103.68%	98.04%
Chippewa County	89.05%	90.58%	86.62%	105.61%	97.26%

Note: The years listed are fiscal (budget) years. The assessed value for each fiscal year is established on January 1 of the prior year; the equalized value is certified by the State Dept. of Revenue in October of the previous calendar year.

GLOSSARY

APPROPRIATION

An authorization made by the City Council which permits officials to incur obligations and to expend governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period in operating funds.

ASSESSED VALUATION

The estimated value placed upon real and personal property by the City assessors as the basis for levying property taxes.

BONDED DEBT

A written promise to pay a specified sum of money at a future date along with periodic interest. Proceeds from bonds are typically used for long-term debt to pay for construction of capital projects.

BUDGET (OPERATING)

A plan of financial operation embodying proposed expenditures for a given period, typically a fiscal year, and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUSINESS IMPROVEMENT DISTRICT (B.I.D.)

A district created under state statute by petition to the City from owners of commercial property. The purpose is to allow business within the district to develop, manage, and promote their district and provide a method to fund these activities via a self-imposed assessment.

CAPITAL OUTLAY

The purchase, acquisition, or construction of any item having a unit cost of \$1,000 or more, or a useful life of more than one year. Typical capital outlay items include vehicles, construction equipment, and office equipment.

CAPITAL PROJECT (CAPITAL IMPROVEMENT)

Major construction, acquisition, or renovation activities which add value to the City's physical assets or significantly increase their useful life. Projects normally have a cost in excess of \$10,000 and a useful life of at least five years.

CONTINGENCY

Funds set aside, but not appropriated or approved for use. These funds could be used for unanticipated expenditure requirements, new programs, or to absorb unexpected revenue losses only with specific Council authorization.

CONTRACTUAL SERVICE

Expenditures related to daily routine operation such as utilities, postage, printing, employee travel, repairs etc. and services which are purchased from private contractors.

GLOSSARY

DEBT SERVICE

Payment of principal and interest to holders of the City debt instruments.

DEFICIT

Excess of an entity's liabilities over its assets (a negative fund balance). The term may also be used to describe a situation where expenditures exceed revenues.

DEPARTMENT

A major organizational unit in the City comprised of related work activities aimed at accomplishing a major service or regulatory program.

DIVISION

An organizational subdivision of a department.

EMPLOYEE BENEFITS

Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits. Included are the City's share of costs for Social Security, Wisconsin Retirement System, and the other pension, medical, and life insurance plans.

ENCUMBRANCES

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation. Encumbrances are used for budget-control during the year and not carried on the financial records at year-end. Goods and services received after the close of the fiscal year are charged to the next year's budget, when ordered or committed.

ENTERPRISE FUND

Separate financial entity used for government operations that are financed and operated in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EQUITY TRANSFERS

Non-recurring or non-routine transfers of equity between funds.

EXPENDITURES (EXPENSES)

For funds using the modified accrual basis of accounting, the cost of goods received and services rendered are recognized when measurable, except unmatured interest on debt, which is recognized when due. Funds using full accrual accounting (Proprietary funds) measure cost for operations, capital outlay and debt service as resources expire or are consumed.

FISCAL YEAR

A twelve month period to which the annual operating budget applies. The fiscal year is also the calendar year for all City funds except for the Community Development Block Grant fund which operates on a federal fiscal year.

GLOSSARY

FULL-TIME EQUIVALENT POSITIONS

A part-time position converted to the decimal equivalent position based on total hours per year. Full-time positions charged to more than one program are shown as an appropriate fraction in each program.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND

The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose.

GENERAL OBLIGATION BONDS

When the city pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds.

GRANTS

Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specified purpose, activity or facility.

INTERGOVERNMENTAL REVENUE

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, on a cost reimbursement basis.

MILLAGE RATE

Property tax levy stated in terms of dollars and cents for every thousand dollars of assessed property value.

NON-DEPARTMENTAL

Program costs that do not relate to any one department, but represent costs of a general City-wide nature.

GLOSSARY

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

ORDINANCE

A formal legislative enactment by the City Council, which implements or amends local law. Any budgetary change which affects total appropriations, levies, use of reserved appropriations, personnel authorizations, or duties and powers of appointed officials requires the adoption of an ordinance.

PAYMENT IN LIEU OF TAXES

Charges to an Enterprise Fund which the City would receive in property taxes if the Enterprise were a private sector operation. Enterprise Funds are assessed a Payment in Lieu of Property Tax based on the value of the real property assets of the fund. Enterprise funds which are routinely subsidized by General Fund have been forgiven this payment.

PERSONAL SERVICES

Services rendered by full-time and part-time employees to support the functions of City departments. Costs include salaries, fringes and other related benefits.

PROGRAM

A distinct function of city government provided to the public or a function providing support to the direct services of other city departments.

REVENUE BONDS

A bond that is payable from a specific source of revenue and to which the full faith and credit of the city is not pledged.

REVENUE

Income derived from taxes, fees, and charges. In the broader sense, "revenue" refers to all government income, regardless of source, used to fund services.

SPECIAL ASSESSMENT

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement of service deemed to primarily benefit those properties.

TAX INCREMENTAL FINANCING DISTRICT (T.I.F.)

A geographical area designated for public and private development. Public improvements are funded by debt which is repaid through segregating the increased property taxes resulting from private development.

RESOLUTIONS

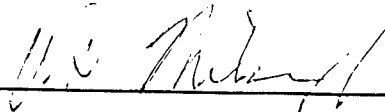
The authority to levy taxes and appropriate funds is vested in the City Council pursuant to State Statutes.

Following are the adopted resolutions to:

- Appropriate funds for General Fund, Public Library, and City-County Health Department budgets for fiscal year 1996.
- Approve Proprietary and Debt Service fund budgets for fiscal year 1996.
- Set the 1996 tax levy and tax rates for General City, Public Library, City-County Health Department, Board of Education and Vocational District operations.
- Extend to the tax roll all 1995 special assessments.
- Appropriate funds for the 1996 Capital Projects and approve the 1996 - 2000 Capital Improvement Plan.

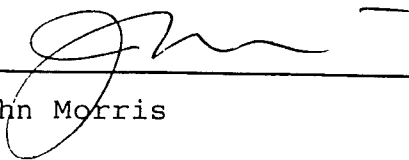
MOTION

I hereby move to increase the appropriation for L. E. Phillips Senior Central \$330 for a total appropriation of \$33,430 to match Eau Claire County's contribution.



William D. Nielsen, Jr

Seconded by:




John Morris

Passed:

November 20, 1995

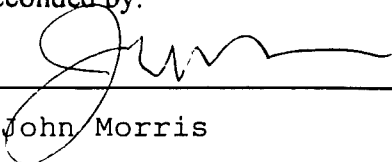
MOTION

I hereby move to close the CIP projects "Sky Park Buffer" in Fund 42 and "Reserve for Downtown Reinvestment" in Fund 24 and transfer the balances of \$120,000 and \$175,000 respectively to the Fund 24 operating account to provide funding for the 1996 appropriation for the City Center Development Corporation as included in the 1996 program of Services.



William D. Nielsen, Jr.

Seconded by:



John Morris

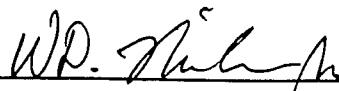
Passed:

November 20, 1995

95-614

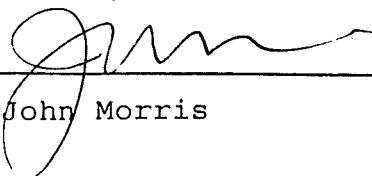
MOTION

I hereby move to increase the City share of the Health Department tax levy by \$2,910.



William D. Nielsen, Jr.

Seconded by:



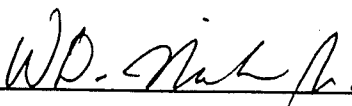
John Morris

Passed:

November 20, 1995

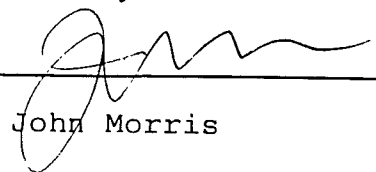
MOTION

I hereby move to eliminate impact fees as a revenue source from the Parks and Recreation capital project fund and to reduce project costs accordingly.



William D. Nielsen, Jr.

Seconded by:



John Morris


Passed:

November 20, 1995

95-616

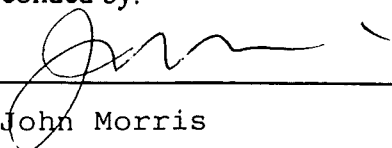
MOTION

I hereby move to change the name of the Department of the City Manager to the Department of Administrative Services.



William D. Nielsen, Jr.

Seconded by:



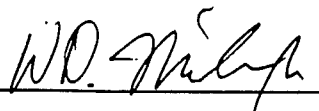
John Morris

Passed:

November 20, 1995

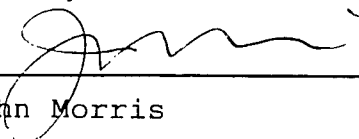
MOTION

I hereby move to approve the changes in estimated revenues and appropriations for motions approved on November 20, 1995 and authorize the city staff to incorporate the changes in the 1996 Program of Services and the 1996-2000 Capital Improvement Plan.



William D. Nielsen, Jr.

Seconded by:



John Morris

Passed:

November 20, 1995

RESOLUTION

A RESOLUTION APPROVING THE PROPOSED GENERAL FUND BUDGET OF THE CITY OF EAU CLAIRE FOR FISCAL YEAR 1996.

WHEREAS a public hearing was held on November 13, 1995 by the City Council of the City of Eau Claire on the proposed budget for the City of Eau Claire General Fund for the fiscal year ending December 31, 1996

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That there is hereby appropriated for the fiscal year ending December 31, 1996 to the General Fund, the sum of \$32,421,650 for the following purposes:

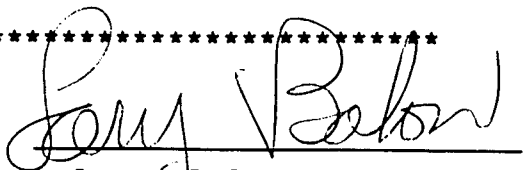
City Council	\$ 102,750
Administrative Services	305,550
City Attorney	243,710
Finance	1,993,170
Human Resources	660,500
Community Development	828,760
Public Works	6,333,770
Parks & Recreation	3,060,780
Police	7,531,030
Fire	5,911,480
Non-Departmental	<u>5,450,150</u>
	<u>\$32,421,650</u>

BE IT FURTHER RESOLVED that the proposed budget of the City General Fund, a copy of which is on file in the office of the City Clerk and open to inspection during regular business hours, is hereby approved.

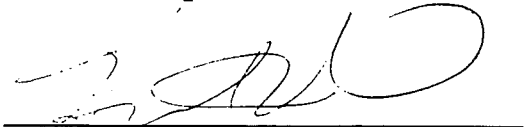
Adopted,

November 20, 1995

Motion to adopt the resolution


Larry Balow

Seconded by:


Howard D. White

RESOLUTION

A RESOLUTION APPROVING THE PROPOSED BUDGET FOR THE CITY-COUNTY HEALTH DEPARTMENT FOR FISCAL YEAR 1996.

WHEREAS a public hearing was held on November 13, 1995 by the City Council of the City of Eau Claire on the proposed budget of the City-County Health Department for the fiscal year ending December 31, 1996

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That there is hereby appropriated for the fiscal year ending December 31, 1996 to the City-County Health Department fund the sum of \$2,517,730, and

BE IT FURTHER RESOLVED that the proposed budget of the City-County Health Department, a copy of which is on file in the office of the City Clerk and open to inspection during regular business hours, is hereby approved.

Adopted,

November 20, 1995

Motion to adopt the resolution



Larry Balow

Seconded by:



Howard D. White

RESOLUTION

A RESOLUTION APPROVING THE PROPOSED BUDGET FOR THE L. E. PHILLIPS MEMORIAL PUBLIC LIBRARY FOR FISCAL YEAR 1996.

WHEREAS a public hearing was held on November 13, 1995 by the City Council of the City of Eau Claire on the proposed budget of the L. E. Phillips Memorial Public Library for the fiscal year ending December 31, 1996


NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That there is hereby appropriated for the fiscal year ending December 31, 1996 to the L. E. Phillips Memorial Public Library fund the sum of \$2,185,180, and

BE IT FURTHER RESOLVED that the proposed budget of the L. E. Phillips Memorial Public Library, a copy of which is on file in the office of the City Clerk and open to inspection during regular business hours, is hereby approved.

Adopted,

November 20, 1995

Motion to adopt the resolution



Larry Balow


Seconded by:



Howard D. White

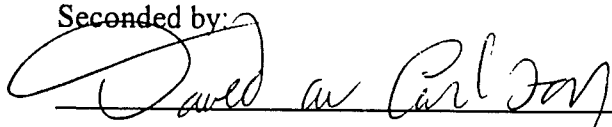
MOTION

I hereby move to increase the appropriation for the Paul Bunyan Logging Camp for capital improvements from zero to \$5,000 by transferring funds from the undesignated fund balance of \$11,970.



William D. Nielsen, Jr

Seconded by:



David W. Carlson

Passed:

November 20, 1995

RESOLUTION

A RESOLUTION APPROVING THE PROPOSED BUDGETS FOR VARIOUS AGENCIES AND UTILITIES OF THE CITY OF EAU CLAIRE FOR FISCAL YEAR 1996.

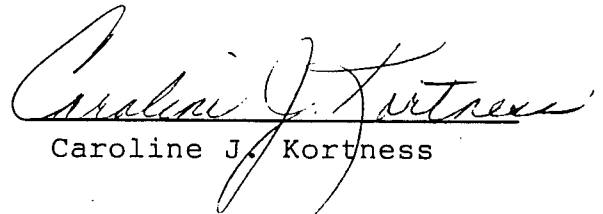
BE IT RESOLVED by the City Council of the City of Eau Claire: That the City Council hereby approves the following budgets for 1996, the same being on file in the office of the City Clerk and open to inspection during regular business hours:

Economic Development	670,440
Community Enhancement	867,700
Debt Service - General Fund	2,771,550
Debt Service - TIF #2 (Riverfront)	142,400
Debt Service - TIF #3 (Oakwood Hills)	990,000
Redevelopment Authority	400,000
Water Utility	4,524,040
Sewer Utility	3,382,610
Parking Utility	210,660
Public Transit	1,794,850
Hobbs Ice Center	332,890
Outdoor Pool	358,000
Risk Management	1,425,160
Central Equipment	1,421,680
Landfill Remediation	450,000

Adopted,

November 20, 1995

Motion to adopt the resolution


 Caroline J. Kortness

Seconded by:


 Charles F. Kunz

RESOLUTION

A RESOLUTION AUTHORIZING A SPECIAL REVENUE FUND ENTITLED "CEMETERY MAINTENANCE FUND".

BE IT RESOLVED, by the City of Eau Claire that the Finance Director is authorized to create a new Special Revenue account entitled Cemetery Maintenance Fund, and authorizes receipt of cemetery fees and lot sales, and

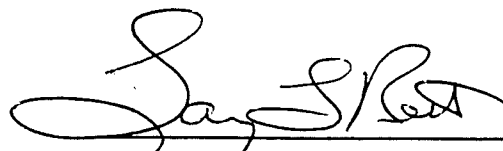
NOW, THEREFORE, BE IT RESOLVED, that the City Council authorizes a 1996 budget appropriation within that fund of \$385,780 for care and maintenance of the two city-owned cemeteries, and

BE IT FURTHER RESOLVED that the Cemetery Perpetual Care Trust Fund is hereby dissolved and the balance of approximately \$300,000 be reserved in the Cemetery Maintenance Fund for future cemetery expansion or improvement.

Adopted,

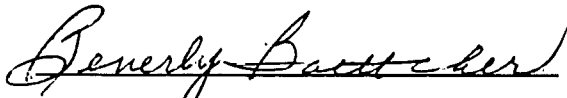
November 20, 1995

Motion to adopt the resolution



Larry L. Reit

Seconded by:



Beverly Boettcher

RESOLUTION**A RESOLUTION ESTABLISHING THE 1995 TAX LEVIES AND SETTING THE TAX ROLL FOR ALL GOVERNMENTAL UNITS WITHIN THE CITY OF EAU CLAIRE.**

WHEREAS, the City Council of the City of Eau Claire, Wisconsin, has, pursuant to law, determined the amount of tax which is levied against all of the real and personal property included in the 1995 tax rolls (1996 budget) for general city operations; and

WHEREAS, various governmental bodies for whom the City of Eau Claire either levies or collects taxes upon the taxable real and personal property in the City of Eau Claire for the purposes of such governmental bodies have duly determined the amounts to be levied or collected by taxation of such real and personal property in the City of Eau Claire:

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That the following amounts are hereby levied on the 1995 tax rolls, and the City Clerk is hereby directed to spread the amount thereof upon the tax rolls for collection, as follows, for the purposes to-wit:

<u>Eau Claire & Chippewa Counties</u>	<u>Apportioned Levy</u>	<u>Levy for TIF Districts</u>	<u>Total Levy</u>
General City	\$8,756,000	\$270,120	\$9,026,120
Public Library	1,545,820	47,688	1,593,508
City-County Health	1,038,580	32,040	1,070,620

Upon the taxable real and personal property in that part of the City of Eau Claire located in Eau Claire County:

Eau Claire County

Eau Claire County	7,328,883	236,180	7,565,063
State Forestry	330,168	-0-	330,168
Eau Claire Schools	\$26,540,422	\$855,680	\$27,396,102
C. V. Technical College	2,942,291	94,861	3,037,152

Upon the taxable real and personal property in that part of the City of Eau Claire located in Chippewa County:

Chippewa County

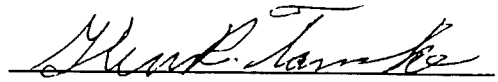
Chippewa County	\$277,495	\$-0-	\$277,495
State Forestry	14,422	-0-	14,422
Chippewa Falls Schools	23,503	-0-	23,503
Eau Claire Schools	1,169,219	-0-	1,169,219
C.V. Technical College	132,664	-0-	132,664

BE IT FURTHER RESOLVED that the Finance Director is authorized to complete the schedule of levies when the information is available.

Adopted,

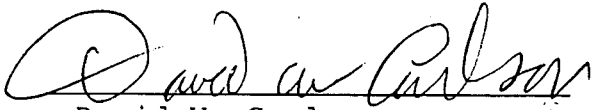
November 20, 1995

Motion to adopt the resolution



Glen R. Tamke

Seconded by:



David W. Carlson

RESOLUTION

A RESOLUTION LEVYING TAX RATES FOR ALL TAXABLE REAL AND PERSONAL PROPERTY IN THE 1995 TAX ROLL OF THE CITY OF EAU CLAIRE LOCATED IN EAU CLAIRE AND CHIPPEWA COUNTIES.

WHEREAS, the City Council of the City of Eau Claire, Wisconsin, has, pursuant to law, levied taxes upon the taxable real and personal property in the City of Eau Claire for general city operations; and

WHEREAS, the City Council has levied taxes for the duly determined purposes of various governmental bodies;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That the following rates of tax are hereby levied, established and fixed upon each \$1,000 of assessed valuation on all the taxable real and personal property in the 1995 tax roll of the City of Eau Claire situated in the County of Eau Claire:

<u>Eau Claire County</u>	<u>Tax Rate/\$1,000</u>
General City	5.342016
Public Library	0.943101
City-County Health	0.633635
Eau Claire County	4.671205
State Forestry	0.203869
Eau Claire Schools	16.916293
C.V. Technical College	1.875353

BE IT FURTHER RESOLVED by the City Council of the City of Eau Claire: That the following rates of tax are hereby levied, established and fixed upon each \$1,000 of assessed valuation on all the taxable real and personal property in the 1995 tax roll of the City of Eau Claire situated in the County of Chippewa:

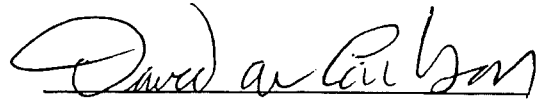
<u>Chippewa County</u>	<u>TaxRate/\$1,000</u>
General City	5.342016
Public Library	0.943101
City-County Health	0.633635
Chippewa County	3.956477
State Forestry	0.205625
Chippewa Falls Schools	14.605580
Eau Claire Schools	17.061969
C.V. Technical College	1.891504

BE IT FURTHER RESOLVED that the Finance Director is authorized to complete these schedules of tax rates when the information is available.

Adopted,

November 20, 1995

Motion to adopt the resolution



David W. Carlson

Seconded by:



William D. Nielsen, Jr.

RESOLUTION**A RESOLUTION LEVYING 1995 SPECIAL ASSESSMENT CHARGES AND EXTENDING ANNUAL INSTALLMENTS OF SPECIAL ASSESSMENTS.**

WHEREAS, the City of Eau Claire has oiled certain streets and alleys upon petition from the owners of the property fronting upon said streets and alleys, and has caused various services to be performed for the owners of certain lots and parcels of land and a proper description of which lots and parcels of land have been rendered these services appears on the records in the office of the City Clerk, together with the amount chargeable to each such lot or parcel of land for such service so rendered by said City, and the expense of the said service having been paid for by the City;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Eau Claire: That the City Clerk be and is hereby directed to extend upon the tax roll of said city for the year 1995 all annual installments of special assessments, which by the terms of the various ordinances and resolutions under which the same are levied are chargeable and collectible in the tax roll for the year 1995, as appears from the records in the office of the City Clerk; and

BE IT FURTHER RESOLVED that an oiling tax be and the same is hereby levied on all lots, parts of lots and parcels of land for the benefit derived from oiling of streets and alleys during the year 1995, in proportion to the frontage on each lot, part of lot or parcel of land benefitted thereby and that such tax be collected in the same manner as other taxes are collected; and

BE IT FURTHER RESOLVED that a special assessment be and the same is hereby levied upon each lot and parcel of land for the amount chargeable thereto for services rendered to such lots and parcels of land by the City of Eau Claire, and the City Clerk of said city is hereby authorized and directed to extend said assessment upon the tax roll for the year 1995 and charge the amount of such expense to each lot or parcel of land to which the same is chargeable, which tax shall be collected in the same manner as other taxes are collected.

Adopted,

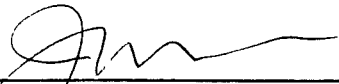
November 20, 1995

Motion to adopt the resolution



William D. Nielsen, Jr.

Seconded by:



John Morris

RESOLUTION

A RESOLUTION APPROVING THE 1996-2000 CAPITAL IMPROVEMENT PLAN FOR THE CITY OF EAU CLAIRE.

BE IT RESOLVED by the City Council of Eau Claire: That the 1996-2000 Capital Improvement Plan is hereby approved to be used as a guideline in preparing future city capital projects, and

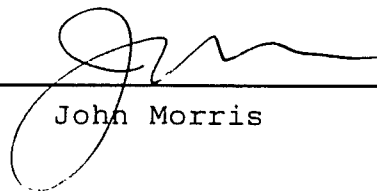
BE IT FURTHER RESOLVED that the available funding identified in the 1996-2000 Capital Improvement Plan be designated for the projects outlined in the plan; and

BE IT FURTHER RESOLVED that the 1996 capital projects in the amount of \$14,649,550 are hereby specifically approved and funding appropriated for implementation as submitted in the 1996 budget with projects for years 1997-2000 to be returned to the City Council for annual review and updating.

Adopted,

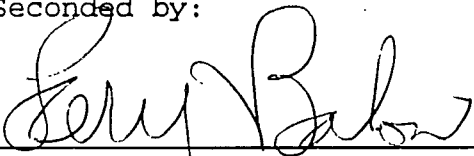
November 20, 1995

Motion to adopt the resolution



John Morris

Seconded by:



Larry Balow

RESOLUTION**A RESOLUTION AUTHORIZING AN OFFICER TO DECLARE OFFICIAL INTENT FOR FEDERAL INCOME TAX PURPOSES.**

WHEREAS, the Internal Revenue Service has proposed regulations that, for the purpose of determining whether interest on certain obligations of a state or local government is excluded from gross income for federal income tax purposes, permit proceeds of the obligations to be allocated to reimburse an expenditure that was paid prior to the date of issue of the obligations only if the state or local government, prior to the date of expenditure, declared its official intent to reimburse the expenditure with proceeds of a borrowing, and

WHEREAS, it is desirable for the City of Eau Claire, Wisconsin (the "Municipality") to be able to use the proceeds of its obligations to reimburse expenditures that are paid prior to the date of issue of the obligations,

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Eau Claire:

Section 1. Authorization to Declare Official Intent.

The chief financial officer of the Municipality, namely, the Finance Director and any employee of the Finance Director so designated by the Finance Director, are each hereby authorized, for the purpose of Treasury Regulations Section 1.103-18, as amended from time to time (the "Reimbursement Bond Regulations"), to declare on behalf of the Municipality that the Municipality intends to reimburse expenditures with proceeds of borrowings (a "declaration of official intent"), as specified in the Municipality's Capital Improvement Plan for the years 1996-2000.

Section 2. Public Availability.

The Finance Director is hereby directed to maintain each declaration of official intent and to make each declaration of official intent available for public inspection in compliance with applicable state law governing the public availability of records of official acts of the Municipality.

Section 3. Further Authorizations.

The Finance Director, and any employee of the Municipality so designated by the Finance Director, are each hereby authorized to take such further actions as may be necessary or useful to comply with the Reimbursement Bond Regulations.

Section 4. Captions.

The captions or headings in this resolutions are for convenience only and in no way define, limit or describe the scope or intent of any of the provisions of this resolution.

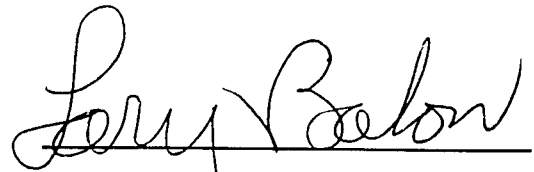
Section 5. Effective Date.

This resolution shall take effect immediately upon its adoption.


Adopted,

November 20, 1995

Motion to adopt the resolution


Larry Balow

Seconded by:



Howard D. White

RESOLUTION

A RESOLUTION TO APPROVE THE 1996 BUDGETS FOR THE BUSINESS IMPROVEMENT DISTRICTS WITHIN THE CITY OF EAU CLAIRE AND AUTHORIZATION TO LEVY SPECIAL ASSESSMENTS.

WHEREAS, the Board of Directors of the West Grand Avenue Business Improvement District has recommended the adoption and creation of a \$5,000 assessment for fiscal year 1996, and

WHEREAS, the Board of Directors of the Water Street Business Improvement District has recommended the adoption and creation of a \$9,000 assessment for fiscal year 1996, and

WHEREAS, the Board of Directors of the Downtown Business Improvement District has recommended the adoption and creation of a \$50,000 assessment for fiscal year 1996, and

WHEREAS, the assessments will be levied against each commercial and industrial property within each district based on the 1995 assessed valuation, and

WHEREAS, those properties used exclusively for residential purposes will be exempt and also that portion of mixed-use properties used for residential purposes will be exempt,

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That pursuant to the power and authority conferred under Wisconsin Statutes s. 66.608, as created by 1983 Wisconsin Act 184, in accordance with the initial operating plan, the 1996 budgets are established and adopted as follows:

Downtown Business District	\$50,000
West Grand Business District	5,000
Water Street Business District	9,000

BE IT FURTHER RESOLVED, that a special assessment is levied upon each qualifying parcel within each Business Improvement District, and that the City Clerk is authorized and directed to extend said assessment upon the tax roll for the year 1995. The tax shall be collected in the same manner as other taxes are collected.

Adopted,

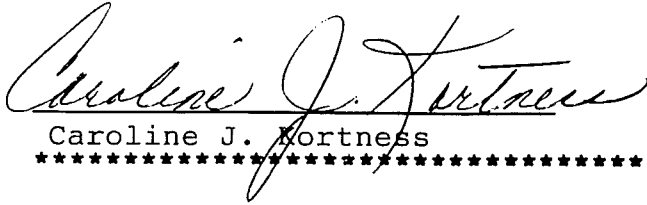
November 20, 1995

Motion to adopt the resolution



Howard D. White

Seconded by:



Caroline J. Kortness

RESOLUTION

A RESOLUTION AUTHORIZING APPLICATION TO THE WISCONSIN PUBLIC SERVICE COMMISSION FOR A WATER RATE INCREASE.

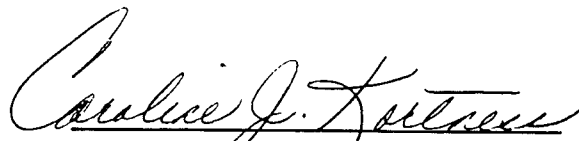
WHEREAS, the Wisconsin Public Service Commission establishes the water rates for the City of Eau Claire Water Utility:

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That the City Council hereby authorizes application to the State of Wisconsin Public Service Commission under Sections 196.03, 196.20, and 196.37, Wis. Stats., and all other pertinent laws and regulations, for authority to increase rates, and authorizes and directs the City Manager to take any and all appropriate actions in connection therewith.

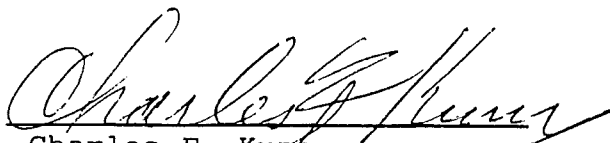
Adopted,

November 20, 1995

Motion to adopt the resolution


Caroline J. Kortness

Seconded by:


Charles F. Kurz

RESOLUTION

A RESOLUTION DIRECTING STAFF TO DEVELOP AN ORDINANCE ESTABLISHING A STORM WATER UTILITY.

WHEREAS the Comprehensive Storm Water Management Plan identifies storm water projects exceeding \$11 million,

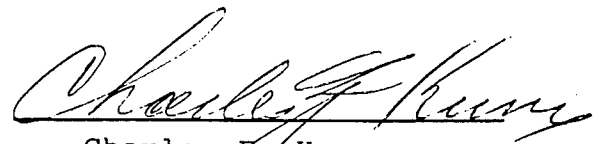
WHEREAS EPA and DNR treatment regulations will increase future costs of managing storm water drainage,

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That the staff is hereby directed to develop an ordinance for City Council consideration establishing a Storm Water Utility.

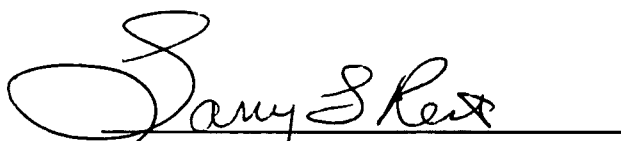
Adopted,

November 20, 1995

Motion to adopt the resolution


Charles F. Kunz

Seconded by:


Larry L. Reit

RESOLUTION

A RESOLUTION DIRECTING STAFF TO PREPARE ORDINANCE REVISIONS INCREASING REVIEW AND INSPECTION FEES.


WHEREAS, the City's fees for services are to be imposed at a rate sufficient to recover the costs of providing the services,

NOW, THEREFORE, BE IT RESOLVED, that the staff is directed to prepare for City Council consideration the appropriate ordinance revisions necessary to insure that the fees for the Department of Community Development's reviews and inspections reflect the costs of providing said services.

Adopted,

November 20, 1995

Motion to adopt the resolution


Larry L. Reit

Seconded by:


Beverly Boettcher

MOTION

I hereby move to review and consider changes in the city's transit operation in fiscal year 1996 and hereby direct staff to place this issue on a City Council agenda for discussion.



Beverly Boettcher

Seconded by:



Glen R. Tamke

Passed:


November 20, 1995

MOTION

I hereby move to review and consider changes in the city's forestry operation in fiscal year 1996 and hereby direct staff to place this issue on a City Council agenda for discussion.


Beverly Boettcher

Seconded by:


Glen R. Tamke

Passed:

November 20, 1995