

2024 Adopted Operating Budget

Photo: Phoenix Park
Tess Morgan, Media/Communications Specialist



CITY OF
**EAU
CLAIRE**



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City of Eau Claire, Wisconsin 2024 Adopted Budget



City Manager's Budget Message

**To: Council President Berge,
City Council Members, and
City of Eau Claire Residents**

Presentation of the 2024 Adopted Operating Budget

We are pleased to present Eau Claire's Adopted 2024 Operating Budget. This document is the culmination of a huge amount of work of the Finance Staff and of managers and staff throughout the City, along with efforts throughout 2022 and 2023 by our City Council. I am extremely grateful to Kitzie Winters, Corey Lee, Michael Korbol and Dave Solberg for the very many long hours they have spent working to fit the pieces of this puzzle together, which is particularly challenging given fiscal constraints. A special thanks to the Department Directors for all the long hours and creative solutions to work within our budgeted dollars.

OVERVIEW OF FY24 BUDGET – NARRATIVE DESCRIPTION

This year has been one of record growth, careful thought, hard work and hard decisions, and some big ideas. Our efforts have included the following areas of focus.

Addressing Fiscal Gaps

This year, we have worked very hard to study and address our financial challenges. We need to address our structural deficit before it significantly impacts our City services and resident quality of life. Eau Claire has struggled with fiscal constraints for the past 30 years. Prior City leadership team members have turned over every stone to find efficiencies. In that time period, though the City and expectations grew, staffing levels have fallen.

After decades of cuts, the pandemic hit in the spring of 2020, stretching budgets, shrinking the labor market, and driving inflation rates of six and seven percent. Tax lawsuits, including from one of our major hospital systems, further shift the burden of taxes to our struggling households. Both the City and resident finances have been pulled to the point of breaking. More details on our fiscal picture is in this letter's final section.

By the spring of 2022, after the world got put on hold for two years, staff and the Council pulled out our long to-do list. We took on tasks that had been stalled due to the pandemic or delayed because the steps are politically unpopular. We had no choice -- by 2022, there was no more wiggle room to avoid taking the bigger steps.

So, we queued up proposed changes that had been discussed for many years, including the painful ones:

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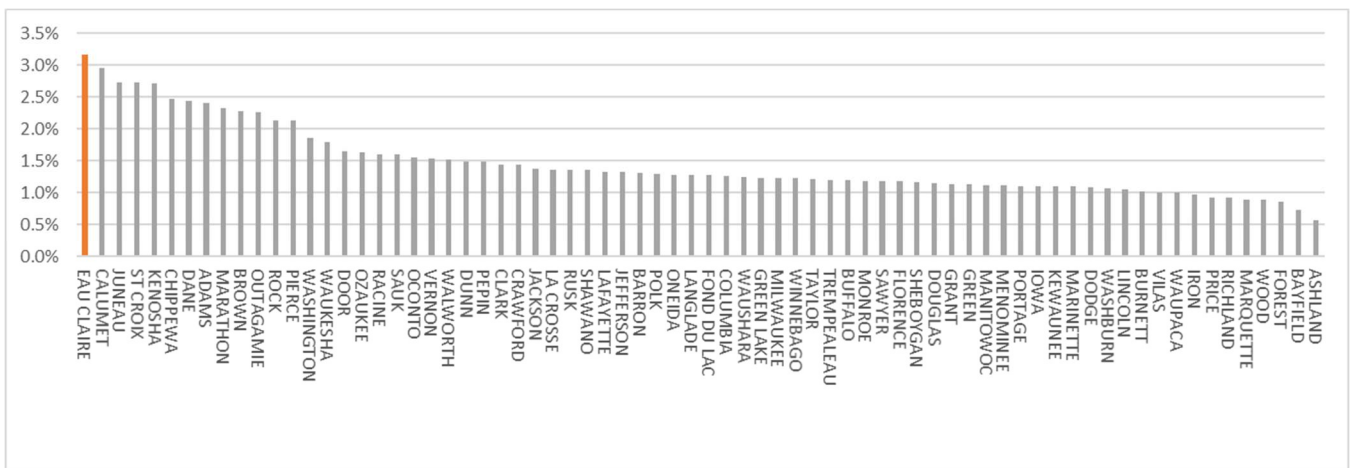
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- We placed on the ballot and voters approved a referendum to hire 12 public safety staff.
- We proposed and Council ultimately passed a vehicle registration fee to prevent accelerated deterioration of our streets.
- We lobbied the State for increased shared revenue, obtaining some increase, but far less than our peer cities.
- We scrutinized fiscal partnerships to be sure that resident tax dollars are spent on services benefiting residents.

These are hard changes. The Council and residents ultimately decided, though, not acting would be more painful.

Managing Record Growth

While scrutinizing every penny, we have also worked hard to manage record growth. The chart below shows Eau Claire County’s Net New Construction for 2022, which was the highest among all counties due to the new growth in the Cities of Eau Claire and Altoona. The new growth has allowed us to accommodate the demand for commercial/industrial growth to relieve resident taxpayers and attract good jobs. It has meant considering new industries within our capacities to sustain and greenlighting residential developments that create a diverse mix of more units to address our housing crisis. We have shepherded through two of the City’s largest annexations, while also redeveloping our downtown and adding infill housing to our existing neighborhoods. We have also focused on strengthening the parts of the City that support smart growth, including studying code enforcement, reviewing parking policies, staffing up our Inspections Division, undertaking a regional housing study, and updating our 100-year-old zoning. Residential and commercial growth can be painful, especially to neighbors. However, we have listened to those concerns, provided answers and understanding, while being steadfast in our core principles of being a welcoming, inclusive, fiscally responsible City that puts the best interests of the entire community first.



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Investing in Core Systems

Managing change has also meant shoring up our core departments, implementing recommendations from prior studies (including Parking and Transit), and managing new ideas from the Council and community. Our projects have included spearheading an equity initiative, coordinating efforts to address the needs of unhoused residents, launching efforts to attract and retain employees, using data to plan and problem solve, rethinking customer service, and making major investments in information systems, customer service, and performance management. Many of these changes include growing pains, but we are tackling them as best we can.

Changes for 2024

Our fiscal stability efforts this year have enabled us to free up a small amount of funding to build on the initiatives we have started in 2023 and take some new steps in FY24. We undertook a very difficult process to prioritize the funding requests submitted by departments. Only the following types of funding initiatives are in this budget document:

- Initiatives required by law;
- Initiatives that are fully cost neutral;
- Programs that allow the City to comply with accounting standards and protect checks and balances;
- Efforts that ensure immediate employee and resident safety; and
- Initiatives that we believe will lead to significant operational efficiencies and savings in the near future.

Details of funding and organizational changes are outlined below, and accomplishments from 2023 and our goals for 2024 will be shared in the Budget presentation for review by the Council. While this list of changes looks long, an additional 70 service requests have not been funded. We are excited about taking these steps, if approved by the Council, however, we continue to be worried about the fiscal state of the City and very hopeful that we can find ways to fund more needs in future years.

SUMMARY OF ADOPTED FY24 CHANGES

Charges Covered by Increased Fees of Grants

Electrical and Plumbing Inspectors: Over the last five years, the workload for inspectors has tripled, while the staffing has declined. This has become a perfect storm for the Inspections Division. Record construction and numbers of building permits pulled have occurred at the same time that the City has been unable to attract candidates for the inspector positions due to the demand for skilled tradespeople because of that same hot building market. This has led to significant operational problems, including the following:

- A gap in providing commercial plumbing inspections of a year now;
- A downgrading of our insurance rating;
- Threats of sanctions from the State; and

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- Two years of negative survey feedback from the Homebuilders Association.

While our Inspections Division staffing is still far short of what’s needed, the addition of two inspectors in 2023 has helped. The positions were funded by ARPA in 2023, and we are proposing increases to building permit fees to cover the salaries in 2024.

Division	Reason	Project	Cost	Revenue	Net Cost
Inspections	Safety	Electrical Inspector	(121,000)	121,000	-
Inspections	Safety	Plumbing Inspector	(121,000)	121,000	-

Stormwater Related Changes: We are proposing two relatively small changes in Engineering staffing that relate to stormwater work, which can be charged to the Water/Sewer Enterprise Funds. Those changes include an increase in the training line for Stormwater Engineers and the addition of a Stormwater Intern.

Division	Reason	Project	Cost	Revenue	Net Cost
Engineering	Training, Retention	Increase Training Line for New Storm Water Engineers	(3,500)	3,500	-
Engineering	Efficiency, Safety	Storm Water Intern 505-44-443-2360	(20,000)	20,000	-

Reducing Fire Overtime and Police Overtime: During the referendum, we added staff and increased the Fire Department’s “minimum staffing” numbers. This is the count of people who are on duty at any given time. When those staff are unable to come in due to vacation or sickness, they need to be backfilled to maintain the minimum staffing levels. Because the shifts are 24 hours (vs. the eight-hour shift that office workers do), the Fire Department has, on average, more sick hours used per staff person, and thus, more need for coverage. Some of the overtime is mandated, meaning firefighters/paramedics are required to come in on their days off to cover shifts. Excessive overtime hurts staff well-being and morale. We had decided to propose to add staff to reduce the overtime. That said, the City recently learned that the Fire Department had been awarded a SAFER grant, which pays for firefighter hiring for a three-year period. The SAFER grant will fund those extra staff this year. Also funded by an increase in grant funding is a small increase to the Police training line.

Division	Reason	Project	Cost	Revenue	Net Cost
Fire Suppression	Efficiency	Addition of 6 Firefighters/EMS in lieu of Overtime	(638,400)	638,400	-
Police - Training	Safety, Efficiency	Increased Training	(15,000)	15,000	-

Increased Fees: We covered a number of needed increases to expense lines through increasing fees, including pawnshop fees and Fairfax pool fees. The additional Country Jam staffing will be paid for through Country Jam.

Division	Reason	Project	Cost	Revenue	Net Cost
Police - IPSD	Revenue	Pawnshop Fees	(2,400)	2,400	-
Police - Patrol	Safety	Country Jam Staffing Hours	(46,400)	46,400	-
Recreation	Safety, Community Engagement	Seasonal Wages	(40,000)	40,000	-

Creation of Neighborhood Services Division: We are proposing the creation of a Neighborhood Services Division to increase coordination and centralization of code enforcement. Parking code enforcement currently is carried out by two departments (Police and Engineering), and trash/nuisance code enforcement is currently carried out by four departments (Health, Community Development, Police, and Community Services). The dispersed nature

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of the duties makes it hard for any one team to keep their eye on trends in violations. Also, it’s challenging to manage related projects and set bigger picture goals.

Our proposal for 2024 is to start small on the formation of a Neighborhood Services Division. We plan to hire one Neighborhood Services Supervisor, and we will also assign the current City Code Enforcement staff person (now in Community Development) and two seasonal Community Service Officers (now in the Police Department) to that new division. We propose to move approximately \$20K in fees that currently go to the Health Department for truck inspections to the City, which will help fund this division.

We will seek to have this group undertake the following tasks:

- **Parking Code Enforcement:** Carry out parking enforcement and assess/implement longer-term parking strategy, such as implementation of paid downtown parking in lots or on streets and implementation of permit parking.
- **Trash Code Enforcement and Hauling Oversight:** Carry out trash-related enforcement and assess/implement longer-term strategy, such as oversight of the Trash Consulting study, which is scheduled to start January 2024.
- **Nuisance Code Enforcement:** Carry out other code enforcement (e.g. weeds, shoveling) and assess/implement longer-term strategy, such as discussions with the Health Department about the housing inspection program and other current or new code enforcement needs, such as enforcement of short-term rental regulations.
- **Development of Consolidated Customer Service:** Explore a path to creating a consolidated customer service division that handles walk-in customers, calls, emails, in the model of a 311 Call Center or One Stop Shop Customer Service Office. The Office can, over time, take the most frequent interactions from other departments, such as voter registration or facility rental. It’s our hope that the new office will be able to take City Manager Office calls, so as to relieve the need for Admin Support in the City Manager’s Office. These steps, however, require determining a staffing model. They also relate to the implementation of an Asset Management System with a Customer Relationship Management module.

In 2024, this new division will be funded by a combination of ARPA, trash hauler fees, and parking enforcement revenue. Note that we propose to keep the division in the City Manager’s Office for 2024, however, in the future it may make sense to move it to the Community Development Department.

Division	Reason	Project	Cost	Revenue	Net Cost
Neighborhood Services Division	Efficiency	Neighborhood Services Supervisor	(104,190)	104,190	-

Changes Partially or Fully Covered by Levy

Library Security Officer: The Library had a part-time, contracted security officer this past year, paid for through ARPA. They requested a full-time employee who can work with the Library on security, safety, and general well-being at the Library. Unlike other departments, the Library and Health Department receive an increase

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equivalent to our Net New Construction. The Library will be funding the security guard through that annual increase, which means they need to reduce other parts of their budget.

Division	Reason	Project	Cost	Revenue	Net Cost
Library	Safety	Security Guard	(70,300)	70,300	-

Communications Center Changes: The City pays 30 percent of expenses related to the Communications Center, and the shared funding model makes decision making more complicated. Even if it were fully staffed, the Communications Center would be significantly understaffed. And, in recent years, the Communications Center has not been fully staffed due to turnover, likely due to the stress of the job, the wages, and the tough labor market. The understaffing leads to burn out, creating a cycle of understaffing. This year a number of adjustments were made, including addition of a Communications Center Supervisor so that every shift has a supervisor, addition of overtime, expansion of a quality assurance software, increase in hourly pay for Communications Center staff who are training new employees, implementation of text to 911 software (a new communication method that’s likely to increase the workload), and continuation of wellness reviews for Communications Center staff, as is done with officers.

Division	Reason	Project	Cost	Revenue	Net Cost
Police - Comm Center	Efficiency	Communication Center Supervisor	(101,900)	71,300	(30,600)
Police - Comm Center	Efficiency, Safety	Additional Overtime Request	(46,600)	32,620	(13,980)
Police - Comm Center	Efficiency	Quality Assurance Program Software	(6,500)	4,550	(1,950)
Police - Comm Center	Retention, Efficiency	Increase in Pay for Comm Center Trainers	(5,600)	3,920	(1,680)
Police - Comm Center	Efficiency, Safety	Text 911 Software	(3,900)	2,730	(1,170)
Police - Comm Center	Retention, Employee Well-Being	Ongoing Wellness Reviews for Telecommunicators	(2,500)	1,750	(750)

Software: We propose an investment in software tools that are critical building blocks to operations and efficiency. Those are:

- Asset Management
- Payroll and Benefit System Implementation
- Microsoft Office 365
- Open Gov Budget Software

Division	Reason	Project	Cost	Revenue	Net Cost
Community Services	Efficiency	Cartograph	(123,889)	93,326	(30,563)
HR	Efficiency	Payroll & Benefit System	(255,398)	90,000	(165,398)
IT	Efficiency	Office 365 Subscription	(174,200)	50,000	(124,200)
Finance Admin	Efficiency	OpenGov Budgeting Software Implementation	(39,600)		(39,600)

Animal Control Humane Association Agreement Increase: Due to the construction of the new facility, the Eau Claire County Animal Association has increased their annual contract fees for municipalities. The increase is lower for Eau Claire, reflecting the CIP investment, as negotiated and discussed in prior Council meetings.

Division	Reason	Project	Cost	Revenue	Net Cost
Animal Control	Safety	Humane Association Agreement Increase	(29,850)	10,000	(19,850)

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Transit Mechanic: Transit mechanics currently have significant overtime, due to the maintenance requirements of busses, in the context of the highly regulated, federally-funded transit system. We propose to increase Transit capacity a bit by adding a half-time salary to one staff member who is currently half-time, to give them a full-time salary.

Division	Reason	Project	Cost	Revenue	Net Cost
Transit	Efficiency	Bus Mechanic I .5 FTE / Staffing Adjustment	(92,000)	46,000	(46,000)

Finance Department Positions: As was shared in prior meetings, the Finance Department has experienced cuts each year, despite increasing responsibilities. With this budget, we propose to shore up this department’s capacity, in order to ensure that we are compliant with accounting standards and have all safeguards in place. These additions include an Accountant, a Payroll Specialist, and a Property Assessor.

Division	Reason	Project	Cost	Revenue	Net Cost
Accounting	Efficiency	Accountant (1/02)	(68,500)		(68,500)
Payroll & Benefits	Efficiency	Payroll Specialist I	(69,400)		(69,400)
Assessing	Revenue	Property Assessor II	(94,700)		(94,700)

City Manager/Community Development/Engineering Restructuring: After a lot of thought and planning, we propose to make the following shifts:

- **Create permanent Housing Coordinator Position:** The current Housing Coordinator position was created by using funding of the City Manager Executive Assistant upon her retirement. It was created with the expectation that after ARPA funding ends, the position will get returned to the City Manager’s Office and no longer serve as the Housing Coordinator. However, we have seen great need and great value in having this position. Our Housing Coordinator has tackled one of this country’s most unwieldy challenges with incredible determination, and we are seeing the results. Though we wish that housing issues would be resolved by 2026, it doesn’t seem likely, and we believe this should be a permanent position and role.
- **Shift Deputy City Manager:** The City Manager position currently has a huge portfolio, with direct supervision of 19 people and supervision by 11 Council Members. We propose to shift our current part-time Deputy City Manager to a full-time Deputy City Manager, with the goal of having that person focus on internal operations, giving the Manager more time to focus on community and Council engagement. As a result of what will be a shift of the City Engineer, there will be a promotion of a Deputy Engineer to City Engineer.

The costs associated with this reorganization can be construed as the addition of one staff person (defined as either the Housing Coordinator or the Engineer) and the difference between the Deputy City Engineer’s salary now and their future salary as Engineering Director).

Division	Reason	Project	Cost	Revenue	Net Cost
City Manager/Engineering	Efficiency	Reorganization Housing/Engineering/City Manager	(176,000)		(176,000)
Engineering	Efficiency	Reclassify Engineering Technician to Civil Engineer Position	(21,000)	18,900	(2,100)

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Community Risk Reduction: The addition here relates to the retirement of Colleen Schian and Al Bertrang. Those two coordinated Risk Management, including all of our insurance policies, handling claims, and safety training and protocols. One person’s salary in Fire Prevention has been charged to Risk Management and, with this proposal, we are shifting that person to work solely on Fire Prevention, which needs more capacity.

Division	Reason	Project	Cost	Revenue	Net Cost
Community Risk Reduction	Safety	Civilian Fire Inspector (.5 Position)	(50,000)		(50,000)

Information Services: This reorganization will combine two part-time positions into one full-time position, and will create advancement opportunities within the department. This will create benefits in workload scheduling, teamwork opportunities, rotating tasks, and cross-training, ultimately translating into better and more timely service levels for customers.

Division	Reason	Project	Cost	Revenue	Net Cost
IS	Efficiency	2 PT to 1 FTE Computer Support Specialist	(49,681)		(49,681)

Street Project Maintenance: Additional budgeted investment in street project maintenance. Weather fluctuations, increased vehicle usage, and a growing population require increasing amounts of street project maintenance.

Division	Reason	Project	Cost	Revenue	Net Cost
Community Services	Safety	Street Project Maintenance	(50,000)		(50,000)

Unfunded Service Modifications

Highest Priority Requests: The following are, in our estimation, high priorities that we were not able to fund:

- **Hire Civilian Police Information Officer:** The Police Department would like to continue their successful approach of civilianizing positions where possible, and they would like to hire a Civilian Public Information Officer, which would free up one staff person to become an additional detective. (Cost: \$103,340)
- **Discretionary Consulting Services - Retirement Plans:** This is a required study; however, we are postponing it. (Cost: \$36,000)
- **Create Facilities Coordinator:** We have made significant cuts to our Recreation budget and its related enterprise funds. The Recreation Department seeks to have a facilities coordinator who can work on rentals and partnerships. (Cost: \$91,733)
- **City Council Wage Increase:** The Eau Claire City Council has the lowest salaries among comparable communities in Wisconsin, and the Council budget has decreased in the past five years. To continue to be a workable opportunity for a wide breadth of candidates, it’s important to keep reasonable Council wages. (Estimated Cost: \$10,000)
- **Implement Step 6 to 7 Wage Increase:** Nearly half of our employees are unable to get annual step increases as the City has been unable to fund steps beyond 6. Step 6 is intended to be the market

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average, rather than the market maximum, so we are at risk of losing these employees, especially given wages in the private sector. (Cost: \$331,819)

- **Add Arborist:** The Forestry Crew has a significant backlog of trees to remove, stumps to grind, and trees to plant. (Cost: \$94,735)

Additional Unfunded Service Mod Requests

- Add three Patrol Officers and one Sergeant
- Fully Fund Trail Lighting Line
- Right-size Police overtime line for COLA
- Add Transfer Center Administrative Associate II
- Add Two Full-Time Community Service Worker I's
- Add Community Services Worker II
- Add Mechanic III
- Add Civilian Fire Inspector (Full-Time)
- Add Engineering Storm Water Technician
- Add Engineering Technician I
- Add Safety Coordinator
- Add Makerspace Librarian
- Purchase Floor Hoists
- Add Civilian Fire Inspector (.5 Position)
- Add ICMA Fellow
- Add Engineering Tech I (Survey Crew Chief)
- Fund Siren Upgrades
- Add Youth Services Assistant
- Create City of Eau Claire HR Recruiting video

Future Budget Concerns

We are carefully watching our budget and thinking about the future. This year, the additional \$1.2 million in State aid, combined with our fiscal stability steps, have given us some room to make these changes. Next year, that shared revenue increase will be only 2.3%. Also, we have invested significant effort in understanding any opportunity to stabilize our budget. Future concerns include:

Termination of ARPA: Our ARPA funding, which we have used to fund a number of projects, will terminate at the end of 2026. Two clear gaps will be: .5 of the EDI Coordinator position and Administrative and Project Management support in the City Manager's Office.

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Termination of SAFER: SAFER provides three years of funding for the Fire Department, ending also at the end of 2026. This will create at least a \$250,000 gap.

Continued pressure to increases wages given CPI: We are seeing wage increases from other municipalities and the private sector that outpace our ability to pay. The loss of experienced staff due to erosion of salaries and benefits, though, also impacts our operations and finances.

Continued pressure on other expenses given CPI: Other expense lines, like fuel costs, are impacted due to these recent years of high inflation. Finance Directors historically built some buffer into departmental budgets, however, any of that "wiggle room" has been exhausted.

CIP Needs: We have been spending less levy funding on transfers to the CIP. We do not have a mechanism to rebuild or repair some of our key facilities, such as the Gibson Parking Garage.

Tax Lawsuits: We have increasingly seen lawsuits from a variety of local entities that, if successful, could further shift the tax burden on residential property owners.

State Legislation: Despite the breakthrough compromise on shared revenue, proposed bills and potentially future bills threaten to further limit municipalities' ability to collect revenue.

Future Budget Opportunities

We have worked very hard to identify any means to stabilize our budget this year. Next year, we will continue that process. We propose to the Council the formation of a Fiscal Stability Taskforce, made up of community and Council members, that will review the different opportunities to right-size the City's workload, to increase revenue, to cut expenses, and to take advantage of the forthcoming Innovation Funding.

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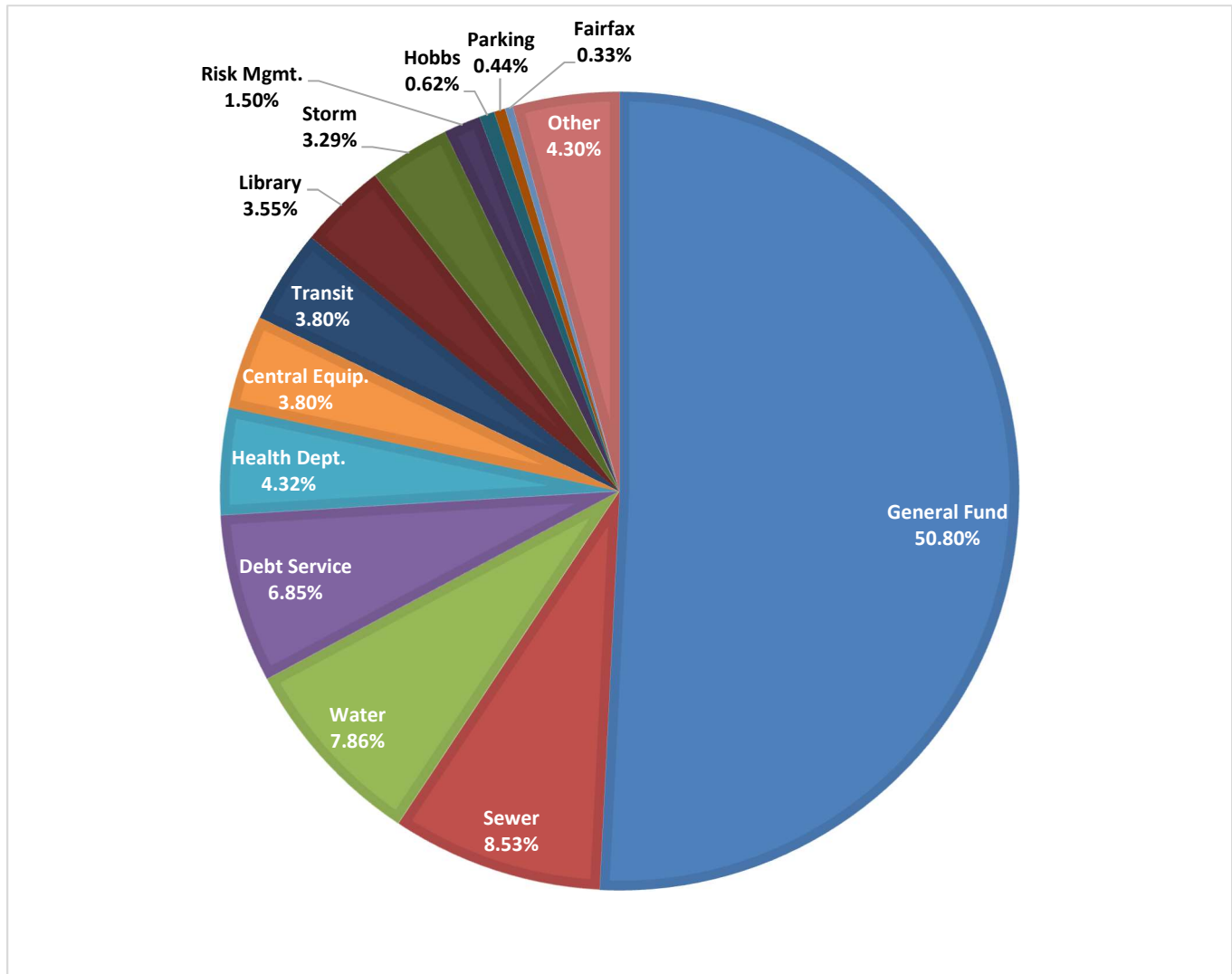
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OVERVIEW OF FY24 BUDGET – QUANTITATIVE DESCRIPTION

The 2024 Adopted Budget for the City of Eau Claire, not including the capital budget, totals \$178,884,323. Compared to the 2023 Adopted Budget, this represents a total increase of \$12M, or 7.2 percent.

The operating budget for the City of Eau Claire is comprised of various funds. The General Fund accounts for most of the City’s core services and represents 50.80 percent of the operating budget, followed by the Sewer Utility (8.53 percent), Water Utility (7.86 percent), Debt Service (6.85 percent), Health Department (4.32 percent), and Central Equipment and Public Transit at (3.8 percent).

The 2024 Adopted Budget for the City-County Health Department totals \$7,733,300. Compared to the 2023 Adopted Budget, this represents a decrease of \$74k, or 1 percent. The 2024 Adopted Budget for the L.E. Phillips Public Library totals \$6,356,385. Compared to the 2023 Adopted Budget, this represents an increase of \$73k, or 1.2 percent.



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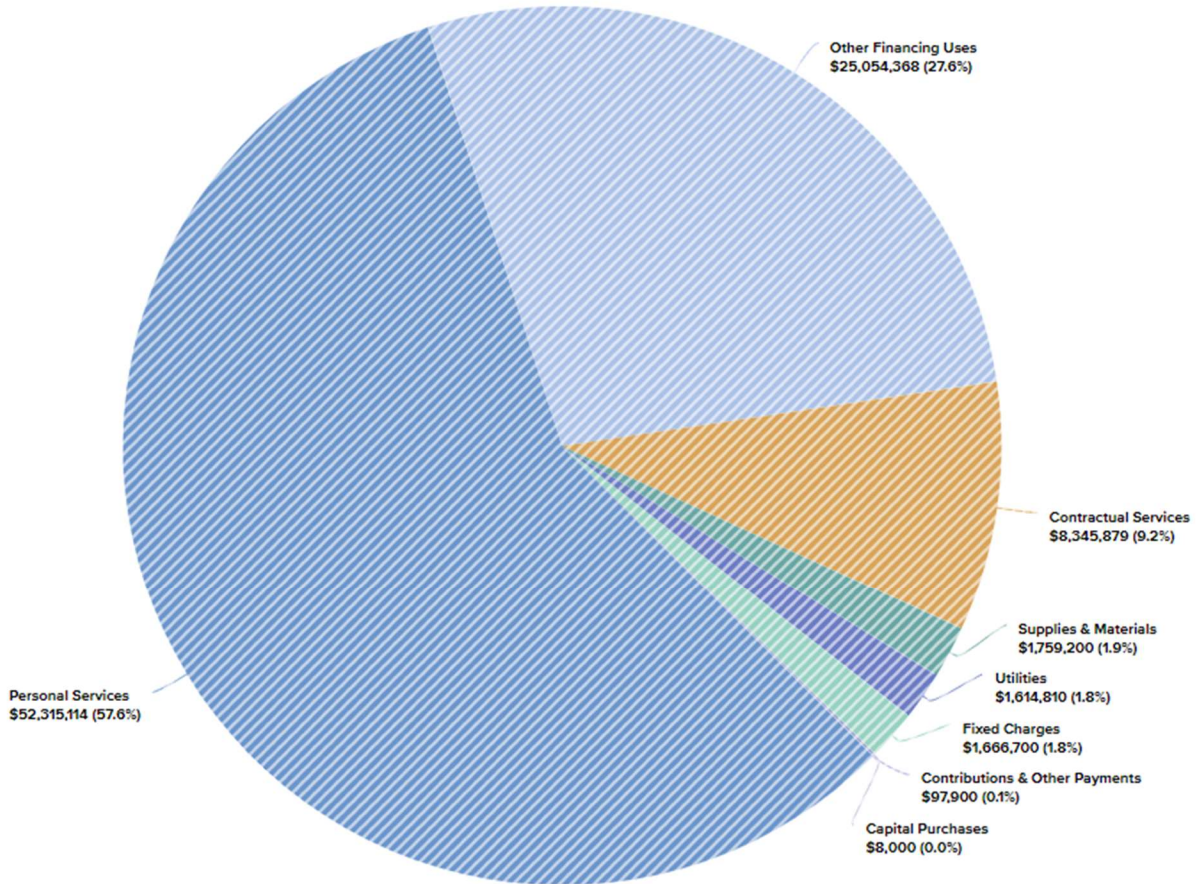
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General Fund

The General Fund is the largest of the City’s operating funds and provides for City services most familiar to residents, with the primary source of revenue being the property tax. Police and fire protection, snow plowing, street maintenance, recreation programs and maintenance of parks and ball fields, along with support services, are all paid for through the General Fund.

The 2024 Adopted Budget for the General Fund proposes expenditures totaling \$90,861,971. Compared to the 2023 General Fund Adopted Budget of \$86,070,700, expenditures increased \$4.7M or 5.6 percent. Operating expenditures include personnel, contractual services, utilities, fixed charges, and materials and supplies.

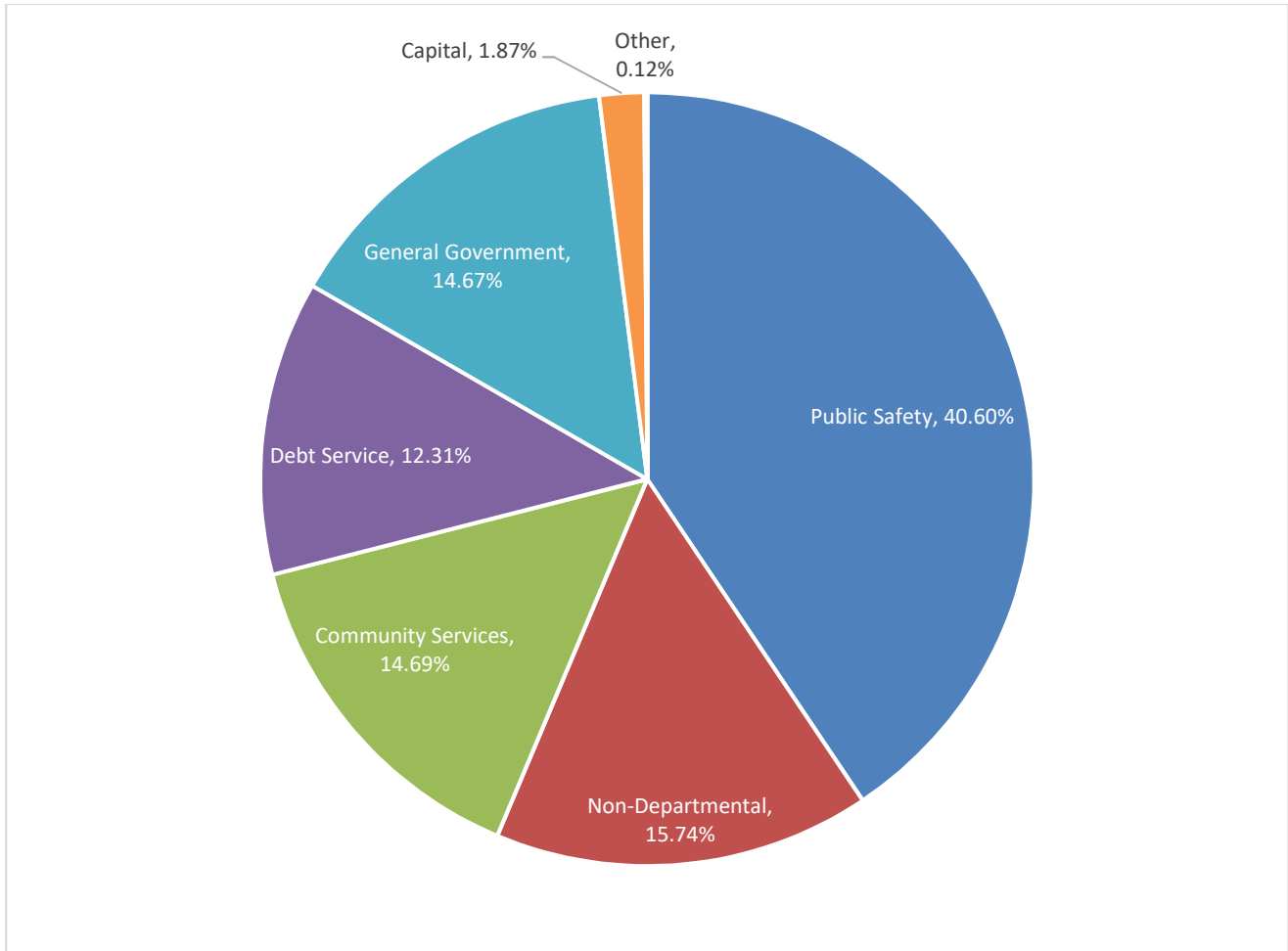
Most of the services provided via the General Fund depend upon people. Personnel represent the largest category of expenditures at 57.6 percent of the General Fund.



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The largest program within the General Fund budget is Public Safety, representing (40.6 percent) of General Fund expenditures. The next largest program expenditures include Non-Departmental (15.7 percent) Community Services (14.6 percent), and Debt Service (12.31 percent.)

The 2024 Budget requires a property tax levy of \$52,521,094 for City Government (City, Library, and Health). Compared to the 2023 adopted property tax levy of \$49,907,032, this represents an increase of \$2.6M, or 5.2 percent.



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CONTEXT OF MUNICIPAL BUDGET PREPARATION IN WISCONSIN

Fiscal Constraints in Wisconsin

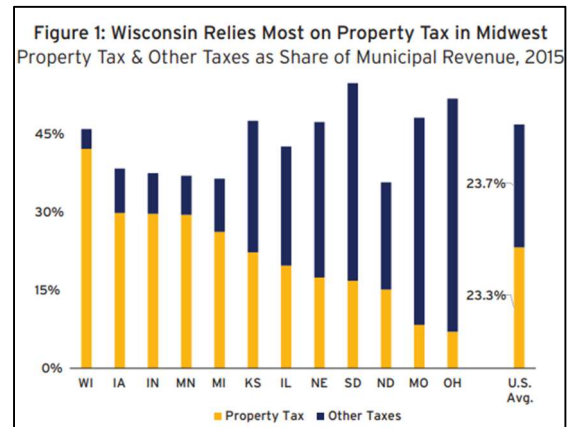
Below outline the four key fiscal constraints that Wisconsin municipalities face:

- **Declining State Aid:** When passed more than a century ago, the sales tax in Wisconsin was originally conceived of as revenue that would flow through to municipalities. At the current time, however, 80 percent of the sales tax funds State functions or is stored in the State’s fund balance. Because of this shift, municipal revenue has fallen steadily. The graph to the right shows the decline in State revenue in the millions. As a result of advocacy by counties, cities, villages and towns in 2023, the legislature increased shared revenue to communities for the 2024 budget. While Eau Claire did not see a significant change, the \$1.2 million additional shared revenue (a budget increase of .7%) does allow us to address some long-standing needs in this budget.



- **Levy Limits:** A community’s growth in new businesses or homes from the prior year, which is called Net New Construction (NNC), determines the max property tax levy increase. This can create a vicious cycle of cuts to municipal services. Cuts in services can cause businesses and residents to avoid moving to the community, and that in turn lowers growth, which then requires more dis-investment. It’s a brutal formula that is particularly handicapping rural areas, accelerating population loss.

- **Expenditure Restraint Program (ERP):** State finance law limits how much municipalities may increase their budget each year. According to the State, the general fund budget may increase less than CPI-U plus 60 percent times Net New Construction (up to a maximum of 2%). If the municipality exceeds this increase, it loses significant State funding. Due to high inflation, which has caused a high CPI, the City’s allowable increase is higher than usual this year. This allows the City room to implement the referendum, while maintaining the ERP funding.



- **Limits to Other Revenue Sources:** Wisconsin municipalities rely heavily on property taxes out of necessity, more so than other midwestern states and most in the country, as displayed in the chart to the right. The chart below summarizes tools that are available to municipalities in other states but that are restricted here in Wisconsin.

2024 Adopted Budget

City Manager’s Budget Message

Tool	Feasible?	The Fine Print
Implement a new sales tax.	NO	Prohibited by State law.
Charge new fees or increase fees.	NO	On or after July 2, 2013, if a municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase
Negotiate a Payment in Lieu of Taxes with large non-profits	NO	Payments for Municipal Services Program has provided declining revenue to municipalities for services provided to State facilities. For 2020, the PMS appropriation covered 34.6% of the \$53.7 million in entitlements.
Charge a higher rate for commercial properties	NO	“The rule of taxation shall be uniform, and taxes shall be levied upon such property as the legislature shall prescribe.”
Give exemptions to properties based on owner occupancy, hardship, etc.	NO	Prohibited by State law.
Implement a local income tax	NO	Prohibited by State law.
Use room tax for City Operations	NO	The City’s Lodging Tax is currently at its maximum and 70% of it must go a Tourism Entity
Rely more on State Funding (Shared Revenue)	PARTIAL	Shared revenue has fallen from 40.8% of the City’s budget in 1990 to 9.4% in 2021. Advocacy among municipalities in 2023 resulted in the City’s budget increasing by approximately .7%.
Use a vehicle registration tax “wheel tax”	YES & COMPLETE	The City of Eau Claire could add a City wheel tax in the summer of 2023.
Ask voters to vote to pay more taxes, which is called a referendum vote.	YES & COMPLETE	The City of Eau Claire implemented a public safety referendum in the fall of 2022.

Summary of Available Tools:

Given the significant constraints that Wisconsin municipalities face, their options are limited. Below is a table that shows the tools available to Wisconsin municipalities to try to balance their budgets, along with the risks that come with relying too much on those tools.

Tool	Opportunity	Constraint and Risks
Increase borrowing.	Increased debt service spending does not impact levy limits.	<ul style="list-style-type: none"> Debt level is getting closer to City debt policy limits. Bond rating is lower than peer agencies and may drop. Lower bond rating results in higher borrowing costs.
Spend from fund balance.	Creates a one-time spending opportunity.	<ul style="list-style-type: none"> Too low of a fund balance violates City policy. Impacts bond rating.
Reduce transfers to CIP.	Frees up funding for Operating Budget.	<ul style="list-style-type: none"> Deferred maintenance needs grow, resulting in future required expenditures and poorer facilities and equipment.

2024 Adopted Budget

City Manager’s Budget Message

Raise fees and fines.	Generates revenue to cover expenditures.	<ul style="list-style-type: none"> Increasing revenue/expenditures pushes Expenditure Restraint limit. Some fee increases result in lower levy capacity.
Reduce transfers to Transit, Recreation, Library, Health.	Frees up funding for Operating Budget.	<ul style="list-style-type: none"> These departments are core municipal functions, and they serve vulnerable populations.
Hold spending on salaries.	Reduces growth in expenditures.	<ul style="list-style-type: none"> More than a half of the City’s non-represented workforce has no opportunity for step increases. Causes loss of highly-skilled employees and low morale.
Hold spending on other service improvements.	Reduces growth in expenditures.	<ul style="list-style-type: none"> Can’t make incremental improvements in operations. Hurts morale, efficiency, and net new construction.

For the 2024 budget, staff has used some of these tools to balance the budget, despite the risks that come with using them. The City’s borrowing has increased, our fund balance has dropped, we have reduced general fund transfers to the CIP, and we have held spending on salaries and service improvements. Additionally, we reduced our transfer to Hobbs, and worked closely with Transit and Community Services departments to lower the requested levy dollars.

Risks of Using Tools: More detail about the downside and risks of using these tools is described below.

Impact of increased borrowing and lower fund balance: The City’s bond rating agency recently announced Eau Claire’s Bond Rating as steady from the prior year at Aa2. The highest bond rating is triple A, or Aaa, whereas Eau Claire’s is now at the lowest rating for the High-Quality category. Some of our peers have higher ratings than Eau Claire’s, and Moodys has indicated that the City’s current condition, primarily its “elevated leverage with high fixed costs” and “limited revenue-raising flexibility because of state-imposed levy limits” may cause it to drop a grade next year. The bond rating determines the cost of capital in the future.

2024 Adopted Budget

City Manager’s Budget Message

Impact of reducing transfers to the CIP: As mentioned above, we have lowered general fund transfers to help pay for CIP projects in this year’s budget. This kind of reduction results in underfunded CIP lines, such as our equipment repair line. It results in growing deferred maintenance needs.

There are also important projects that have been sought for community wellbeing, business development, or community enjoyment and recreation, and many of these will need to be postponed or abandoned. The wish list for the next five to ten years, includes the items listed in the chart to the right, which total \$160 million at minimum, and are largely excluded from the planned CIP expenditures.

Examples of Expenses Planned for Next 5-10 Years

- Hobbs Improvements (\$8.6 million)
- Fire Station #2 Replacement (\$8.9 million)
- Police Department Range House Rebuild (\$1.15 million)
- Fairfax Park Shelter and Amenities (\$1.3 million)
- Railroad Safety Improvements (\$6.6 million)
- City Hall Chambers (\$15 million)
- City Hall/Library Plaza and Parking Deck (\$8 million)
- Downtown Structured Parking Program (\$21 million)
- Central Maintenance (\$50-\$60 million)
- Fairfax pool replacement (\$30 million)
- Halfmoon Beach Improvements (TBD)

Impact of holding spending on salaries: A key area in which the City has handled its structural deficit is by forgoing planned step increases for staff. There are 160 City employees, who represent more than 53 percent of non-union employees, who are unable to achieve annual step increases due to spending constraints. Some have not received a step increase for 20 years or more. Additional employees in the Health and Library Departments are in the same situation. With this year’s 5.4 percent CPI (which is a metric of inflation), employee salaries are effectively dropping relative to the cost of living. This results in high attrition, difficulty attracting employees, and low morale. A recent employee survey carried out in the summer of 2023 and found that many employees are frustrated with pay, opportunities to advance, and a feeling that the community does not support them.

Impact of holding spending on service improvements: As mentioned, departments are asked annually to submit any service improvement requests or “service modifications.” Departments work hard to prepare very carefully considered proposed requests that they believe will result in improvements in efficiency, service delivery, or customer service. Some of the requests are correlated with our ability to generate Net New Construction. More than 70 requests were submitted this year, and almost all had been submitted in 2021, 2020, and 2019, and some for many years before that.



Summary of Significant Changes

FY 2024 ANNUAL BUDGET

General Fund

The 2024 Budget for the General Fund is set at \$90,861,971, which is a 5.6% increase over the 2023 Adopted Budget. This increase largely stems from CPI adjustments to all expenditures, cost of living increases including health insurance premium increases and a one-time transfer from another fund to reserves. The expansion of shared revenue allowed us to expand seven permanent FTE staff to accommodate the increasing workload and regulations.

Economic Development Fund

Economic Development has seen a decrease of 5.2% from 2023 to 2024, with a budgeted amount set at \$373,118, the bulk of the shift comes from a restructure of positions within the department, which has a net cost savings for the 2024 budget.

Downtown Fund

In relationship with our Economic Development Fund, the Downtown Fund also enjoyed a decrease due to restructure of positions across funds.

Hazardous Materials Fund

HazMat is declining by 7.2% from 2023, for the 2024 budget operating expenses were placed at \$118,300. The reduction spurs from an attempt to reduce the use of the Hazardous Materials fund balance for operating expenses, reductions were focused on the overtime payroll lines, mobile communications, and a reduction in payments to other organizations.

Police K-9 Fund

The PD K-9 Fund is budgeted for \$39,339 for 2024, which sees a 15.7% increase over 2023. Increase is directed related to increases in Personal Services overtime line item.

Water Utility

The Water Enterprise Fund has a 21.4% increase over 2023, with a budgeted amount of \$14,064,446 for 2024. Increases on line items account for CPI increases for operating costs of the Utility.

Parking Fund

Parking Fund is budgeted at \$791,929 for 2024, which is a 22.7% increase over 2023. The bulk of the increase results from new budgeting for Debt Service payments.

Transit Fund

The City's Transit fund is experiencing a 15.9% climb over the 2023 budget, where 2024 budget amounts total \$6,793,537. Majority of the increase over 2023 surrounds Personnel Services, including budgeting for a new Operator in 2024, and a change from a PTE to FTE supervisory position. A rise in contract costs also contributed to an increased budget along side general CPI adjustments.

Hobbs Ice Center Fund

Hobbs 2024 budgeted amount falls to \$1,115,859, which is a 7.4% percent decrease over 2023, with one full time position being reduced.

Fairfax Pool Fund

The pool operating fund jumped to \$582,394, up 13.9% from 2023. CPI adjustments on operating costs, alongside a increase to the pay plan for part time employees were drivers in the additional costs.

Central Equipment Fund

The Central Equipment fund has seen significant increases to do the costs of parts and fuel over the years, in a attempt to right size the budget, increases have been made to account for increased costs. However, aggressive budgeting within Personal Services brought forward a reduction over 2023 of 5.9% bringing the budget for 2024 to \$6,806,270.

Division	Reason	Project	Cost	Revenue	Cost Net Revenue
Inspections	Safety	Electrical Inspector	(121,000)	121,000	-
Inspections	Safety	Plumbing Inspector	(121,000)	121,000	-
Engineering	Training, Retention	Increase Training Line for New Storm Water Engineers	(3,500)	3,500	-
Engineering	Efficiency, Safety	Storm Water Intern 505-44-443-2360	(20,000)	20,000	-
Fire Suppression	Efficiency	Addition of 6 Firefighters/EMS in lieu of Overtime	(638,400)	638,400	-
Information Technology	Efficiency	Digital Fax Solution (Implementation)	(2,000)	2,000	-
Information Technology	Efficiency	Digital Fax Solution (Annual)	(3,000)	3,000	-
Library	Safety	Security Guard - Library	(70,300)	70,300	-
Neighborhood Services Division	Efficiency	Neighborhood Services Supervisor	(104,190)	104,190	-
Police - Training	Safety, Efficiency	Increased Training - Grant Funded	(15,000)	15,000	-
Police - Patrol	Safety	Country Jam Staffing Hours - Increased Service Hours	(46,400)	46,400	-
Police - IPSD	Revenue	Pawnshop Fee Increase	(2,400)	2,400	-
Recreation	Safety, Community Engagement	Seasonal Wage Increase	(40,000)	40,000	-
Animal Control	Safety	Humane Association Agreement Increase	(29,850)	10,000	(19,850)
Community Services	Efficiency	Cartegraph Asset Management Software	(123,889)	93,326	(30,563)
Engineering	Efficiency	Reclassify Engineering Technician to Civil Engineer Position	(21,000)	18,900	(2,100)
Human Resources	Efficiency, Safety	Payroll & Benefit Subscription - Paperless HR & Payroll	(255,398)	90,000	(165,398)
Information Technology	Efficiency	Office 365 Subscription	(174,200)	50,000	(124,200)
Police - Comm Center	Efficiency	Communication Center Supervisor	(101,900)	71,300	(30,600)
Police - Comm Center	Efficiency, Safety	Additional Overtime Request	(46,600)	32,620	(13,980)
Police - Comm Center	Efficiency	Quality Assurance Program Software	(6,500)	4,550	(1,950)
Police - Comm Center	Retention, Efficiency	Increase in Pay for Comm Center Trainers	(5,600)	3,920	(1,680)
Police - Comm Center	Efficiency, Safety	Text 911 Software	(3,900)	2,730	(1,170)
Police - Comm Center	Retention, Employee Well-Being	Ongoing Wellness Reviews for Telecommunicators	(2,500)	1,750	(750)
Transit	Efficiency	Bus Mechanic I .5 FTE / Staffing Adjustment	(92,000)	46,000	(46,000)
Accounting	Efficiency	Accountant (1/02)	(68,500)	-	(68,500)
Payroll & Benefits	Efficiency	Payroll Specialist I	(69,400)	-	(69,400)
Assessing	Revenue	Property Assessor II	(94,700)	-	(94,700)
City Manager/Community Development/Engineering	Efficiency	Reorganization Housing/Engineering/City Manager	(176,000)	-	(176,000)
Community Risk Reduct.	Safety	Civilian Fire Inspector (.5 Position)	(50,000)	-	(50,000)
Community Services	Safety	Street Project Maintenance	(50,000)	-	(50,000)
Finance Administration	Efficiency	OpenGov Budgeting Software Implementation	(39,600)	-	(39,600)
Information Technology	Efficiency	2 PT to 1 FTE Computer Support Specialist	(49,681)	-	(49,681)
		Total Projects	(2,648,408)	1,612,286	(1,036,122)



Summary of Position Changes

FY 2024 ANNUAL BUDGET

Position	PTE	FTE	Net FTE Change	Full Levy Funding	Partial Levy Funding	100% Fees	100% Grant	Explanation
Restructure CM Office/Deputy	-	1.00	1.00	176,000	-	-	-	Add Housing Coordinator, remove Admin Associate, add .8 FTE to CM Office
Performance Management Coordinator	-	-	-	-	-	-	-	Transfer FTE from City Manager to Housing
Computer Support	(1.00)	1.00	-	49,681	-	-	-	Remove (2) PTE - Replace with (1) FTE
Legal Assistant/Paralegal	(0.75)	1.00	0.25	-	-	-	-	Restore position .25 FTE - Within Budget
Accountant	-	1.00	1.00	68,500	-	-	-	Add FTE
Payroll Specialist	-	1.00	1.00	69,400	-	-	-	Add FTE
Property Assesor	-	1.00	1.00	94,700	-	-	-	Add FTE
Building Inspector	-	2.00	2.00	-	-	242,000	-	Add (2) FTE - Paid for with fee increase
CSO II	(4.00)	2.00	(2.00)	-	-	-	-	Remove (8) PTE - Replace with (2) FTE
Comm Center Supervisor	-	1.00	1.00	-	30,600	-	-	Add FTE - 70% County Funded
Firefighter	-	6.00	6.00	-	-	-	638,400	Safer Grant for (6) new positions
Mechanic III	-	-	-	-	-	-	-	Transfer from Central Equipment to Fire
ED Business & Relations Coordinator	(0.75)	1.00	0.25	(1,000)	-	-	-	Increase of (.25) FTE - Budget Savings with restructuring in ED
Security Guard	-	1.00	1.00	-	70,300	-	-	Add FTE - within budget
Transit Supervisor	(0.50)	1.00	0.50	-	46,000	-	-	Remove (.5) PTE - Replace with (1) FTE
Code Compliance Inspector	-	-	-	-	-	-	-	Transfer from Inspections to NSD
NSD Supervisor	-	1.00	1.00	-	-	-	104,190	Add FTE - Paid for with grant & fee revenue
	(7.00)	21.00	14.00	457,281	146,900	242,000	742,590	

Total General Fund / Levy Impact	7.00	604,181
Total Grant or Fee Funded Positions	7.00	984,590



Acknowledgements

FY 2024 ANNUAL BUDGET

City Council President – Emily Berge
City Manager– Stephanie Hirsch

City Council

District 1 – Jessica Schoen
District 2 – Emily Anderson
District 3 – Jeremy Gragert
District 4 – Jill Christopherson
District 5 – Andrew F. Werthmann

At Large – Kate Felton
At Large – Roderick Jones
At Large – Larry Mboga
At Large – Joshua Miller
At Large – Charlie Johnson

Prepared By

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Executive Management Team

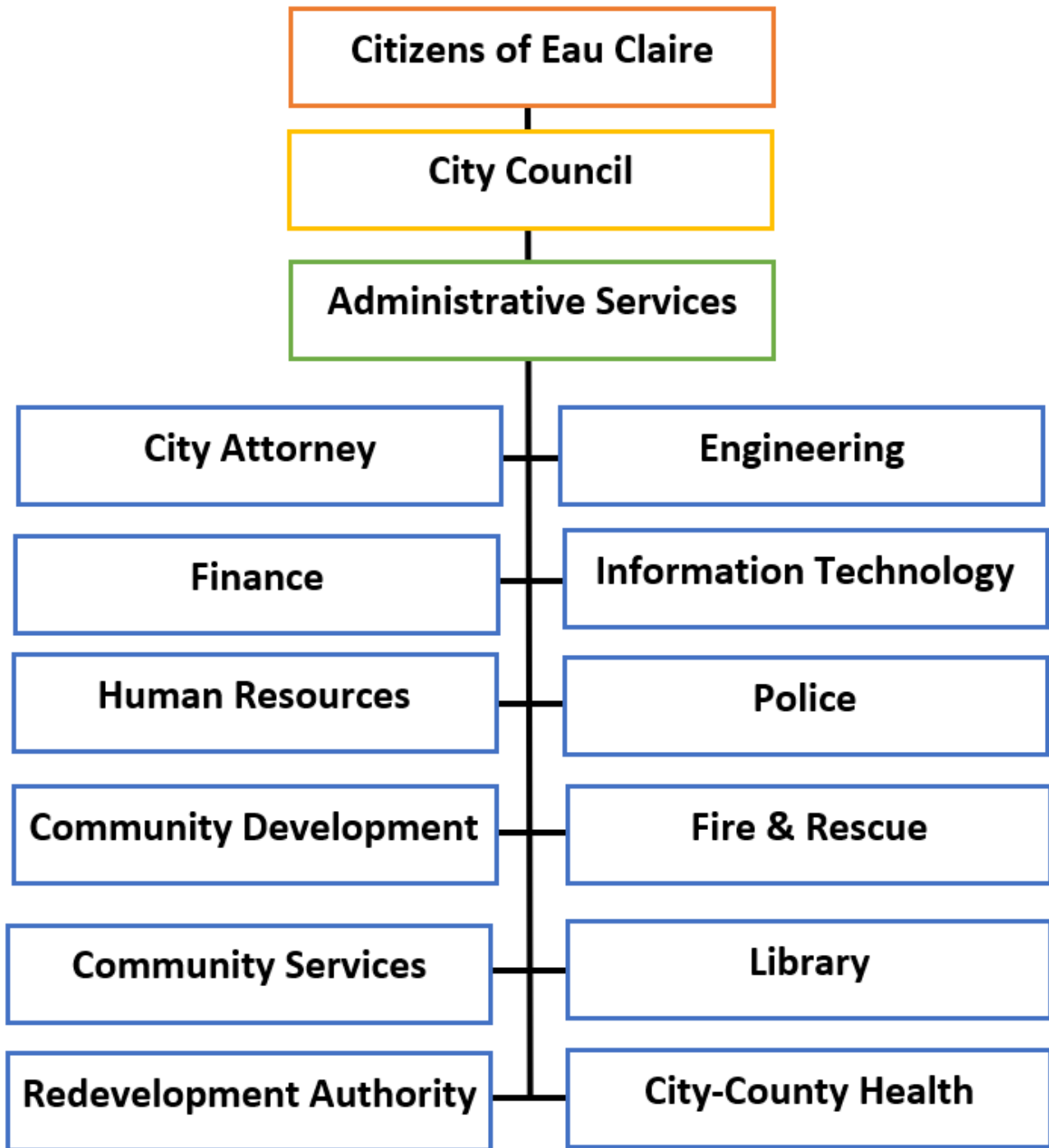
FY 2024 ANNUAL BUDGET

Stephanie Hirsch	City Manager
David Solberg	Deputy City Manager/Engineering
Stephen Nick	City Attorney
Elizabeth Giese	City/County Health Department
Aaron White	Community Development
Kitzie Winters	Finance
Matthew Jaggar	Fire Chief
Colleen Schian	HR/Risk Manager
Nancy Kerr	Library
Matt Rokus	Police Chief
Lane Berg	Community Services
Robert Nelson	Information Technology



Organizational Chart

FY 2024 ANNUAL BUDGET





About Eau Claire

FY 2024 ANNUAL BUDGET

Community Profile

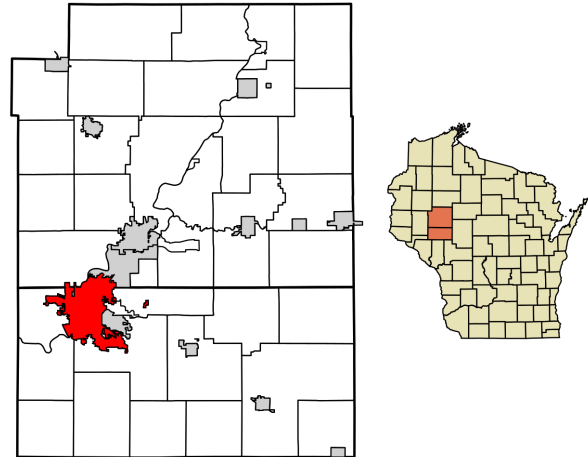
The City of Eau Claire is located in west-central Wisconsin in both Eau Claire and Chippewa counties. Eau Claire is situated along Interstate 94 between Minneapolis and Chicago, and is home to the Chippewa Valley Regional Airport. Due to its location, Eau Claire serves as the center for health and professional services, education, retail trade, technology, and industry in west-central Wisconsin. As a metropolitan statistical area (MSA), Eau Claire is recognized as an economic hub for the region.

According to the U.S Census Bureau July 2022 population estimates, approximately 69,700 people currently call Eau Claire home. According to the Wisconsin Department of Revenue, the Eau Claire MSA is one of the fastest growing metropolitan statistical areas in the state. Since 2000, the population of the Eau Claire MSA has grown by 9.4 percent.

According to the annual Net New Construction Report, more than half of the growth that has occurred in Eau Claire County, has occurred within the City of Eau Claire. The experienced growth of \$218.8 million in the 2023 fiscal years was a 3.03% increase, only putting Eau Claire behind one other city in the state. This growth is expected to continue since the City has been recognized as a place where people want to live, move to, work, and raise their families.

Education is a key component of the fabric of Eau Claire’s community. The University of Wisconsin – Eau Claire (UWEC) is home to approximately 11,000 students. UWEC has been named by U.S. News & World Report as one of the most affordable public universities in the United States. Chippewa Valley Technical College hosts its largest campus in Eau Claire, and the NanoRite Innovation Center provides leasable space, technical equipment, and expertise in nanotechnology and micro-fabrication.

Eau Claire is fortunate to be home to four award winning public medical facilities that serve people across west-central Wisconsin. Mayo Clinic Health System’s location in downtown Eau Claire has contributed to the growth and vitality of the central business district. In addition, Marshfield Clinic, Sacred Heart Hospital, and Oakleaf Clinics are award winning medical facilities located in Eau Claire. The medical facilities employ over 7,500 people combined.



It is difficult to think about Eau Claire without considering the abundant recreational opportunities enjoyed by residents and visitors alike. SmartAsset named Eau Claire as the fifth most livable small community in the United States according to their 2021 study. The City is proactive about developing its trail system and maintaining access to Eau Claire’s abundant water resources. Downtown development that emphasizes the Eau Claire and Chippewa rivers will provide additional future opportunities for residents and visitors to enjoy the outdoors in Eau Claire.

2022 Major Employers

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Menard's Inc.	11,550	1	24%
Mayo Clinic Health	5,500	2	11%
Eau Claire Area School District	1,400	3	3%
University of Wisconsin - Eau Claire	1,275	4	3%
Marshfield Clinic - Eau Claire	1,076	5	2%
Scared Heath Hospital	1,000	6	2%
Nestle	999	7	2%
City of Eau Claire	650	8	1%
Eau Claire County	645	9	1%
CVTC	592	10	1%
Total Employees in City	48,378		

Economic Overview - City of Eau Claire

Healthcare, education, retail, and manufacturing sectors provide many of the jobs found in Eau Claire. The city is the location for the headquarters of Menards, and home to four award winning medical facilities.

Workers with in the City of Eau Claire Metropolitan Statistical Area (MSA) had an average hourly wage of 25.74 as of May of 2022, as reported by the U.S. Bureau of Labor Statistics.

2022 Principal Taxpayers

<u>Taxpayer</u>	<u>Equalized Value (in 1,000s)</u>	<u>Rank</u>	<u>Percentage of Total Equalized Value</u>
Mayo Health Systems	\$ 75,069	1	1.16%
Marshfield Clinic	68,043	2	1.05%
Menard's Inc.	58,902	3	0.91%
Gerber Products	56,892	4	0.88%
Oakwood Mall	54,139	5	0.84%
Keystone Corp	51,226	6	0.79%
Haymarket Concepts	28,190	7	0.44%
RCU	21,993	8	0.34%
L93 Lorch LLC	18,034	9	0.28%
Hutchanson Tech, Inc	17,036	10	0.26%
Principal Taxpayers Total	\$ 449,524		
Total City Equalized Value	\$ 6,470,829		



About Eau Claire

FY 2024 ANNUAL BUDGET

Government Profile

Mission Statement

It is our mission to assure the common good through services essential for a safe, sustainable, engaged, and healthy community.

Council/Manager form of government

- Eleven members of the City Council
- Council President
- Five members from aldermanic districts
- Five at-large members



Residents receive a number of City services, including:

- Police and fire protection
- Public transit
- Street construction and infrastructure maintenance
- Water, sewer, and storm-water management
- Parks and Recreation Amenities

The City's Operating Budget and Capital Improvement Plan are updated and approved by Council annually. Council workshops and public hearings provide the public with opportunities for feedback regarding the Operating Budget and Capital Improvement Plan. The City of Eau Claire welcomes and encourages feedback from the community during capital planning and budgeting processes.

Strategic Plan

A sound organization occasionally re-assesses its strategic priorities, goals, and objectives. As a result of such a re-assessment, the City of Eau Claire finalized a new Strategic Plan. The 2019-2020 Strategic Plan serves as a guide for allocating resources and for the development of the City organization. The Plan identifies seven key strategic goals and objectives:

1. Support economic prosperity for all with diverse, creative, economic development and inclusive housing options.
2. Provide safe, functional, and accessible infrastructure that is environmentally sensitive and sustainable.
3. Optimize the city's organizational potential.
4. Develop, nurture and revitalize safe, healthy, and connected neighborhoods.
5. Facilitate an engaged community.
6. Create engaging opportunities for fun. Make Eau Claire a city that is livable, lovable, and fun.
7. Nurture community-wide opportunities for personal learning, growth, and development.



Budget Calendar

FY 2024 ANNUAL BUDGET

City Council approves an annual Operating Budget for the City of Eau Claire. State of Wisconsin law requires that the City of Eau Claire prepare an annual budget and hold a public hearing on it. All City departments are required to submit departmental budget requests in July. These requests form the foundation on which the Proposed Operating Budget is built upon. The Proposed Operating Budget is presented to City Council in late September. The City also has public hearings on the operating budget in which we welcome the input of the public on the operating budget. The City Council submits any amendments requested on the budget, and it is formally voted upon in November of each year.

Upon adoption of the operating budget, any amendments that increase the budget amount provided to the department, or transfers between departments or funds, must be approved by the City Council and requires a 2/3 vote of the entire City Council.

City Council also reviews and approves a five-year Capital Improvement Plan (CIP) annually. The Capital Improvement Plan is prepared in May of each year. The proposed Capital Improvement Plan is brought before various commissions for their review and recommendations (Plan Commission, Transit Commission, and Waterways & Parks Commission). The CIP is also presented as a public discussion in which we welcome the input of the public on the Proposed Capital Improvement Plan. The Proposed Capital Improvement Plan is ultimately brought before City Council for adoption.

February 7 - March 3	Departments prepare 2024-2028 Capital Improvement Plan (CIP) requests
March 6 - March 17	City manager reviews CIP requests
March 20 - April 28	Finance prepares 2024-2028 CIP
May 1	City Council receives 2024-2028 CIP
May 9	City Council CIP Work Session #1
May 18	Transit Commission reviews & recommends CIP
May 23	City Council CIP Work Session #2
May 25	Parks & Waterways Commission reviews & recommends CIP
June 6	Plan Commission reviews & recommends CIP
June 12	Public Discussion on 2024-2028 CIP
June 13	City Council adopts 2024-2028 Proposed CIP
June 13 - July 14	Departments prepare 2024 Operating Budget requests
July 17 - July 28	City Manager reviews Operating Budget requests
July 28 - September 29	Finance prepares Proposed 2024 Operating Budget
September 29	City Council receives Proposed 2024 Operating Budget
October 9	Public hearing #1 on Proposed 2024 Budget
October 10	City Council Budget Work Session #1
October 24	City Council Budget Work Session #2
November 3	City Council Budget amendments due
November 13	Public hearing #2 on Proposed 2024 Operating Budget
November 14	City Council action on Proposed 2024 Operating Budget



Strategic Plan

FY 2024 ANNUAL BUDGET

Our Vision

Eau Claire is a vibrant city with exceptional quality of life and services.

Our Strategic Values:

- **We believe in Making Eau Claire a great city** - A place where all people feel "at home", experience a high quality of life, and can reach their potential.
- **We believe that local government in a stewardship** - We help citizens meet their needs and help the community solve problems. We cannot always do this on our own; we need and value partners who can help.
- **We believe in sustainability** - We must balance the needs of current and future generations in our decisions and investments. This affects our financial, environmental, and development decisions. Today's decisions should not come at the expense of future generations' opportunities.
- **We believe in equity** - We must create conditions for all people to thrive and proactively address disparities in health, social, and economic prosperity.

Our Operational Values:

- The City delivers services in an ethical, professional, fair, and transparent manner.
- The Eau Claire City Council values each other and City staff by fostering a collegial, inclusive, respectful, and engaging policy-making environment.
- Eau Claire's City staff values innovative and responsive approaches to service delivery and embraces a culture of continuous improvement.
- The City values its employees and strives to recruit, retain, and support the best workforce possible.

Our Mission Statement:

It is our mission to assume the common good through services essential for a safe, sustainable, engaged, and healthy community.

Strategic Goals & Objectives

1. Support economic prosperity for all with diverse, creative, economic development and inclusive housing options.
 - Support and grow the regional economy.
 - Promote downtown development.
 - Improve quality and quantity of affordable single-family and multifamily housing stock for all income ranges.
 - Develop Strategies and capacities for industrial and commercial land and reuse of empty retail spaces.
 - Promote and attract employers with higher paying job opportunities and increase the pool of available talented workers in Eau Claire.
 - Develop innovative strategies to incentivize employers to pay living wages for all workers and promote a citywide culture of fairness, safety, and dignity for workers.
 - Develop, understand, and refine the City's commitment to approaches to addressing and reducing poverty.
2. Provide safe, functional and accessible infrastructure and services that are environmentally sensitive and sustainable.

- Provide excellent recreational parks and open spaces.
 - Provide transportation infrastructure that supports all modes of transportation.
 - Achieve a transition to 100% renewable energy and carbon neutrality goals by 2050.
 - Maintain and repair existing infrastructure.
 - Using infrastructure, connect neighborhoods and people.
 - Reduce reliance on automobile transportation.
3. Optimize the City's organizational potential.
 - Utilize technology to maximize efficiencies and effectiveness.
 - Provide training and other resources to maximize the effectiveness and efficiency of our employees.
 - Ensure financial stability.
 - Plan and prepare for natural and manmade disasters.
 - Promote diversity and inclusion in our workplace composition that reflects our welcoming community.
 4. Develop, nurture and revitalize safe, healthy and connected neighborhoods.
 - Improve quantity and quality of housing stock for people experiencing low income.
 - Develop programs that strengthen neighborhoods.
 - Develop connected neighborhoods.
 - Provide for safe and healthy housing and preserve the quality of existing housing.
 5. Facilitate an engaged community.
 - Develop programs that connect residents to local government.
 - Improve transparency of local government.
 6. Create engaging opportunities to make Eau Claire livable, loveable and fun.
 - Review special event strategies and policies.
 - Organized special programming for residents and visitors.
 - Create venues and spaces to connect people.
 - Review strategies and policies related to healthy and safe substance use.
 - Promote a welcoming, inclusive and diverse community.
 - Create a dog/pet-friendly community.
 7. Nurture community-wide opportunities for personal learning, growth, and development.
 1. Provide for elected and appointed officials and volunteers training.
 2. Facilitate access to expanded opportunities for populations experiencing specific challenges.

The City of Eau Claire's Strategic Plan is grounded in values, focused on the long-term success and sustainability of the City, yet flexible and adaptive to an ever-changing world. The following table defines each element of the plan, how and when it will be reviewed, and who is responsible for or has ownership of each element of the plan.

Plan Element	Description	Ownership/Responsibility	Review Period
Vision	A statement that defines where we see ourselves in the future	City Council	Every 7 to 10 years
Mission	Describes our purpose as a City	City Council	Every 10 to 12 years
Operational Values	Describe how the City desires to operate	City Manager and senior staff	Every 5-7 years
Strategic Goals (Why)	Broad goals that focus the highest priorities of the City to accomplish the Vision	City Council	Every three years, following the at-large election
Objectives (What)	Statements that define areas of focus that will achieve the strategic goals	Shared between the City Council and City Manager	Every three years, following the at-large election
Strategies/Tactics (How)	Operational tasks or projects that staff is working on to achieve the Objectives	City Manager	Every quarter with a written "score card" that notes any changes to the current strategic initiatives, next initiatives, department initiatives and emerging or future initiatives. At least annually, a work session will be scheduled to present a status update to the Council.



Tax Overview

FY 2024 ANNUAL BUDGET

Equalized Value Ratio

The equalized value ratio depicts the actual total property value of property in the City compared to the locally assessed real property value. A lower ratio means that the City’s actual property value is higher than the locally assessed value. Manufacturing property value is removed from the calculation because the State assesses such property, so it is not locally assessed. In addition, the calculation does not include property value in tax increment districts.

Equalized Value Ratio by Tax Year			
County	2022	2023	2024
Eau Claire	98.79%	93.65%	84.86%
Chippewa	93.96%	93.87%	74.20%

Property Valuation

Tax values are described in terms of assessed and equalized values for taxation purposes. Assessed values are used to distribute a municipality’s tax burden among individual property owners, and are re-assessed every three years. An equalized value determines the value of a city, village, or town compared to other entities within a defined area. Equalized values are used for apportioning county property taxes, public school taxes, vocational school taxes, and for distributing State aid. A positive change in equalized value indicates that a community’s share of the total value in a county is growing.

Property Value by Type and Year (without TID's)				
Valuation Type	2022	2023	2024	Percent Change (2023-2024)
Assessed Value (000's)	6,427,128	6,527,032	6,673,313	2.24%
Equalized Value (000's)	6,336,373	7,021,706	7,911,047	12.67%

Tax Levy and Rate Information

The table below shows the total tax levy collected by various taxing entities. Assessed property values are required to determine tax rates for each taxing entity.

Assessed Value Tax Levy and Rate Information

**Note: Table only depicts homes in the Eau Claire County/Eau Claire Area School District.*

	2023			2024		
	Apportioned Tax Levy	TID Levy	Gross Tax Rate	Apportioned Tax Levy	TID Levy	Gross Tax Rate
Levied by City Government:						
City of Eau Claire	\$ 41,289,037	\$1,260,565	6.62	\$ 43,550,965	\$1,460,252	6.84
Public Library	4,525,603	137,658	0.73	4,480,128	149,400	0.70
City-County Health	1,977,192	60,141	0.32	2,007,559	66,951	0.32
Total City Government	47,791,832	\$1,458,364	7.66	50,038,653	1,676,603	7.86
Levied by Other Taxing Entities:						
Eau Claire Area School District	42,396,824	1,294,017	6.82	47,486,270	1,588,813	7.48
CVTC	4,787,701	145,632	0.77	4,996,410	166,620	0.78
Eau Claire County	23,411,926	707,532	3.75	23,189,987	765,388	3.64
Total Other Entities	70,596,451	2,147,181	11.34	75,672,666	2,520,821	11.90
Gross Tax Levy/Tax Rate	118,388,283	3,605,544	19.00	125,711,319	4,197,424	19.76
Less State School Tax Credit	(7,639,079)	-	(1.19)	(9,400,638)	-	(1.43)
Net Levy/Tax Rate - All Taxing Entities	110,749,204	3,605,544	17.81	116,310,681	4,197,424	18.33



General Fund Budget Summary

FY 2024 ANNUAL BUDGET

Revenue projections are based upon trend analysis and estimates received from the State of Wisconsin. Trend analysis uses historical results, combined with an analysis of the external economic environment, in order to predict future outcomes. Expense projections are based upon estimated costs as determined by management.

General Fund Revenues

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Taxes	\$50,321,287	\$53,900,532	\$35,894,252	\$54,136,507	\$56,344,089
Intergovernmental Revenue	\$13,163,468	\$13,197,400	\$2,812,115	\$13,392,785	\$14,830,713
Charges For Services - Intergovernmental	\$4,299,087	\$5,020,300	\$2,562,406	\$4,930,688	\$5,776,493
Charges For Services	\$4,510,474	\$4,076,300	\$2,048,301	\$4,135,744	\$4,032,361
Miscellaneous Revenue	-\$774,189	\$1,650,700	\$4,458,140	\$5,526,243	\$1,672,007
Other Budgeted Receipts (Non-Gaap)	\$0	\$5,515,368	\$0	\$2,290,368	\$4,003,650
Licenses & Permits	\$2,115,053	\$2,118,800	\$913,919	\$1,712,706	\$2,441,458
Fines & Forfeitures	\$294,759	\$568,000	\$174,241	\$301,303	\$641,700
Other Financing Sources	\$224,106	\$25,000	\$16,636	\$24,856	\$1,119,500
Revenues	\$23,747	\$0	\$0	\$0	\$0
TOTAL	\$74,177,791	\$86,072,400	\$48,880,011	\$86,451,199	\$90,861,971

General Fund Expenses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$43,577,018	\$48,931,800	\$20,608,997	\$48,356,808	\$52,315,114
Other Financing Uses	\$22,663,887	\$24,977,300	\$11,598,446	\$21,917,300	\$25,054,368
Contractual Services	\$7,820,287	\$8,168,300	\$3,655,163	\$7,219,424	\$8,345,879
Supplies & Materials	\$1,525,606	\$1,691,800	\$1,124,323	\$1,925,991	\$1,759,200
Utilities	\$1,619,496	\$1,471,800	\$869,257	\$1,442,390	\$1,614,810
Fixed Charges	\$620,243	\$734,800	\$256,726	\$618,994	\$1,666,700
Contributions & Other Payments	\$743,425	\$96,600	\$178,534	\$204,558	\$97,900
Capital Purchases	\$0	\$0	\$0	\$0	\$8,000
TOTAL	\$78,569,961	\$86,072,400	\$38,291,447	\$81,685,464	\$90,861,971



General Fund Revenue Detail

FY 2024 ANNUAL BUDGET

Taxes

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
General Property Tax-City	\$31,092,209	\$33,501,732	\$17,848,212	\$33,501,732	\$34,522,890
Prop Tax-Post 2005 Debt City	\$9,079,300	\$9,613,800	\$9,613,800	\$9,613,800	\$11,186,300
General Property Tax-Library	\$3,524,300	\$3,646,700	\$3,646,700	\$3,646,700	\$3,757,100
General Property Tax-Health	\$1,989,800	\$2,049,300	\$2,049,300	\$2,049,300	\$2,089,100
Pmt-In Lieu Of Tax-Water	\$1,684,592	\$1,738,000	\$0	\$1,738,000	\$1,770,400
Prop Tax-Post 2005 Debt Libr	\$933,300	\$1,079,200	\$1,079,200	\$1,079,200	\$945,298
Current Special Assessments	\$784,653	\$870,000	\$920,765	\$920,765	\$830,000
Pmt-In Lieu Of Tax-Other	\$435,078	\$327,500	\$351,389	\$492,791	\$327,500
Advance Pymt-Curr Yr Const S/A	\$322,828	\$600,000	\$0	\$600,000	\$230,000
Advance Payment-Install S/A	\$244,552	\$400,000	\$132,559	\$184,471	\$415,000
Delinquent Personal Prop Tax	\$131,278	\$190,000	\$184,184	\$229,552	\$190,000
Mobile Home Fees	\$73,723	\$65,000	\$47,339	\$58,496	\$55,000
Prop Tax-Post 2005 Debt Hlth	\$15,800	\$15,400	\$15,400	\$15,400	\$18,059
Interest-Pp Taxes	\$3,797	\$3,000	\$4,504	\$5,400	\$5,000
Property Tax-Annexation Rebate	\$5,400	\$900	\$900	\$900	\$2,442
Interest-Payment In Lieu Tax	\$677	\$0	\$0	\$0	\$0
Allowance For Delinquent Taxes	\$0	-\$200,000	\$0	\$0	\$0
TOTAL	\$50,321,287	\$53,900,532	\$35,894,252	\$54,136,507	\$56,344,089

Intergovernmental Revenue

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
State Aid-Shared Taxes	\$5,870,611	\$6,083,100	\$0	\$6,083,100	\$7,309,187
State Aid-Local Streets	\$3,232,403	\$3,436,200	\$1,614,807	\$3,436,200	\$3,200,000
State Aid-Expend Restraint Prg	\$984,745	\$1,081,100	\$27,909	\$1,109,004	\$1,120,869
State Aid-Utility Tax	\$778,194	\$746,100	\$0	\$746,100	\$825,978
State Aid-Munc Services Pmt	\$421,198	\$550,000	\$479,794	\$479,794	\$475,000
State Aid-Personal Property	\$358,399	\$307,900	\$292,621	\$307,900	\$317,022
State Aid-Other	\$647,475	\$90,000	\$223,414	\$313,414	\$0
State Aid-Computer Tax Exempt	\$288,951	\$290,000	\$0	\$289,362	\$290,000
State Aid-Fire Insur Tax	\$265,714	\$255,000	\$0	\$296,384	\$295,000
Federal Aid-Other	\$6,047	\$25,000	\$173,570	\$4,906	\$672,037
State Aid-Pymt For Amb Service	\$157,556	\$170,000	\$0	\$170,000	\$157,000
State Aid-Video Serv Provider	\$133,620	\$140,000	\$0	\$133,620	\$133,620
State Aid-Police Training	\$13,280	\$15,000	\$0	\$15,000	\$30,000
State Aid-Undrgrd Tank Inspect	\$5,273	\$8,000	\$0	\$8,000	\$5,000
TOTAL	\$13,163,468	\$13,197,400	\$2,812,115	\$13,392,785	\$14,830,713

Charges For Services - Intergovernmental

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Communication Center Reimb	\$1,611,641	\$1,918,700	\$792,189	\$1,918,700	\$2,041,232
Service Charge-Water Utility	\$708,864	\$765,400	\$382,728	\$765,400	\$884,000
Service Charge-Sewer Utility	\$550,992	\$607,500	\$303,792	\$607,500	\$695,600
Service Charge-Stormwater Mgmt	\$467,160	\$537,300	\$268,650	\$358,200	\$607,400
Ambulance Fees-Townships	\$319,979	\$315,000	\$398,182	\$398,182	\$631,000
Police Liaison-Ec School Dist.	\$141,826	\$294,000	\$151,323	\$299,605	\$310,635
Service Chg-Unfunded Pension	\$149,000	\$147,200	\$74,407	\$147,200	\$0
Shared Positions-Ec County	\$78,624	\$125,700	\$29,782	\$125,700	\$60,626

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Service Charge-Parking Util	\$87,264	\$91,800	\$45,918	\$91,800	\$98,200
Service Charge-Public Transit	\$67,748	\$75,800	\$37,902	\$75,800	\$83,900
Service Charge-Hobbs Ice Arena	\$51,288	\$57,000	\$28,512	\$57,000	\$60,400
Service Charge-Other	\$8,701	\$8,000	\$407	\$8,000	\$223,700
Service Charge-Municipal Pool	\$48,792	\$52,400	\$26,184	\$52,400	\$58,300
Haz Matl ""B"" Contract-E.C. C	\$1,641	\$20,000	\$20,400	\$20,400	\$20,000
Service Charge-Haz Mat A	\$3,000	\$3,000	\$1,500	\$3,000	\$0
Public Safety Bldg Shared Exp	\$2,567	\$1,500	\$531	\$1,801	\$1,500
TOTAL	\$4,299,087	\$5,020,300	\$2,562,406	\$4,930,688	\$5,776,493

Charges For Services

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Ambulance Service	\$2,326,602	\$1,950,000	\$1,427,384	\$2,236,597	\$2,100,000
Regional Ambulance Service	\$979,296	\$950,000	\$126,419	\$950,000	\$950,000
Recreation Program Fees	\$310,023	\$200,000	\$166,959	\$177,267	\$225,000
Brush Disposal Fee	\$96,405	\$75,000	\$80,826	\$93,889	\$92,000
Park Facility Rentals	\$113,022	\$70,000	\$47,498	\$91,112	\$82,000
Concesssion Fee	\$95,258	\$95,000	\$8,099	\$106,941	\$93,300
Police Department Fees	\$111,657	\$60,000	\$9,153	\$60,000	\$71,400
Artificial Turf Financing Fee	\$58,761	\$99,000	\$0	\$58,761	\$58,761
Other Pub Works Revenue	\$50,715	\$20,000	\$30,226	\$45,066	\$40,000
Application Fees	\$36,876	\$75,000	\$9,453	\$13,022	\$46,000
Site Plan Fees	\$46,938	\$30,000	\$16,160	\$27,760	\$59,000
Ambulance Fees-Hospitals	\$51,250	\$51,200	\$0	\$51,200	\$0
Soccer Maintenance Fee	\$36,420	\$25,000	\$0	\$38,605	\$37,500
Landfill Fees	\$0	\$135,000	\$0	\$0	\$0
Special Charge-St Lighting	\$31,800	\$35,000	\$15,234	\$15,234	\$32,000
Fire Dept Fees-Non Tax	\$26,357	\$25,000	\$5,705	\$25,000	\$7,500
Stadium Rental Fee	\$0	\$25,000	\$19,575	\$19,575	\$20,000
Weights & Measures Fee	\$2,059	\$17,000	\$19,472	\$19,472	\$20,000
Special Charge-Snow Removal	\$11,150	\$30,000	\$10,854	\$11,651	\$12,000
Special Charge-Trees/Weeds	\$10,939	\$12,500	\$11,937	\$12,844	\$12,500
Special Events Fees	\$19,612	\$15,000	\$2,960	\$15,000	\$7,500
Pawnshop Fees	\$12,500	\$15,000	\$5,000	\$15,000	\$9,900
Special Chg-Misc Fees	\$3,047	\$25,000	\$7,104	\$7,316	\$5,000
Other Rec Charges	\$8,286	\$10,000	\$7,686	\$8,059	\$7,500
Fire Dept Fees-Taxable	\$10,579	\$5,000	\$2,987	\$11,051	\$10,000
Stadium Rental Fee-Baseball	\$16,789	\$1,000	\$2,964	\$7,179	\$7,500
Development Review Fee	\$9,884	\$5,000	\$3,638	\$3,638	\$12,000
Publication Fees	\$7,370	\$4,500	\$6,360	\$7,643	\$6,000
Dog Park Fee	\$4,842	\$4,000	\$2,938	\$3,272	\$4,500
Repair/Maint To Streets	\$3,127	\$5,000	\$0	\$0	\$1,500
Special Charge-Conversion Fee	\$9,160	\$0	\$0	\$0	\$0
Stadium Rental Fee-Football	\$5,250	\$1,000	\$0	\$1,750	\$1,000
Baseball Maintenance Fee	\$0	\$5,000	\$0	\$0	\$0
Misc Service Fees	\$1,232	\$0	\$900	\$1,105	\$500
Diversion Program	\$1,787	\$0	\$650	\$650	\$0
Indoor Pool Admission Fees	\$231	\$500	\$161	\$85	\$500
Tax Exempt Report Processing	\$1,250	\$0	\$0	\$0	\$0
Wpra Ticket Sales	\$0	\$500	\$0	\$0	\$0
Carson Park Message Center	\$0	\$100	\$0	\$0	\$0
TOTAL	\$4,510,474	\$4,076,300	\$2,048,301	\$4,135,744	\$4,032,361

Miscellaneous Revenue

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Unrealized Gain/Loss On Invest	-\$2,370,434	\$0	\$3,486,908	\$3,486,908	\$0
Interest-Investments	\$530,116	\$835,000	\$0	\$835,000	\$900,000
Interest-Pooled Deposits	\$353,570	\$58,000	\$528,669	\$610,002	\$200,000
Interest-Install/Deferred S/A	\$201,058	\$250,000	\$182,432	\$250,000	\$250,000
Other Rental	\$95,965	\$96,700	\$90,578	\$92,610	\$95,200
Interest-Advance To Other Fund	\$82,431	\$100,000	\$0	\$100,000	\$75,000

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Pro Card Rebate	\$77,125	\$70,000	\$38,908	\$0	\$72,500
Gifts & Donations	\$146,469	\$40,000	\$9,110	\$9,508	\$26,500
Misc Reimbursements & Refunds	\$53,707	\$10,000	\$58,968	\$62,324	\$15,000
Build America Bonds Rebate	\$0	\$151,000	\$0	\$0	\$0
Pmt For Shared Expenses	\$24,546	\$35,000	\$22,024	\$32,678	\$24,500
Miscellaneous Revenue	\$0	\$0	\$26,245	\$26,245	\$0
Sale Of Materials & Supplies	\$7,245	\$5,000	\$10,556	\$12,324	\$5,000
Misc Grant Revenue	\$5,000	\$0	\$3,391	\$8,191	\$8,307
Other Interest	\$10,227	\$0	\$0	\$0	\$0
Misc Rebates/Gift Certificates	\$7,569	\$0	\$22	\$118	\$0
Reimb From Empl-Uniforms	\$1,178	\$0	\$315	\$320	\$0
Misc Sales	\$10	\$0	\$15	\$15	\$0
Refund Of Prior Years Exp	\$30	\$0	\$0	\$0	\$0
TOTAL	-\$774,189	\$1,650,700	\$4,458,140	\$5,526,243	\$1,672,007

Other Budgeted Receipts (Non-Gaap)

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Fund Balance Used For Cip Proj	\$0	\$5,390,368	\$0	\$2,290,368	\$1,695,640
Fund Balance Used-Operating	\$0	\$0	\$0	\$0	\$2,183,010
Fund Bal Used-Hwy 53	\$0	\$125,000	\$0	\$0	\$125,000
TOTAL	\$0	\$5,515,368	\$0	\$2,290,368	\$4,003,650

Licenses & Permits

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Building Permits	\$653,561	\$545,000	\$342,384	\$545,000	\$816,000
Television Franchise	\$525,938	\$560,000	\$126,566	\$560,000	\$548,458
Plumbing Permits	\$251,740	\$205,000	\$37,241	\$62,178	\$315,000
Heating/Air Cond Permits	\$175,946	\$155,000	\$72,705	\$125,209	\$220,000
Liquor & Malt Bev Licenses	\$120,255	\$120,000	\$97,652	\$101,189	\$115,000
Electrical Permits	\$111,794	\$110,000	\$59,901	\$110,000	\$140,000
Dog License	\$53,520	\$150,000	\$33,668	\$37,238	\$52,000
Tavern Operator License	\$59,478	\$61,000	\$35,093	\$49,997	\$58,000
Restaurant License	\$36,880	\$36,000	\$35,018	\$37,236	\$37,000
Cat License	\$14,385	\$75,000	\$11,291	\$12,170	\$14,500
Amusement Device License	\$19,635	\$21,000	\$19,074	\$19,074	\$19,000
Other Permits	\$28,344	\$15,000	\$3,116	\$3,998	\$35,000
Other Bus/Occ License	\$18,470	\$19,000	\$13,048	\$15,124	\$17,500
Refuse Collection License	\$15,464	\$12,000	\$1,373	\$5,707	\$21,800
Billboard & Sign Permits	\$11,035	\$13,000	\$7,555	\$9,411	\$13,000
Cabaret License	\$10,129	\$10,000	\$10,315	\$11,035	\$11,000
Cigarette License	\$6,600	\$6,500	\$6,500	\$6,600	\$6,600
Heating Contractor License	\$0	\$4,000	\$0	\$0	\$0
Mobile Food Truck License	\$1,080	\$500	\$720	\$840	\$800
Mobile Home Park License	\$800	\$800	\$700	\$700	\$800
TOTAL	\$2,115,053	\$2,118,800	\$913,919	\$1,712,706	\$2,441,458

Fines & Forfeitures

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Parking Violations	\$123,006	\$350,000	\$94,056	\$199,460	\$535,000
Court Penalties & Costs	\$169,064	\$215,000	\$75,507	\$96,017	\$100,000
Other Penalties	\$2,689	\$3,000	\$4,679	\$5,826	\$6,700
TOTAL	\$294,759	\$568,000	\$174,241	\$301,303	\$641,700

Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Tsf From Other Funds	\$6	\$0	\$0	\$0	\$1,000,000
Sale Of Assets	\$224,099	\$25,000	\$16,636	\$24,856	\$25,000
Tsf From Community Enhancemnt	\$0	\$0	\$0	\$0	\$94,500
TOTAL	\$224,106	\$25,000	\$16,636	\$24,856	\$1,119,500

Lease Revenue

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
LEASE REVENUE	\$23,747	\$0	\$0	\$0	\$0
TOTAL	\$23,747	\$0	\$0	\$0	\$0

General Fund Revenue Totals

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Taxes	\$50,321,287	\$53,900,532	\$35,894,252	\$54,136,507	\$56,344,089
Intergovernmental Revenue	\$13,163,468	\$13,197,400	\$2,812,115	\$13,392,785	\$14,830,713
Charges For Services - Intergovernmental	\$4,299,087	\$5,020,300	\$2,562,406	\$4,930,688	\$5,776,493
Charges For Services	\$4,510,474	\$4,076,300	\$2,048,301	\$4,135,744	\$4,032,361
Miscellaneous Revenue	-\$774,189	\$1,650,700	\$4,458,140	\$5,526,243	\$1,672,007
Other Budgeted Receipts (Non-GAAP)	\$0	\$5,515,368	\$0	\$2,290,368	\$4,003,650
Licenses & Permits	\$2,115,053	\$2,118,800	\$913,919	\$1,712,706	\$2,441,458
Fines & Forfeitures	\$294,759	\$568,000	\$174,241	\$301,303	\$641,700
Other Financing Sources	\$224,106	\$25,000	\$16,636	\$24,856	\$1,119,500
Revenues	\$23,747	\$0	\$0	\$0	\$0
TOTAL	\$74,177,791	\$86,072,400	\$48,880,011	\$86,451,199	\$90,861,971



General Fund Expenditure Detail

FY 2024 ANNUAL BUDGET

City Council

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
City Council	\$103,349	\$112,200	\$46,753	\$119,541	\$115,888
TOTAL	\$103,349	\$112,200	\$46,753	\$119,541	\$115,888

Administrative Services

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
City Manager	\$1,248,706	\$1,123,100	\$542,627	\$1,098,355	\$1,462,003
Neighborhood Services	\$0	\$0	\$0	\$0	\$188,078
TOTAL	\$1,248,706	\$1,123,100	\$542,627	\$1,098,355	\$1,650,081

Information Technology

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Information Services	\$1,734,788	\$2,033,000	\$861,470	\$1,976,020	\$2,616,046
TOTAL	\$1,734,788	\$2,033,000	\$861,470	\$1,976,020	\$2,616,046

City Attorney

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
City Attorney	\$602,391	\$493,800	\$287,820	\$479,285	\$667,665
TOTAL	\$602,391	\$493,800	\$287,820	\$479,285	\$667,665

Finance Department

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Accounting Services	\$637,362	\$704,800	\$337,349	\$628,173	\$971,516
Assessing	\$546,978	\$610,200	\$249,209	\$591,110	\$704,073
Customer Services	\$785,574	\$859,900	\$408,401	\$804,447	\$929,772
Finance Administration	\$390,407	\$380,000	\$232,880	\$377,244	\$446,686
Purchasing	\$325,059	\$354,700	\$151,086	\$354,597	\$349,718
TOTAL	\$2,685,380	\$2,909,600	\$1,378,925	\$2,755,571	\$3,401,765

Human Resources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
H/R Administration	\$625,320	\$729,100	\$308,210	\$672,673	\$945,947
TOTAL	\$625,320	\$729,100	\$308,210	\$672,673	\$945,947

Community Development

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Inspections	\$1,280,723	\$798,400	\$421,226	\$861,536	\$1,207,243
Planning	\$662,665	\$728,900	\$295,637	\$696,769	\$858,657
TOTAL	\$1,943,387	\$1,527,300	\$716,862	\$1,558,305	\$2,065,900

Engineering

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Engineering	\$1,709,631	\$1,702,700	\$768,675	\$1,657,043	\$1,757,721
GIS Program	\$136,403	\$200,600	\$63,393	\$214,974	\$221,659
TOTAL	\$1,846,034	\$1,903,300	\$832,068	\$1,872,017	\$1,979,380

Community Services

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Community Services	\$11,006,056	\$12,170,950	\$5,174,567	\$11,914,172	\$12,138,102
Engineering	\$1,285,501	\$1,136,550	\$682,107	\$1,144,936	\$1,210,254
TOTAL	\$12,291,557	\$13,307,500	\$5,856,674	\$13,059,107	\$13,348,356

Police Department

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Administrative Services	\$1,095,553	\$1,259,300	\$581,937	\$1,251,459	\$1,278,458
Communication Center	\$2,327,929	\$2,740,900	\$1,125,197	\$2,367,338	\$2,939,006
Detective Division	\$2,952,676	\$3,569,100	\$1,359,434	\$3,492,474	\$3,396,663
Patrol Division	\$10,150,892	\$11,758,300	\$4,974,256	\$11,565,236	\$11,948,615
Police Administration	\$1,452,739	\$1,651,200	\$856,866	\$1,809,801	\$1,706,875
Professional Services Bureau	\$608,791	\$660,500	\$265,240	\$658,532	\$664,636
TOTAL	\$18,588,580	\$21,639,300	\$9,162,930	\$21,144,839	\$21,934,253

Fire & Rescue Department

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
EMS Operations	\$3,566,246	\$4,202,100	\$1,939,135	\$4,035,555	\$4,252,174
Fire & Rescue Administration	\$1,209,432	\$1,382,500	\$572,993	\$1,369,401	\$1,553,439
Prevention - Community Risk Reduction	\$393,001	\$368,900	\$199,357	\$371,762	\$471,889
Suppression Operations	\$8,324,224	\$8,268,800	\$3,640,630	\$8,277,795	\$8,676,920
TOTAL	\$13,492,903	\$14,222,300	\$6,352,114	\$14,054,514	\$14,954,422

Non-Departmental

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Non-Departmental	\$23,383,955	\$26,071,900	\$11,929,749	\$22,895,237	\$27,182,268
TOTAL	\$23,383,955	\$26,071,900	\$11,929,749	\$22,895,237	\$27,182,268

General Fund Expenditure Totals

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Non-Departmental	\$23,383,955	\$26,071,900	\$11,929,749	\$22,895,237	\$27,182,268
Police Department	\$18,588,580	\$21,639,300	\$9,162,930	\$21,144,839	\$21,934,253
Fire & Rescue Department	\$13,492,903	\$14,222,300	\$6,352,114	\$14,054,514	\$14,954,422
Community Services	\$11,029,667	\$12,170,950	\$5,189,811	\$11,914,172	\$12,138,102
Administration Services	\$2,983,494	\$3,156,100	\$1,404,097	\$3,074,374	\$4,078,049
Engineering	\$3,131,535	\$3,039,850	\$1,514,175	\$3,016,953	\$3,189,634
Finance Department	\$2,685,380	\$2,909,600	\$1,378,925	\$2,755,571	\$3,401,765
Community Development	\$1,943,387	\$1,527,300	\$716,862	\$1,558,305	\$2,253,978
Human Resources	\$625,320	\$729,100	\$308,210	\$672,673	\$945,947
City Attorney	\$602,391	\$493,800	\$287,820	\$479,285	\$667,665
City Council	\$103,349	\$112,200	\$46,753	\$119,541	\$115,888
TOTAL	\$78,569,961	\$86,072,400	\$38,291,447	\$81,685,464	\$90,861,971



Other Funds Expenditure Detail

FY 2024 ANNUAL BUDGET

Special Revenue Funds

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
City-County Health	\$8,639,088	\$7,813,300	\$4,347,436	\$7,427,294	\$7,733,300
Public Library	\$6,040,594	\$6,282,684	\$3,678,859	\$6,503,401	\$6,356,385
Community Enhancement Fund	\$2,468,641	\$2,520,000	\$845,093	\$2,522,893	\$2,577,815
Comm Dev Block Grant	\$1,188,320	\$1,698,861	\$544,653	\$439,253	\$658,020
Economic Development	\$778,647	\$393,500	\$2,310,949	\$405,664	\$373,118
Grants	\$37,007	-\$36,902	\$457,390	\$546,254	\$2,010,580
Home Grant	\$227,477	\$1,578,498	\$96,432	\$479,936	\$308,477
Cemetery Maintenance	\$464,830	\$436,400	\$226,823	\$438,252	\$437,666
7-MILE CRK	\$465,576	\$0	\$257,116	\$400,000	\$400,000
Landfill Remediation	\$163,518	\$150,000	\$85,504	\$281,174	\$150,000
Hazardous Materials "A" Grant	\$128,409	\$127,500	\$74,284	\$102,050	\$118,300
Downtown Fund	\$122,593	\$125,600	\$58,937	\$126,997	\$110,156
Police Department K9	\$38,677	\$34,000	\$20,064	\$27,378	\$39,339
TOTAL	\$20,763,377	\$21,123,442	\$13,003,540	\$19,700,546	\$21,273,156

Debt Service Funds

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Debt Service Fund	\$11,726,731	\$12,461,874	\$11,163,549	\$18,869,397	\$12,247,082
Debt Service TID #7	\$181,957	\$0	-\$22,044	\$0	\$0
TOTAL	\$11,908,688	\$12,461,874	\$11,141,505	\$18,869,397	\$12,247,082

Enterprise Funds

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Sewer Utility	\$12,852,620	\$14,613,500	\$4,959,867	\$13,208,635	\$15,262,900
Water Utility	\$14,435,990	\$11,584,200	\$5,149,264	\$12,278,353	\$14,064,446
Public Transit	\$6,502,960	\$5,862,900	\$2,869,766	\$6,706,062	\$6,793,537
Storm Water Utility	\$5,211,207	\$5,726,600	\$2,402,432	\$5,651,803	\$5,892,800
Hobbs Ice Center	\$1,467,662	\$1,204,500	\$507,787	\$1,108,909	\$1,115,859
Parking Utility	\$1,004,038	\$645,200	\$370,784	\$700,515	\$791,929
Outdoor Pool	\$557,754	\$511,500	\$207,137	\$546,908	\$582,394
TOTAL	\$42,032,231	\$40,148,400	\$16,467,037	\$40,201,186	\$44,503,865

Internal Service Funds

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Central Equipment	\$7,591,013	\$7,235,570	\$2,063,500	\$7,588,588	\$6,806,270
Risk Management	\$2,681,457	\$2,557,900	\$1,455,662	\$1,333,008	\$2,677,999
TOTAL	\$10,272,469	\$9,793,470	\$3,519,162	\$8,921,596	\$9,484,269

Component Units

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Redevelopment Authority	\$765,355	\$115,600	\$275,159	\$309,513	\$117,940
South Barstow Bid #1	\$148,546	\$161,000	\$108,476	\$128,053	\$211,040
North Barstow Bid #4	\$99,763	\$134,150	\$80,281	\$162,750	\$154,000
Water Street Bid #3	\$10,308	\$16,000	\$8,149	\$16,000	\$16,000
West Grand Bid #2	\$16,059	\$16,500	\$5,074	\$7,043	\$15,000
TOTAL	\$1,040,031	\$443,250	\$477,139	\$623,359	\$513,980

Other Funds Expenditures Totals

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Enterprise Funds	\$42,032,231	\$40,148,400	\$16,467,037	\$40,201,186	\$44,503,865
Special Revenue Funds	\$20,763,377	\$21,123,442	\$13,003,540	\$19,700,546	\$21,273,156
Debt Service Funds	\$11,908,688	\$12,461,874	\$11,141,505	\$18,869,397	\$12,247,082
Internal Services Funds	\$10,272,469	\$9,793,470	\$3,519,162	\$8,921,596	\$9,484,269
Redevelopment Authority	\$765,355	\$115,600	\$275,159	\$309,513	\$117,940
South Barstow Bid #1	\$148,546	\$161,000	\$108,476	\$128,053	\$211,040
North Barstow Bid #4	\$99,763	\$134,150	\$80,281	\$162,750	\$154,000
Water Street Bid #3	\$10,308	\$16,000	\$8,149	\$16,000	\$16,000
West Grand Bid #2	\$16,059	\$16,500	\$5,074	\$7,043	\$15,000
TOTAL	\$86,016,797	\$83,970,436	\$44,608,383	\$88,316,083	\$88,022,352



City Council

FY 2024 ANNUAL BUDGET

The City is governed by an elected City Council consisting of a Council President elected at large, five Council Members elected at large and five Council Members elected from separate districts. All legislative power is vested in the City Council, which has the responsibility to determine community needs, establish priorities, set policies, adopt an annual budget, and appoint a full-time City Manager to serve as the Chief Executive Officer responsible for City operations. The Council also makes appointments to boards, commissions, and committees. The City Council holds public hearings at 7 pm on the Monday night prior to the legislative sessions held at 4 pm on the second and fourth Tuesdays of each month.

Objectives:

- Support economic prosperity for all with diverse, creative, economic development and inclusive housing options.
- Provide safe, functional, and accessible infrastructure and services that are environmentally sensitive and sustainable.
- Optimize the city’s organizational potential.
- Develop, nurture, and revitalize safe, healthy, and connected neighborhoods.
- Facilitate an engaged community.
- Create engaging opportunities to make Eau Claire livable, lovable, and fun.
- Nurture community-wide opportunities for personal learning, growth, and development.

City Council and Staff Strategic Values:

- We believe in making Eau Claire a great City.
- We believe that local government is a stewardship.
- We believe in sustainability.
- We believe in equity

City Council Expenditure Summary

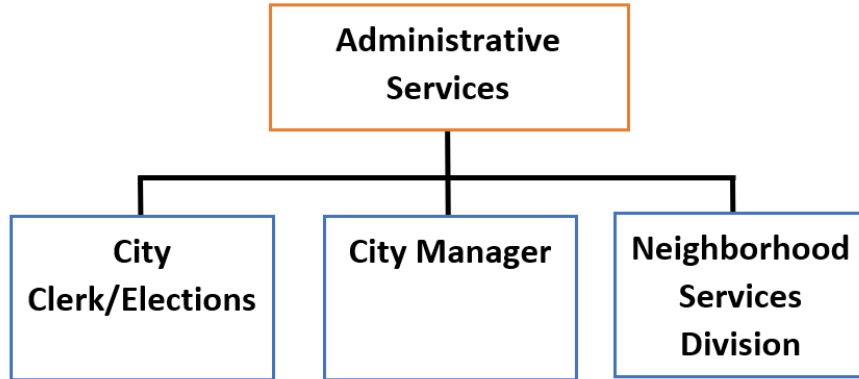
	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Contractual Services	\$57,218	\$60,400	\$27,282	\$67,741	\$64,400
Personal Services	\$45,158	\$49,400	\$18,812	\$49,400	\$49,088
Supplies & Materials	\$573	\$2,000	\$459	\$2,000	\$2,000
Fixed Charges	\$400	\$400	\$200	\$400	\$400
TOTAL	\$103,349	\$112,200	\$46,753	\$119,541	\$115,888



Administrative Services: Overview

FY 2024 ANNUAL BUDGET

The Administrative Services Department implements the policies of the City Council and provides general management of City operations. The Administrative Services Department includes the City Manager, City Clerk/Elections, and the Neighborhood Services Division.



Administrative Services Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$1,076,395	\$991,500	\$495,049	\$991,500	\$1,486,561
Contractual Services	\$144,721	\$106,300	\$33,184	\$80,565	\$134,220
Supplies & Materials	\$21,303	\$20,100	\$11,286	\$20,342	\$24,100
Utilities	\$4,887	\$3,800	\$2,407	\$4,547	\$3,800
Fixed Charges	\$1,400	\$1,400	\$700	\$1,400	\$1,400
TOTAL	\$1,248,706	\$1,123,100	\$542,627	\$1,098,355	\$1,650,081



City Clerk/Elections

FY 2024 ANNUAL BUDGET

The City Clerk’s office is responsible for the production of the bi-monthly City Council agenda packets and compiling of the minutes for all City Council legislative meetings. The Clerk provides records management services for the City’s permanent records. The Elections Division is responsible for conducting all Federal, State, City and School District elections held within the city.

Objectives:

- Ensure that eligible voters are able to exercise their right to vote in an environment where elections are efficiently administered according to State and Federal law.
- Ensure that the Council Members receive the information necessary to make informed decisions regarding issues that come before them on the Council floor.
- Allow access to public records in a timely manner.

Outputs:

- Conduct the February/Spring Primary, April/Spring Election, August/Partisan Primary, and November/Fall General (Presidential/Gubernatorial) Election.
- Process absentee ballots and voter registration forms, and maintain voter database. • Train approximately 500 Election Officials (Election Day poll workers).
- Compile City Council agenda packets for City Council meetings and minutes following each legislative session.
- Maintain permanent records and respond to open records requests.

City Clerk/Elections Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$529,366	\$467,700	\$263,850	\$467,700	\$710,194
Contractual Services	\$79,360	\$83,800	\$22,860	\$64,356	\$111,420
Supplies & Materials	\$12,076	\$10,000	\$10,648	\$11,090	\$14,000
Utilities	\$2,714	\$2,500	\$1,179	\$2,500	\$2,500
TOTAL	\$623,515	\$564,000	\$298,537	\$545,646	\$838,114



City Manager's Office

FY 2024 ANNUAL BUDGET

The City Manager is appointed by the City Council and serves as the Chief Executive Officer, performing highly responsible managerial and supervisory work in planning, organizing, and directing the operations of the City of Eau Claire. The City Manager provides professional general management of the City operations to accomplish City Council strategies, policies, and objectives and assures optimum use of City fiscal, physical, and human resources. Duties include administering policies established by the City Council and by law, developing and implementing administrative procedures for City operations, coordinating and directing all departments and staff operations and selecting, developing, and effectively utilizing staff and capital investments.

Objectives:

- Assist the City Council in developing policy and strategic direction to provide for the common good of the people of Eau Claire.
- Provide clear and timely communication with the City Council, staff, media and public on issues of city importance.
- Provide executive leadership and management for City operations to ensure the provision of quality public services in a timely, equitable, sustainable and fiscally responsive manner.
- Encourage informed and responsible citizen engagement in local governance and community decision-making.
- Strengthen community and intergovernmental partnerships essential for maintaining a high quality of life for all residents.
- Become the most welcoming mid-sized community in the Midwest by creating an improved community culture for equity, diversity and inclusion while successfully educating the public on means to improve our community climate.

Outputs:

- Provide positive operational financial results on a long-term basis.
- Continue growth in the overall market value of the community.
- Ensure operations incorporate strategic values of making Eau Claire a great city; continuing local government stewardship services; balancing financial, environmental and development decisions to best meet sustainability needs; and creating conditions for all people to thrive.

Strategic Operational Values:

- The City delivers services in an ethical, professional, fair and transparent manner.
- The Eau Claire City Council values each other and City staff by fostering a collegial, inclusive, respectful and engaging policy-making environment.
- Eau Claire's City staff values innovative and responsive approaches to service delivery and embraces a culture of continuous improvement.
- The City values its employees and strives to recruit, retain and support the best workforce possible.

City Manager Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$547,029	\$523,800	\$231,199	\$523,800	\$588,289
Contractual Services	\$65,361	\$22,500	\$10,324	\$16,209	\$22,800
Supplies & Materials	\$9,227	\$10,100	\$638	\$9,252	\$10,100
Utilities	\$2,173	\$1,300	\$1,228	\$2,047	\$1,300
Fixed Charges	\$1,400	\$1,400	\$700	\$1,400	\$1,400
TOTAL	\$625,191	\$559,100	\$244,089	\$552,708	\$623,889



Neighborhood Services Division

FY 2024 ANNUAL BUDGET

The Neighborhood Services Division is responsible for the coordination and centralization of code enforcement. Responsibilities of the division include code enforcement, implementing long-term parking strategy, oversight of the trash consulting study, responding to nuisance code violations reported by the public, creating a consolidated customer service, and administrative support in the City Manager's office.

Objectives:

- Parking Code Enforcement.
- Trash Code Enforcement and Hauling Oversight.
- Nuisance Code Enforcement.
- Development of Consolidated Customer Service.

Neighborhood Services Division Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$0	\$0	\$0	\$0	\$188,078
TOTAL	\$0	\$0	\$0	\$0	\$188,078



Information Technology

FY 2024 ANNUAL BUDGET

Information Technology (IT) is the division that is responsible for the design, integration, and support of the City's information technology systems. These systems include the development and support of office and mobile networks, server and storage infrastructure, physical and cybersecurity, as well as Helpdesk support of hardware and software. IT assists all City departments with technology needs.

Objectives:

- Monitor and develop all areas of security to ensure the safety and security of our staff and data.
- Provide website administration, training, and support for City users.
- Continue development and support of network infrastructure utilized by all City employees.
- Deliver end-user hardware and software support through a centralized Helpdesk to all City employees and City Council.
- Develop and support our surveillance systems internally as well as community-wide.
- Continue management and support of wireless access for City staff and citizens.
- Provide ongoing development to mobile connectivity for Public Safety and Community Services staff.
- Develop and support all major and enterprise-wide systems (GIS, Email, Public Safety, Security, Document Management, Telephones).
- Pursue opportunities to expand the fiber network to increase reach and redundancy.

Outputs:

- Projected estimated closed Helpdesk tickets of 7,000 for 2022.
- After-hours support of all 24/7 work staff and systems.
- City website administration, management, and user content management training.
- Continued updating and configuration of tracking and monitoring systems to allow for proactive issue resolution and generation of departmental performance metrics.
- Maintain three data centers that provide storage, processing redundancy, and backups for City data and systems.
- Systems, network, and software administration throughout the city, supporting departments' technical needs and initiatives.
- Client-side technical support and inventory management. (Computers, software, phones, printers).
- An active member of a consortium of area organizations to develop and support a regional shared fiber network.
- Administer and support infrastructure for surveillance cameras, door control, and VoIP phone systems.
- Continued development and support of remote connectivity and work-from-home initiatives.

Information Technology Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$1,082,243	\$1,344,700	\$534,657	\$1,344,700	\$1,481,050
Contractual Services	\$640,941	\$670,900	\$320,464	\$624,094	\$1,119,196
Supplies & Materials	\$7,066	\$13,000	\$4,260	\$4,652	\$11,400
Utilities	\$2,638	\$2,500	\$1,139	\$1,307	\$2,500
Fixed Charges	\$1,900	\$1,900	\$950	\$1,267	\$1,900
TOTAL	\$1,734,788	\$2,033,000	\$861,470	\$1,976,020	\$2,616,046



City Attorney's Office

FY 2024 ANNUAL BUDGET

The City Attorney's Office serves in an advisory capacity to the City Council, Boards, Committees, Commissions, the City Manager, and other City departments. The City Attorney is an officer of the City with responsibility to "conduct all the law business in which the City is interested." Wis. Stat. §62.09(12). The City Attorney's Office provides a wide array of legal services to its client, the City of Eau Claire, including: prosecute traffic and ordinance violations; draft and update ordinances; negotiate, prepare and draft contracts, development agreements, real estate documents, use agreements and leases; provide written legal opinions; litigate claims and lawsuits; lead labor negotiations and grievance representation; consult with City employees and public officials and respond to legal inquiries from the public that relate to the City. The prior year or two has been exceptionally active with numerous major developments, negotiations, and cases.

Objectives:

- Provide excellent legal service to our client, the City of Eau Claire, through proactive representation that promotes open, honest and lawful municipal corporate practices.
- Effective disposition of forfeiture prosecutions and civil cases.
- High opinion of professionalism from the department's constituents, including City Council, City staff, judges, lawyers, citizens, court personnel and outside organizations.

Outputs:

- Negotiated successful development agreements with Phoenix Parkside LLC and Merge LLC, for multi-level residential housing projects and Menomonie Market Holdings, for a commercial grocery store to complete the North Barstow redevelopment in TID #8.
- Reached and drafted successful development agreements and operational agreements for the Sonnentag Event Center.
- Represented the City on legal issues related to the Stewart-Hauge annexation into the City and the substantial residential housing opportunities, water quality and service upgrades.
- Provided legal opinions and direction related to state legislative actions as those acts directly impact municipal law and city operations including water use and PFS issues.
- Negotiated a successful development agreement to create a multi-level residential housing component with Merge, LLC, for the Transit Transfer Center.
- Serves the City as labor negotiator and legal counsel on labor negotiations and represented City against prohibited practice claims related to the City's three labor unions.
- Provided legal training and support to police officers, firefighters, supervisors, public officials and employees on a variety of legal or law related issues to support lawful operations and keep the City current on civil rights, changes in the law, and best practices.
- Assisted public record custodians, public officials, boards and commissions and administrative staff on Open Meeting and Public Records Law issues and assisted in complex Public Records Law requests.
- Shared our expertise and experience outside the organization locally serving as a day co-chair for the Chamber's Leadership Eau Claire Government and Law Day.
- Addressed chronic public nuisance properties throughout the City including the Regency Hotel with updates, inspections, and when necessary prosecution of ordinance violations and civil legal actions.
- Presented session on First Amendment audits at the annual 2023 League of WI Municipalities Attorney Institute.
- Reached an agreement with the City of Altoona to facilitate EMS Services that provides both communities with excellent emergency medical services and increasing cost recovery.

- Negotiated and drafted real estate and development proposals central to the City’s objective of providing affordable workforce housing options for the community while creating urban redevelopment.
- Provided legal opinions and advice ranging from responses to phone calls, walk-in inquiries, and e-mail questions to drafting formal opinion memos to all city staff and council members to be proactive and meet legal standards prior to statutory violation or liability exposure that could result in operation delays, political embarrassment, or financial damages.
- Prosecuted city ordinance and traffic citations and provided legal advice and training on their proper issuance to provide a safe, healthy and livable neighborhood within the City.
- Assisted City staff on issues related to employment, labor, special assessments and real estate matters including easements and encroachments.
- Worked along side City staff to create the Neighborhood Association Event ordinance.
- Negotiated and drafted real estate and development project agreements with Country Jam owners to annex and develop a regional event center in the City and worked extensively on an alcohol service agreement in order to hold successful and safe events at the new site.
- Assisted City staff in drafting agreements to facilitate use of City properties for activities to promote an engaged and healthy community.
- Reached a successful conclusion on the excessive property tax valuation claim filed by national business entity, Target Corporation.

City Attorney Expenditure Summary

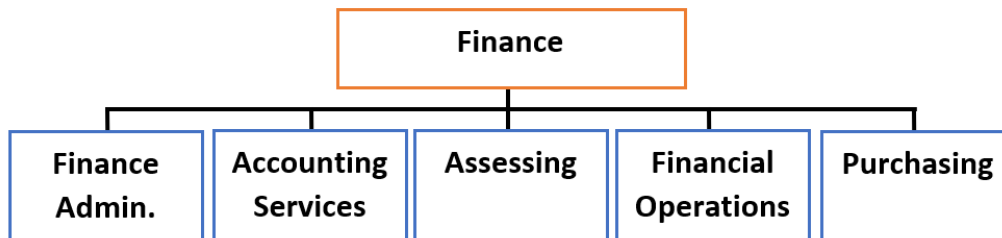
	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$578,871	\$455,500	\$272,542	\$455,500	\$629,365
Contractual Services	\$11,220	\$25,100	\$9,483	\$10,344	\$25,100
Supplies & Materials	\$10,057	\$11,200	\$4,726	\$11,441	\$11,200
Fixed Charges	\$1,400	\$1,400	\$700	\$1,400	\$1,400
Utilities	\$842	\$600	\$369	\$600	\$600
TOTAL	\$602,391	\$493,800	\$287,820	\$479,285	\$667,665



Finance Department: Overview

FY 2024 ANNUAL BUDGET

The Finance Department provides the financial guidance required for the effective and efficient management of City operations and provides financial planning for the City's future needs. Services include financial reporting, payroll and benefits, development of the budget, assessment of all taxable properties, payroll, cash management, utility billing, and all City purchases. The Finance Department is comprised of Finance Administration, Accounting Services, Assessing, Financial Operations, and Purchasing.



Finance Department Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$2,333,605	\$2,547,800	\$1,190,571	\$2,489,208	\$2,992,715
Contractual Services	\$291,137	\$304,400	\$174,225	\$222,680	\$352,650
Supplies & Materials	\$39,160	\$36,900	\$3,579	\$25,807	\$33,400
Fixed Charges	\$14,200	\$14,200	\$7,100	\$11,600	\$14,200
Utilities	\$7,278	\$6,300	\$3,450	\$6,276	\$8,800
TOTAL	\$2,685,380	\$2,909,600	\$1,378,925	\$2,755,571	\$3,401,765



Finance Administration

FY 2024 ANNUAL BUDGET

Finance Administration develops and assists other departments with implementing the City’s operating and capital budgets. In addition, Finance Administration works with other departments to connect creative financing solutions with funding needs while ensuring compliance with various Federal, State, and local policies and regulations. Finance Administration also coordinates and executes property transactions, administers the City’s tax increment financing, and advises other departments on opportunities for cost reductions and operating efficiency gains.

Objectives:

- Effective operating and capital finance management.
- Innovative financial partnerships.
- Excellence in financial reporting.
- Conservative debt management.
- Superior bond ratings.
- Meticulous grant and contract review.

Outputs:

- Maintained compliance with State and local debt and fund balance policies.
- Moody’s Investors Service affirmed the City’s Aa2 rating on the 2023 bond and note issues.
- Reviewed the terms and conditions for numerous contracts and agreements.

Finance Administration Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$336,785	\$361,900	\$225,115	\$361,900	\$389,886
Contractual Services	\$50,052	\$11,400	\$6,621	\$13,006	\$52,000
Supplies & Materials	\$1,689	\$5,100	\$258	\$738	\$2,900
Fixed Charges	\$1,000	\$1,000	\$500	\$1,000	\$1,000
Utilities	\$881	\$600	\$386	\$600	\$900
TOTAL	\$390,407	\$380,000	\$232,880	\$377,244	\$446,686



Accounting Services

FY 2024 ANNUAL BUDGET

Accounting Services provides a variety of accounting and other financial services for public use and for other City departments including preparing for the Comprehensive Annual Financial Report, the Report on Federal and State Awards, the State Municipal Financial Report, and the annual report for the Public Service Commission of Wisconsin.

Objectives:

- Provide accurate, timely accounting information according to generally accepted accounting principles.
- Maintain payroll records and ensure compliance with State, Federal and IRS regulations.
- Process payments to vendors for supplies and services provided.
- Maximize efficiency of financial data processing systems through the use of advanced technology.

Outputs:

- Published the Annual Comprehensive Financial Report after review by an independent CPA firm.
- Maintained grant records and published the Report on Federal and State Awards.
- Prepared the State Municipal Financial Report.
- Prepared the annual report for the Public Service Commission of Wisconsin.
- Administered ~\$20 million for long-term debt obligations.
- Processed payroll payments for over 1,500 employees totaling \$42.8 million annually.
- Issued an average of 102 accounts payable checks weekly for various service and supplies.
- Managed the City’s financial system utilizing over 8,600 accounts to track and record all financial transactions.
- Administered the Travel and Training Policy and processed an average of 400 training/travel statements.
- Reconciled and distributed \$121.9 million of property tax and special assessment collections.
- Calculated four tax mill rates for properties within the City (includes two Counties and three school districts).

Accounting Services Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$550,612	\$619,600	\$283,406	\$561,008	\$879,066
Contractual Services	\$70,763	\$75,600	\$51,418	\$50,292	\$82,550
Supplies & Materials	\$12,733	\$6,600	\$988	\$13,873	\$6,600
Fixed Charges	\$1,800	\$1,800	\$900	\$1,800	\$1,800
Utilities	\$1,454	\$1,200	\$637	\$1,200	\$1,500
TOTAL	\$637,362	\$704,800	\$337,349	\$628,173	\$971,516



Assessing

FY 2024 ANNUAL BUDGET

The primary responsibility of the Assessing Division is the uniform valuation of property to provide a basis for the fair distribution of property taxes. To comply with State statutes and increase equity in the assessment process, all real property is revalued every few years as determined necessary by fluctuations in the real estate market. Residential and commercial properties are viewed periodically to maintain reliable records systems. Business personal property is valued and assessed annually.

Objectives:

- Adhere to statutory guidelines and generally accepted assessment practices, principles, and procedures.
- Maintain complete and accurate records.
- Maintain an effective public relations program with property owners and their agents.

Outputs:

- Completed the annual review and assessment of 25,000 real and personal properties.
- Reviewed all recent property transactions.
- Reviewed numerous requests for new property tax exemptions.

Assessing Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$505,018	\$548,000	\$233,009	\$548,000	\$641,823
Contractual Services	\$30,077	\$40,900	\$11,258	\$36,244	\$40,950
Fixed Charges	\$7,800	\$7,800	\$3,900	\$5,200	\$7,800
Supplies & Materials	\$2,935	\$12,500	\$366	\$666	\$12,500
Utilities	\$1,148	\$1,000	\$676	\$1,000	\$1,000
TOTAL	\$546,978	\$610,200	\$249,209	\$591,110	\$704,073



Financial Operations

FY 2024 ANNUAL BUDGET

Financial Operations provides a variety of financial services for public use and for City departments.

Objectives:

- Provide accurate, timely information that complies with Federal, State and local regulations and generally accepted accounting principles.
- Manage City resources by sound investment, collection and payment practices.
- Maximize efficiency of financial data processing systems through the use of advanced technology.
- Provide efficient and innovative online services for citizens.
- Service the public in a professional and effective manner.

Outputs:

- Managed investments in accordance with the City’s Investment Policy.
- Reconciled, calculated and analyzed tax bills.
- Processed and issued business licenses.
- Processed and maintained animal licenses.
- Processed and maintained accounts receivable bills.
- Receipted transactions for utility bills, licenses, permits and other City revenue sources.
- Managed several financial systems.

Financial Operations Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$633,813	\$684,000	\$302,473	\$684,000	\$752,572
Contractual Services	\$130,894	\$163,500	\$102,238	\$108,047	\$163,000
Supplies & Materials	\$15,005	\$6,800	\$858	\$6,800	\$6,700
Utilities	\$3,062	\$2,800	\$1,432	\$2,800	\$4,700
Fixed Charges	\$2,800	\$2,800	\$1,400	\$2,800	\$2,800
TOTAL	\$785,574	\$859,900	\$408,401	\$804,447	\$929,772



Purchasing

FY 2024 ANNUAL BUDGET

The Purchasing division of Finance oversees the procurement process for all departments within the City of Eau Claire.

Objectives:

- Procure the supplies, services, and construction needed to implement Council programs and policy.
- Maintain and enhance public confidence in public procurement.
- Ensure fair and equitable treatment of all people who deal with the City’s procurement system.
- Ensure that the purchasing value of City funds is maximized to the fullest extent practicable.
- Foster effective competition within the free enterprise system.
- Maintain the quality and integrity of the procurement system.

Outputs:

- Advise departments on correct purchasing method to use when making a purchase.
- Assist departments with writing and reviewing specifications for formal bids/requests for proposals.
- Prepare recommendations/resolutions for Council approval of major projects.
- Issue purchase orders for supplies, services, and construction.
- Enforce policies, procedures, statutes, and ordinances.
- Dispose of obsolete property.
- Manage City mail, phone and copy services.
- Manage procurement card system.
- Prepare contracts and provide project management service.

Purchasing Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$307,377	\$334,300	\$146,567	\$334,300	\$329,368
Contractual Services	\$9,352	\$13,000	\$2,690	\$15,091	\$14,150
Supplies & Materials	\$6,797	\$5,900	\$1,110	\$3,730	\$4,700
Fixed Charges	\$800	\$800	\$400	\$800	\$800
Utilities	\$732	\$700	\$319	\$676	\$700
TOTAL	\$325,059	\$354,700	\$151,086	\$354,597	\$349,718



Human Resources

FY 2024 ANNUAL BUDGET

The Human Resources Department plays a vital role in providing strategic organizational service and support to all city departments through its personnel management. Services include: recruitment, benefits administration, training, labor relations, contract administration, and payroll/personnel system operation.

Objectives:

- Develop hiring plans and recruitment policies to aid in the recruitment and retention of a competent and motivated workforce.
- Promote a diverse workforce and provide employees with a safe and discrimination/harassment-free work environment.
- Deliver training programs to increase the expertise and abilities of City employees and supervisors.
- Comply with numerous Federal and State employment laws and regulations.
- Establish, develop, maintain and communicate City policies throughout the organization.
- Administer compensation and benefits for City employees and retirees.
- Manage employee healthcare and wellness programs.

Outputs:

- Received and processed 2,318 employment applications and 708 personnel actions.
- Filled 129 regular positions and numerous temporary and seasonal positions.
- Administered 128 recruitments.
- Conducted four (4) division head recruitments (Utilities Manager, Transit Manager, Communications Center Manager, Streets & Fleet Manager).
- Conducted three (3) department director recruitments (Community Services Director, Finance Director, and Human Resources Director).
- Completed City Manager and Library Director recruitments.
- Recruited for ARPA Funded positions.
- Conducted virtual MLK Day Training for employees.
- Approved 13 new telecommuting or remote work arrangements.
- Managed a wellness program to improve the health and well-being of employees and retirees and implemented Wellness Activities (Hydration Tracking, Traverse the Ice Age Trail, Fruit Fridays, etc.).
- Converted all Discoverer Reports to BI Publisher (over 200).
- Upgraded the City's payroll system (Highline) to a new version (5.05.53).
- Implemented updated Fire Department Hiring Process including a rolling eligibility list.
- Created and distributed Service Award Pins for 5, 10, 15 years of City Service.
- New Supervisor Training held (after being on hold for 2 years due to COVID).
- New Employee Bus Tours held (after being on hold for 2 years due to COVID), 3 tour days held.
- Assisted in the organization and completion of the Safety Rodeo (a joint event between the City and County).
- Made updates/implementations in NEOGOV to make better use of the system including implementing the New Hire Feed Process in Onboard/OHC, updating/adding all positions to Onboard, updating/adding all class specs to Insight; adding all personnel to Onboard so system is fully updated, implementing Unified Self Service in NEOGOV, and implementing electronic PA process for new hires/transfer/promotions.
- Started spotlighting employees on HR Instagram page.
- Time to hire reduction from an average of 44 days in 2021 to an average of 26 days in 2022.

Human Resources Expenditure Summary

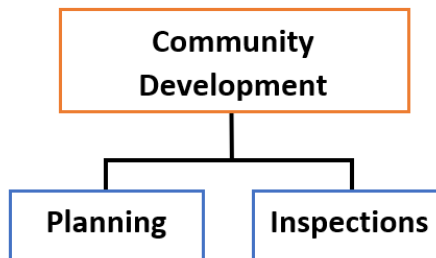
	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$445,953	\$520,300	\$185,106	\$520,300	\$733,947
Contractual Services	\$173,539	\$195,200	\$120,570	\$147,887	\$200,400
Supplies & Materials	\$3,395	\$10,600	\$1,381	\$3,037	\$8,600
Fixed Charges	\$1,400	\$1,400	\$700	\$933	\$1,400
Utilities	\$1,034	\$1,600	\$453	\$516	\$1,600
TOTAL	\$625,320	\$729,100	\$308,210	\$672,673	\$945,947



Community Development: Overview

FY 2024 ANNUAL BUDGET

The Community Development Department provides development and land use guidance to the City Council, Plan Commission, and other citizen boards. The guidance is based on the City of Eau Claire's policies and regulations expressed primarily in the Comprehensive Plan, Zoning Ordinance, and Subdivision Code. The Community Development Department is comprised of Planning and Inspections.



Community Development Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$1,274,433	\$1,423,600	\$592,704	\$1,423,600	\$1,961,500
Contributions & Other Payments	\$567,600	\$3,000	\$85,200	\$85,400	\$3,000
Contractual Services	\$68,085	\$61,400	\$24,090	\$25,924	\$62,100
Supplies & Materials	\$13,152	\$22,200	\$3,441	\$6,281	\$22,200
Fixed Charges	\$13,659	\$12,900	\$8,618	\$12,900	\$12,900
Utilities	\$6,458	\$4,200	\$2,808	\$4,200	\$4,200
TOTAL	\$1,943,387	\$1,527,300	\$716,862	\$1,558,305	\$2,065,900



Planning

FY 2024 ANNUAL BUDGET

The Planning Division is part of the Community Development Department. Planning guides future development of the City through the comprehensive planning process. In addition, Planning is responsible for land use issues including community and neighborhood planning, zoning, development review, historic preservation, sustainability, annexations, and joint planning efforts with surrounding jurisdictions.

Objectives:

- Guide future development through comprehensive planning and zoning requirements.
- Review development proposals for compliance with City standards.
- Coordinate services with other governments and departments.
- Educate customers regarding code compliance by providing user-friendly documents, processes, and customer contacts.

Outputs:

- Provided development review assistance to developers, applicants, and interested citizens.
- Provided written reviews to City boards and commissions regarding applications.
- Prepared ordinance revisions for development-related regulations.
- Aided citizens concerning development proposals, protest petitions, and community planning.
- Prepared the annual Development Map and Report.
- Responded to citizen requests for information.
- Prepared and updated numerous community plans, including the Comprehensive Plan 5-year Review, Zoning Guide for Affordable Housing (League of WI Municipalities), and Barriers to Housing Report (InvestHealth), and began updates to the Sign Code, short-term rental regulations, and a new Shawtown Neighborhood Plan.
- Coordinated sustainability projects for the City.
- Maintained multiple GIS features and databases.

Boards & Associations

Planning provides direct support, including hearing and property notices, meeting presentations, agendas, minutes and application reviews and reports to the following boards and community organizations.

Boards and Commissions

Plan Commission
Zoning Board of Appeals
Waterways and Parks Commission
Landmarks Commission
Bicycle & Pedestrian Advisory Committee
Sustainability Advisory Board

Business Associations

All Neighborhood Associations

Planning Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$605,685	\$679,300	\$281,947	\$679,300	\$808,357
Contractual Services	\$43,080	\$28,900	\$7,869	\$9,499	\$29,600
Supplies & Materials	\$9,161	\$14,700	\$3,149	\$3,570	\$14,700
Contributions & Other Payments	\$1,600	\$3,000	\$1,200	\$1,400	\$3,000
Fixed Charges	\$1,600	\$1,600	\$800	\$1,600	\$1,600
Utilities	\$1,539	\$1,400	\$671	\$1,400	\$1,400
TOTAL	\$662,665	\$728,900	\$295,637	\$696,769	\$858,657



Inspections

FY 2024 ANNUAL BUDGET

The Inspections Division is part of the Development Services Department. Inspections staff are responsible for enforcing all City and State codes pertaining to construction and land use permits. In addition, Inspections staff works with the Health and Fire Departments in administering property maintenance regulations.

Objectives:

- Protect public welfare by ensuring compliance with State and City construction and property maintenance regulations.
- Coordinate services with other governments and departments.
- Educate customers to encourage regulation compliance by providing user-friendly documents, processes, and contacts.

Outputs:

- Issued over 2,500 permits and conducted over 6,000 inspections, including 647 new residential units at a valuation of over \$276,000,000.
- Completed over 630 inspections on municipal ordinance violations.
- Responded to citizen requests for information and public record requests.
- Provided direct support to the Building Code Committee and the Board of Heating Examiners.
- Prepared permit and fee summary reports.
- Maintained the new online permitting and inspections platform Evolve, including application of electronic (online) inspections.

Inspections Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$668,749	\$744,300	\$310,757	\$744,300	\$1,153,143
Contributions & Other Payments	\$566,000	\$0	\$84,000	\$84,000	\$0
Contractual Services	\$25,005	\$32,500	\$16,221	\$16,425	\$32,500
Fixed Charges	\$12,059	\$11,300	\$7,818	\$11,300	\$11,300
Supplies & Materials	\$3,991	\$7,500	\$292	\$2,711	\$7,500
Utilities	\$4,919	\$2,800	\$2,137	\$2,800	\$2,800
TOTAL	\$1,280,723	\$798,400	\$421,226	\$861,536	\$1,207,243



Engineering

FY 2024 ANNUAL BUDGET

The Engineering Department is responsible for the design, survey, construction and inspection of municipal infrastructure facilities including streets, trails, sanitary sewer, water system, storm water, bridges, parks, buildings, and facilities as outlined in the Capital Improvement Plan (CIP). This department prepares and administers the special assessment program, maintains and oversees official engineering records, maps, the GIS program, and parking operations. The Engineering Department also oversees and maintains the emergency warning system, provides general engineering assistance to city departments, and coordinates contracted consulting engineering services as needed.

Objectives:

- Plan, design, inspect, and administer infrastructure construction projects and provide technical assistance on infrastructure to other city departments and the public.
- Deliver engineering services at less than 20% of the construction cost.
- Record, compute, and coordinate the special assessment program.
- Aid with subdivisions, commercial and industrial developments, and future street and utility needs.
- Prepare and monitor development agreements for infrastructure construction in new developments.
- Update and maintain the pavement management system.
- Monitor and coordinate flood protection.
- Provide property owners, developers, internal departments, and visitors with accurate information on land parcels and city infrastructure in a cost-efficient manner and facilitate community development and infrastructure improvements.
- Assure that all 22 emergency warning sirens are in good operating condition and ready for use, conduct monthly operating tests, and complete repairs in a timely manner as well as maintaining city compliance with the National Incident Management System (NIMS).

Outputs:

- Developed a five-year capital improvement plan for streets, utilities, parking, facilities, and buildings.
- Provided design and construction engineering services to thirty street, utility, alley, and parks projects in 2022.
- Administered nine new development agreements resulting in the construction of \$7 million of street and utility improvements constructed by private developers in 2022.
- Provided Geographical Information Systems (GIS) information and mapping at a cost of less than \$10 per parcel.
- 100% functionality of the emergency warning sirens when tested on a monthly basis.
- Met and exceeded where possible the NIMS Compliance Objectives.

Engineering Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$1,649,631	\$1,722,600	\$734,961	\$1,722,600	\$1,781,040
Contractual Services	\$143,497	\$128,400	\$70,230	\$119,069	\$145,040
Supplies & Materials	\$21,986	\$25,100	\$11,763	\$12,914	\$26,100
Fixed Charges	\$19,400	\$22,700	\$9,700	\$12,933	\$22,700
Utilities	\$11,519	\$4,500	\$5,414	\$4,500	\$4,500
TOTAL	\$1,846,034	\$1,903,300	\$832,068	\$1,872,017	\$1,979,380



Community Services: Overview

FY 2024 ANNUAL BUDGET

The Community Services Department is responsible for maintaining city streets and municipal buildings, operating the public transit system, operating city water and wastewater treatment plants. The Community Services Department is comprised of Community Services Administration, Buildings & Grounds Maintenance, Street Operations, Recreation, Park Maintenance, and Forestry.



Community Services Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$6,447,113	\$7,193,000	\$3,049,546	\$7,383,283	\$7,203,523
Contractual Services	\$3,440,034	\$3,568,600	\$1,439,204	\$3,051,940	\$3,443,823
Utilities	\$1,362,541	\$1,236,000	\$734,948	\$1,211,444	\$1,341,010
Supplies & Materials	\$942,321	\$1,126,900	\$555,330	\$1,261,661	\$1,179,000
Fixed Charges	\$73,346	\$152,900	\$76,794	\$149,927	\$152,600
Contributions & Other Payments	\$26,201	\$30,100	\$852	\$852	\$28,400
TOTAL	\$12,291,557	\$13,307,500	\$5,856,674	\$13,059,107	\$13,348,356



Community Services: Administration

FY 2024 ANNUAL BUDGET

The purpose of the Administrative Division is to provide administrative, budgetary, technical, and supervisory support necessary to ensure effective levels of service in the Community Services Department.

Objectives:

- Provide administrative support, budgeting, and general services to the Community Services Department.
- Contribute to a healthy community by maintaining public infrastructure, constructing parks and recreation facilities, offering recreational activities, maintaining city streets, maintaining city cemeteries, providing clean water, and providing a means of affordable and accessible transportation.

Objectives:

- Provide supervision, planning, budgeting, and general services to the divisions.
- Develop five-year capital improvement plan for streets maintenance, utilities, transit, fleet, parks, cemeteries, forestry and recreation.
- Aids community members desiring to utilize parks programs, services, and facilities.
- Facilitate leases for use of City facilities.
- Maintain master plans for all divisions in the Community Services Department.
- Provide public access to the authoritative bodies such as City Council, Plan Commission, Transit Commission and Waterways and Parks Commission.
- Submission of grant applications and grant management.
- Manage the special events permitting process.

Community Services Administration Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$651,119	\$737,900	\$352,035	\$745,656	\$753,865
Contractual Services	\$54,797	\$66,200	\$24,100	\$41,088	\$55,200
Supplies & Materials	\$13,964	\$26,800	\$2,737	\$4,461	\$20,300
Utilities	\$2,788	\$3,100	\$1,073	\$2,029	\$3,800
Fixed Charges	\$2,100	\$2,100	\$1,050	\$2,100	\$2,100
TOTAL	\$724,768	\$836,100	\$380,995	\$795,334	\$835,265



Buildings & Grounds Maintenance

FY 2024 ANNUAL BUDGET

The Building and Grounds Division provides custodial services, building and grounds maintenance and operation of the City Hall building at 203 S Farwell Street, Central Maintenance building at 910 Forest Street, the Utility building at 1040 Forest Street and the Public Library building at 400 Eau Claire Street. The Division also provides building maintenance services to all six fire stations and collects meter revenue from downtown area parking lots and parking ramps.

Objectives:

- Provide efficient operation, maintenance and custodial service on 251,650 square feet of public building space including the Public Library building.
- Provide exterior buildings and grounds maintenance for 284,500 square feet of grounds.
- Provide requested services as needed to all city departments.

Outputs:

- Operate and maintain City buildings and grounds in good physical condition.
- Provide custodial service, operate and maintain City Hall Campus and grounds.
- Provide custodial service, operate, and maintain the Public Library building and grounds.
- Provide custodial service operation and maintenance of the Central Maintenance building.
- Respond to approximately 2,600 service calls per year while maintaining normal service to City Facilities

Buildings & Grounds Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$290,436	\$677,800	\$135,392	\$677,800	\$592,381
Utilities	\$120,650	\$106,600	\$66,146	\$84,579	\$108,960
Contractual Services	\$93,926	\$117,500	\$53,675	\$115,409	\$78,600
Fixed Charges	\$41,100	\$41,100	\$20,550	\$41,100	\$41,000
Supplies & Materials	\$35,054	\$33,000	\$21,022	\$33,686	\$39,400
TOTAL	\$581,166	\$976,000	\$296,786	\$952,574	\$860,341



Streets Operations

FY 2024 ANNUAL BUDGET

The Streets Operations Division is responsible for the maintenance, cleaning, and plowing of city streets. In addition, Streets Operations installs and maintains the traffic control signals, signs, and street lighting systems.

Objectives:

- Provide and maintain safe, reliable streets in all seasons and all weather.
- Ensure that traffic signals and signs are compliant with code.
- Sweep streets and maintain storm water facilities per storm water permit requirements.
- Assist other Community Services divisions with maintaining City-owned properties.
- Continue to improve pavement conditions of City streets through increased street sealing and crack sealing programs.

Outputs:

- Repair and maintenance of over 375 of City streets.
- Catch bason and manhole structure repair and rebuilding.
- Line & crosswalk Painting.
- Litter Cleanup.
- Repair & replacement of street sign.
- Snow Removal.
- Detention pond maintenance.
- Assist other divisions as requested.

Streets Operations Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$2,768,208	\$2,913,400	\$1,340,385	\$3,086,794	\$3,011,705
Contractual Services	\$2,321,346	\$2,284,500	\$890,641	\$2,011,964	\$2,286,550
Utilities	\$884,448	\$782,200	\$487,890	\$782,024	\$856,350
Supplies & Materials	\$552,042	\$720,500	\$366,619	\$909,318	\$752,400
Fixed Charges	-\$25,045	\$52,500	\$26,250	\$52,500	\$52,500
TOTAL	\$6,500,999	\$6,753,100	\$3,111,786	\$6,842,601	\$6,959,505



Recreation

FY 2024 ANNUAL BUDGET

The Recreation Division provides recreation opportunities for community members of all ages and interests. Program areas include aquatics, athletics, leisure activity instruction, specialized recreation, outdoor skating rinks and community events.

Objectives:

- Provide a diverse selection of programs, services, and facilities that focus on healthy lifestyles, social equity, and collaboration within the community.
- Provide a comprehensive variety of low-cost recreation activities for adults and children.
- Create a sense of community, enhance neighborhoods, and promote healthy lifestyles.
- Coordinate the use of park facilities including pavilions, stadiums, athletic fields, and neighborhood shelters.
- Provide high-quality social and recreational activities for special populations.
- Manage a comprehensive volunteer program for athletic coaches and park facilities.

Outputs:

- Increased communication with the community and customers through use of technology and social media resources.
- Organized activities, events, and instruction. Provide a list of opportunities available to the public for registration.
- Offer winter recreational opportunities that are accessible in each geographical area of the community.
- Partnership with Eau Claire Area School District summer school programs.
- Partnership with other organizations and businesses to provide specialized recreational opportunities.
- Promote low cost opportunities available to the community.
- Provide safe and maintained facilities for all recreational activities and events.
- Concession operations that follow safe food management practices and offer a variety of product selections.

Recreation Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$232,867	\$313,400	\$79,699	\$314,350	\$312,331
Contractual Services	\$75,472	\$151,100	\$46,471	\$151,884	\$128,500
Supplies & Materials	\$72,062	\$110,200	\$27,750	\$81,269	\$115,100
Contributions & Other Payments	\$26,201	\$30,100	\$852	\$852	\$28,400
Fixed Charges	\$14,860	\$15,600	\$8,144	\$14,994	\$15,400
TOTAL	\$421,462	\$620,400	\$162,917	\$563,350	\$599,731



Parks Maintenance

FY 2024 ANNUAL BUDGET

The Parks Maintenance Division provides maintenance services for over 1,000 acres of community parks, recreational trails, athletic fields, stadiums, an off-leash dog park, pavilions and shelters. The Division is responsible for mowing, horticultural practices, athletic field preparation, stadiums, outdoor winter sports, garbage collection, facility repairs, weed harvesting on Half Moon Lake, and special events preparation.

Objectives:

- Contribute to the public transportation infrastructure by maintaining bike trails.
- Provide volunteer opportunities.
- Provide safe, universally accessible and connected parks, facilities, and amenities.
- Provide a wide variety of excellent leisure activity facilities and open green spaces.
- Provide support to community events, programs, and tourism promotion.

Outputs:

- Maintained 403 of the 1,080 acres of community and neighborhood parks, playgrounds, and recreation facilities.
- Maintained pavilions, shelters, and stadiums, including preparation and clean-up for public rentals.
- Maintained 46.3 miles of paved recreation trails.
- Maintained cross-country ski trails and ice-skating rinks, including construction and grooming maintenance.

Parks Maintenance Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$1,936,982	\$2,002,900	\$907,245	\$2,011,083	\$1,993,917
Contractual Services	\$647,526	\$676,200	\$310,325	\$581,178	\$655,673
Utilities	\$352,624	\$341,500	\$178,876	\$341,543	\$369,300
Supplies & Materials	\$260,499	\$221,300	\$132,263	\$227,636	\$235,200
Fixed Charges	\$33,231	\$34,500	\$17,250	\$34,500	\$34,500
TOTAL	\$3,230,862	\$3,276,400	\$1,545,959	\$3,195,939	\$3,288,590



Forestry

FY 2024 ANNUAL BUDGET

The Forestry Division is responsible for the care of an estimated inventory of over 30,000 trees that live on public property, including boulevards and parks. The Division is responsible for planting new trees, removing diseased trees, and removing and preventing safety hazards to citizens and property. Forestry also administers the boulevard tree rebate program and provides consulting to the Engineering Department relating to trees on reconstruction projects and tree/sidewalk conflicts. In addition, the Division removes tree stumps and responds to storm damage. This division also oversees the single-family residential tree program.

Objectives:

- Maintain a healthy, thriving urban forest canopy for the community.
- Provide forestry-related consulting and advice to property owners for the care and selection of trees.

Outputs:

- Prune, remove, and monitor tree growth for potential safety hazards to people and property.
- Update the current inventory of all City-owned trees, including condition, species, age, location, and value.
- Monitor diseases that will affect public and private trees within the community.
- Participate in annual Arbor Day and Earth Day celebrations to promote the planting of trees.
- Update the City Urban Forestry Management Plan.
- Execute the emerald ash borer response plan.
- Continue to implement the agreement with Urban Wood Network – Wisconsin to recycle community trees.
- Assist with snow plowing operations in the winter, as needed.

Forestry Expenditure Summary

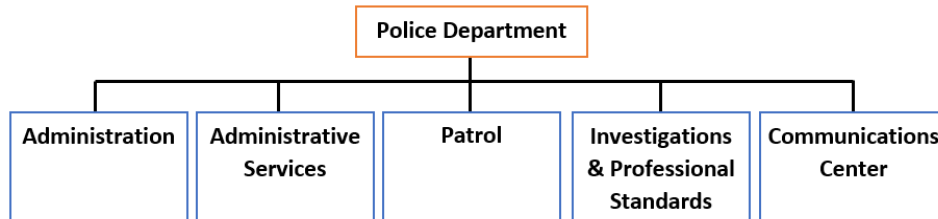
	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$567,501	\$547,600	\$234,789	\$547,600	\$539,324
Contractual Services	\$246,967	\$273,100	\$113,991	\$150,415	\$239,300
Supplies & Materials	\$8,701	\$15,100	\$4,939	\$5,291	\$16,600
Fixed Charges	\$7,100	\$7,100	\$3,550	\$4,733	\$7,100
Utilities	\$2,031	\$2,600	\$962	\$1,270	\$2,600
TOTAL	\$832,300	\$845,500	\$358,232	\$709,310	\$804,924



Police Department: Overview

FY 2024 ANNUAL BUDGET

The mission of the Police Department is to enhance the quality of life in Eau Claire by partnering with the community to solve problems, reduce crime and disorder, safeguard individual rights, and improve public safety.



Police Department Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$16,424,154	\$19,231,900	\$7,804,311	\$18,517,490	\$19,514,803
Contractual Services	\$1,680,990	\$1,929,700	\$949,525	\$1,979,369	\$1,968,850
Supplies & Materials	\$232,280	\$185,800	\$231,337	\$346,575	\$168,500
Fixed Charges	\$144,400	\$186,400	\$72,200	\$144,400	\$144,400
Utilities	\$106,757	\$105,500	\$50,752	\$102,200	\$129,700
Contributions & Other Payments	\$0	\$0	\$54,805	\$54,805	\$0
Capital Purchases	\$0	\$0	\$0	\$0	\$8,000
TOTAL	\$18,588,580	\$21,639,300	\$9,162,930	\$21,144,839	\$21,934,253



Police Department: Administration/Administrative Services

FY 2024 ANNUAL BUDGET

Appointed by the Police and Fire Commission, the Police Chief provides leadership and direction to the Eau Claire Police Department. The Administrative Services Division supports the department through the Records Section and Property and Evidence Section. The Administrative Division Manager assists in preparing, managing and allocating the Department's budget as well as the many grants that are allocated to the Department for projects and equipment.

Administration

Objectives:

- Provide leadership and direction to the Police Department.
- Ensure the Police Department mission and goals are consistent with the City's Current Strategic Plan.
- Provide clear and timely communication with the City Manager, Police and Fire Commission, City Council, department employees and the public.
- Strengthen community and intergovernmental partnerships to maintain a high quality of life for all community members.

Outputs:

- Ensure the effective response to emergency and other demands for police service.
- Develop effective crime prevention strategies to assist with maintaining a safe community.
- Increase police officer staffing levels to maintain current service levels provided to the community.
- Analyze the crime rate with an Incident-based Reporting System to see the impacts of crime trends on the crime rate.
- Provide community members with a yearly annual report and community update resource documents.
- Further develop mental health co-response program.

Police Department Administration Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$1,013,005	\$1,136,800	\$436,961	\$1,136,800	\$1,166,775
Contractual Services	\$429,340	\$499,000	\$356,861	\$602,796	\$524,300
Contributions & Other Payments	\$0	\$0	\$54,805	\$54,805	\$0
Supplies & Materials	\$3,331	\$7,100	\$4,506	\$7,100	\$7,800
Utilities	\$5,263	\$6,500	\$2,833	\$6,500	\$6,200
Fixed Charges	\$1,800	\$1,800	\$900	\$1,800	\$1,800
TOTAL	\$1,452,739	\$1,651,200	\$856,866	\$1,809,801	\$1,706,875

Administrative Services Division

Objectives:

- Continue employee training to stay updated on Open Records Laws to ensure accurate and timely release of reports.
- Maintain the integrity of evidence for the Eau Claire Police Department and Eau Claire County Sheriff's Office cases.
- Allow for flexible scheduling when possible within the administrative work group to promote work/life balance.

- Implement technology enhancements when possible to increase efficiencies.
- Update the records retention schedule in cooperation with the City Clerk and City Attorney’s Office.

Outputs:

- Meet legal requirements related to open records requests and court discovery requests from the District Attorney’s Office.
- Updated the Packaging Manual for evidence to be used by both the Police Department and Sheriff’s Office.
- Implemented a flexible schedule to promote work/life balance.
- Implemented a new Public Safety Video System in cooperation with the Eau Claire County Sheriff’s Office.
- Implemented a new Records Request portal for the public to request police records.
- Began implementation of equipping officers with smartphones.

Police Department Administrative Services Expenditure Sum...

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$952,442	\$1,109,900	\$480,713	\$1,100,400	\$1,127,758
Contractual Services	\$81,883	\$82,000	\$43,608	\$82,400	\$95,600
Supplies & Materials	\$44,528	\$49,900	\$49,606	\$51,159	\$49,500
Fixed Charges	\$11,500	\$11,500	\$5,750	\$11,500	\$0
Utilities	\$5,200	\$6,000	\$2,260	\$6,000	\$5,600
TOTAL	\$1,095,553	\$1,259,300	\$581,937	\$1,251,459	\$1,278,458



Police Department: Patrol

FY 2024 ANNUAL BUDGET

The Patrol Division consists of patrol officers and supervisors. The patrol officers work a 10.5-hour shift with a rotation schedule of 4 days on followed by 4 days off. The 10.5-hour shift allows for overlapping of shifts during the traditional busier times of the day which assists in our goal of being a proactive police department.

In order for the Patrol Division to efficiently and effectively provide services, we have the City of Eau Claire divided into three geographical boundaries (called districts) where officers are assigned to a specific district for the year. For purposes of police services, the City districts are identified as the North, West and South Districts.

The Community Service Officer (CSO) program started in 1995 as a part of a budget savings initiative using mainly part-time civilian employees. Their main duties consist of parking enforcement and animal control.

In July of 2021 the Police Department added a Co-Response Coordinator to our Patrol Division. The Co-Response Coordinator's main responsibilities include assisting patrol officers with community members who may be experiencing critical mental health issues and/or in need of AODA services.

Objectives:

- Support the City of Eau Claire Strategic Plan.
- Utilize a Community Oriented Policing Philosophy platform as a foundation for providing the community with 24-hours a day police service.
- Engage the community (specifically communities of color and disenfranchised populations) to hear and identify concerns, strengthen public trust and improve legitimacy.
- Increase specialized training opportunities for our officers focused in areas of bias, fair and impartial policing practices, strategies with people in crisis, and de-escalation strategies.
- Prioritize increased knowledge of our "best practice" policies and department procedures.
- Engage officers and community members to improve department transparency.
- Promote the physical and mental well-being of employees.
- Incorporate Co-Response Coordinator as another tool to address mental health and AODA issues.

Outputs:

- Officers will identify proficient/successful strategies to keep the community safe while providing members with an exceptional quality of life.
- Officers will be encouraged to participate in listening/conversation sessions.
- Officers will also be proactively interacting with community members during foot patrol, bike patrol, general patrol, proactive initiatives and at community events.
- Continue to enroll multiple officers in the week-long Crisis Intervention Training.
- A portion of payback time will be dedicated to officer training allowing more officers to receive training in "non-traditional" police training topics such as de-escalation and topics aimed at improving cultural comprehension.
- Quarterly Unified Tactic trainings will incorporate de-escalation strategies to include scenario-based trainings.
- Continue working with our Procedure Manual Committee to review and update procedures.
- Officers will be attending neighborhood meetings, be involved in community committees, and proactively engage with members of the public to improve transparency on policing in the City of Eau Claire.
- Officers are provided with professional resources to keep their mental well-being in check.

- Co-Response Coordinator will continue to partner with the patrol division in identifying, analyzing and implementing strategies to address certain community members in mental health and/or AODA crisis.

Police Department Patrol Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$9,169,840	\$10,730,900	\$4,399,441	\$10,404,905	\$10,950,565
Contractual Services	\$687,496	\$762,200	\$341,979	\$768,427	\$751,350
Supplies & Materials	\$153,195	\$83,300	\$161,461	\$252,004	\$79,100
Fixed Charges	\$98,900	\$140,900	\$49,450	\$98,900	\$98,900
Utilities	\$41,461	\$41,000	\$21,925	\$41,000	\$60,700
Capital Purchases	\$0	\$0	\$0	\$0	\$8,000
TOTAL	\$10,150,892	\$11,758,300	\$4,974,256	\$11,565,236	\$11,948,615



Police Department: Investigations and Professional Standards

FY 2024 ANNUAL BUDGET

The Investigations and Professional Standards Division (IPSD) has the responsibility to investigate crime, perform community service functions, facilitate community outreach efforts, and insure proper professional standards are achieved. The division is comprised of two separate bureaus; the Investigations Bureau and the Professional Standards Bureau.

Objectives:

- Support the City of Eau Claire Strategic Plan.
- Recruitment and organizational efforts focused on an inclusive, diverse, and equitable work environment where all employees feel welcomed.
- Research and implement policies that support best practice in policing.
- Provide Crisis Intervention Training (CIT) opportunities; annual in-service training, quarterly Unified Tactics Training, and a 1-week long training course.
- Provide educational and contemporary training opportunities for all department personnel to stay current on best practices in policing and service.
 - Fiscally responsible through local training opportunities at the Eau Claire Law Enforcement Center.
- Promote employee well-being that fosters a positive work environment.
- Increase community connectedness, neighborhood engagement, and partnerships with our community. Strengthen community trust through the Four Pillars of Eau Claire Policing.
 - Policing philosophy
 - Training and education
 - Policy and oversight
 - Transparency
- Ensure safe schools and maintain positive relationships with the children, parents, and school employees through the School Resource Officer program and Junior Police Academy.
- Effectively utilize and work collaboratively with surrounding jurisdictions in the Chippewa Valley Regional Computer Forensic Laboratory (CVRCFL). Protect the community through the collection of digital evidence in investigations.

Outputs:

- Remain connected with the community through neighborhood associations, community events, media relations, and social media platforms.
- Remain fiscally responsible by hosting training courses. In addition, seek outside training courses that support community engagement and best practices in policing.
- Conduct two Junior Police Academy sessions. The Junior Police Academy serves approximately 50 children a year and strengthens relationships with youth and families.
- Maintain a successful investigative resolution rate.
- Continue to build trust and legitimacy within the school district while connecting with our youth, families, teachers, and administrative staff.
- Continue to engage in constitutional policing while being transparent in all our investigative efforts.
- Remain focused on recruiting and hiring candidates with a public service mindset. Continue to coordinate comprehensive backgrounds that focus on competence and character.
- Continue to research in collaboration with partnering agencies in the best changing technology while being fiscally responsible in the Chippewa Valley Regional Computer Forensic Laboratory.

- The Professional Standards Bureau will continue with quality assurance checks to maintain public trust and police officer accountability.

Police Department IPSD Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$3,276,562	\$3,936,400	\$1,485,692	\$3,942,575	\$3,766,599
Contractual Services	\$222,096	\$217,400	\$110,012	\$142,596	\$216,500
Fixed Charges	\$27,500	\$27,500	\$13,750	\$27,500	\$39,000
Supplies & Materials	\$21,580	\$37,000	\$8,363	\$27,035	\$19,500
Utilities	\$13,730	\$11,300	\$6,856	\$11,300	\$19,700
TOTAL	\$3,561,467	\$4,229,600	\$1,624,674	\$4,151,006	\$4,061,299



Communications Center

FY 2024 ANNUAL BUDGET

The Eau Claire Emergency Center provides emergency communications for public safety agencies, as well as the residents and visitors, to the City and County of Eau Claire. These services include 911 emergency communications as well as non-emergency communications. Eau Claire has had a combined communications center since 1970. The Communication Center is staffed 24 hours a day by telecommunicators who are trained to handle a variety of situations. The Communications Center also maintains files on warrants, missing persons, protection orders, and stolen property. The Communication Center is funded through a cost-share by both the City of Eau Claire (30%) and Eau Claire County (70%).

Objectives:

- Support the City of Eau Claire’s strategic plan.
- Provide efficient and effective communications for all we serve.
- Continue to strengthen public trust.
- Research and implement procedures that support best practices for telecommunicators maintaining a centrally located and easy to understand manual.
- Continue to recruit, hire, and retain caring, diverse, long-term employees.
- Focus on employee wellbeing through training, support, equipment and a positive work environment.
- Implement a quality assurance program for EMS, Fire, and Law calls to guarantee that effective and appropriate service is being provided to first responders, citizens and visitors to all of Eau Claire County, and to ensure we are meeting the standards identified in WI Act 296-Dispatcher assisted CPR.

Outputs:

- Telecommunicators are provided with professional resources to keep their mental well-being in check.
- Maintain an accurate procedure manual to assist staff with job duties and regularly review procedures so telecommunicator’s are familiar with procedures and up to date, with a focus on high risk, low frequency situations.
- Maintain high quality staff members who are engaged, invested, and well rounded.
- Focus on continued advanced telecommunicator training to be best prepared for all calls for service.
- Continue to utilize technology to provide effective and efficient service and be aware of any improvements.
- Achieve a high level of success for all staff members regarding quality assurance standards on all types of calls.
- Regularly meet standards that are set for compliance with WI Act 296.

Communications Center Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$2,012,305	\$2,317,900	\$1,001,503	\$1,932,810	\$2,503,106
Contractual Services	\$260,175	\$369,100	\$97,065	\$383,150	\$381,100
Utilities	\$41,104	\$40,700	\$16,878	\$37,400	\$37,500
Supplies & Materials	\$9,645	\$8,500	\$7,401	\$9,277	\$12,600
Fixed Charges	\$4,700	\$4,700	\$2,350	\$4,700	\$4,700
TOTAL	\$2,327,929	\$2,740,900	\$1,125,197	\$2,367,338	\$2,939,006



Fire & Rescue Department: Overview

FY 2024 ANNUAL BUDGET

Eau Claire Fire & Rescue is responsible for rendering fire prevention, fire suppression, hazardous materials, special rescue services, and emergency medical services for the City of Eau Claire. Its emergency medical services response area includes surrounding communities consisting of 11 townships, 1 village, and 1 city. The department also manages the Hazardous Materials (HAZMAT) Response program to provide statewide hazardous materials spill response. Response is provided 24 hours a day 365 days a year from six stations.



Fire & Rescue Department Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$11,924,902	\$12,707,900	\$5,440,722	\$12,715,627	\$13,661,922
Contractual Services	\$1,074,202	\$997,600	\$472,913	\$857,574	\$723,700
Supplies & Materials	\$233,299	\$238,000	\$296,257	\$231,280	\$272,700
Fixed Charges	\$126,022	\$155,000	\$64,130	\$126,233	\$155,000
Utilities	\$115,068	\$106,800	\$67,292	\$106,800	\$118,100
Contributions & Other Payments	\$19,410	\$17,000	\$10,800	\$17,000	\$23,000
TOTAL	\$13,492,903	\$14,222,300	\$6,352,114	\$14,054,514	\$14,954,422



Fire & Rescue Department: Administration

FY 2024 ANNUAL BUDGET

The Administrative division is located on the second floor of Station No. 2 at 216 South Dewey Street. The Fire Chief and his staff maintain offices at this location.

Objectives:

- Assess cost reduction models and implement service modifications to achieve cost reductions.
- Continue the advancement of Emergency Medical Services (EMS) and develop a sustainable service model for meeting the increasing demands of EMS.
- Increase public presentations on the mission and scope of the department while evaluating the community’s needs through dialogue and citizen feedback.
- Evaluate and implement current and future technologies related to department operations.
- Assess and coordinate training demands of the department’s personnel while meeting the organizational response demands and financial constraints.
- Sustain fire protection rating of Class 2 established by the Insurance Service Office (ISO) and continue to implement department objectives for achieving a Class 1 rating.

Outputs:

- Added six new positions and increased minimum staffing levels.
- Increased staffing from three personnel to five personnel at Station 6.
- Hired and trained eleven new employees.
- Established 2023-2024 Promotional Eligibility lists.
- Continued to improve the infrastructure of the fire stations through extensive capital improvement projects.
- Developed and implemented new and more responsive methods for recruitment and hiring new employees.
- Completed the expansion and remodel of Station 6.
- Completed Station 9’s roof and window repairs.
- Continued to develop and modify training and assessment processes for improving employee operational knowledge that has resulted in improved job performance.
- Continued to develop and implement health and safety initiatives for employees and emergency service partners, focusing on peer support training for employees.
- Enlisted three personnel to progress and facilitate the department’s social media.

Fire & Rescue Administration Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$1,023,388	\$1,124,500	\$451,994	\$1,124,500	\$1,285,739
Contractual Services	\$71,222	\$112,000	\$53,362	\$135,010	\$113,700
Utilities	\$103,657	\$99,800	\$61,879	\$99,800	\$107,100
Fixed Charges	\$3,200	\$30,100	\$1,600	\$3,200	\$30,100
Supplies & Materials	\$7,965	\$16,100	\$4,158	\$6,891	\$16,800
TOTAL	\$1,209,432	\$1,382,500	\$572,993	\$1,369,401	\$1,553,439



Fire & Rescue Department: Emergency Medical Services Operations

FY 2024 ANNUAL BUDGET

Comprising 87% of department responses, emergency medical services (EMS) remain a strong focus of department resources. The department is staffed with 60 licensed paramedics and 30 licensed emergency medical technicians (EMTs). There are four primary paramedic ambulances and three units available as reserves, one of which is equipped to safely transport bariatric patients. Personnel are involved in constant training and also participate in community education and special events to increase citizen knowledge about EMS issues.

Objectives:

- Continue to work with hospitals to reduce time to definitive care for stroke and heart attack patients.
- Update EMS protocols based on the State’s template.
- Continue to develop active threat response policies and training with ECPD and surrounding law enforcement.
- Continue to develop internal quality assurance programs.
- Explore partnerships with local health care facilities for implementation of community paramedics
- Update existing Mass Casualty Incident policies to improve communications with local and regional hospitals.
- Develop a Tactical EMS team in partnership with ECPD.
- Replace one ambulance.
- Evaluate new EMS training platform.
- Complete WIGEMT and GADCS surveys for Medicaid and Medicare.

Outputs:

- Transitioned to inter-departmental training of EMS certifications (ACLS, PALS, BLS).
- Outfitted fire apparatus with rescue task force equipment.
- Completed EMS provider license renewal.
- Annual certification of First Responders for familiarization of equipment and driving department ambulances.
- Updated EMS policies and protocols.
- Transitioned the annual ambulance cot inspections and ongoing maintenance to the City’s Community Services Division (Fleet personnel).
- Implemented Interoperative IQ program for medical supplies management.
- Placed a new (replacement) ambulance in service.
- Staffed Medic 6 as a fourth full-time ambulance.
- Placed seven LUCAS mechanical CPR devices in service.

Fire & Rescue EMS Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$2,869,681	\$3,581,200	\$1,498,966	\$3,581,200	\$3,633,074
Contractual Services	\$515,246	\$447,700	\$210,097	\$279,816	\$415,900
Supplies & Materials	\$152,376	\$149,000	\$213,678	\$150,339	\$169,000
Contributions & Other Payments	\$19,410	\$17,000	\$10,800	\$17,000	\$23,000
Utilities	\$11,411	\$7,000	\$5,413	\$7,000	\$11,000
Fixed Charges	-\$1,878	\$200	\$180	\$200	\$200
TOTAL	\$3,566,246	\$4,202,100	\$1,939,135	\$4,035,555	\$4,252,174



Fire & Rescue Department: Prevention-Community Risk Reduction

FY 2024 ANNUAL BUDGET

The main responsibilities of the division are to conduct fire incident investigations, perform preplans for high risk properties, and oversee the inspection plan review of commercial properties within the city of Eau Claire. Division personnel are responsible for fire code compliance, follow-up inspections, fire investigations, and public education. Personnel serve as informational contacts for other departments and people within the community who have questions regarding National Fire Protection Association (NFPA) standards and the Wisconsin Department of Safety and Professional Services (SPS) codes.

Objectives:

- Fully fund all positions within the division to full-time status.
- Add a third fire inspector position.
- Continue collaborative efforts with the Eau Claire Police Department and Human Resources Department to provide mental wellness and a peer support program for emergency service personnel within the City of Eau Claire.
- Work with Risk Management to conduct an annual community risk analysis focusing on all hazards and risks within the community.
- Provide fire prevention and life safety education for members of the community - targeting young children, young adults, and the elderly.
- Increase outreach programs to college students residing in on- and off-campus housing.
- Provide an annual smoke detector and carbon monoxide installation program identifying high risk homes and occupancies within the community.
- Increase the training and knowledge level of fire investigation methodology within the ranks of fire department personnel.
- Partner with Risk Management to update and maintain all Emergency Management Plans for the City of Eau Claire and conduct exercises to ensure proficiency.
- Continue with the establishment of an Emergency Management Team for the City of Eau Claire.
- Partner with area fire departments in providing safety education utilizing the regional fire safety house.
- Partner with other agencies to enhance community outreach programs to reduce the negative impacts of drug and alcohol abuse in the city of Eau Claire.
- Increase collaborative efforts with the Eau Claire County Health Department to formulate and implement a public education program to increase knowledge of private citizens for personal preparation for emergencies.

Outputs:

- Conducted 5,638 inspections of 3,661 occupancies.
- Performed 261 specialty inspections and 46 fire drills.
- Conducted plan reviews, public education, and specialty training sessions.
- Completed 27 tank inspections and 3 tank plan reviews.
- Responded to 72 fire-related incidents, with 55 of those being building fires. Eight fires were identified as suspected arson cases, and in an additional six fires arson could not be ruled out. Estimated fire loss was \$2,999,686.
- Responded to 10 environmental study requests as the local governmental unit responsible for providing environmental impact records for properties within the city.
- Presented fire safety education to approximately 3,500 elementary school students.

- Enhanced the City’s Health and Safety program through goal-oriented initiatives including training, education, and continuous process improvement.
- Served as a community partner working with other departments and agencies on a variety of community risk reduction efforts.

Fire & Rescue Prevention Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$381,325	\$354,000	\$192,813	\$361,727	\$455,989
Contractual Services	\$3,790	\$6,100	\$3,452	\$3,810	\$7,100
Fixed Charges	\$5,600	\$5,600	\$2,800	\$3,733	\$5,600
Supplies & Materials	\$2,285	\$3,200	\$292	\$2,492	\$3,200
TOTAL	\$393,001	\$368,900	\$199,357	\$371,762	\$471,889



Fire & Rescue Department: Suppression Operations

FY 2024 ANNUAL BUDGET

The Suppression Operations Division assumes the overall planning and management responsibility for fire suppression, hazardous materials response, swift water rescue, ice rescue, dive rescue, high and low angle rescue, confined space rescue, trench rescue, confined space rescue, vehicle extrication, urban-wildland interface, and personnel training for the organization. The department acknowledges that personnel are its most valuable assets, and without dedicated and cross-trained personnel the department cannot accomplish its mission of effectively, efficiently, and safely protecting the lives and property of the citizens it serves.

Objectives:

- Update department SOGs and policies to maximize effective, efficient, and safe service delivery.
- Administer macro- and micro-level company training that meets mandated requirements through Wisconsin SPS 330, Occupational Safety and Health, National Fire Protection Association, and Insurance Services Office (ISO) standards.
- Administer Officer Development training focused on succession planning.
- Update essential suppression equipment.
- Add Wi-Fi hotspots to all apparatus.
- Add MDBs to all front-line apparatus.
- Procure and equip all fire apparatus with ballistic personal protective equipment (PPE).
- Update recruitment and retention initiatives.

Outputs:

- Increased Station 6’s staffing from three personnel to five personnel
- Trained and integrated 11 new employees.
- Relocated apparatus and equipment for maximized service delivery.
- Conducted numerous formal incident critiques.
- Completed physical fitness evaluations of all sworn personnel.
- Updated fire incident Emergency Response Standard Operational Guidelines for improved response times and more efficient, effective, and safe operations.
- Modified and enhanced structure fire response guidelines.
- Completed macro- and micro-level department training in Fire Suppression, EMS, Hazardous Materials, Special Rescue, and Technical Rescue disciplines.
- Administered recruitment presentations at Chippewa Technical College, middle schools, job fairs, and community events.

Fire & Rescue Suppressions Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$7,650,508	\$7,648,200	\$3,296,948	\$7,648,200	\$8,287,120
Contractual Services	\$483,944	\$431,800	\$206,002	\$438,937	\$187,000
Fixed Charges	\$119,100	\$119,100	\$59,550	\$119,100	\$119,100
Supplies & Materials	\$70,672	\$69,700	\$78,130	\$71,558	\$83,700
TOTAL	\$8,324,224	\$8,268,800	\$3,640,630	\$8,277,795	\$8,676,920



Non-Departmental

FY 2024 ANNUAL BUDGET

The Non-Departmental division includes several different programs that have city-wide implications and are not identified with a particular department. Among the expenses paid from these accounts are payments to the Senior Center, special assessments for street and utility work abutting city-owned property, payments on City's debt, subsidies for various operating funds and capital projects transfers. The division also includes a contingency appropriation for unexpected events.

Objectives:

- Reconciliation of debt costs to the tax levy for debt service.
- Support for the five-year Capital Improvement Plan.

Non-Departmental Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Other Financing Uses	\$22,663,887	\$24,977,300	\$11,598,446	\$21,917,300	\$25,054,368
Personal Services	\$275,692	\$743,600	\$275,795	\$743,600	\$819,600
Fixed Charges	\$222,717	\$184,200	\$14,934	\$155,600	\$1,158,400
Contractual Services	\$91,445	\$120,300	\$13,698	\$32,237	\$106,400
Contributions & Other Payments	\$130,214	\$46,500	\$26,877	\$46,500	\$43,500
TOTAL	\$23,383,955	\$26,071,900	\$11,929,749	\$22,895,237	\$27,182,268



Economic Development

FY 2024 ANNUAL BUDGET

Recruit outside businesses to locate in Eau Claire in order to increase quality of living, add well-paying jobs for our citizens and grow the tax base. The division markets the City as a great place to live, work, and play. The division is responsible for administering the city's economic development goals and strategies, business incentive programs, promoting the local economy as a desirable location, collecting and maintaining statistical information and negotiating the sale of land in the city's industrial parks. Most recently, the Economic Development division has been heavily involved in the redevelopment of the downtown area. The division serves over 70,000 residents, 3,000+ businesses, with over 600 in the downtown.

Objectives:

- Lead agency for economic development projects in the City of Eau Claire.
- Downtown revitalization.
- Financial assistance through loan programs, including Revolving Loan Fund (City), Micro Loan, Commercial Building Façade Loan, Revolving Loan Fund (EDA), and the EDA CARES Act Loan Fund for COVID relief.
- Assist businesses with business retention, expansion, and relocation: available property database, financial programs, site selection assistance, build-to-suit partners, resource information and entrepreneur assistance.
- Marketing the community to select companies in targeted industries for relocation/expansion.
- Collaborate with other local and regional organizations in business retention and expansion, recruitment, and workforce development.
- Statistical information collection (industrial and commercial construction statistics, vacancy inventory rates, industrial park absorption, cost of living index and workforce data).
- Providing relevant information to businesses, developers, entrepreneurs, and citizens.
- Maintaining the City's economic development website, social media, and property inventory website.
- Continuous improvements to website and social media to increase SEO and grow the community's online presence to attract new business, investment, and workforce.
- Researching economic development trends, best practices and growth industries.
- Evaluating existing programs and resources effectiveness.
- Identify potential sites for new development, both commercial and residential.
- Marketing the strengths/assets of the community.
- Evaluating new programs for marketing the community for new business.
- Other initiatives (community involvement, student talent retention and creative economy efforts).

Economic Development Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Intergovernmental Revenue	\$290,000	\$0	\$1,845,431	\$0	\$0
Non-Operating Revenue	\$231,263	\$239,800	\$157,721	\$329,517	\$234,400
Other Financing Sources	\$380,910	\$97,160	\$31,500	\$97,160	\$91,918
Miscellaneous Revenue	\$53,476	\$56,540	\$82,586	\$62,046	\$46,800
Fines & Forfeitures	\$37	\$0	\$0	\$0	\$0
TOTAL	\$955,686	\$393,500	\$2,117,239	\$488,724	\$373,118

Economic Development Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Contributions & Other Payments	\$397,600	\$147,600	\$1,969,232	\$135,700	\$147,600
Personal Services	\$176,571	\$210,500	\$81,203	\$210,500	\$190,118
Capital Purchases	\$130,000	\$0	\$222,606	\$0	\$0
Contractual Services	\$70,292	\$30,800	\$36,975	\$58,293	\$30,800
Supplies & Materials	\$2,372	\$2,400	\$66	\$66	\$2,400
Fixed Charges	\$1,200	\$1,600	\$600	\$800	\$1,600
Utilities	\$612	\$600	\$268	\$305	\$600
TOTAL	\$778,647	\$393,500	\$2,310,949	\$405,664	\$373,118



Community Enhancement

FY 2024 ANNUAL BUDGET

The Community Enhancement Fund was in created in 1992 to account for the receipt and use of room tax revenues. Since 1975, the City has levied a room tax on hotels and motels within the City limits, under authority of Wis. Stat. §66.0615. The tax was increased to 8% of gross room rental charges in 2009 as provided for in Chapter 3.20 of the City Code of Ordinances. The City allocates 70% of collected room taxes to Visit Eau Claire for tourism promotion and tourism development.

Objectives:

- Collect room tax revenue for convention and tourism activities.
- Budget room tax funds for complete distribution each year.

Outputs:

- Allocate funds to Visit Eau Claire
- Support for Fairfax Pool operations
- Support for Fairfax Pool projects
- Support for Parks projects

Community Enhancement Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Taxes	\$2,578,608	\$2,520,000	\$873,869	\$2,520,000	\$2,577,315
Miscellaneous Revenue	\$11,037	\$0	\$9,415	\$9,415	\$500
Fines & Forfeitures	\$276	\$0	\$276	\$565	\$0
TOTAL	\$2,589,922	\$2,520,000	\$883,560	\$2,529,980	\$2,577,815

Community Enhancement Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Contributions & Other Payments	\$1,804,121	\$1,764,000	\$839,994	\$1,764,000	\$1,804,121
Other Financing Uses	\$661,298	\$753,000	\$0	\$753,000	\$770,694
Contractual Services	\$3,223	\$3,000	\$5,099	\$5,893	\$3,000
TOTAL	\$2,468,641	\$2,520,000	\$845,093	\$2,522,893	\$2,577,815



Downtown Fund

FY 2024 ANNUAL BUDGET

The Downtown Fund provides staffing for Downtown Eau Claire, Inc. (DECI), a separate non-profit corporation and the lead organization for marketing the downtown area. Created in 2002, the purpose of DECI was to carry out the recommendations of Hyett Palma’s Downtown Action Agenda 2001. Today its vision is to be the premier civic alliance that creates a downtown everyone recognizes, appreciates, and enjoys. Its mission is to promote the development of business, housing, cultural resources and activities. There are currently 683 businesses in the downtown area representing retail, restaurants, service, medical, manufacturing, government, entertainment, and recreational facilities. Approximately 10,300 people work downtown area. There are about 4,700 housing units available with over 10,800 residents living downtown.

Objectives:

- Host annual events for the Eau Claire community.
- Focus on the promotion of the downtown area as the premier location to live, shop, work and play.
- Recruit and retain businesses within the downtown area.
- Work with the City of Eau Claire on downtown transportation issues.
- Promote the redevelopment efforts of downtown Eau Claire.
- Brand downtown Eau Claire through marketing, website and other promotions.
- Advance innovative ideas and projects.
- Promote and support downtown businesses.
- Provide administrative support to four Business Improvement Districts

Downtown Fund Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Miscellaneous Revenue	\$122,203	\$125,600	\$4,853	\$125,600	\$110,156
TOTAL	\$122,203	\$125,600	\$4,853	\$125,600	\$110,156

Downtown Fund Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$117,841	\$123,400	\$56,390	\$123,400	\$107,956
Contractual Services	\$3,547	\$1,800	\$2,434	\$3,466	\$1,800
Supplies & Materials	\$899	\$0	\$0	\$0	\$0
Fixed Charges	\$0	\$400	\$0	\$0	\$400
Utilities	\$306	\$0	\$113	\$132	\$0
TOTAL	\$122,593	\$125,600	\$58,937	\$126,997	\$110,156



Cemetery Maintenance

FY 2024 ANNUAL BUDGET

The City operates and maintains two public cemeteries – Forest Hill and Lakeview. Cemetery Division staff sell lots, open graves, and assist funeral directors and families with services in the cemeteries year-round.

Objectives:

- Provide well-maintained cemeteries for the community.
- Provide an adequate supply of available lots for burials.
- Assists funeral homes, monument companies and veterans’ services.
- Maintain cemetery records.
- Produce cemetery deeds.

Outputs:

- Mowed and trimmed 40 acres of lawn at Forest Hill Cemetery and 40 acres of lawn at Lakeview Cemetery.
- Dug graves as requested by funeral home directors.
- Sold burial lots, columbarium niches, and marker permits to customers.
- Currently Forest Hill Cemetery has 11,000 resting places and Lakeview has 13,250 resting places.
- Averaging 4.11 interment per week.
- Maintain over 24,000 grave sites while assisting family members with burials.

Cemetery Maintenance Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Other Financing Sources	\$263,631	\$255,800	\$0	\$255,800	\$282,866
Licenses & Permits	\$102,074	\$113,500	\$59,159	\$85,009	\$86,200
Charges For Services	\$97,125	\$67,100	\$43,525	\$75,562	\$68,600
Miscellaneous Revenue	\$2,000	\$0	\$0	\$0	\$0
TOTAL	\$464,830	\$436,400	\$102,684	\$416,371	\$437,666

Cemetery Maintenance Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$292,895	\$274,300	\$148,492	\$275,867	\$270,016
Contractual Services	\$97,058	\$88,300	\$53,788	\$88,300	\$87,650
Supplies & Materials	\$44,775	\$45,400	\$9,589	\$45,685	\$51,400
Utilities	\$24,002	\$22,000	\$11,903	\$22,000	\$22,500
Fixed Charges	\$6,100	\$6,400	\$3,050	\$6,400	\$6,100
TOTAL	\$464,830	\$436,400	\$226,823	\$438,252	\$437,666



Hazardous Materials Response

FY 2024 ANNUAL BUDGET

The Hazardous Materials Response Fund was established in 1996 to account for responses to hazardous materials spills. The Northwest Wisconsin Hazardous Materials Taskforce is a joint venture between Eau Claire Fire and Rescue and Chippewa Falls Fire and Emergency Services. The team is contracted with the State of Wisconsin to deliver hazardous materials response to a statewide area – primarily northwestern Wisconsin. City of Eau Claire tax dollars are not used to operate the team; the State of Wisconsin provides grant funding. The team is designated a Type 1 team (one of only two in the state) and thus capable of responding to incidents involving Weapons of Mass Destruction (WMD).

Objectives:

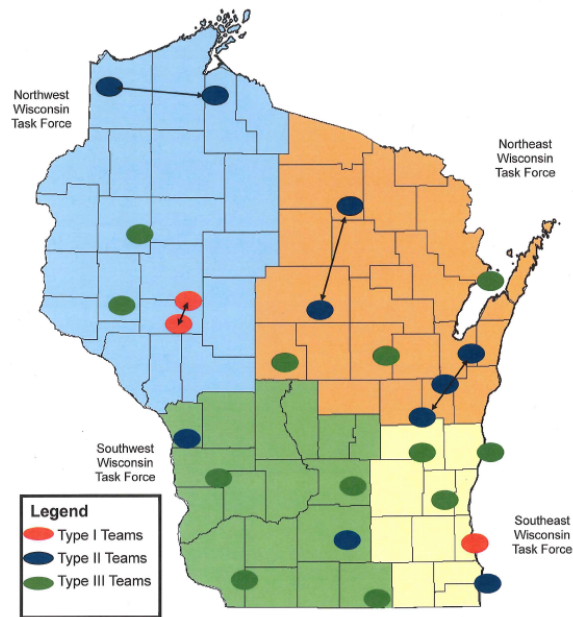
- Respond to hazardous materials (hazmat) incidents to provide mitigation.
- Provide consultation for emergency responders concerning haz mat situations they may encounter.
- Provide outreach presentations to law enforcement, emergency medical services, fire departments, civic groups and local government personnel throughout response area.
- Conduct training according to National Fire Protection Association (NFPA) standards. To reach this goal, we send personnel to the Wisconsin Area Hazardous Materials Responders (WAHMR) conference to attend numerous classes and share the information upon their return.
- Participate in annual hazardous materials response drills and table top exercises throughout the region.

Outputs:

- The Wisconsin State Lab of Hygiene provided training for multiple team members on sampling procedures, State protocols, and instrument monitoring skills that included practical exercises.
- Trained team members in the operation of instruments and equipment as an annual refresher, along with fundamentals training to established JPRs.
- Three team members attended the annual WAHMR multi-day conference in Stevens Point.
- Hazmat outreach programs continued as team members visited Township Fire Department, UWEC's Science program classes, Altoona Fire Department, and the Buffalo County Chiefs' Association. Team capabilities and equipment demonstrations were conducted.
- The 54th Civil Support Team (CST) from Madison conducted training in Eau Claire with team members participating in a full day of classroom and hands-on activities.
- Captain Jeremy Stary attended a five-day training at the Center for Domestic Preparedness (CDP) in Anniston, AL.
- Team members responded to Stanley, WI, to assist the mitigation of a tanker truck carrying hazardous materials that had rolled over.

42 Personnel are assigned to the Hazardous Materials Response Team

- 29 Members from Eau Claire Fire Department.
- 13 Members from Chippewa Falls Fire Department.



HAZMAT Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Intergovernmental Revenue	\$123,472	\$116,000	\$57,977	\$86,966	\$116,000
Charges For Services	\$0	\$2,000	\$5,374	\$5,374	\$2,000
Other Budgeted Receipts (Non-GAAP)	\$0	\$9,200	\$0	\$0	\$0
Miscellaneous Revenue	\$1,486	\$300	\$1,412	\$1,412	\$300
TOTAL	\$124,958	\$127,500	\$64,764	\$93,752	\$118,300

HAZMAT Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$46,745	\$48,200	\$23,752	\$48,200	\$46,722
Contractual Services	\$33,686	\$24,900	\$19,498	\$20,973	\$24,900
Contributions & Other Payments	\$30,353	\$28,100	\$19,047	\$19,047	\$21,578
Supplies & Materials	\$14,625	\$22,100	\$10,487	\$11,580	\$22,100
Fixed Charges	\$3,000	\$3,000	\$1,500	\$2,250	\$3,000
Utilities	\$0	\$1,200	\$0	\$0	\$0
TOTAL	\$128,409	\$127,500	\$74,284	\$102,050	\$118,300



L.E. Phillips Memorial Public Library

FY 2024 ANNUAL BUDGET

The L.E. Phillips Memorial Public Library's mission is to promote lifelong learning, create collaborative spaces, and support open access to diverse materials and resources to enhance the quality of life in the community. The newly remodeled library building opened its doors to the public in September, 2022 and staff and customers have found many new opportunities and a few challenges in the expanded space. Customers have flocked to programs in the 3rd floor Riverview Room, with its capacity to host over 200 people at a meeting. They have also made full use of the many private study rooms available, as well as the three meeting rooms available for booking on the first floor. The large Dabble Box makerspace has allowed participants to use their creativity during classes and open labs. The Youth Services department reports a huge increase in program attendance, and adult reference questions are up by 40%. Many community groups large and small have enjoyed tours of the new spaces available.

With new and expanded spaces come some challenges. The library has experience an upswing in behavioral incidents, which has necessitated a security presence as well as extensive staff training in de-escalating sometimes confrontational situations. The library has more service points than pre-remodel, without an increase in personnel to staff those service points. Programs are in demand, involving more hands-on staff in program planning and execution, and the library is experiencing more requests for community outreach than it can fulfill. Parking is a challenge, with increased program attendance and fewer spaces.

The library is working on its new strategic plan, and has completed a staff survey and a public survey with more than 1200 responses. Focus groups are scheduled to meet in August, giving more opportunities for public input. The library exists to serve everyone in the community, and public input weighs heavily in every decision we make. We look forward to serving the community in this light, bright and beautiful building for years to come.

Public Library Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Other Financing Sources	\$4,487,931	\$4,726,384	\$4,725,900	\$4,726,384	\$4,702,398
Charges For Services - Intergovernmental	\$877,022	\$937,000	\$513,473	\$1,031,939	\$1,004,202
Other Operating Revenue	\$291,221	\$293,500	\$293,405	\$293,500	\$293,405
Other Budgeted Receipts (Non-Gaap)	\$0	\$271,000	\$0	\$361,000	\$260,510
Miscellaneous Revenue	\$119,400	\$43,300	\$86,521	\$98,332	\$79,140
Charges For Services	\$6,143	\$6,500	\$4,723	\$6,500	\$9,155
Fines & Forfeitures	\$5,521	\$5,000	\$3,835	\$5,000	\$7,575
Intergovernmental Revenue	\$1,246	\$0	\$0	\$0	\$0
TOTAL	\$5,788,484	\$6,282,684	\$5,627,857	\$6,522,655	\$6,356,385

Public Library Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$3,623,550	\$3,956,300	\$1,898,368	\$4,464,343	\$4,139,663
Other Financing Uses	\$970,841	\$1,079,184	\$1,152,726	\$920,000	\$945,298
Supplies & Materials	\$568,818	\$532,600	\$300,851	\$560,156	\$598,374
Contractual Services	\$737,216	\$616,800	\$218,739	\$441,381	\$507,900
Utilities	\$109,168	\$66,100	\$92,589	\$86,436	\$133,450
Fixed Charges	\$31,000	\$31,700	\$15,585	\$31,085	\$31,700
TOTAL	\$6,040,594	\$6,282,684	\$3,678,859	\$6,503,401	\$6,356,385



City-County Health Department

FY 2024 ANNUAL BUDGET



The Eau Claire City-County Health Department (ECCCHD) provides a wide range of required and essential programs and services that are aimed at preventing health issues before they impact people in our community. Investing in prevention saves lives, improves community outcomes, and saves money. The projected ECCCHD 2024 budget includes revenue from local tax levy (46%), federal and state grants and other contracts (37%), and fees and other revenue (17%) as approved by the Board of Health. The local levy investment from Eau Claire City Council and Eau Claire County Board supports the provision of mandated services as well as the capacity to respond to community needs and provides a real return on investment. ECCCHD in 2023 estimates it will leverage \$3.42 million of City and County tax levy to bring in \$4.6 million from federal or state grant funding and \$1.7 million from fee and other revenue. ECCCHD grant funding also provides \$660,000 to other community agencies to promote the health of our community.

The mission of the Health Department is building a healthier community for all through prevention-focused programs and partnerships. Our vision is a community where everyone can live a healthier life. Our guiding principles include a focus on prevention, equity, collaboration, integrity, and quality. The Health Department collaborates closely with community partners to identify and respond to diseases and unhealthy conditions that are preventable. Our team provides programs and services mandated by public health state statutes and administrative rules, city and county ordinance, community priorities, and program grant requirements. The health department accomplishes this work with a staff of 70+ permanent and temporary employees. Tax levy from the City and County support less than half of the staff with the remainder of funding coming from fees and grants. Tax levy changes have not matched increases in basic personnel and non-personnel costs, so fees and grants have been used to attempt to maintain needed services.

The Health Department continues to be nationally accredited and works to assure that all key standards are met to continue this accreditation. The Board of Health oversees the department per State Statute and local ordinance.

Major initiatives for 2022 included:

- Implementing the 2021-2024 Community Health Improvement Plan (CHIP) with a broad range of community partners. The CHIP sets community goals and objectives for the top health priorities for Eau Claire thru the Eau Claire Health Alliance. The health priorities are Drug Use, Mental Health, Alcohol Misuse, Obesity, and Healthy Nutrition.
- Providing public health and community partnership expertise to local work being done on housing, homelessness, and poverty as determinants of health.
- Consulting with local and state agencies related to PFAS detections in local water supplies and the human health impacts.
- Applied for and were funded for a competitive maternal and child health (MCH) equity grant focusing on building collaborative partnerships and utilizing data to change equity related outcomes.
- Supporting continued individual intensive work with pregnant women and families that are at risk of negative health and social outcomes through the nationally recognized Nurse Family Partnership Program.

- Working with healthcare, law enforcement, community organizations, schools, and others to prevent substance misuse and overdose including providing community messaging, support of naloxone training, individual medication lock boxes, and community medication drop-off events/locations.
- Brought in more than \$2.5 million dollars in competitive public health grant funding to support improvements in health outcomes in Eau Claire.
- Continuing to respond to and recover from COVID-19 pandemic including a focus on testing, treatment, vaccination, outbreak investigation, and broad public health recovery, especially for populations most negatively impacted.

City-County Health Department: Operations Division

Leads, supports, and oversees operations for all divisions, including human resources, finances, and technical support. This division includes health department leadership, finance, human resources, and interpretation services.

Outputs/Outcomes:

- Met all fiscal requirements of multiple public and private funders with complex funding requirements and dates.
- Reviewed and updated over 240 health department related fees.
- Assured health care cost savings for employee health insurance through prevention and early intervention efforts.
- Maintained national accreditation by the Public Health Accreditation Board to ensure we are providing the most efficient, effective, and targeted services to the residents of Eau Claire.
- Collaboration between Health Department and City of Eau Claire wellness teams to offer a variety of wellness activities throughout the year – including physical, mental and financial wellness offerings.
- Provided complex community and departmental communication support via the front desk staff, media, social media, internal updates.
- Participated in regional, State, and national initiatives related to public health policy, provision of multi-jurisdictional services, and other critical programs and services.
- Continued development of academic- public health partnership by having staff teaching a UWEC course and participate in development of new online Master of Public Health degree.

City-County Health Department: Policy and Systems Division

Works with our partners to identify and communicate about health needs, gaps, resources, and policy and system changes. This division includes leadership for the community health assessment, community health improvement plan, health department strategic plan, Eau Claire Health Alliance, health equity, quality improvement, and communications.

Outputs/Outcomes:

- Supported the merger of the Alliance for Substance Misuse and Eau Claire Healthy Communities into one new coalition, Eau Claire Health Alliance (ECHA). ECHA will work to engage a broad group of community partners to collaboratively improve the health of Eau Claire communities through policy, programs, and partnerships.
- Continued to participate in Wintermission, the Robert Wood Johnson funded project to increase physical activity and decrease social isolation in winter with other local partners.
- Supported the growth of an internal Health Equity team. The Health Equity team supported staff learning through participation in the United Way's 21-week Equity Challenge and other efforts.
- Provided public health and community partnership expertise to local work being done on housing, homelessness, equity, and poverty as determinants of health.
- Received competitive state funding for Mobilizing Communities for a Just Response Grant. The grant focuses on working the Community Health Equity Workgroup for increased outreach, engagement and involvement with community partners, collaboration, and potential structure for the group for post-Covid work. Additionally, staff are exploring Community Health Worker models.
- Continued to work with and fund the Community Health Equity Workgroup partners for their work to remove/reduce barriers to accessing COVID-19 information, testing, and vaccination.

- Hit 10,000 followers on Facebook.

City-County Health Department: Communicable Disease Division

Works to prevent and control communicable disease, and to prepare to respond to public health emergencies. This division includes communicable diseases, immunizations, and local public health emergency preparedness including the Medical Reserve Corp.

Outputs/Outcomes:

- Responded to 15,218 communicable diseases including COVID-19, influenza-associated hospitalizations, sexually transmitted infections, tick/mosquito related disease, enteric infections and other reportable diseases in partnership with health care organizations and academia. The health department is mandated by the State of Wisconsin to follow-up on reportable diseases to decrease the spread of illness and keep our community healthy.
- Assisted with 16 outbreaks in long term care facilities to decrease transmission and protect residents and staff.
- Administered 890 immunizations to assure protection against a variety of communicable diseases including influenza and other childhood vaccinations.
- Prepared for potential outbreaks of monkeypox and avian influenza (H1N5) and monitored returning traveler for Ebola.
- Received competitive national grant to build capacity and infrastructure for support of our Eau Claire County Medical Reserve Corp.
- Reconvened the Public Health Emergency Preparedness Committee which involves a variety of local emergency preparedness stakeholders that work together to advance our overall emergency preparedness capabilities.
- Supported community-wide ICS activations for two separate severe winter weather storms/power outages and mobilized our local MRC volunteers for emergency warming shelters and assistance in mass vaccination efforts.
- Provided 4,558 COVID-19 vaccinations at 47 unique clinic sites throughout Eau Claire County. These included clinics held at the Health Department and various mobile clinics at schools, jail, shelters, businesses, UWEC, courthouse, and community service organizations.
- Promoted and coordinated COVID-19 testing throughout the community. The health department conducted 1,132 PCR tests and distributed 3,145 antigen tests throughout Eau Claire County.
- Convened over 60 response partners involved in our Eau Claire County Incident Command System (ICS) during the COVID-19 Pandemic. They participated in a multi-agency hotwash and completed RECAP report.

City-County Health Department: Clinical Services Division

Provides reproductive health services, including testing and treating disease and infections, and education and outreach about less-risky sexual behavior. This division includes reproductive health clinical services, regional nurse practitioner and colposcopy services, regional well woman program leadership, and regional HIV partners services.

Outputs/Outcomes:

- Served 451 men and women by providing family planning services during almost 1000 clinic visits. The clinic protects and promotes reproductive health for men and women through services including family planning education/methods, sexually transmitted infection (STI) testing and treatment, and reproductive cancer screening.
- Participated in the statewide Get Yourself Tested (GYT) campaign to increase awareness and testing for sexually transmitted infections (STIs). The health department family planning clinic provided more than 900 STI tests to individuals who may not have otherwise been tested.
- Continued collaborative relationship with Vivent Health to increase HIV awareness, testing and treatment throughout the year and to provide outreach and education at the Gender & Sexuality Resource Center at UWEC.
- Provided 78 syphilis tests and provided appropriate follow up services for high-risk clients. This was more than double the amount of testing in 2021.

- Expanded our shared-services model of providing nurse practitioner services to meet reproductive health needs to an additional 3 counties, making the regional consortium a total of 8 counties receiving these services.
- Collaborated with the Family Support Center and UWEC Nursing Program to provide Life Without Limits programming covering healthy relationships, sexual health, and other health education. Seven young adults participated in this program.
- Followed up on 18 HIV cases and partner contacts in our 14-county jurisdiction through our Regional HIV Partner service collaborative and provided prevention education, testing and outreach at local events and schools.
- Screened, scheduled, and administered monkeypox vaccine to 84 people, including approximately one third to out of county residents who had to travel in order to receive the vaccine.

City-County Health Department: Community Health Promotion Division

Provides education, coordinates programs, and promotes policies and practices to impact community health priorities. This division includes alcohol, tobacco, and substance misuse prevention, mental health promotion and suicide prevention, chronic disease prevention, healthy relationship promotion and sexual violence prevention, and child, overdose, and suicide review teams.

Outputs/Outcomes:

- 130+ youth attended and completed Healthy Relationship Programming throughout EC County
- Created a video of the information from the ACE and Resilience workshop developed by Mental Health Matters. The 30-minute video, called “Shaping Destiny” focuses on ACEs and the importance of youth-serving professionals in promoting resilience with youth.
- Facilitated meetings of both Child Death and Suicide Death review teams.
- Developed a plan and provided support for a tri-county (Chippewa, Dunn, & Eau Claire) suicide prevention workgroup.
- Held 14 farmers markets at the Eau Claire County Government Center and distributed chronic disease educational materials and healthy food samples.
- Coordinated 4-month long evidence-based Self-Measured Blood Pressure pilot program with referrals from Marshfield Clinic Health System. 9 community members graduated from the program and 3,140 pounds of food was distributed.
- Promoted 4 vaping education videos targeted toward educating parents and other adults on local media.
- Completed 30 tobacco compliance checks with 100% of retailers denying tobacco sales to minors.
- Worked in partnership with ECPD to hold 2 alcohol and tobacco retailer ID check trainings for retailers and 3 Stop Excessive Intoxication classes for those wanting to reduce their fine associated with an excessive drinking ticket.
- Hosted a Youth Advocacy Training Day for 50 SAFE (Students Advocating for Excellence) students from 6 county high schools and 1 middle school in October 2022.
- Supported UWEC nursing students to complete a local Wisconsin Retailer Assessment Project (WRAP) at all tobacco retailers within one mile of schools. The students shared their findings at the State Capitol.
- Offered 19 What Do You Know About Opioids Workshops to 389 individuals and distributed 632 doses of Narcan Nasal Spray to community members and professionals in Eau Claire County.
- Distributed 424 medication lockboxes and 226 lock bags to promote safe medication storage, and 600 at-home medication disposal bags.
- Developed three new videos in English, Spanish, and Hmong to promote a new medication disposal at Hy-Vee, Mayo Clinic Health System – Clairemont Campus and Mayo Clinic Health System – Luther Campus.
- To gain a better understanding of opioid use and areas for prevention in Eau Claire County, staff developed an Opioid Use and Overdose Prevention Survey that 180 community members completed and hosted 3 community conversations that 16 community members participated in.

City-County Health Department: Healthy Beginnings Division

Works to support families, especially maternal and child health, by facilitating a wide variety of programs and services. This division includes Nurse Family Partnership, WIC, and other family and child health prevention services.

Outputs/Outcomes:

- Served 2,051 mothers, infants and children in the Women, Infant, and Children's (WIC) program to support healthy pregnancy and early childhood growth and development virtually.
- Provided 97 high risk pregnant women with intensive home visitation services including more than 1,188 visits through the evidence-based Nurse Family Partnership (NFP) program.
- Received American Rescue Plan funding to provide emergency supplies to our Nurse-Family Partnership families.
- Nurse-Family Partnership team continued monthly reflective supervision sessions with a mental health consultant.
- Assisted 404 women participating in the WIC program initiate and continue breastfeeding through the program's WIC Breastfeeding Peer Counselor.
- Provided education and distributed 29 portable pack n' plays to promote safe sleeping environments and 45 child passenger seats to eligible families.
- Improved partnership between WIC and L.E. Phillips Memorial Public Library.
- Helped provide vision screening in Eau Claire County elementary schools, trialing a new method. We've screened 1975 students and counting.
- Partnership between the health department, Mayo Clinic, Simple Traditions Family Clinic, and the Augusta Lions Club to provide "Stop the Bleed" training for rural sawmill owners.

City-County Health Department: Regulation and Licensing Division

Inspects and educates facilities that provide food, housing or other necessities to the public. The division also inspects lodging, recreation, and body art facilities. This division includes DATCP agent programs, DSPS agent programs, housing/human health hazards, and the regional radon center.

Outputs/Outcomes:

- Completed 704 inspections at restaurants and 314 inspections at retail food stores for health and safety of food served and sold. Investigated 5 potential foodborne outbreak complaints.
- Supported safer and healthier housing in Eau Claire County through 2,145 phone consultations, 1,117 housing inspections, and 475 garbage inspections.
- Completed external housing survey on the Far Westside of the City of Eau Claire which included rating 3,056 buildings for potential need to conduct health and safety inspection as part of the proactive housing program.
- Received CDBG Funding Grant to continue Intensified Housing Program and conducted 117 full inspections of properties in 2022.
- Conducted hoarding cases and dangerous living situation investigations in cooperation with law enforcement, human services, and housing agencies to support community residents. 13 residences were placarded as unsafe.
- Updated risk assessments and categories for retail food establishments to meet the current Wisconsin Food code.
- Coordinated the successful Pack it up, pass it on student move out event with mattress recycling added in 2022.
- Provided inspections to assure healthier special events such as Country Jam, Blue Ox and the Mekong Market.

City-County Health Department: Environmental Science

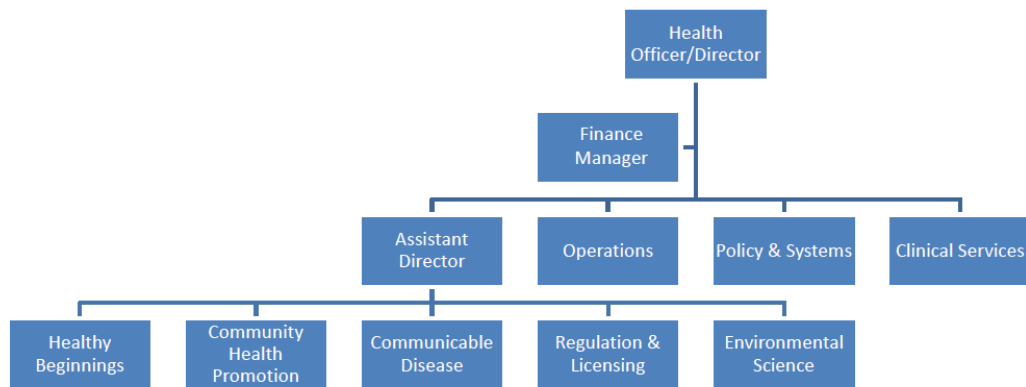
Works to enhance and protect our environment and educate about how the environment affects our community's health. This division includes the public health laboratory, the private onsite wastewater treatment systems (POWTS)/well program, and other local ordinance support and community collaboration support for potential environmental hazards.

Outputs/Outcomes:

- Conducted weekly testing of beaches for bacteria and surveillance for harmful algae blooms to ensure public safety. A total of 473 samples were collected and analyzed from local beaches.
- Tested 793 food service samples for bacteriological contamination in the public health laboratory.

- Performed 6,407 laboratory analyses on drinking water samples.
- Followed up on 196 animal bites/exposures to assure protection against rabies.
- Conducted vector surveillance of mosquitoes and ticks to monitor for west nile virus and lyme disease, respectively.
- Collectively issued 165 permits for the installation, replacement, and reconnection of POWTS in Eau Claire County.
- Issued 108 private well location permits under the State of Wisconsin’s County Well Delegation Program.
- Consulted with local and state agencies related to PFAS detections in local groundwater and municipal water.
- Participated in the Seven Mile Creek Landfill Negotiating Committee which successfully came to an agreement regarding the terms of a landfill expansion.
- Conducted lead-in-water sampling at 11 area childcares and were able to fund remediation through a state grant.
- Participated in a FEMA evaluated exercise with other teams across the state at the Prairie Island Power Plant.

City-County Health Department Organizational Chart



Health Department Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Intergovernmental Revenue	\$3,831,524	\$2,313,300	\$1,269,039	\$2,847,666	\$2,359,600
Other Financing Sources	\$2,094,455	\$2,150,100	\$2,112,409	\$2,159,450	\$2,192,559
Charges For Services - Intergovernmental	\$1,631,965	\$1,672,000	\$793,512	\$1,369,374	\$1,863,700
Licenses & Permits	\$715,043	\$713,700	\$623,285	\$735,388	\$759,900
Miscellaneous Revenue	\$441,714	\$270,300	\$301,926	\$535,849	\$205,400
Charges For Services	\$169,226	\$144,300	\$105,635	\$164,371	\$162,100
Other Budgeted Receipts (Non-GAAP)	\$0	\$549,600	\$0	\$0	\$190,041
Fines & Forfeitures	\$1,036	\$0	\$0	\$500	\$0
TOTAL	\$8,884,962	\$7,813,300	\$5,205,805	\$7,812,598	\$7,733,300

Health Department Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$6,630,247	\$6,765,700	\$3,397,147	\$5,931,401	\$6,647,500
Contractual Services	\$1,554,498	\$649,700	\$549,755	\$996,226	\$779,300
Supplies & Materials	\$319,801	\$235,300	\$168,265	\$225,173	\$196,600
Capital Purchases	\$20,950	\$50,000	\$145,914	\$145,914	\$0
Utilities	\$53,099	\$49,900	\$26,653	\$52,477	\$48,000
Other Financing Uses	\$25,383	\$24,800	\$24,773	\$24,800	\$29,100
Fixed Charges	\$20,697	\$25,900	\$15,092	\$26,507	\$27,500
Contributions & Other Payments	\$14,413	\$12,000	\$19,837	\$24,796	\$5,300
TOTAL	\$8,639,088	\$7,813,300	\$4,347,436	\$7,427,294	\$7,733,300



Community Development Block Grant (CDBG)

FY 2024 ANNUAL BUDGET

The City Housing division administers the City of Eau Claire's Community Development Block Grant (CDBG) program. The CDBG program is funded annually by the United States Department of Housing and Urban Development (HUD) to provide decent housing, suitable living environments and expanded economic opportunities for low and moderate-income people.

Objectives:

- Provide housing rehabilitation loans to 3-5 homeowners.
- Lead remediation assistance to 3-5 homeowners.
- Provide Tenant Based Rental Assistance (TBRA) to up to 75 households.
- Provide Down Payment Assistance to three first time homebuyers.
- Provide funding to eleven Public Services with the City of Eau Claire.
- Provide funding to two non-profits to rehabilitate their transitional housing units.
- Provide funding to the City/County Health Department to continue the Code Enforcement Program.

Housing Division

- One single-family home that was purchased in 2022 are currently being rehabilitated for resale.
- Provided funding to the City of Eau Claire Finance Department for the alley improvement reimbursement program.

Provided Funding to Assist Public Services

- 38 persons facing domestic violence sought shelter and support services.
- 109 families received case management assistance to help care for their children.
- 1,243 persons sought emergency shelter as a result of homelessness.
- 504 received primary health care services from the Free Clinic.
- 311 persons received meals from the Community Table soup kitchen.
- 22 households received rental assistance with the Tenant Based Rental Assistance program.
- 549 Hmong households received tenant/landlord counseling and translation services.
- 96 Women and minorities received employment & business start-up services.
- 180 individuals received support services.

CDBG Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Intergovernmental Revenue	\$920,399	\$1,608,491	-\$16,980	\$558,020	\$558,020
Program Income	\$136,463	-\$151,413	\$56,246	\$59,600	\$100,000
TOTAL	\$1,056,862	\$1,457,077	\$39,266	\$617,620	\$658,020

CDBG Expenses & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Contributions & Other Payments	\$578,708	\$507,400	\$268,572	\$147,882	\$201,013
Contractual Services	\$151,474	\$533,163	\$86,352	\$152,387	\$285,300
Capital Purchases	\$111,058	\$452,247	\$35,133	\$59,750	\$50,000
Personal Services	\$215,565	\$54,528	\$103,050	\$23,175	\$27,707
Other Financing Uses	\$88,855	\$135,858	\$42,959	\$42,959	\$85,400
Supplies & Materials	\$28,879	\$4,152	\$3,089	\$8,929	\$5,000
Fixed Charges	\$7,790	\$11,673	\$2,906	\$1,092	\$2,800
Utilities	\$5,991	-\$159	\$2,593	\$3,079	\$800
TOTAL	\$1,188,320	\$1,698,861	\$544,653	\$439,253	\$658,020



Landfill Remediation

FY 2024 ANNUAL BUDGET

The City of Eau Claire owned and operated a landfill located off Highway C in the Town of Union from the early 1960s through the late 1970s. The landfill, which sits on a 100-acre site, collected household and industrial waste from Eau Claire County and the surrounding area. It was closed in the early 1980s.

The Landfill Remediation Fund was authorized by Council in late 1993 and accounts for transactions associated with the activities of the Potentially Responsible Parties (PRP) Group to address contamination issues at the City’s former landfill.

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. Responsibilities include working with consultants and contractors on correction of well contamination issues along with monitoring and evaluation of the existing ground water extraction system.

Objectives:

- Comply with regulatory requirements.
- Provide appropriate environmental monitoring.
- Professionally and promptly respond to concerns raised by property owners in the vicinity of the landfill.

Outputs:

- Continued compliance with regulatory requirements and reporting to the Wisconsin Department of Natural Resources.
- Monitor private well and extraction well testing.
- Continued evaluation of the effectiveness of the existing ground water extraction system.
- Ongoing communication and updates with property owners in the area of the landfill and the PRP Group.

Landfill Remediation Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Charges For Services	\$163,381	\$150,000	\$85,425	\$83,713	\$150,000
Miscellaneous Revenue	\$138	\$0	\$74	\$74	\$0
TOTAL	\$163,518	\$150,000	\$85,499	\$83,787	\$150,000

Landfill Remediation Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Contractual Services	\$67,293	\$36,100	\$67,829	\$158,789	\$36,100
Supplies & Materials	\$72,433	\$93,000	\$5,688	\$97,880	\$93,000
Utilities	\$16,853	\$20,900	\$9,255	\$20,900	\$20,900
Personal Services	\$6,939	\$0	\$2,731	\$3,605	\$0
TOTAL	\$163,518	\$150,000	\$85,504	\$281,174	\$150,000



Police K-9 Fund

FY 2024 ANNUAL BUDGET

In 2014, the City of Eau Claire's Police Department received approximately \$570,000 from the Estate of Mary Doolittle. Ms. Doolittle donated these funds and expressed her desire for them to be used to fund K-9 units for the Eau Claire Police Department. We currently have three (3) Units. K9 Officer Summers with his partner Manso, K9 Officer Briski with his partner Bolt, and Lieutenant Ben Frederick with therapy dog K9 Murphy. Our K9 officers are assigned to the Patrol Division and the Professional Standards Bureau. They work on separate shifts to provide the greatest service to our community. The K9 fund will help support our current K9 program by providing necessary equipment and provide extensive training needed to continue our successful program.

Objectives:

- Search and rescue operations.
- Officer safety.
- Community outreach focus to improve community relations.
- Detection of illegal drugs in the community such as methamphetamine, cocaine and opioids.
- Provide comfort to people during times of crisis.
- Compassionate response to support child victims.
- Critical incident stress management.
- Facilitate interactions during investigations involving children and adults.

Outputs:

- Increase the success of locating missing and vulnerable community members.
- Increased officer safety during building searches and high-risk critical incidents.
- Provide education on police operations to community members and various organizations.
- Confiscation of dangerous drugs.
- Increased community interaction and dialogue.
- Emotional support.

Manso



Bolt



Murphy



Police K9 Fund Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Other Budgeted Receipts (Non-GAAP)	\$0	\$32,800	\$0	\$24,850	\$38,139
Miscellaneous Revenue	\$680	\$1,200	\$2,528	\$2,528	\$1,200
TOTAL	\$680	\$34,000	\$2,528	\$27,378	\$39,339

Police K9 Fund Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Contractual Services	\$25,068	\$18,600	\$14,417	\$19,196	\$25,800
Personal Services	\$10,300	\$6,400	\$5,332	\$7,570	\$10,539
Supplies & Materials	\$3,310	\$9,000	\$315	\$612	\$3,000
TOTAL	\$38,677	\$34,000	\$20,064	\$27,378	\$39,339



American Rescue Plan Act (ARPA)

FY 2024 ANNUAL BUDGET

The American Rescue Plan Act has distributed more than \$360 billion in emergency funding for state, local, territorial, and Tribal governments to ensure that they are in a position to keep front line public workers on the job and paid, while also effectively distributing the COVID-19 vaccine, scaling testing, reopening schools, and maintaining other vital services. Below is the outline of the ARPA funding that has been allocated to the City of Eau Claire that was approved by Council resolution.

ARPA Expenses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Contractual Services	\$0	\$0	\$78,153	\$74,586	\$1,348,000
Personal Services	\$37,001	-\$37,001	\$167,626	\$260,057	\$536,080
Contributions & Other Payments	\$0	\$0	\$126,811	\$126,811	\$125,000
Expenses	\$0	\$0	\$84,800	\$84,800	\$0
Utilities	\$0	\$0	\$0	\$0	\$1,500
TOTAL	\$37,001	-\$37,001	\$457,390	\$546,254	\$2,010,580

Phase 1

DESCRIPTION	COUNCIL APPROVED	2024 BUDGET PROJECTIONS
ARPA PHASE 1		
DONATION BUS PASS ARPA	MATCH	
PAYROLL WAGES	2,283,874.00	375,000.00
PR WAGES WEATHER EMERGENCY	37,927.00	-
OVERTIME		-
EMPLOYER PAID BENEFITS		33,765.00
WRF(ER)		33,900.00
HEALTH INS(ER)		93,090.00
AUTO ALLOWANCE		325.00
AUDITING		500.00
ZONING OVERHAUL	500,000.00	201,500.00
SPECIAL SERVICES BUS PASS	7,500.00	
SPECIAL SERVICES-BUS PASS	30,000.00	-
MISC CONTRACTUAL SERVICES	20,000.00	20,000.00
ARPA SECURITY	28,000.00	
MISC CONTRACT HOUSING ASSESS	60,000.00	
TELEPHONES		1,500.00
CATHOLIC CHARITIES SHELTER	449,701.00	125,000.00
PARAMEDIC TRAINING	100,000.00	50,000.00
	-	-
Phase I Total	3,517,002.00	934,580.00

Phase 2

DESCRIPTION	COUNCIL APPROVED	2024 BUDGET PROJECTIONS
ARPA PHASE 2		
Neighborhood Services Division	120,000.00	60,000.00
NSD reappropriated amount	60,000.00	30,000.00
Partnership Study	60,000.00	60,000.00
Transportation Utility Rate Study	60,000.00	60,000.00
Trash Feasibility Study	30,000.00	30,000.00
Employer Choice Study	30,000.00	30,000.00
Payroll Implementation	90,000.00	90,000.00
Asset Mgmt. - Cartograph	90,000.00	90,000.00
Land Trust Seed Funding	350,000.00	100,000.00
Day Shelter Acquisition	500,000.00	-
Affordable Housing	250,000.00	100,000.00
Street Ambassador Program	200,000.00	75,000.00
Community Pass Pilot	675,000.00	100,000.00
Neighborhood Connections Fund	40,000.00	10,000.00
Child Health Equity Fund	60,000.00	30,000.00
EDI Strategic Planning	20,000.00	10,000.00
EDI Steering Committee	45,000.00	15,000.00
Community Meetings	22,000.00	11,000.00
Set Aside Phase #3	810,000.00	175,000.00
Phase II Totals	3,512,000.00	1,076,000.00
Subtotal Phase I, and II	10,546,004.00	2,945,160.00

Capital Projects - ARPA

DESCRIPTION	COUNCIL APPROVED	2024 BUDGET PROJECTIONS
CIP PROJECTS		
Construction of new well	1,000,000.00	1,000,000.00
Transfer Center Gap	5,000,000.00	5,000,000.00
GRAND TOTAL	\$ 16,546,004.00	\$ 8,945,160.00



Debt Service Fund

FY 2024 ANNUAL BUDGET

The Debt Service Fund accounts for the payment of principal and interest on the current portion of general obligation long-term debt and the accumulation of resources for future payments. General obligation bond issues are backed by the full faith and credit of the City and are repaid through resources of the particular fund. Transfers from the General Fund, Library and Health are recorded under “Other Financing Sources”. Funding is derived from property tax and special assessment collections.

The City of Eau Claire has three types of debt issues:

1. General Obligation Bonds & Notes are issued for capital construction projects and are backed by the full faith and credit of the City.

- Total outstanding debt as of 12/31/2023: \$187,450,000

2. Tax Incremental Bonds (General Obligation debt) are issued to finance TIF District improvements in the TIF project plans. Tax Incremental Bonds are paid by segregated property taxes, but are ultimately backed by the full faith and credit of the City if incremental taxes are inadequate to meet payments.

- Total outstanding debt as of 12/31/2023: \$39,770,000

3. Revenue Bonds are issued by the Water and Sewer Utilities for capital construction projects and are backed by user fees generated from operations in the enterprise.

- Total outstanding debt as of 12/31/2023: \$17,205,194

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 adopted a Debt Policy in September 2014 that limits the amount of outstanding debt to 70% of the State allowable amount.

The following computation compares the total debt allowable as approved by City Council for the City of Eau Claire with outstanding indebtedness at December 31, 2023:

Equalized valuation including T.I.D.’s (certified, August 2023)	\$8,165,787,700
Debt capacity per State Statute (5% of equalized value)	408,289,385
Debt capacity per City Debt Policy (3.5% of equalized value)	285,802,570
Unused borrowing capacity per State Statute	220,839,385
Unused borrowing capacity per City Debt Policy	98,352,570
Percent of debt capacity remaining per State Statute	54.09%
Percent of debt capacity remaining per City Debt Policy	34.41%

The Debt Policy also states that the Net Direct Debt should not exceed three times (3X) the operating revenues of the City.

General Fund Operating Revenues (Proposed 2024 Budget)	90,861,971
Debt Policy Limit (3x operating revenues)	272,585,913
Net Direct Debt as of 12/31/23	187,450,000

Debt Service Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Other Financing Sources	\$12,353,103	\$12,381,469	\$5,985,345	\$12,381,469	\$12,160,698
Other Budgeted Receipts (Non-GAAP)	\$0	\$65,105	\$0	\$65,105	\$70,084
Taxes	\$118,216	\$300	\$158	\$300	\$300
Miscellaneous Revenue	\$2,281	\$15,000	\$20,365	\$15,000	\$16,000
Intergovernmental Revenue	\$1,107	\$0	\$0	\$0	\$0
TOTAL	\$12,474,707	\$12,461,874	\$6,005,868	\$12,461,874	\$12,247,082

Debt Service Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Debt Service	\$11,720,306	\$12,454,774	\$11,153,678	\$18,833,278	\$12,238,982
Other Financing Uses	\$119,030	\$0	\$0	\$0	\$0
Contractual Services	\$11,938	\$7,100	\$9,871	\$36,118	\$8,100
Contributions & Other Payments	\$57,414	\$0	-\$22,044	\$0	\$0
TOTAL	\$11,908,688	\$12,461,874	\$11,141,505	\$18,869,397	\$12,247,082



Water Utility

FY 2024 ANNUAL BUDGET

The Water Utility Fund provides for the operations of the City-owned municipal water system.

Objectives:

- Provide an adequate supply of potable water which meets or exceeds all State and Federal standards.
- Provide municipal water with a return on investment in accordance with State guidelines.
- Operate and maintain the pumping equipment and pipe system to ensure continuous flow of potable water into the distribution system at a consistent pressure.
- Maintain an efficient water transmission and distribution system.

Outputs:

- Supply municipal water that has no violations as described in the annual Consumer Confidence Report.
- Produce and supply water to customers at a cost of less than \$0.003 per gallon.
- Operate the water supply system in compliance with the WI Department of Natural Resources (WDNR) regulations.

Water Utility Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Charges For Services	\$11,846,635	\$11,075,700	\$4,308,791	\$11,075,700	\$11,823,600
Non-Operating Revenue	\$2,262,363	\$42,000	\$17,880	\$58,490	\$42,000
Other Budgeted Receipts (Non-GAAP)	\$0	\$148,000	\$0	\$0	\$1,883,346
Other Operating Revenue	\$315,333	\$291,000	\$54,614	\$291,000	\$291,000
Miscellaneous Revenue	\$112,399	\$24,500	\$103,434	\$115,462	\$24,500
Fines & Forfeitures	\$4,068	\$2,000	\$2,700	\$2,000	\$0
Licenses & Permits	\$0	\$1,000	\$0	\$1,000	\$0
TOTAL	\$14,540,799	\$11,584,200	\$4,487,419	\$11,543,652	\$14,064,446

Water Utility Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Non-GAAP Disbursements	\$2,960,000	\$3,635,000	\$1,216,000	\$4,176,000	\$5,210,161
Fixed Charges	\$2,247,939	\$2,600,000	\$1,292,553	\$2,496,619	\$2,829,900
Personal Services	\$2,183,655	\$2,571,500	\$1,101,829	\$2,863,000	\$2,598,299
Supplies & Materials	\$914,691	\$1,194,200	\$563,645	\$1,099,697	\$1,553,800
Contractual Services	\$2,383,065	\$749,400	\$477,083	\$756,397	\$686,500
Utilities	\$668,865	\$623,700	\$358,615	\$619,545	\$623,900
Depreciation	\$2,687,652	\$0	\$0	\$0	\$0
Non-Operating	\$390,122	\$210,400	\$139,538	\$267,095	\$561,886
TOTAL	\$14,435,990	\$11,584,200	\$5,149,264	\$12,278,353	\$14,064,446



Sewer Utility

FY 2024 ANNUAL BUDGET

The Sewer Utility provides for the operations of the City-owned wastewater treatment facility and sewage collection system.

Objectives:

- Operate the wastewater treatment plant in compliance with State effluent limits.
- Provide wastewater treatment to a service area which includes the City of Eau Claire, City of Altoona, and a portion of the former Washington Heights Sewer District.
- Monitor and enforce an industrial pretreatment program.
- Ensure the sanitary sewer collection system is thoroughly maintained and kept in satisfactory condition.

Outputs:

- Achieved a score of 4.0 on the Compliance Maintenance Annual Report (CMAR).
- Cleaned and inspected the sewer collection system.
- Conveyed and treated wastewater at a cost of less than \$0.008 per gallon.

Sewer Utility Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Charges For Services	\$14,848,799	\$13,363,100	\$6,125,301	\$13,363,100	\$15,074,900
Other Budgeted Receipts (Non-Gaap)	\$0	\$1,106,700	\$0	\$1,106,700	\$0
Non-Operating Revenue	\$1,656,813	\$15,000	\$3,935	\$3,935	\$0
Miscellaneous Revenue	\$359,634	\$43,700	\$478,636	\$43,724	\$103,000
Other Operating Revenue	\$213,317	\$85,000	\$62,131	\$85,000	\$85,000
TOTAL	\$17,078,564	\$14,613,500	\$6,670,003	\$14,602,459	\$15,262,900

Sewer Utility Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Non-Gaap Disbursements	\$3,505,000	\$7,047,600	\$2,107,565	\$7,047,565	\$7,586,596
Personal Services	\$2,285,924	\$3,104,900	\$1,069,449	\$2,816,408	\$3,222,102
Contractual Services	\$1,494,703	\$1,544,700	\$575,313	\$1,164,880	\$1,467,993
Supplies & Materials	\$580,480	\$788,000	\$328,126	\$679,127	\$795,300
Utilities	\$534,380	\$766,700	\$305,883	\$736,108	\$797,100
Depreciation	\$3,111,862	\$0	\$0	\$0	\$0
Fixed Charges	\$628,692	\$696,500	\$342,642	\$533,660	\$784,600
Non-Operating	\$711,579	\$665,100	\$230,888	\$230,888	\$609,209
TOTAL	\$12,852,620	\$14,613,500	\$4,959,867	\$13,208,635	\$15,262,900



Storm Water Utility

FY 2024 ANNUAL BUDGET

The Sewer Utility provides for the operations of the City-owned wastewater treatment facility and sewage collection system.

Objectives:

- Compliance with the Wisconsin Pollution Discharge Elimination System NR 216 water discharge permit.
- Acquisition, construction, and maintenance of storm water detention basins.
- Review and approval of development plans for compliance with city regulations.
- Repair, clean, and maintain the drainage inlets, pipes, and conveyance systems.
- Respond to citizen concerns regarding drainage issues.

Outputs:

- Compliance with the conditions of the storm water discharge permit as detailed in the annual report to the WDNR.
- Worked with several stakeholders to resolve construction site and post-construction site storm water management.
- Worked with local jurisdictions for a coordinated approach to storm water runoff water quality. Worked with Rain to Rivers – 17 western Wisconsin municipalities working together on runoff water quality education – and participated in the Eau Claire River Watershed Implementation Task Force.
- Inspection, evaluation, and maintenance of approximately 1/3 of the City's 134 outfalls. Reviewed site plans and plats for compliance with City regulations in 2023. Provided verbal and written warnings related to erosion control and construction site pollutant compliance.

Street Cleaning

The street sweeping and cleaning services are for the purpose of removing sand, debris, grass, and leaves from the street to prevent plugging of the stormwater drainage system and prevent debris from entering the creeks, streams, rivers, and waterways. The program also improves the environment and aesthetic appearance of the community. The cost of the street sweeping program is funded 100% by the Storm Water Utility.

Objectives:

- Complete street sweeping in accordance with the requirements of the NR 216 Wisconsin Pollutant Discharge Elimination System Storm Water Discharge Permit.
- Clean sand and debris from streets in the spring following the winter snow and ice control operations.
- Remove leaves from gutters in the fall and grass clippings throughout the spring and summer to prevent storm drain plugging.

Outputs:

- Completed the spring sweeping and clean up no later than May 1st removing 5296 tons of material from the streets.
- Swept all streets for a total of 11.5 times during the calendar year.
- Swept all streets in the Watershed 13 times.
- Swept all streets in the downtown business district 13.5 times.

Storm Utility Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Charges For Services	\$5,582,562	\$5,533,500	\$2,268,947	\$5,533,500	\$5,853,800
Non-Operating Revenue	\$820,567	\$600	\$0	\$0	\$0
Miscellaneous Revenue	\$39,251	\$46,700	\$36,570	\$9,100	\$9,000
Other Operating Revenue	\$33,139	\$30,000	\$9,958	\$30,000	\$30,000
Other Budgeted Receipts (Non-GAAP)	\$0	\$115,800	\$0	\$0	\$0
TOTAL	\$6,475,520	\$5,726,600	\$2,315,475	\$5,572,600	\$5,892,800

Storm Utility Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Non-GAAP Disbursements	\$1,550,000	\$2,745,200	\$1,260,000	\$2,745,200	\$2,757,379
Personal Services	\$829,458	\$1,241,700	\$438,091	\$1,241,700	\$1,286,112
Contractual Services	\$795,614	\$704,600	\$329,990	\$629,803	\$745,921
Fixed Charges	\$471,760	\$546,500	\$270,981	\$546,500	\$616,600
Non-Operating	\$312,577	\$352,700	\$101,658	\$352,700	\$352,888
Depreciation	\$1,119,493	\$0	\$0	\$0	\$0
Utilities	\$119,038	\$119,400	\$1,405	\$119,400	\$119,400
Supplies & Materials	\$13,268	\$16,500	\$308	\$16,500	\$14,500
TOTAL	\$5,211,207	\$5,726,600	\$2,402,432	\$5,651,803	\$5,892,800



Parking Fund

FY 2024 ANNUAL BUDGET

The Parking Fund provides for the operation and maintenance of the downtown parking ramps, city-owned surface public parking lots, and on-street parking.

Objectives:

- Provide safe, convenient, and quality parking operations with good customer service.
- Provide for the daily operation and maintenance of the parking ramps and surface public parking lots.
- Assure the proper operation and enforcement of the downtown parking program.
- Collect revenue using License Plate Recognition Technology for the parking system cost.
- Implement recommendations of the 2020 Parking Study.

Outputs:

- Implemented License Plate Recognition technology in two parking ramps and two surface parking lots.
- Maintained three parking structures for approximately 1,300 parking stalls.
- Revised metered and surface parking in conjunction with the construction of the Transit Transfer Center Lot.
- Updated parking revenue system kiosks and implemented pay by phone option.

Parking Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Charges For Services	\$491,095	\$453,700	\$297,583	\$474,323	\$546,500
Other Financing Sources	\$206,334	\$185,200	\$0	\$185,300	\$239,229
Miscellaneous Revenue	\$6,044	\$6,000	\$6,000	\$6,000	\$6,100
Fines & Forfeitures	\$36	\$300	\$36	\$36	\$100
TOTAL	\$703,509	\$645,200	\$303,619	\$665,659	\$791,929

Parking Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$186,601	\$214,600	\$104,860	\$219,559	\$214,266
Fixed Charges	\$97,364	\$103,700	\$51,100	\$69,457	\$110,100
Utilities	\$66,894	\$108,000	\$40,375	\$106,708	\$108,000
Contractual Services	\$84,811	\$83,900	\$74,668	\$102,169	\$83,700
Other Financing Uses	\$110,998	\$102,300	\$0	\$102,300	\$102,300
Depreciation	\$389,350	\$0	\$0	\$0	\$0
Non-GAAP Disbursements	\$0	\$0	\$83,200	\$83,200	\$88,800
Non-Operating	\$49,962	\$10,000	\$12,361	\$12,361	\$62,063
Supplies & Materials	\$18,058	\$22,700	\$4,220	\$4,761	\$22,700
TOTAL	\$1,004,038	\$645,200	\$370,784	\$700,515	\$791,929



Public Transit

FY 2024 ANNUAL BUDGET

The Public Transit Fund provides for the fixed-route bus system and associated public transportation under the direction of the Eau Claire Transit Commission. The Transit Commission is responsible for establishing and monitoring a comprehensive and unified transportation system to the community.

Objectives:

- Operate a public transportation system to provide an economical, safe, comfortable, and equitable transportation option.
- Provide specialized transportation (paratransit) services to citizens who are not able to use the regular bus service.
- Maintain and staff the shop with skilled mechanics to adequately maintain all transit vehicles.
- Operate the system in accordance with State and Federal regulatory agencies.
- Provide bus service under cooperative and negotiated agreement contracts.
- Transition to a new Transfer Center Facility.

Outputs:

- Operated 16 regular bus routes using a fleet of 22 buses.
- Provided nearly 400,000 rides through August of 2023. An increase of 53% from 2022.
- Operated over 460,000 miles of revenue service through August of 2023.
- Construction of a new transfer facility continues and is expected to open in late summer of 2024.

Public Transit Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Non-Operating Revenue	\$4,185,520	\$3,748,600	\$338,622	\$5,795,813	\$4,347,778
Other Financing Sources	\$841,111	\$1,160,200	\$0	\$1,160,200	\$1,294,009
Charges For Services	\$856,511	\$911,100	\$526,927	\$889,208	\$1,081,750
Miscellaneous Revenue	\$59,156	\$43,000	\$52,335	\$71,547	\$70,000
Fines & Forfeitures	\$108	\$0	\$0	\$0	\$0
TOTAL	\$5,942,405	\$5,862,900	\$917,884	\$7,916,768	\$6,793,537

Public Transit Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$3,153,219	\$3,050,900	\$1,599,777	\$3,050,900	\$3,471,721
Contractual Services	\$1,189,718	\$1,573,100	\$613,866	\$2,591,326	\$2,091,789
Supplies & Materials	\$920,848	\$768,100	\$338,793	\$803,037	\$949,127
Depreciation	\$996,492	\$0	\$0	\$0	\$0
Fixed Charges	\$186,573	\$203,900	\$98,204	\$203,900	\$211,000
Non-GAAP Disbursements	\$0	\$210,000	\$200,000	\$0	\$0
Non-Operating	\$41,895	\$44,400	\$10,019	\$44,400	\$56,000
Utilities	\$14,216	\$12,500	\$9,107	\$12,500	\$13,900
TOTAL	\$6,502,960	\$5,862,900	\$2,869,766	\$6,706,062	\$6,793,537



Hobbs Municipal Ice Arena

FY 2024 ANNUAL BUDGET

Hobbs Municipal Ice Arena has been open to the public since 1975. It is the home rink of the University of Wisconsin – Eau Claire (UWEC) NCAA Division III men’s and women’s hockey teams, Eau Claire North and Memorial high school boy’s hockey teams, the ECA Stars girls high school hockey team, Eau Claire Youth Hockey Association, and the Eau Claire Figure Skating Club. All of these organizations participate in the Hobbs Ice Arena consortium, providing input on future planning for the facility.

Objectives:

- Provide high quality, safe, and affordable ice time, meeting spaces, and facility amenities.
- Plan and coordinate comprehensive annual preventative maintenance program for all facility operations equipment.
- Implement and maintain an ongoing five-year capital improvement plan.

Outputs:

- Coordinate facility use agreements and scheduling of ice and meeting room time for numerous users.
- Operate all ice sheets and rink spaces at US Ice Rink Association recommended standards.
- Attract and host outside tournaments and events which contribute to the community’s economic impact.
- Concession operations that follow safe food management practices and offer a variety of product selections.
- Collaboration with Eau Claire Youth Hockey to provide instructional and league play opportunities.

Hobbs Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Charges For Services	\$651,721	\$746,800	\$301,468	\$748,000	\$778,850
Other Financing Sources	\$509,618	\$381,500	\$0	\$381,500	\$265,009
Miscellaneous Revenue	\$50,821	\$76,200	\$44,616	\$76,200	\$72,000
TOTAL	\$1,212,159	\$1,204,500	\$346,084	\$1,205,700	\$1,115,859

Hobbs Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$287,038	\$314,500	\$156,861	\$314,500	\$204,459
Utilities	\$287,372	\$266,600	\$164,422	\$266,600	\$282,500
Non-GAAP Disbursements	\$0	\$280,000	\$80,000	\$280,000	\$280,000
Contractual Services	\$183,884	\$102,600	\$44,526	\$61,657	\$91,800
Depreciation	\$484,287	\$0	\$0	\$0	\$0
Non-Operating	\$119,934	\$123,000	\$9,897	\$92,397	\$127,500
Fixed Charges	\$60,629	\$67,600	\$33,476	\$66,214	\$71,800
Supplies & Materials	\$44,519	\$50,200	\$18,605	\$27,540	\$57,800
TOTAL	\$1,467,662	\$1,204,500	\$507,787	\$1,108,909	\$1,115,859



Fairfax Municipal Pool

FY 2024 ANNUAL BUDGET

Fairfax Pool includes a 450,000-gallon main pool and a 150,000-gallon diving well, which were constructed in 1991. Features include a bathhouse, concessions stand, diving boards, zero depth play feature, water slide, playground equipment, picnic pavilion, shaded deck area, zero depth area, 50-meter 8-lane competitive pool, mechanical building and maintenance garage.

Objectives:

- Provide clean, safe, and supervised swimming opportunities for the community.
- Provide low cost access to the pool.
- Plan and coordinate comprehensive annual preventative maintenance program for all facility operations equipment.
- Implement and maintain an ongoing five-year capital improvement plan.

Outputs:

- Increase the number of interactive amenities for patrons.
- Limited closures due to weather or for public safety.
- Offer competitive swimming opportunities through an agreement with the YMCA.
- Promote aquatic safety and educational opportunities.
- Concession operations that follow safe food management practices and offer a variety of product selections.

Fairfax Pool Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Charges For Services	\$320,565	\$321,200	\$209,006	\$378,383	\$370,500
Other Financing Sources	\$141,985	\$174,300	\$0	\$214,300	\$198,394
Miscellaneous Revenue	\$10,909	\$16,000	\$9,037	\$10,648	\$13,500
Fines & Forfeitures	\$36	\$0	\$0	\$0	\$0
TOTAL	\$473,495	\$511,500	\$218,043	\$603,331	\$582,394

Fairfax Pool Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Personal Services	\$254,987	\$285,200	\$97,680	\$327,169	\$338,594
Supplies & Materials	\$58,735	\$63,800	\$36,673	\$58,569	\$76,500
Utilities	\$69,219	\$66,000	\$23,449	\$66,000	\$68,500
Fixed Charges	\$56,475	\$60,900	\$31,953	\$59,939	\$63,800
Contractual Services	\$27,629	\$35,600	\$17,381	\$35,232	\$35,000
Depreciation	\$90,709	\$0	\$0	\$0	\$0
TOTAL	\$557,754	\$511,500	\$207,137	\$546,908	\$582,394



Risk Management

FY 2024 ANNUAL BUDGET

The Risk Management Fund provides stable insurance rates to City Departments and the General Fund. Revenues are derived from internal service charges for insurance coverage including liability issues, property damage, worker's compensation and the health insurance deductible. Coverage for catastrophic losses is purchased through "pooled" insurance companies formed with other Wisconsin municipalities and traditional coverage. Smaller, predictable losses are self-insured. Risk Management handles all claims and safety and related matters for the City of Eau Claire and L.E. Phillips Memorial Library. Certain coverage is also provided for the City-County Health Department and Housing Authority.

Program Mission

Proactively administer and manage a fiscally responsible risk management program that protects the City's human and financial assets from adverse impact.

Objectives:

- Integrate Risk Management into the strategic and decision-making processes across the organization in order to contribute to the achievement of the organization's objectives and outcomes.
- Create a safe environment.
- Provide a system of risk and loss exposure identification and analysis to reduce exposures and create a safe environment.
- Manage all claims.
- Review all lines of insurance coverage for alternatives and cost reduction.
- Maintain stable internal service charges to other City departments and funds.

Outputs:

- Develop and implement appropriate risk management policies and procedures that contribute to the achievement of the organization's objectives and outcomes.
- Provide education and training on best safety practices.
- Ensure regulatory compliance with all safety training.
- Maintain stable internal service charges to other City departments and funds.
- Number of insurance policy renewals: 6
- Number of new insurance policies purchased: 1
- Number of Incidents filed: 339
- General Liability: 6
- Auto Liability: 2
- Property: 1
- Worker's Compensation - Lost Time: 11
- Worker's Compensation - Medical Only: 23
- Worker's Compensation incidents with no treatment: 68
- Total Open Claims: 24

Risk Management Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Charges For Services - Intergovernmental	\$1,806,190	\$1,799,100	\$899,037	\$1,799,100	\$1,930,300
Other Budgeted Receipts (Non-GAAP)	\$0	\$562,800	\$0	\$562,800	\$545,199
Miscellaneous Revenue	\$120,905	\$126,000	\$85,428	\$126,000	\$132,500
Other Operating Revenue	\$136,053	\$70,000	\$86,829	\$107,973	\$70,000
TOTAL	\$2,063,149	\$2,557,900	\$1,071,295	\$2,595,873	\$2,677,999

Risk Management Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Fixed Charges	\$1,843,929	\$2,275,700	\$948,874	\$1,018,616	\$1,797,300
Expenses	\$592,066	\$0	\$380,365	\$28,479	\$696,400
Personal Services	\$164,208	\$229,200	\$78,394	\$229,200	\$131,299
Contractual Services	\$77,862	\$46,400	\$45,267	\$52,102	\$46,400
Supplies & Materials	\$2,969	\$6,200	\$2,578	\$4,400	\$6,200
Utilities	\$422	\$400	\$184	\$211	\$400
TOTAL	\$2,681,457	\$2,557,900	\$1,455,662	\$1,333,008	\$2,677,999



Central Equipment

FY 2024 ANNUAL BUDGET

The Central Equipment Fund provides for the procurement and maintenance of approximately 325 pieces of vehicles/equipment.

Objectives:

- Complete all required services to vehicles and equipment on schedule.
- Evaluate equipment values and repairs in order to plan for an efficient and safe fleet.
- To provide supplies, tools, and materials for employees to complete assigned projects efficiently.

Central Equipment Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Charges For Services - Intergovernmental	\$4,944,691	\$4,435,400	\$2,309,037	\$4,435,400	\$4,278,600
Miscellaneous Revenue	\$860,173	\$927,700	\$476,920	\$944,905	\$931,700
Other Budgeted Receipts (Non-Gaap)	\$0	\$1,825,000	\$0	\$0	\$1,548,500
Non-Operating Revenue	\$814,886	\$0	\$0	\$0	\$0
Other Financing Sources	\$96,129	\$47,470	\$25,664	\$36,219	\$47,470
TOTAL	\$6,715,880	\$7,235,570	\$2,811,620	\$5,416,524	\$6,806,270

Central Equipment Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Non-Gaap Disbursements	\$1,825,000	\$3,345,900	\$0	\$3,345,900	\$2,788,534
Supplies & Materials	\$1,923,256	\$1,619,470	\$938,467	\$1,765,073	\$1,721,400
Personal Services	\$1,130,197	\$1,327,100	\$538,392	\$1,406,049	\$1,315,866
Contractual Services	\$543,109	\$488,800	\$337,326	\$625,827	\$517,650
Depreciation	\$1,857,063	\$0	\$0	\$0	\$0
Utilities	\$236,702	\$290,900	\$169,183	\$285,539	\$299,420
Fixed Charges	\$75,685	\$163,400	\$80,132	\$160,200	\$163,400
TOTAL	\$7,591,013	\$7,235,570	\$2,063,500	\$7,588,588	\$6,806,270



Redevelopment Authority (RDA)

FY 2024 ANNUAL BUDGET

The Eau Claire Redevelopment Authority (RDA), located at 203 S. Farwell Street, is the lead organization in development projects within designated areas of the City of Eau Claire. Created in 1991, the purpose of the RDA includes the elimination and prevention of substandard, deteriorated, slum and blighted areas or properties and encouragement of urban renewal programs. The RDA is governed by a board consisting of seven commissioners and the city Economic Development Manager, who serves as Executive Director.

The Redevelopment Authority has five districts with current areas of emphasis in the North Barstow Redevelopment Area, Downtown, and the Cannery Redevelopment District.

Objectives:

- Downtown Revitalization
- Redevelopment
- Acquisition/Relocation
- Demolition
- Bonding
- Project Management
- Partnering

Outputs - Cannery Development Area:

- Approved the purchase agreement with P & R Companies for mixed use residential: 260 units of housing and 20,000 sf of commercial space.
- Approval to enter into an MOU with Silver Creek Equity for a 55+ residential facility, 140 units, on The Heights.
- Approval to enter into an MOU with Moeding Partners for a redevelopment of the Riverside Site.

Outputs - North Barstow Redevelopment Area:

- The last of the North Barstow Redevelopment District parcels are under contract.
 - Liner site Remnant—Approved purchase with Merge, LLC
 - Block 7 Southern half—Approved purchase with Menomonie Market Food C-op for a new grocery store
 - Block 7 Northern half—Approved purchase with Parkside II LLC for multi-family housing: 115 units

Redevelopment Authority Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Other Financing Sources	\$734,065	\$97,200	\$4,000	\$97,200	\$99,840
Other Budgeted Receipts (Non-GAAP)	\$0	\$18,400	\$0	\$18,400	\$18,100
Miscellaneous Revenue	\$2,900	\$0	\$0	\$0	\$0
TOTAL	\$736,965	\$115,600	\$4,000	\$115,600	\$117,940

Redevelopment Authority Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Non-Operating	\$731,370	\$32,500	\$7,960	\$32,500	\$32,500
Contributions & Other Payments	\$0	\$0	\$200,000	\$200,000	\$0
Non-GAAP Disbursements	\$0	\$65,000	\$65,000	\$65,000	\$67,340
Contractual Services	\$31,759	\$5,400	\$1,141	\$4,313	\$5,400
Utilities	\$2,226	\$11,100	\$924	\$6,100	\$11,100
Fixed Charges	\$0	\$1,500	\$133	\$1,500	\$1,500
Supplies & Materials	\$0	\$100	\$0	\$100	\$100
TOTAL	\$765,355	\$115,600	\$275,159	\$309,513	\$117,940



South Barstow Business Improvement District

FY 2024 ANNUAL BUDGET

The South Barstow (formerly Downtown) Business Improvement District (BID) was created in 1984 to allow business and property owners to develop, manage, and promote downtown Eau Claire and to establish an assessment method to fund these activities. The District has been in existence for over 30 years. A 15-member board guides the district.

Objectives:

- Encourage and promote the development and vitality of the downtown area.
- Encourage convenient access to downtown via highways, urban traffic, pedestrian arterials and public transit.
- Promote an efficient system of public and private parking in the downtown area.
- Ensure that future downtown development achieves a high standard of environmental quality and urban design.
- Encourage appropriate government agencies to locate in downtown.
- Promote downtown as an employment center with a proper mix of office, retail, financial, health and professional services.
- Actively market downtown as an attractive setting for conventions, community activities and events.
- Provide and encourage development of entertainment, cultural, and civic activities and facilities in downtown.
- Encourage high-density residential development in downtown.
- Market downtown as a desirable place to live, work, shop and be entertained.

Outputs:

- Support and coordinate with Downtown Eau Claire Inc. (DECI).
- Enhance the downtown area with summer flowers and winter greens in planters.
- Fund the banner program throughout downtown Eau Claire.
- Fund pedestrian amenities, such as benches, kiosks, and music and pedestrian shelters.
- Fund decorative lights on trees along Barstow as an enhancement.
- Fund trash collection from on-street receptacles.
- Fund a snow removal program, coordinated with City Streets dept. to clear snow from the boulevards in the district to improve pedestrian access and safety.
- Host downtown events such as the International Fall Festival and the Eau Claire Jazz Festival's 52nd Street.
- Downtown Eau Claire Inc. provides staffing assistance.

South Barstow BID Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Taxes	\$161,000	\$161,000	\$177,000	\$177,000	\$211,040
Miscellaneous Revenue	\$926	\$0	\$1,524	\$0	\$0
TOTAL	\$161,926	\$161,000	\$178,524	\$177,000	\$211,040

South Barstow BID Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Supplies & Materials	\$88,461	\$68,850	\$40,459	\$56,959	\$132,390
Contributions & Other Payments	\$51,000	\$53,500	\$50,000	\$50,000	\$45,000
Utilities	\$15,485	\$15,050	\$17,776	\$20,792	\$18,050
Contractual Services	\$7,500	\$23,200	\$41	\$36	\$15,200
Fixed Charges	-\$13,900	\$400	\$200	\$267	\$400
TOTAL	\$148,546	\$161,000	\$108,476	\$128,053	\$211,040



West Grand Business Improvement District

FY 2024 ANNUAL BUDGET

The West Grand Avenue Business District was created 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. The West Grand Avenue BID comprises the commercial area on the west bank of the Chippewa River from First Avenue to Second Avenue. A 7-member board guides the district.

Objectives:

- Maintain convenient access to West Grand Avenue and First Avenue via existing urban traffic, pedestrian arterials, and public transit.
- Encourage and promote the development and vitality of the district.
- Promote an efficient system of public and private parking.
- Actively market the district as an attractive, desirable place to live, work, shop and be entertained.
- Ensure that future development achieves a high standard of environmental quality and urban design.
- Work in harmony with other business districts, government agencies, and neighborhood associations on the west side.
- Provide and encourage development in the district.

Outputs:

- Support and coordinate with Downtown Eau Claire Inc. (DECI).
- Maintain pedestrian level lighting and amenities within the district and along First Avenue south to Lake Street.
- Enhance the district with flower planters, flags and holiday season decorations within the district.
- Promote a zero-interest loan program for commercial properties within the district for improvements.
- Support promotional activities for the district, Lakeshore Elementary School, and local groups.
- Downtown Eau Claire Inc. provides staffing assistance.

West Grand BID Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Taxes	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Non-Operating Revenue	\$913	\$1,500	\$2,347	\$2,347	\$0
Miscellaneous Revenue	\$520	\$0	\$508	\$508	\$0
TOTAL	\$16,432	\$16,500	\$17,855	\$17,855	\$15,000

West Grand BID Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Contractual Services	\$14,559	\$13,500	\$3,724	\$5,643	\$13,500
Contributions & Other Payments	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Non-GAAP Disbursements	\$0	\$1,500	\$0	\$0	\$0
Fixed Charges	\$300	\$300	\$150	\$200	\$300
TOTAL	\$16,059	\$16,500	\$5,074	\$7,043	\$15,000



Water Street Business Improvement District

FY 2024 ANNUAL BUDGET

The Water Street Business Improvement 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. The Water Street BID stretches along both sides of Water Street from the Chippewa River west to Seventh Avenue. An 11-member board guides the district.

Objectives:

- Promote the area as a complete neighborhood/community shopping and service area with a pleasant pedestrian atmosphere.
- Encourage and promote the development and vitality of the district.
- Promote an efficient system of public and private parking.
- Market Water Street as an attractive, desirable place to live, work, shop and be entertained.
- Promote development, which achieves a high standard of environmental quality and urban design.
- Promote improvements to the riverfront as a resource, which benefits Water Street and the community.
- Promote the physical rehabilitation of the district that incorporates elements of its history, contemporary design and environmental aesthetics.
- Encourage activities that promote Water Street as a destination for visitors.

Outputs:

- Support and coordinate with Downtown Eau Claire Inc. (DECI).
- Purchase, install, and maintain monument signs on Water Street.
- Provide trash containers, trash collection and public amenities such as benches.
- Support merchant association activities, such as street festivals and holiday promotions.
- Support and promote the use of the Chippewa River State Trail through the district.
- Provide holiday decorations on the street.
- Fund improvements to the Water St. Landing page on the DECI website, to provide additional branding and recognition to Water St. businesses.
- Explore extending the BID west to allow interested businesses to benefit from the BID activities.
- Downtown Eau Claire Inc. provides staffing assistance.

Water Street BID Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Taxes	\$11,000	\$0	\$11,000	\$11,000	\$11,000
Other Budgeted Receipts (Non-GAAP)	\$0	\$16,000	\$0	\$16,000	\$5,000
Miscellaneous Revenue	\$265	\$0	\$309	\$309	\$0
TOTAL	\$11,265	\$16,000	\$11,309	\$27,309	\$16,000

Water Street BID Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Contractual Services	\$7,408	\$9,700	\$5,299	\$9,700	\$9,620
Contributions & Other Payments	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700
Supplies & Materials	\$0	\$3,300	\$0	\$3,300	\$3,380
Fixed Charges	\$200	\$300	\$150	\$300	\$300
TOTAL	\$10,308	\$16,000	\$8,149	\$16,000	\$16,000



North Barstow/Medical Business Improvement District

FY 2024 ANNUAL BUDGET

The North Barstow/Medical Business Improvement District was formed in 2005 to allow business and property owners in the North Barstow and Medical district of downtown to develop, manage and promote their respective district and to establish an assessment method to fund these activities. This district extends from North Farwell Street west to include the Mayo Clinic Health System Eau Claire Hospital-Luther Campus. An 11-member board guides the district.

Objectives:

- Encourage property owners to make improvements to their properties.
- Promote and encourage the creation of distinctive and visually appealing entryways to downtown via Cameron, Madison, and Galloway Streets.
- Ensure and promote the feeling of safety in the area.
- Provide for and encourage the cleanup and maintenance of the riverbanks, riverfront park and trail systems.
- Enhance the beautification and cleanup of this area of downtown to make it attractive to visitors.
- Encourage the maintenance and upgrade of streets and parking areas in the district.
- Provide and encourage development of housing, entertainment, cultural and civic activities and facilities downtown, including Phoenix Parkside.
- Promote this part of downtown as an attractive, desirable place to live, work, shop and be entertained.
- Encourage and promote the development and vitality of downtown.
- Ensure that future development achieves a high standard of environmental quality and urban design.
- Actively recruit businesses that accomplish these goals.

Outputs:

- Support and coordinate with Downtown Eau Claire Inc. (DECI).
- Support events within the District and engaging in efforts to provide a positive visitor experience, such as with parking.
- Fund pedestrian amenities such as benches, trash receptacles, bike racks, and kiosks throughout the district.
- Fund a banner program, placing N. Barstow/Medical BID branded banners throughout the district.
- Expanding partnerships for activities within the District.
- Fund a digital kiosk project near Phoenix Park to promote wayfinding in Downtown.
- Downtown Eau Claire Inc. provides staffing assistance.

North Barstow BID Revenues & Other Financing Sources

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Taxes	\$96,850	\$96,850	\$96,850	\$96,850	\$120,000
Other Budgeted Receipts (Non-Gaap)	\$0	\$37,300	\$0	\$43,100	\$34,000
Miscellaneous Revenue	\$1,505	\$0	\$1,832	\$0	\$0
TOTAL	\$98,355	\$134,150	\$98,682	\$139,950	\$154,000

North Barstow BID Expenditures & Other Financing Uses

	2022 Actual	2023 Adopted Budget	2023 6-Month Actuals	2023 Projections	2024 Budget
Contractual Services	\$55,107	\$77,950	\$36,381	\$96,050	\$68,100
Contributions & Other Payments	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Supplies & Materials	\$100	\$11,200	\$0	\$21,200	\$40,400
Utilities	\$4,056	\$4,500	\$3,650	\$5,000	\$5,000
Fixed Charges	\$500	\$500	\$250	\$500	\$500
TOTAL	\$99,763	\$134,150	\$80,281	\$162,750	\$154,000



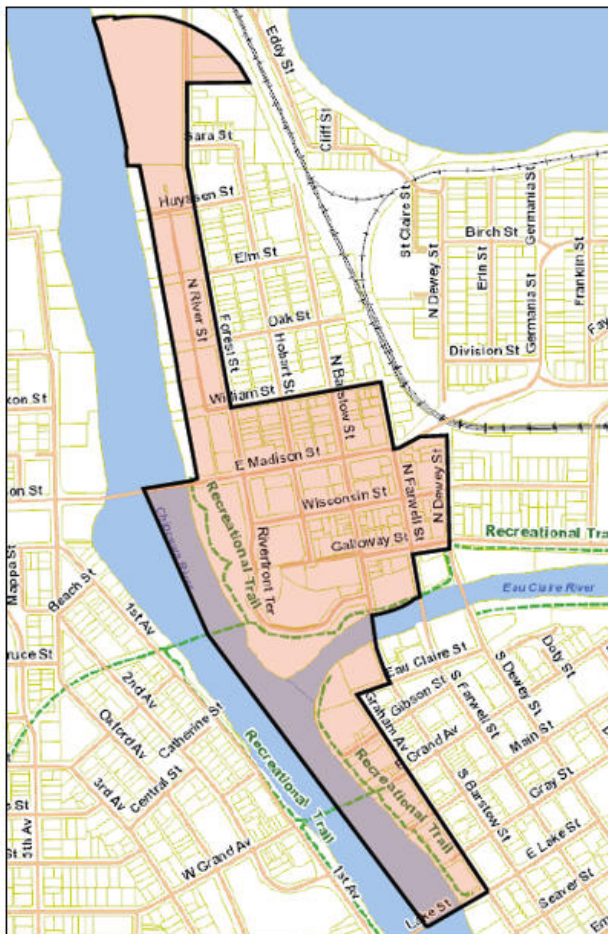
Tax Incremental District Number Eight

FY 2024 ANNUAL BUDGET

Tax Incremental District (TID) #8 was approved effective January 1, 2002 for the purpose of acquiring and demolishing blighted properties and constructing a community park with riverfront amenities. In addition, the TID provides for street and utility work to foster development in the North Barstow Redevelopment District. In 2007 TID #8 was amended by adding project costs for streets and utilities as well as providing for development incentives.

TID #8 EQUALIZED VALUE

Base \$12,418,400
 Increment \$70,176,037
 Total Equalized Value \$80,304,000
 Percent Change 565%



Tax Incremental District Number Eight Boundary

TAX INCREMENTAL DISTRICT NUMBER EIGHT Budget Summary Revenues & Expenditures

	2024 Adopted
Operating Expenditures	
Revenues & Other Financing Sources:	
Taxes	\$ 1,390,162
Other	220,221
Total Revenues & Other Financing Sources:	1,610,383
Expenditures & Other Financing Uses:	
Contractual Services	0
Debt Service	1,547,133
Other Financing Uses	150
Admin Service Costs	9,320
Total Expenditures & Other Financing Uses:	1,556,603
Operating Surplus/(Deficiency)	\$ 53,780

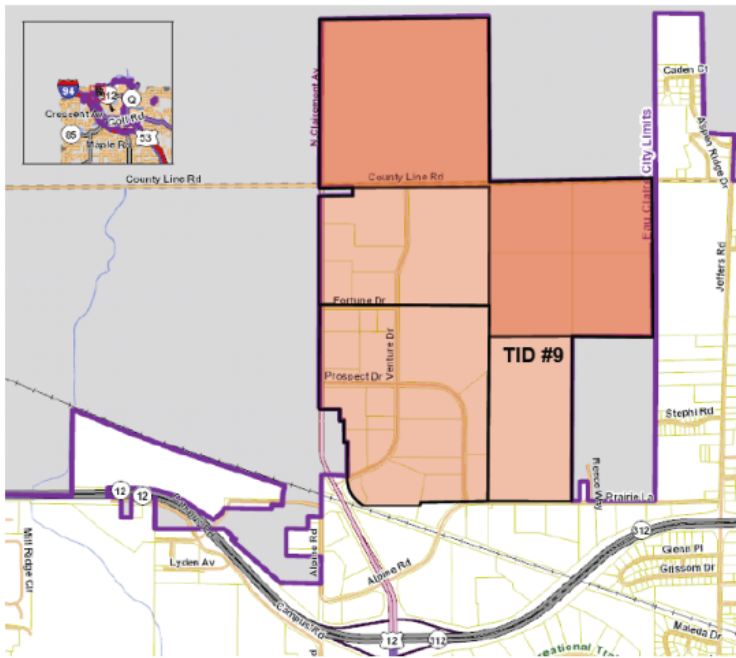


Tax Incremental District Number Nine

FY 2024 ANNUAL BUDGET

In 2008, the City Council approved the creation of TID # 9, for the purpose of financing infrastructure improvements in the Gateway Northwest Business Park. TID # 9 includes undeveloped sections of TID #5. Through the TID, the city contemplated infrastructure development for utilities and street improvements to prepare for industrial development.

TID #9 EQUALIZED VALUE	
Base	\$13,649,200
Increment	\$17,856,349
Total Equalized Value	\$23,154,900
Percent Change	131%



Tax Incremental District Number Nine Boundary

TAX INCREMENTAL DISTRICT NUMBER NINE Budget Summary Revenues & Expenditures

Operating Expenditures	2024 Adopted
Revenues & Other Financing Sources:	
Taxes	\$ 319,105
Miscellaneous Revenue	3,061
Total Revenues & Other Financing Sources:	322,166
Expenditures & Other Financing Uses:	
Contractual Services	0
Debt Service	374,353
Other Financing Uses	150
Admin Services Costs	9,320
Total Expenditures & Other Financing Uses:	383,823
Operating Surplus/(Deficiency)	\$ (61,657)

Tax Incremental District Number Ten

FY 2024 ANNUAL BUDGET

In 2014, the City Council approved the creation of TID # 10, for the purpose of development of the downtown South Barstow area. Uses of funds include financial assistance to encourage mixed-use development, a cash grant for a community arts facility, and improvements to the Haymarket Plaza. The TID was amended in 2015 to reduce territory in the District to facilitate the creation of TID # 11, which would otherwise overlap TID # 10. The purpose of TID # 10 remains as originally intended prior to the territory amendment.

TID #10 EQUALIZED VALUE

Base \$9,794,200
 Increment \$30,359,663
 Total Equalized Value \$37,464,200
 Percent Change 383%



Red: Tax Incremental District Number Ten Boundary
 Green: Half-mile Expenditure Boundary

TAX INCREMENTAL DISTRICT NUMBER TEN Budget Summary Revenues & Expenditures

	2024 Adopted
Operating Expenditures	
Revenues & Other Financing Sources:	
Taxes	\$ 576,115
Miscellaneous Revenue	0
Total Revenues & Other Financing Sources:	576,115
Expenditures & Other Financing Uses:	
Contractual Services	0
Debt Service	791,504
Other Financing Uses	150
Admin Services Cost	9,320
Total Expenditures & Other Financing Uses:	800,974
Operating Surplus/(Deficiency)	\$ (224,859)



Tax Incremental District Number Eleven

FY 2024 ANNUAL BUDGET

In 2015, the City Council approved the creation of TID # 11. The purpose of TID # 11 is to promote the orderly development of Eau Claire by encouraging development and redevelopment of under-utilized property in the central business district. Uses of funds include funding for parking improvements, cash grant for a community arts facility and construction of a library plaza.

TID #11 EQUALIZED VALUE
 Base \$16,625,200
 Increment \$15,352,410
 Total Equalized Value \$23,998,400
 Percent Change 92%



Blue: Tax Incremental District Number Eleven Boundary
 Green: Half-mile Expenditure Boundary

TAX INCREMENTAL DISTRICT NUMBER ELEVEN Budget Summary Revenues & Expenditures

	2024 Adopted
Operating Expenditures	
Revenues & Other Financing Sources:	
Taxes	\$ 293,518
Miscellaneous Revenue	0
Total Revenues & Other Financing Sources:	293,518
Expenditures & Other Financing Uses:	
Contractual Services	0
Debt Service	350,218
Other Financing Uses	150
Admin Services Costs	55,925
Total Expenditures & Other Financing Uses:	406,293
Operating Surplus/(Deficiency)	\$ (112,775)

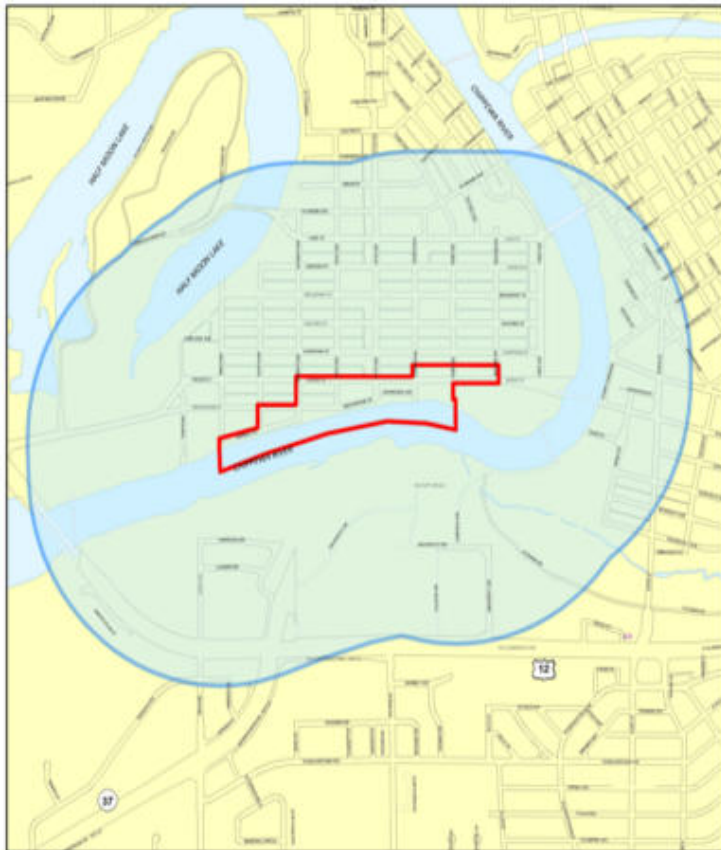


Tax Incremental District Number Twelve

FY 2024 ANNUAL BUDGET

In 2017, the City Council approved the creation of TID # 12. The purpose of TID # 12 is to promote Water Street as a mixed-use district by providing funding for the acquisition of properties along the Chippewa River and construction of a linear park and bike trail, thereby creating new jobs, increased property valuation, and business growth.

TID #12 EQUALIZED VALUE	
Base	\$22,281,500
Increment	\$2,768,600
Total Equalized Value	\$25,050,100
Percent Change	12%



Red: Tax Incremental District Number Twelve Boundary
 Blue: Half-mile Expenditure Boundary

TAX INCREMENTAL DISTRICT NUMBER TWELVE Budget Summary Revenues & Expenditures

	2024 Adopted
Operating Expenditures	
Revenues & Other Financing Sources:	
Taxes	\$ 454,844
Miscellaneous Revenue	0
Transfer from General Fund	0
Total Revenues & Other Financing Sources:	454,844
Expenditures & Other Financing Uses:	
Contractual Services	0
Debt Service	0
Other Financing Uses	150
Admin Services Costs	9,320
Total Expenditures & Other Financing Uses:	9,470
Operating Surplus/(Deficiency)	\$ 445,374

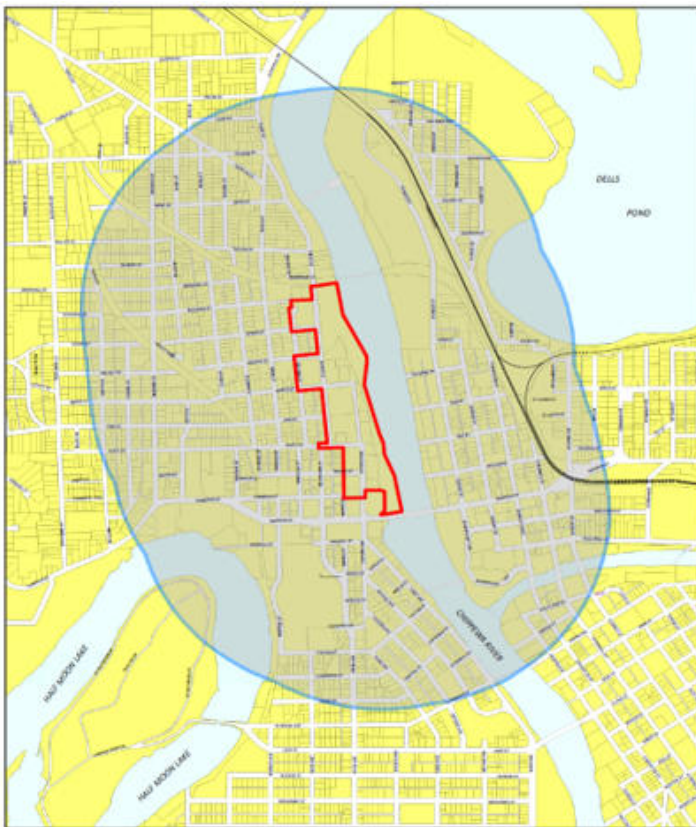


Tax Incremental District Number Thirteen

FY 2024 ANNUAL BUDGET

In 2019, the City Council approved the creation of TID # 13. The purpose of TID # 13 is to remove and/or rehabilitate old, dilapidated, or functionally obsolete structures; and diversity the City’s economic base through the retention/expansion of existing businesses and the attraction of new development that will create new employment opportunities and expand the local property tax base.

TID #13 EQUALIZED VALUE
 Base \$3,028,900
 Increment \$23,532,430
 Total Equalized Value \$13,548,300
 Percent Change 447%



Red: Tax Incremental District Number Thirteen Boundary
 Blue: Half-mile Expenditure Boundary

TAX INCREMENTAL DISTRICT NUMBER THIRTEEN Budget Summary Revenues & Expenditures

	2024 Adopted
Operating Expenditures	
Revenues & Other Financing Sources:	
Taxes	\$ 445,590
Miscellaneous Revenue	0
Total Revenues & Other Financing Sources:	445,590
Expenditures & Other Financing Uses:	
Contractual Services	0
Debt Service	646,592
Other Financing Uses	150
Admin Services Costs	9,320
Total Expenditures & Other Financing Uses:	656,062
Operating Surplus/(Deficiency)	\$ (210,472)

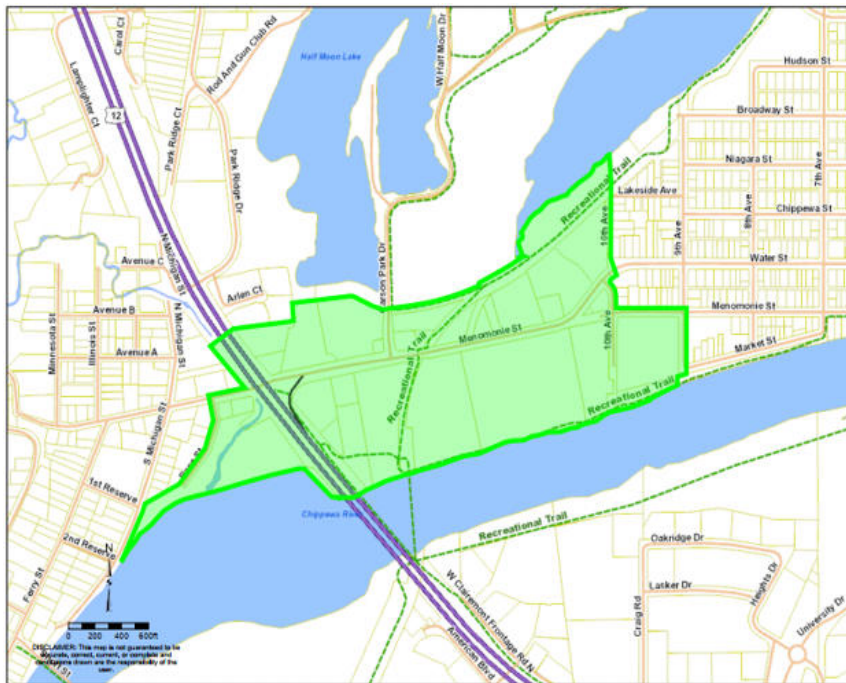


Tax Incremental District Number Fourteen

FY 2024 ANNUAL BUDGET

In 2021, the City Council approved the creation of TID # 14. The purpose of TID # 14 is to remove and/or rehabilitate old, dilapidated, or functionally obsolete structures: and diversity the City’s economic base through the retention/expansion of existing businesses and the attraction of new development that will create new employment opportunities and expand the local property tax base.

TID #14 EQUALIZED VALUE	
Base	\$1,935,400
Increment	\$18,512,600
Total Equalized Value	\$15,082,300
Percent Change	779%



Green: Tax Incremental District Number Fourteen Boundary

TAX INCREMENTAL DISTRICT NUMBER FOURTEEN
Budget Summary
Revenues & Expenditures

Operating Expenditures		2024
		Adopted
<hr/>		
Revenues & Other Financing Sources:		
Taxes	\$	464,470
Miscellaneous Revenue		0
Total Revenues & Other Financing Sources:		<hr/> 464,470 <hr/>
Expenditures & Other Financing Uses:		
Contractual Services		0
Debt Service		829,106
Other Financing Uses		150
Admin Services Costs		9,325
Total Expenditures & Other Financing Uses:		<hr/> 838,581 <hr/>
Operating Surplus/(Deficiency)	\$	(374,111)



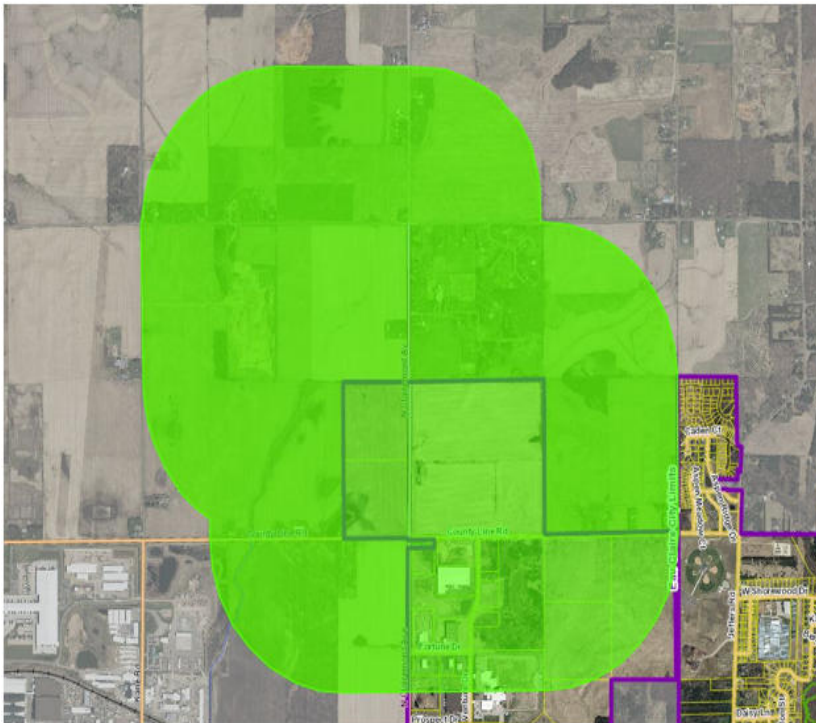
Tax Incremental District Number Fifteen

FY 2024 ANNUAL BUDGET

In 2022, the City Council approved the creation of TID # 15. TID #15 is a mixed-use TID to attract new businesses and create new employment opportunities primarily within the Sky Park Industrial Center and Gateway Business Park. TID #15 will overlay most of the unimproved land located within Tax Incremental District #9.

TID #15 EQUALIZED VALUE

Base	\$136,649
Increment	\$0
Total Equalized Value	\$0
Percent Change	0%



Green: Half-mile boundary for Tax Incremental District Number Fifteen

TAX INCREMENTAL DISTRICT NUMBER FIFTEEN Budget Summary Revenues & Expenditures

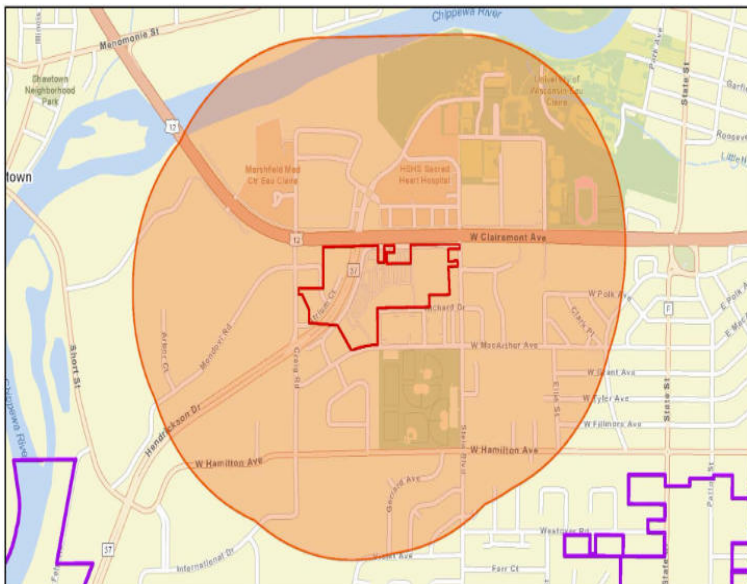
Operating Expenditures	2024 Adopted
Revenues & Other Financing Sources:	
Taxes	\$ 0
Miscellaneous Revenue	0
Total Revenues & Other Financing Sources:	0
Expenditures & Other Financing Uses:	
Contractual Services	0
Debt Service	703,232
Other Financing Uses	150
Admin Services Costs	55,925
Total Expenditures & Other Financing Uses:	759,307
Operating Surplus/(Deficiency)	\$ (759,307)



Tax Incremental District Number Sixteen

FY 2024 ANNUAL BUDGET

Tax Incremental District (TID) #16 is a rehabilitation district known as the Shopko Plaza Development Area, due to its location on the site of the former Shopko building. The District is approximately 43.7 acres, which crosses Highway 37 and along West Clairemont Ave.



TID #16: Proposed Boundary Map w/Half Mile Boundary

- TID #16 Boundary
- Half Mile Boundary
- City Limits



TAX INCREMENTAL DISTRICT NUMBER SIXTEEN
Budget Summary
Revenues & Expenditures

	2024 Adopted
Operating Expenditures	
Revenues & Other Financing Sources:	
Taxes	\$ 0
Miscellaneous Revenue	0
Total Revenues & Other Financing Sources:	0
Expenditures & Other Financing Uses:	
Contractual Services	0
Debt Service	0
Other Financing Uses	5,000
Admin Services Costs	55,925
Total Expenditures & Other Financing Uses:	60,925
Operating Surplus/(Deficiency)	\$ (60,925)



Capital Improvement Plan Overview

2024-2028 Adopted Capital Improvement Plan

Capital Improvement Plan

The Capital Improvement Plan (CIP) is a five-year plan created with careful planning by City Staff. The Capital Improvement Plan is used to direct ongoing capital investments to achieve strategic goals.

Capital Improvement Plan Funding

Funding for the project costs in the Capital Improvement Plan come from a variety of sources. The City uses funds on hand and user fees to the greatest extent possible, and it also leverages outside funding in the forms of grants, State and Federal aids, and intergovernmental agreements. Bonds and promissory notes are issued when necessary to ensure funding for the capital investments needed to maintain services and achieve strategic goals of the City. Financial policies are used to direct the amount of bonds or notes issued in any given year. Moreover, the City has limitations when paying for capital projects on a pay-as-we-go basis. Under the levy limit statutes in the state, the City is not able to exceed the levy limit to pay for ongoing capital improvements. Instead, annual expenditures for streets, parks, and facilities must either be financed by drawing down limited fund balance or through the issuance of debt.

Capital Improvement Plan Expenditures

A capital project is deemed as such when the end product holds a value of at least \$5,000 and possesses a useful life of greater than one year. Projects typically involve improvements to land, buildings, and equipment. Long-term plans pertaining to building maintenance, vehicle replacements, and development of the city, among others, are used to create the CIP. New projects are generally added in the latter years of the CIP. This allows staff to most effectively and efficiently direct the resources necessary for sound capital investment and management. Although the resources necessary for capital projects are planned through this process, staff completes careful analysis and consideration before implementing these projects.

List of Funds in the Capital Improvement Plan

Fund 402 - Water Improvement

Fund 404 - Sewer Utility

Fund 405 - Storm Water Improvements

Fund 406 - Parking Improvements

Fund 408 - Public Transit

Fund 412 - Fairfax Municipal Pool

Fund 422 - Central Equipment

Fund 430 - Environmental Improvements

Fund 434 - Land, Building, & Equipment

Fund 441 - Transportation & Improvements

Fund 450 - Parks & Recreation

Fund 467 - Tax Incremental District #11

Fund 468 - Tax Incremental District #12

Fund 470 - Tax Incremental District #14

Fund 471 - Tax Incremental District #15

Fund 495 - Redevelopment Authority



Capital Funding Sources Summary

2024-2028 Adopted Capital Improvement Plan

2024-2028 Revenue by Type

Itemization Description	2024	2025	2026	2027	2028	Total
G.O. Bonds-Self Supported	\$21,960,000	\$6,050,000	\$9,450,000	\$8,583,000	\$7,455,700	\$53,498,700
G.O. Bonds-Tax Supported	\$4,450,000	\$8,483,000	\$7,635,600	\$6,659,700	\$9,426,800	\$36,655,100
Operating Income: Sewer	\$3,276,250	\$4,500,000	\$5,344,375	\$3,800,000	\$3,073,125	\$19,993,750
Promissory Notes-Tax Supported	\$2,570,000	\$4,308,300	\$5,328,400	\$1,770,000	\$2,035,000	\$16,011,700
Operating Income: Water	\$4,578,250	\$2,380,000	\$2,408,375	\$2,315,000	\$2,263,125	\$13,944,750
Promissory Notes-Self Supported	\$5,480,000	\$1,650,000	\$1,650,000	\$1,700,000	\$1,750,000	\$12,230,000
Intergovernmental: Federal Aid	\$2,400,000	\$1,377,600	\$3,126,500	\$1,518,900	\$1,594,800	\$10,017,800
Beginning Balance	\$3,485,000	\$205,000	\$250,000	\$205,000	\$5,855,000	\$10,000,000
Operating Income: Storm Water	\$1,510,000	\$1,650,000	\$1,700,000	\$1,800,000	\$1,900,000	\$8,560,000
Transfer from General Fund	\$1,695,640	\$1,807,585	\$1,346,035	\$1,595,785	\$1,542,385	\$7,987,430
Operating Income: Central Equipment	\$1,548,500	\$0	\$2,029,700	\$2,131,500	\$2,026,500	\$7,736,200
Intergovernmental: State Aid	\$880,000	\$2,980,000	\$80,000	\$230,000	\$80,000	\$4,250,000
Transfer from Community Enhancement	\$477,800	\$688,000	\$428,000	\$645,000	\$665,000	\$2,903,800
Beginning Balance (TIF)	\$0	\$0	\$0	\$660,000	\$0	\$660,000
UWEC	\$0	\$200,000	\$400,000	\$0	\$0	\$600,000
ARPA	\$325,000	\$0	\$0	\$0	\$0	\$325,000
Operating Income: Parking	\$200,000	\$100,000	\$5,000	\$0	\$0	\$305,000
Pmt For Shared Expenses	\$60,710	\$35,915	\$42,440	\$90,315	\$42,440	\$271,820
Intergovernmental: Eau Claire County	\$120,000	\$21,000	\$0	\$0	\$21,000	\$162,000
Intergovernmental: Town of Union	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Intergovernmental: Chippewa County	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Intergovernmental: Town of Wheaton	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Tax Increment & Interest	\$25,000	\$0	\$20,000	\$40,000	\$0	\$85,000
Operating Income: Storm	\$21,250	\$0	\$14,375	\$0	\$23,125	\$58,750
Transfer from K-9 Fund	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Transfer from Cemetery Fund	\$15,000	\$0	\$0	\$0	\$0	\$15,000
TOTAL	\$55,438,400	\$36,461,400	\$41,258,800	\$33,744,200	\$39,754,000	\$206,656,800



Capital Projects by Fund

2024-2028 Adopted Capital Improvement Plan

2024-2028 Expenses

Proposal Name	2024	2025	2026	2027	2028	Total
402-001: Water-Bond Issue Costs	\$20,000	\$30,000	\$30,000	\$40,000	\$40,000	\$160,000
402-002: Water-C/W Main Replacements and Extensions	\$2,875,000	\$3,100,000	\$3,200,000	\$3,500,000	\$3,500,000	\$16,175,000
402-003: Water-Replace & Repair Laterals	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
402-004: Water-Meter Replacement	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
402-005: Water-Well Reconditioning	\$75,000	\$100,000	\$75,000	\$100,000	\$75,000	\$425,000
402-006: Water-Hydrant/Valve Replacement	\$85,000	\$100,000	\$100,000	\$100,000	\$100,000	\$485,000
402-007: Water-Lead Service Replacement	\$100,000	\$150,000	\$150,000	\$150,000	\$150,000	\$700,000
402-008: Water-Generator	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
402-009: Water-Water System Expansion	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000
402-010: Water-Chem Room Rehab	\$1,980,000	\$0	\$0	\$0	\$0	\$1,980,000
402-011: Water-Chippewa River Crossing	\$0	\$0	\$214,000	\$3,708,000	\$0	\$3,922,000
402-012: Water-Raw Water Metering	\$1,900,000	\$0	\$0	\$0	\$0	\$1,900,000
402-013: Water-Folsom Tower Painting	\$0	\$0	\$1,400,000	\$0	\$0	\$1,400,000
402-014: Water-Emergency Backup Battery System	\$0	\$50,000	\$0	\$0	\$0	\$50,000
402-015: Water-Computer Workstation Replacement	\$12,000	\$0	\$0	\$0	\$0	\$12,000
402-016: Water-Meter Reading Software & Equipment	\$50,000	\$0	\$0	\$0	\$0	\$50,000
402-017: Water-PFAS Removal Project	\$20,000,000	\$0	\$0	\$0	\$0	\$20,000,000
402-018: Water-System, Supply & Treatment Evaluation Update	\$0	\$225,000	\$0	\$0	\$0	\$225,000
402-019: Water-Well #13 Replacement	\$0	\$0	\$0	\$250,000	\$0	\$250,000
404-001: Sewer-C/W Main Replacements and Extensions	\$2,500,000	\$2,600,000	\$2,700,000	\$2,800,000	\$3,000,000	\$13,600,000
404-002: Sewer-Sanitary Sewer Lining (CIPP)	\$50,000	\$0	\$50,000	\$0	\$50,000	\$150,000
404-003: Sewer-Screw Pump Re-build	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000
404-004: Sewer-Manhole Rehabilitation	\$0	\$100,000	\$0	\$100,000	\$0	\$200,000
404-005: Sewer-Sanitary Sewer System Expansion	\$0	\$0	\$2,500,000	\$0	\$0	\$2,500,000
404-006: Sewer-WWTP Security System	\$400,000	\$0	\$0	\$0	\$0	\$400,000
404-007: Sewer-WWTP Admin Building Upgrade	\$250,000	\$0	\$0	\$0	\$0	\$250,000
404-008: Sewer Flood Pump Replacement	\$0	\$300,000	\$0	\$0	\$0	\$300,000
404-009: Sewer-Lab Atomic Absorption Spectrophotometer	\$0	\$0	\$0	\$100,000	\$0	\$100,000
404-010: Sewer-Timber Creek Lift Station Replacement	\$0	\$0	\$80,000	\$800,000	\$0	\$880,000
404-011: Sewer-Cameras & Wireless Access	\$27,000	\$0	\$0	\$0	\$0	\$27,000
404-012: Sewer-Computer Workstation Replacements	\$28,000	\$0	\$0	\$0	\$0	\$28,000
404-013: Sewer-WWTP Solar Electric Project	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
405-001: Storm-Bond Issue Costs	\$10,000	\$50,000	\$50,000	\$50,000	\$50,000	\$210,000
405-002: Storm-C/W Storm Water Improvements	\$2,000,000	\$3,200,000	\$3,000,000	\$3,500,000	\$3,700,000	\$15,400,000
405-003: Storm-Basin Acquisition/Development	\$0	\$500,000	\$0	\$0	\$530,700	\$1,030,700
405-004: Storm-Storm Sewer System Expansion	\$0	\$0	\$2,000,000	\$0	\$0	\$2,000,000
406-001: Parking-Technology	\$200,000	\$300,000	\$125,000	\$125,000	\$125,000	\$875,000
406-002: Parking-Wayfinding	\$0	\$0	\$5,000	\$0	\$0	\$5,000
406-003: Parking-Galloway Ramp Maintenance	\$30,000	\$100,000	\$0	\$0	\$0	\$130,000
406-004: Parking-Galloway Ramp - Electric Inverter and Security System Rehab	\$0	\$0	\$0	\$0	\$150,000	\$150,000
406-005: Parking-Gibson Street Parking Ramp Renovations	\$50,000	\$45,000	\$50,000	\$50,000	\$50,000	\$245,000
408-001: Transit-Replacement Buses	\$0	\$1,722,000	\$1,808,100	\$1,898,600	\$1,993,600	\$7,422,300
408-002: Transit-UWEC Transit Hub	\$0	\$200,000	\$2,000,000	\$0	\$0	\$2,200,000

Proposal Name	2024	2025	2026	2027	2028	Total
408-003: Transit-Bus Surveillance Equipment	\$0	\$0	\$100,000	\$0	\$0	\$100,000
408-004: Transit-Shop Equipment	\$0	\$0	\$40,000	\$0	\$0	\$40,000
408-005: Transit- Computer Replacement	\$0	\$0	\$0	\$0	\$30,000	\$30,000
408-006: Transit-North Transfer Hub	\$0	\$0	\$0	\$0	\$80,000	\$80,000
412-001: Fairfax-Pool Painting & Diving Board Replacement	\$160,000	\$0	\$0	\$0	\$0	\$160,000
412-002: Fairfax-CO2 Tank Installment and Shelter	\$20,000	\$0	\$0	\$0	\$0	\$20,000
412-003: Fairfax-Waterslide and Retaining Wall Replacement	\$0	\$65,000	\$0	\$0	\$0	\$65,000
412-004: Fairfax-Maintenance Door Replacement	\$0	\$0	\$43,000	\$0	\$0	\$43,000
412-005: Fairfax-Changing Room Enclosure Replacement	\$0	\$80,000	\$0	\$0	\$0	\$80,000
412-006: Fairfax Partial Concrete Pool Deck Replacement	\$0	\$0	\$0	\$25,000	\$0	\$25,000
412-007: Fairfax LED Lighting Upgrade	\$0	\$0	\$0	\$0	\$20,000	\$20,000
412-008: Fairfax-Bathroom & Concession Water Heater Replacement	\$0	\$0	\$0	\$0	\$50,000	\$50,000
412-009: Fairfax-Pool Heater Replacement	\$0	\$0	\$0	\$0	\$90,000	\$90,000
422-001: Central Equipment-Vehicle Replacements	\$1,483,500	\$1,730,000	\$1,958,000	\$2,131,500	\$2,026,500	\$9,329,500
422-002: Central Equipment-Facility Maintenance and Upkeep	\$400,000	\$500,000	\$450,000	\$500,000	\$1,000,000	\$2,850,000
422-003: Central Equipment-FD Vehicle Replacement	\$0	\$110,000	\$120,000	\$120,000	\$0	\$350,000
422-004: Central Equipment-Additional Police Vehicles	\$65,000	\$68,300	\$71,700	\$0	\$0	\$205,000
422-005: Central Equipment-Skid Steer & Attachment	\$0	\$175,000	\$0	\$0	\$0	\$175,000
422-006: Central Equipment-Mini Paver	\$0	\$0	\$0	\$0	\$248,000	\$248,000
430-001: Risk Management-Landfills	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$425,000
430-002: Risk Management-Environmental Projects	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
434-001: LBE-Bond Issue Costs	\$30,000	\$60,000	\$60,000	\$60,000	\$60,000	\$270,000
434-002: LBE-Fiber Optic Conduit	\$5,000	\$5,000	\$5,000	\$0	\$25,000	\$40,000
434-003: LBE-Land Acquisition Reserve	\$0	\$100,000	\$100,000	\$100,000	\$0	\$300,000
434-004: LBE-Police Body Armor Replacement	\$17,400	\$18,800	\$119,900	\$37,500	\$13,000	\$206,600
434-005: LBE-Police Department Equipment Replacement	\$45,000	\$45,000	\$50,000	\$50,000	\$55,000	\$245,000
434-006: LBE-Police Regional Forensic Lab Equipment	\$90,000	\$75,000	\$90,000	\$85,000	\$90,000	\$430,000
434-007: LBE-Management Information Systems	\$700,000	\$746,000	\$774,500	\$742,400	\$700,000	\$3,662,900
434-008: LBE-C/W Fire Station Projects	\$0	\$1,553,600	\$824,000	\$0	\$700,000	\$3,077,600
434-009: LBE-Comm. Center Equipment	\$97,700	\$4,700	\$4,700	\$76,200	\$4,700	\$188,000
434-010: LBE-Gas Mask Replacement	\$65,000	\$0	\$0	\$0	\$0	\$65,000
434-011: LBE-City Hall Complex Capital Upgrades	\$225,000	\$275,000	\$278,400	\$300,000	\$300,000	\$1,378,400
434-012: LBE-Backup Communication Center	\$0	\$30,000	\$0	\$0	\$30,000	\$60,000
434-013: LBE-Weather Warning Sirens	\$20,000	\$20,000	\$20,000	\$25,000	\$25,000	\$110,000
434-014: LBE-Investments in Affordable Housing	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$1,375,000
434-015: LBE-Fire Equipment	\$50,000	\$0	\$925,000	\$0	\$650,000	\$1,625,000
434-016: LBE-Survey Equipment	\$55,000	\$0	\$57,500	\$0	\$60,000	\$172,500
434-017: LBE-K-9 Dog Retirement	\$0	\$25,000	\$0	\$0	\$0	\$25,000
434-018: LBE-Taser Replacement	\$0	\$75,000	\$0	\$0	\$0	\$75,000
434-019: LBE-Fire Department Vehicle Replacement	\$700,000	\$0	\$0	\$600,000	\$460,000	\$1,760,000
434-020: LBE-Radio Communication Equipment	\$900,000	\$900,000	\$0	\$0	\$0	\$1,800,000
434-021: LBE-Fire Department Pumper Truck Replacements	\$0	\$1,000,000	\$950,000	\$0	\$1,000,000	\$2,950,000
434-022: LBE-Radio Frequency Encryption	\$100,000	\$0	\$0	\$100,000	\$0	\$200,000
434-023: LBE-Squad Replacement Computers	\$125,000	\$0	\$0	\$0	\$0	\$125,000
434-024: LBE-Cemetery Retaining Wall-Forest Hill	\$15,000	\$0	\$0	\$0	\$0	\$15,000
434-025: LBE-GPS Receivers	\$30,000	\$0	\$0	\$0	\$32,500	\$62,500
434-026: LBE-Remote Mobile Surveillance Equipment	\$0	\$60,000	\$0	\$0	\$0	\$60,000
434-027: LBE-Fire Station #2 Replacement	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
434-028: LBE-Range House Rebuild	\$0	\$0	\$100,000	\$1,100,000	\$0	\$1,200,000
434-029: LBE-City Hall Exterior Wash & Masonry Repair	\$0	\$0	\$0	\$0	\$150,000	\$150,000
434-030: LBE-Comprehensive Plan Update	\$50,000	\$250,000	\$0	\$0	\$0	\$300,000
434-031: LBE-Records Management System and CAD Upgrade	\$0	\$0	\$0	\$0	\$500,000	\$500,000
434-032: LBE-Energy Efficiency Navigator Program	\$375,000	\$375,000	\$0	\$0	\$0	\$750,000

Proposal Name	2024	2025	2026	2027	2028	Total
434-033: LBE-Helmet Replacement	\$0	\$0	\$0	\$25,000	\$0	\$25,000
434-034: LBE-Public Safety Video System Replacements	\$0	\$80,000	\$0	\$0	\$145,000	\$225,000
434-035: LBE- Eau Claire County Humane Association Expansion	\$250,000	\$0	\$0	\$0	\$0	\$250,000
434-036: LBE - Participatory Budgeting	\$0	\$200,000	\$0	\$0	\$0	\$200,000
441-001: Transportation-Bond Issue Costs	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$425,000
441-002: Transportation-Traffic Signal Install & Upgrade	\$200,000	\$300,000	\$350,000	\$400,000	\$425,000	\$1,675,000
441-003: Transportation-Road Lighting Install & Upgrade	\$150,000	\$175,000	\$350,000	\$250,000	\$200,000	\$1,125,000
441-004: Transportation-Bicycle/Wayfinding Signage Program	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
441-005: Transportation-C/W Street & Sidewalk Improvements	\$4,750,000	\$5,200,000	\$5,000,000	\$5,100,000	\$5,300,000	\$25,350,000
441-006: Transportation-Dewey Street Bridge Replacement	\$3,200,000	\$0	\$0	\$0	\$0	\$3,200,000
441-007: Transportation-CTH T 4-Lane Expansion	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
441-008: Transportation-C/W Bridge Maintenance Program	\$250,000	\$500,000	\$200,000	\$200,000	\$200,000	\$1,350,000
441-009: Transportation-C/W Trail Program	\$460,000	\$160,000	\$160,000	\$460,000	\$160,000	\$1,400,000
441-010: Transportation-Highway Safety Improvement Program	\$75,000	\$100,000	\$125,000	\$100,000	\$150,000	\$550,000
441-011: Transportation-State Transportation Projects (STP)	\$900,000	\$3,700,000	\$0	\$0	\$0	\$4,600,000
441-012: Transportation-Railroad Safety Improvements	\$0	\$0	\$0	\$850,000	\$5,750,000	\$6,600,000
441-013: Transportation-Boulevard Tree Replacement Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
450-001: Parks & Recreation-Half Moon Lake Endothol Treatment	\$92,800	\$100,000	\$100,000	\$100,000	\$100,000	\$492,800
450-002: Parks & Recreation-Half Moon Lake Alum Treatment	\$60,000	\$60,000	\$0	\$0	\$0	\$120,000
450-003: Parks & Recreation-Playground Replacement	\$0	\$228,000	\$120,000	\$0	\$140,000	\$488,000
450-004: Parks & Recreation-Sport Court Replacement	\$0	\$70,000	\$0	\$0	\$0	\$70,000
450-005: Parks & Recreation-Owen Park Well Pump Refurbish	\$90,000	\$0	\$0	\$90,000	\$0	\$180,000
450-006: Parks & Recreation-Surveillance Equipment	\$0	\$0	\$30,000	\$0	\$0	\$30,000
450-007: Parks & Recreation-Archery Park	\$0	\$0	\$20,000	\$0	\$0	\$20,000
450-008: Parks & Recreation-Owen Park Band Shell	\$0	\$0	\$50,000	\$0	\$0	\$50,000
450-009: Parks & Recreation-Park Master Plan New Plank Hill	\$50,000	\$0	\$0	\$0	\$0	\$50,000
450-010: Parks & Recreation-Replace Bath House Half Moon Beach	\$0	\$0	\$50,000	\$300,000	\$0	\$350,000
450-011: Parks & Recreation-Riverview North Pavilion Renovation	\$50,000	\$0	\$0	\$75,000	\$0	\$125,000
467-001: TID #11-Bond Issue Costs	\$0	\$0	\$20,000	\$40,000	\$0	\$60,000
468-001: TID #12-Bond Issue Costs	\$0	\$0	\$0	\$60,000	\$0	\$60,000
468-002: TID #12-Trail Improvements	\$0	\$0	\$0	\$1,500,000	\$0	\$1,500,000
468-003: TID #12-Parking Lot	\$0	\$0	\$0	\$0	\$2,400,000	\$2,400,000
470-001: TID #14-Parking Technology	\$25,000	\$0	\$0	\$0	\$0	\$25,000
471-001: TID #15-Bond Issue Costs	\$0	\$0	\$25,000	\$0	\$0	\$25,000
471-002: TID #15-20th Avenue Road Construction	\$0	\$0	\$3,880,000	\$0	\$0	\$3,880,000
495-001: RDA-Bond Issue	\$0	\$0	\$30,000	\$0	\$0	\$30,000
495-002: RDA-Cannery Redevelopment District	\$0	\$0	\$1,200,000	\$0	\$0	\$1,200,000
TOTAL	\$55,438,400	\$36,461,400	\$41,258,800	\$33,744,200	\$39,754,000	\$206,656,800



Fund Balance Summary

FY 2024 ANNUAL BUDGET

Fund Balance Summary - All Funds			
	2022 Actuals	2023 Projected	2024 Projected
100-General Fund	22,404,455	22,891,381	20,501,333
Nonspendable	2,847,957	2,847,957	2,647,957
Restricted	-	-	-
Assigned	7,098,276	4,259,120	3,219,072
Unassigned	12,458,222	15,784,304	14,634,304
202-Economic Development	3,383,266	3,793,223	4,035,723
Restricted	285,725	586,706	586,706
Committed	981,118	963,844	1,206,344
Assigned	2,116,423	2,242,673	2,242,673
204-Community Enhancement	1,011,884	1,128,634	1,034,134
Restricted	1,011,884	1,128,634	1,034,134
206-Downtown	76,975	76,975	76,975
Restricted	76,975	76,975	76,975
230-Cemetery	147,851	147,851	147,851
Restricted	147,851	147,851	147,851
240-HazMat	160,830	151,630	151,630
Nonspendable	-	-	-
Restricted	160,830	151,630	151,630
250-Library	847,815	576,315	315,805
Nonspendable	7,519	7,519	7,519
Restricted	840,296	568,796	308,286
260-Health Department	2,466,255	1,926,455	1,736,414
Nonspendable	136,093	136,093	136,093
Restricted	2,330,162	1,790,362	1,600,321
Unassigned	-	-	-
270-Landfill	-	-	-
Restricted	-	-	-
271-Seven Mile Creek	254,751	254,751	254,751
Restricted	254,751	254,751	254,751
272-Police K9	316,508	283,708	250,908
Restricted	316,508	283,708	250,908
280-Community Development	268,534	275,900	275,900
Restricted	268,534	275,900	275,900
284-Home Grant	(48,759)	-	-
Restricted			
Unassigned	(48,759)	-	-



Fund Balance Summary

FY 2024 ANNUAL BUDGET

Fund Balance Summary - All Funds			
	2022 Actuals	2023 Projected	2024 Projected
286-Grants & Donations	-	-	-
Restricted	-	-	-
Unassigned	-	-	-
300-Debt Service	5,255,113	5,190,008	5,119,924
Restricted	5,255,113	5,255,113	5,255,113
351-TIF #5 Debt Service	-	-	-
Restricted	-	-	-
352- TIF #6 Debt Service	-	-	-
Restricted	-	-	-
354-TIF #7 Debt Service	-	-	-
Restricted	-	-	-
Unassigned	-	-	-
430-Environmental Improvement	1,627,036	1,522,036	1,522,036
Restricted	1,425	1,425	1,425
Assigned	1,625,611	1,520,611	1,520,611
434-Land, Buildings, Equip	8,366,284	4,074,964	2,354,178
Nonspendable	633,393	633,393	633,393
Restricted	7,373,101	3,170,433	1,585,217
Assigned	359,791	271,137	135,569
440-Streets	-	-	-
Restricted	-	-	-
Assigned	-	-	-
441-Transportation	11,655,170	11,370,105	11,028,027
Restricted	10,229,846	10,229,846	10,229,846
Assigned	1,425,324	1,140,259	798,181
444-Bridges	-	-	-
Restricted	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
450-Parks	138,580	138,580	138,580
Restricted	38,561	38,561	38,561
Assigned	185,109	185,109	185,109
Unassigned	(85,090)	(85,090)	(85,090)
461-TIF #5	-	-	-
Restricted	-	-	-



Fund Balance Summary

FY 2024 ANNUAL BUDGET

Fund Balance Summary - All Funds			
	2022 Actuals	2023 Projected	2024 Projected
463-TIF #7	-	-	-
Unassigned	-	-	-
464-TIF #8	(3,703,299)	(1,024,786)	(1,035,670)
Restricted	2,856	2,856	2,856
Unassigned	(3,706,155)	(3,706,155)	(3,706,155)
465-TIF #9	2,099,772	1,996,912	1,944,576
Restricted	2,099,772	2,099,772	2,099,772
466-TIF #10	(350,882)	(601,310)	(837,239)
Restricted	-	-	-
Unassigned	(350,882)	(350,882)	(350,882)
467-TIF #11	(2,666,897)	2,017,818	1,960,969
Restricted	-	-	-
Unassigned	(2,666,897)	(2,666,897)	(2,666,897)
468-TIF #12	757,513	1,233,572	1,688,267
Restricted	757,513	757,513	757,513
Unassigned	-	-	-
469-TIF #13	3,433,552	3,492,458	3,291,306
Restricted	3,702,722	3,702,722	3,702,722
Unassigned	(269,170)	(269,170)	(269,170)
470-TIF #14	3,511,534	4,440,250	1,675,463
Restricted	3,511,534	3,511,534	3,511,534
Unassigned	-	-	-
471-TIF #15	(1,000)	(56,555)	(760,503)
Restricted	-	-	-
Unassigned	(1,000)	(1,000)	(1,000)
490 - Library Capital	(145,822)	(145,822)	(145,822)
Nondisposable	-	-	-
Restricted	1,209,473	1,209,473	1,209,473
Unassigned	(1,355,295)	(1,355,295)	(1,355,295)
502-Water Utility	80,123,345	80,828,534	79,103,534
Investment in Capital	64,767,746	64,767,746	64,767,746
Restricted	2,642,602	2,642,602	2,642,602
Unrestricted	12,712,997	13,418,186	11,693,186
504-Sewer Utility	98,622,906	95,850,935	93,688,215
Investment in Capital	67,738,401	67,738,401	67,738,401
Restricted	15,938,475	15,938,475	15,938,475
Unrestricted	14,946,030	12,174,059	10,011,339



Fund Balance Summary

FY 2024 ANNUAL BUDGET

Fund Balance Summary - All Funds			
	2022 Actuals	2023 Projected	2024 Projected
505-Storm Water Utility	60,050,657	59,376,185	59,219,685
Investment in Capital	54,609,355	54,609,355	54,609,355
Restricted	281,706	281,706	281,706
Unrestricted	5,159,596	4,485,124	4,328,624
506-Parking	13,347,580	13,264,380	13,182,580
Investment in Capital	11,638,299	11,638,299	11,638,299
Restricted	57,512	57,512	57,512
Unrestricted	1,651,769	1,568,569	1,486,769
508-Transit	9,952,107	9,446,990	9,446,990
Investment in Capital	8,452,444	8,452,444	8,452,444
Restricted	988,786	988,786	988,786
Unrestricted	510,877	5,760	5,760
510-Hobbs	1,492,186	1,268,631	988,631
Investment in Capital	3,329,421	3,329,421	3,329,421
Restricted	75,753	75,753	75,753
Unrestricted	(1,912,988)	(2,136,543)	(2,416,543)
512-Pool	2,534,461	2,372,313	2,222,313
Investment in Capital	2,197,672	2,197,672	2,197,672
Restricted	24,641	24,641	24,641
Unrestricted	312,148	150,000	-
620-Risk Management	6,773,301	7,326,325	6,781,126
Restricted	1,908,449	1,908,449	1,908,449
Unrestricted	4,864,852	5,417,876	4,872,677
622-Central Equipment	20,996,240	22,532,932	22,224,466
Investment in Capital	14,707,883	14,707,883	14,707,883
Restricted	357,408	357,408	357,408
Unrestricted	5,930,949	7,467,641	7,159,175
910-RDA	2,322,172	2,219,372	2,101,272
Restricted	159,323	159,323	159,323
Unrestricted	2,162,849	2,060,049	1,941,949
950-South Barstow BID	64,927	64,927	64,927
Restricted	64,927	64,927	64,927
952-West Grand BID	52,153	52,153	52,153
Restricted	52,153	52,153	52,153
954-Water Street BID	38,984	33,984	28,984
Restricted	38,984	33,984	28,984
956-North Barstow BID	156,363	122,363	88,363
Restricted	156,363	122,363	88,363



Fund Descriptions

FY 2024 ANNUAL BUDGET

General Fund

The general fund is used for activities that constitute the core administrative and operational tasks. The general fund is budgeted on a modified-accrual basis.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. Special revenue funds are budgeted on a modified-accrual basis.

Debt Service Funds

Debt service funds are used to account for the issuance and repayments of long-term debt and related costs. Debt Service funds are budgeted on a modified-accrual basis.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital projects other than those financed by proprietary funds. Capital projects funds are budgeted on a modified-accrual basis.

Internal Service Funds

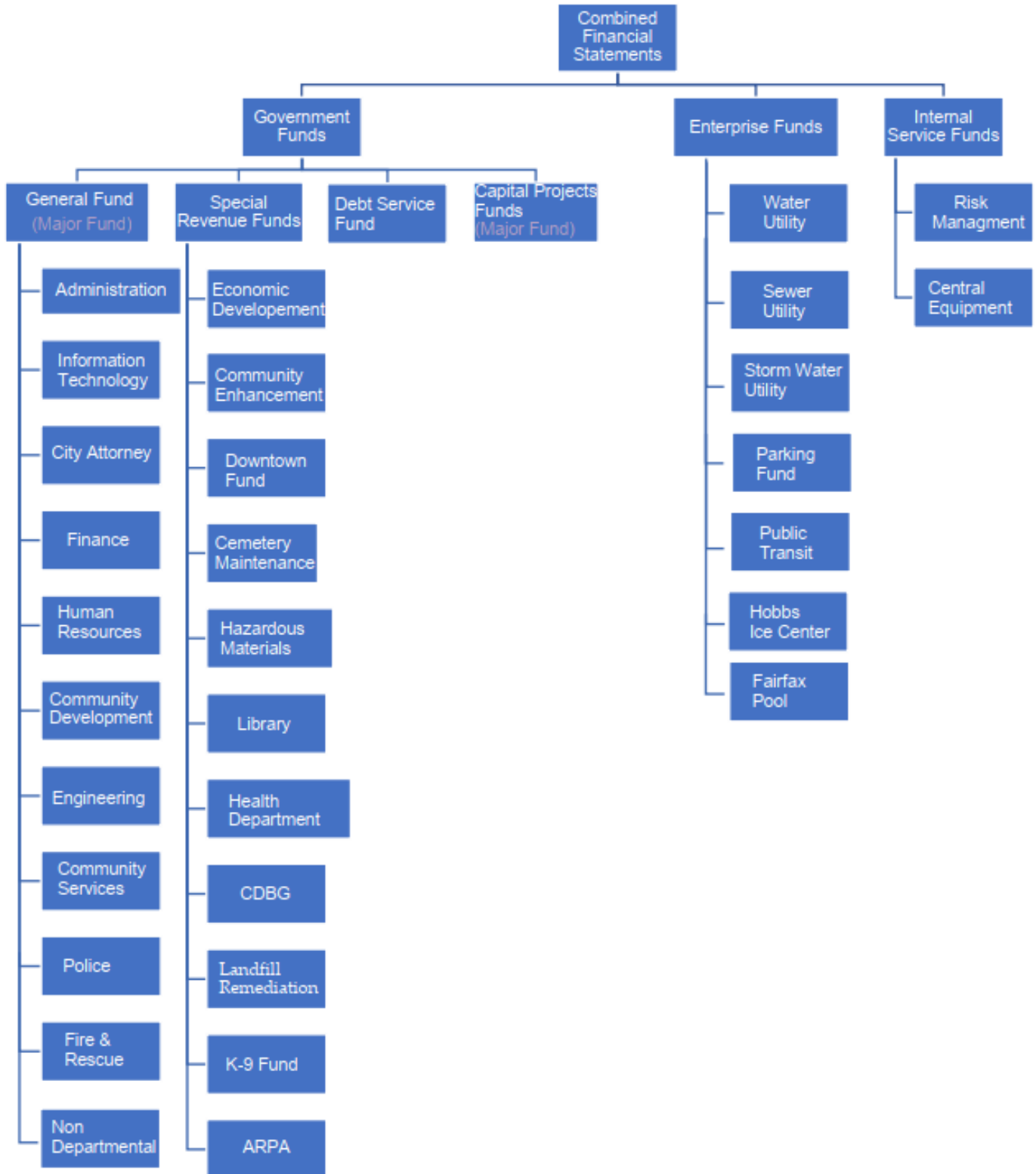
Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the City on a cost reimbursement basis. Internal service funds are budgeted on a modified-accrual basis.

Enterprise Funds

Enterprise funds are self-supporting funds that sell goods and services to the public for a fee. Enterprise funds are budgeted on a full-accrual basis.

Fund Structure

FY 2024 ANNUAL BUDGET





Position Control Summary

FY 2024 ANNUAL BUDGET

City Council Authorized Full-Time		2022	2023	2024
City Council President		1	1	1
City Council Members		10	10	10
Total FTE Positions		11	11	11

City Manager Authorized Full-Time		2022	2023	2024
City Manager		1.00	1.00	1.00
Deputy City Manager		0.00	0.00	1.00
Executive Assistant		1.00	0.00	0.00
Performance Management Coordinator		0.00	1.00	0.00
Media & Communications Specialist		1.00	1.00	1.00
Equity, Diversity and Inclusion Coordinator		0.50	0.50	0.50
Total FTE Positions		3.50	3.50	3.50

City Clerk/Elections Authorized Full-Time		2022	2023	2024
City Clerk		1.00	1.00	1.00
Deputy City Clerk		1.00	1.00	1.00
Total FTE Positions		2.00	2.00	2.00

Information Technology Authorized Full-Time		2022	2023	2024
Information Technology Manager		1.00	0.00	0.00
Information Technology Director		0.00	1.00	1.00
Computer Support Technician II		0.00	0.00	1.00
Network Engineer		2.00	2.00	2.00
Systems Engineer		3.00	3.00	3.00
Computer Support Supervisor		1.00	1.00	1.00
Computer Support Specialist		3.00	3.00	3.00
Applications Specialist		1.00	1.00	1.00
Total FTE Positions		11.00	11.00	12.00

Financial Operations Authorized Full-Time		2022	2023	2024
Financial Operations Manager		1.00	1.00	1.00
Financial Operations Specialist		0.00	0.00	2.00
Financial Operations Lead		1.00	1.00	0.00
Fiscal Associate II		5.00	5.00	4.00
Fiscal Associate I		2.00	2.00	2.00
Total FTE Positions		9.00	9.00	9.00

Purchasing Authorized Full-Time		2022	2023	2024
Purchasing Manager		0.50	0.50	0.50
Buyer		1.00	1.00	1.00
Purchasing Technician		1.00	1.00	1.00
Total FTE Positions		2.50	2.50	2.50

Human Resources Authorized Full-Time		2022	2023	2024
Human Resources Director		1.00	1.00	1.00
Human Resources Manager		1.00	1.00	1.00
Payroll and Benefits Manager		0.00	0.00	1.00
Administrative Associate		1.00	0.00	0.00
Human Resources Specialist		2.00	3.00	3.00
Total FTE Positions		5.00	5.00	6.00

City Attorney Authorized Full-Time		2022	2023	2024
City Attorney		1.00	1.00	1.00
Deputy City Attorney		1.00	1.00	1.00
Assistant City Attorney		1.00	1.00	1.00
Legal Assistant/Paralegal		0.75	0.75	1.00
Total FTE Positions		3.75	3.75	4.00

Finance Administration Authorized Full-Time		2022	2023	2024
Finance Director		1.00	1.00	1.00
Budget Analyst		2.00	2.00	2.00
Payroll & Benefits Manager		0.00	1.00	0.00
Total FTE Positions		3.00	4.00	3.00

Accounting Services Authorized Full-Time		2022	2023	2024
Accounting Manager		1.00	1.00	1.00
Lead Accountant		1.00	1.00	1.00
Accountant		2.00	2.00	3.00
Payroll Specialist I		0.00	0.00	1.00
Payroll Specialist II		1.00	1.00	1.00
Fiscal Associate II		2.00	2.00	2.00
Total FTE Positions		7.00	7.00	9.00

Assessing Authorized Full-Time		2022	2023	2024
City Assessor		1.00	1.00	1.00
Deputy City Assessor		1.00	1.00	1.00
Property Assessor II		2.00	2.00	3.00
Property Assessment Technician		1.00	1.00	1.00
Total FTE Positions		5.00	5.00	6.00

Community Development Department - Planning Authorized Full-Time		2022	2023	2024
Community Development Director		1.00	1.00	1.00
Project Management Coordinator (Planning & Housing)		0.00	0.00	1.00
Administrative Associate IV		1.00	1.00	1.00
Planning Manager		0.00	1.00	1.00
Senior Planner		1.00	0.00	0.00
Assistant Planner		0.00	1.00	1.00
Associate Planner		3.00	2.00	2.00
Total FTE Positions		6.00	6.00	7.00

Community Development Department- Inspections Authorized Full-Time		2022	2023	2024
Inspections Manager		1.00	1.00	1.00
Building Inspector		4.00	4.00	6.00
Code Compliance Inspector		1.00	1.00	0.00
Inspections Technician		1.00	1.00	1.00
Total FTE Positions		7.00	7.00	8.00

Engineering Authorized Full-Time		2022	2023	2024
Engineering Director / Deputy City Manager		0.00	1.00	0.00
Engineering Director		1.00	0.00	1.00
Deputy City Engineer		2.00	2.00	2.00
Civil Engineer*		3.00	3.00	3.00
City Surveyor		1.00	1.00	1.00
Engineering Technician*		4.00	4.00	4.00
GIS Administrator		1.00	1.00	1.00
GIS Technician*		1.00	1.00	1.00
Electrician*		1.00	1.00	1.00
Administrative Associate IV		1.00	1.00	1.00
Administrative Associate II		1.00	1.00	1.00
Project Manager		1.00	1.00	1.00
Total FTE Positions		17.00	17.00	17.00

Community Services - Administration Authorized Full-Time	2022	2023	2024
Community Services Director	1.00	1.00	1.00
Administrative Associate IV	1.00	1.00	1.00
Community Services Operation Coordinator	1.00	1.00	1.00
Total FTE Positions	3.00	3.00	3.00

Community Services - Street Maint Operations Authorized Full-Time	2022	2023	2024
Streets & Fleet Manager	1.00	1.00	1.00
Community Services Supervisor	3.00	3.00	3.00
Administrative Associate II	1.00	1.00	1.00
Community Service Worker II	2.00	2.00	2.00
Community Service Worker I	27.00	27.00	27.00
Total FTE Positions	34.00	34.00	34.00

Community Services - Building & Grounds Authorized Full-Time	2022	2023	2024
Community Service Worker III-Lead	1.00	1.00	1.00
Community Service Worker I	6.00	6.00	6.00
Total FTE Positions	7.00	7.00	7.00

Community Services - Parks Maintenance Authorized Full-Time	2022	2023	2024
Community Services Supervisor	2.00	2.00	2.00
Administrative Associate II	1.00	1.00	1.00
Community Service Worker II	5.00	5.00	5.00
Community Service Worker I	11.00	11.00	11.00
Arborist I	1.00	1.00	1.00
Landscape Technician	1.00	1.00	1.00
Total FTE Positions	21.00	21.00	21.00

Police Department - Patrol Authorized Full-Time	2022	2023	2024
Deputy Police Chief	1.00	1.00	1.00
Police Lieutenant	3.00	3.00	3.00
Police Sergeant	10.00	11.00	11.00
Police Officer	60.00	65.00	65.00
CSO Supervisor	0.00	0.00	1.00
CSO III	1.00	1.00	0.00
CSO II	0.00	2.00	4.00
Police Co-Response Coordinator	1.00	1.00	1.00
Total FTE Positions	76.00	84.00	86.00

Police Department - Professional Standards Division Authorized Full-Time	2022	2023	2024
Police Lieutenant	1.00	1.00	1.00
Investigator	2.00	2.00	2.00
Training Technician	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00
Total FTE Positions	5.00	5.00	5.00

Police Department - Investigations Division Authorized Full-Time	2022	2023	2024
Deputy Police Chief	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00
Police Sergeant	3.00	3.00	3.00
Investigator	16.00	16.00	16.00
Total FTE Positions	21.00	21.00	21.00

Community Services - Recreation Authorized Full-Time	2022	2023	2024
Recreation Manager	1.00	1.00	1.00
Administrative Associate III	1.00	1.00	1.00
Recreation Program Supervisor	1.00	1.00	1.00
Facility & Program Supervisor	1.00	1.00	1.00
Total FTE Positions	4.00	4.00	4.00

Community Services - Forestry Authorized Full-Time	2022	2023	2024
Parks, Forestry, Cemetery, Buildings & Grounds Manager	1.00	1.00	1.00
City Forester	1.00	1.00	1.00
Arborist I	4.00	4.00	4.00
Total FTE Positions	6.00	6.00	6.00

Police Department - Administration Authorized Full-Time	2022	2023	2024
Police Chief	1.00	1.00	1.00
Administrative Associate IV	1.00	1.00	1.00
Total FTE Positions	2.00	2.00	2.00

Police Department - Administrative Division Authorized Full-Time	2022	2023	2024
Administrative Division Manager	1.00	1.00	1.00
Property and Evidence Technician I	1.00	1.00	1.00
Property and Evidence Technician II	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00
Law Enforcement Associate	7.00	8.00	8.00
Total FTE Positions	11.00	12.00	12.00

Police Department - Communications Center Authorized Full-Time	2022	2023	2024
Communication Center Manager	1.00	1.00	1.00
Communication Center Supervisor	3.00	3.00	4.00
Telecommunicator I	21.00	21.00	21.00
Total FTE Positions	25.00	25.00	26.00

Fire & Rescue Department - Administration Authorized Full-Time	2022	2023	2024
Fire Chief	1.00	1.00	1.00
Administrative Associate IV	1.00	0.00	0.00
Administrative Specialist	0.00	1.00	1.00
Total FTE Positions	2.00	2.00	2.00

Fire & Rescue Department - EMS Operations Authorized Full-Time	2022	2023	2024
Deputy Fire Chief	1.00	1.00	1.00
Fire Engineer	3.00	3.00	3.00
Fire Fighter	21.00	27.00	27.00
Total FTE Positions	25.00	31.00	31.00

Fire & Rescue Department - Suppression Operations			
Authorized Full-Time	2022	2023	2024
Deputy Fire Chief	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00
Mechanic III	0.00	0.00	1.00
Fire Captain	6.00	6.00	6.00
Fire Lieutenant	12.00	12.00	12.00
Fire Engineer	15.00	18.00	18.00
Firefighter	26.00	23.00	29.00
Total FTE Positions	63.00	63.00	70.00

Fire & Rescue Department - Community Risk Reduction			
Authorized Full-Time	2022	2023	2024
Deputy Fire Chief	1.00	1.00	1.00
Fire Inspector-Civilian	2.00	2.00	2.00
Administrative Associate II	0.75	0.75	0.75
Total FTE Positions	3.75	3.75	3.75

Economic Development			
Authorized Full-Time	2022	2023	2024
Economic Development Manager	1.00	1.00	0.00
Lead Business Specialist	0.00	0.00	1.00
Business Relations Coordinator	0.00	0.00	0.75
Marketing & Communications Specialist	0.00	0.00	1.00
Business & Communications Specialist	1.00	1.00	0.00
Total FTE Positions	2.00	2.00	2.75

Health Department			
Authorized Full-Time	2022	2023	2024
Director / Health Officer	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Managers / Supervisors	7.50	7.50	7.00
Finance Manager	1.00	1.00	1.00
Public Health Nurse	16.60	13.90	12.47
Public Health Dietitian	2.80	2.80	2.80
Communications Specialist	0.00	1.00	1.00
Environmental Health Specialist	8.80	7.80	7.80
Project Manager	1.00	1.00	1.00
Chemist / Microbiologist	3.00	3.00	3.00
Community Health Educator	8.00	6.57	6.50
Public Health Specialist	9.80	10.10	8.90
Project Specialist	1.00	0.00	0.00
Administrative Support	8.63	9.60	8.00
Bilingual Support	1.36	1.15	1.55
Total FTE Positions	71.49	67.42	63.02

Water Utility			
Authorized Full-Time	2022	2023	2024
Utilities Manager	1.00	1.00	1.00
Utilities Supervisor	2.00	2.00	2.00
Water Plant Supervisor	1.00	1.00	1.00
Administrative Associate II	1.00	1.00	1.00
Utility Operator II	1.00	1.00	1.00
Utility Systems Technician II	2.00	2.00	2.00
Utility Operator I	8.00	8.00	10.00
Utility Systems Technician I	13.00	13.00	11.00
Total FTE Positions	29.00	29.00	29.00

Sewer Utility			
Authorized Full-Time	2022	2023	2024
Utilities Chemist	1.00	1.00	1.00
Wastewater Plant Supervisor	1.00	1.00	1.00
Utilities Supervisor	1.00	1.00	1.00
Utilities Engineer*	1.00	1.00	1.00
Assistant Chemist	1.00	1.00	1.00
Administrative Associate II	0.50	0.50	0.50
Utility Operator II	2.00	2.00	2.00
Utility Systems Technician II	1.00	1.00	1.00
Laboratory Technician	1.00	1.00	1.00
Utility Operator I	6.00	6.00	6.00
Utility Systems Technician I	7.00	7.00	7.00
Total FTE Positions	22.50	22.50	22.50

Downtown Fund			
Authorized Full-Time	2022	2023	2024
Communications & Promotions Coordinator	1.00	1.00	1.00
Total FTE Positions	1.00	1.00	1.00

Cemetery Maintenance			
Authorized Full-Time	2022	2023	2024
Sexton	1.00	1.00	1.00
Total FTE Positions	1.00	1.00	1.00

L.E. Phillips Memorial Public Library			
Authorized Full-Time	2022	2023	2024
Library Director	1.00	1.00	1.00
Deputy Director	2.00	2.00	2.00
Management Staff	6.00	6.00	6.00
Community Resources Specialist	1.00	1.00	1.00
Digital Services Marketing Specialist	1.00	1.00	1.00
Librarian	3.00	3.00	3.00
Coordinator / Associate	11.65	12.66	13.78
Library Assistant	8.93	9.93	9.25
Desk Clerk	4.93	5.63	6.25
Library Page	8.35	7.48	7.58
Total FTE Positions	47.85	49.68	50.86

CDBG			
Authorized Full-Time	2022	2023	2024
Housing Division Administrator	0.10	0.10	0.10
Housing Rehabilitation Specialist	0.95	0.95	0.95
Accounting Assistant	0.02	0.02	0.02
Office Associate	0.10	0.10	0.10
Program Specialist	0.92	0.92	0.92
Rental Specialist	0.01	0.01	0.01
Total FTE Positions	2.10	2.10	2.10

Storm Water Utility			
Authorized Full-Time	2022	2023	2024
Engineering Technician I	1.00	1.00	0.00
Civil Engineer I	0.00	0.00	1.00
Total FTE Positions	1.00	1.00	1.00

* Other Positions allocated to Storm.

Parking Fund			
Authorized Full-Time	2022	2023	2024
Parking Administrator	1.00	1.00	1.00
Total FTE Positions	1.00	1.00	1.00

* Other Positions allocated to Parking.

Public Transit			
Authorized Full-Time	2022	2023	2024
Transit Manager	1.00	1.00	1.00
Transit Supervisor	2.50	2.50	3.00
Administrative Associate II	1.00	1.00	1.00
Bus Operator	25.00	26.00	26.00
Part-Time Operator	3.00	3.00	3.00
Total FTE Positions	32.50	33.50	34.00

**Hobbs Municipal Ice Center
Authorized Full-Time**

	2022	2023	2024
Facility & Program Supervisor	1.00	1.00	0.00
Assistant Facilities Supervisor	1.00	1.00	1.00
Total FTE Positions	2.00	2.00	1.00

**Neighborhood Services
Authorized Full-Time**

	2022	2023	2024
Neighborhood Services Supervisor	0.00	0.00	1.00
Code Compliance Inspector	0.00	0.00	1.00
Total FTE Positions	0.00	0.00	2.00

**Risk Management
Authorized Full-Time**

	2022	2023	2024
Risk Manager	1.00	1.00	1.00
Total FTE Positions	1.00	1.00	1.00

**Central Equipment
Authorized Full-Time**

	2022	2023	2024
Community Service Supervisor	1.00	1.00	1.00
Service Technician	1.00	1.00	1.00
Bus Mechanic*	2.00	2.00	2.00
Mechanic	5.00	5.00	4.00
Part-time Shop Personnel	0.50	0.50	0.50
Combination Service Worker	2.00	2.00	2.00
Community Service Worker II	1.00	1.00	1.00
Community Service Worker I	1.00	1.00	1.00
Total FTE Positions	13.50	13.50	12.50

FTE Totals by Fund

	2022	2023	2024
General Fund* City Council not included	390.50	406.50	424.75
Central Equipment	13.50	13.50	12.50
Risk	1.00	1.00	1.00
Hobbs Ice Arena	2.00	2.00	1.00
Transit	32.50	33.50	34.00
Parking	1.00	1.00	1.00
Storm	1.00	1.00	1.00
Sewer	22.50	22.50	22.50
Water	29.00	29.00	29.00
Cemetery	1.00	1.00	1.00
Downtown Fund	1.00	1.00	1.00
Economic Development	2.00	2.00	2.75
Health	71.49	67.42	63.02
Library	47.85	49.68	50.86
CDBG	2.10	2.10	2.10
Total	618.44	633.20	647.48



Budget & Financial Management Policies

FY 2024 ANNUAL BUDGET

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 longstanding principles, traditions and practices and follow generally accepted accounting principles that 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 annual budget must be balanced each year by matching projected expenditures with proposed revenue sources by fund.

The City's basis of budgeting mirrors the annual audited financial statements.

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.

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 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 Finance Director. Budget adjustments between departments or between funds 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 categorized by type of appropriation.

Lapsing Appropriations

- General Fund
- Economic Development
- Community Enhancement
- Downtown Partners
- Cemetery Maintenance
- Hazardous Materials Response
- Public Library
- City-County Health Department
- Landfill Remediation
- Debt Service Funds
- Water Utility
- Sewer Utility
- Storm Water Utility
- Parking Utility
- Public Transit
- Hobbs Municipal Ice Center
- Fairfax Municipal Pool
- Risk Management
- Central Equipment
- Redevelopment Authority
- S. Barstow Business District
- W. Grand Business District
- Water St. Business District
- N. Barstow/Medical Business District

Non-Lapsing Appropriations

- Community Development Block Grant
- Home Grant
- Capital Project Funds

(Non-lapsing budgets are reviewed annually)

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

Capital Budget Policies

Funding for infrastructure projects should be obtained from:

- Operating profits
- Bond market
- State Trust Fund loans
- Grants
- General Fund advances

Loans from the General Fund to the utilities shall be paid back over a period not to exceed 30 years at the municipal interest rate at the time of the loan. This method is used because of the following factors:

- 5% of customers are outside City
- Tax-exempt properties pay utility fees

The City shall utilize available funding sources for capital improvements whenever practical and feasible:

- 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 may be approved by the Finance Director.

The City will maintain its physical assets at a level adequate to protect the City's capital investments 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.

Revenue Policies

The City will seek 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 review license fees/charges annually to determine if the revenues support the cost of providing the service.

Water, Sewer and Storm Water Utilities will be self-supporting through user fees.

- The minimum Water and Sewer Utility rates should be set at a rate which will yield net income which is at least 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 adjustments for the Sewer Utility and the Storm Water Utility will be submitted to the City Council for review and approval.

The City shall levy and collect a room tax pursuant to §66.0615 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. As of 2016 the room tax rate is eight percent.

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 percent of the cost of supplies, administration and personnel.
- Youth instructional fees should cover 75 percent 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 playgrounds, outdoor rinks and Par-Te-Rec.

The Recreation division shall charge rental fees for rooms, pool, gym, ball fields and special equipment.

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.

As part of the annual budget process, the Finance Director will estimate the surplus or deficit for the current year and prepare a projection of the year end fund balance. Such projection will include an analysis of trends in fund

balance levels on a historical and future projection basis.

The total unassigned General Fund balance shall be maintained as of December 31 of each year equal to a minimum of 15 percent of the ensuing year's budgeted General Fund expenditures, with a target of 20 percent. Included in the unassigned fund balance is a working capital reserve equal to ten percent of the ensuing year's General Fund expenditures to provide funds for reasonable cash flow needs.

Withdrawal of any amount of the total unassigned General Fund balance in excess of the 20% target amount, for the sole purpose of reducing the ensuing year's property tax levy, may be made only upon a two-thirds majority vote of the City Council.

Funds in excess of 15 percent of the minimum unassigned fund balance may be considered to supplement "pay as you go" capital outlay expenditures (including reduction of anticipated debt issues) or to prepay existing debt via cash defeasance as allowable. The decision of how to use these funds will be made by the City Council. Unassigned fund balance shall not be used to support recurring operating expenditures.

The City Council, by a two-thirds vote, can declare a fiscal emergency and withdraw any amount of general fund balances for purposes of addressing the fiscal emergency.

Any time the general fund balance is less than the required minimum of 15 percent, staff will present a plan to restore the General Fund balance to the minimum balance to the City Council for its approval.

Reserves will be established as required by bond ordinance and by statute for arbitrage requirements.

A cash reserve for Central Equipment "rolling fleet" replacement will be maintained on a replacement cost basis each year. Amounts in excess of the original cost depreciation will be reserved towards the equipment replacement value.

Investment Policies

Disbursement, collection and deposit of all funds will be managed to maximize investment opportunity for City funds. The City will manage its investment portfolio with the primary objective of preserving capital in the overall portfolio, maintaining sufficient liquidity to meet all operating requirements and attaining a rate of return commensurate with the City's investment risk constraints. These objectives shall be met in accordance with the City's Investment Policy and prudent investment practices.

Short Term Funds

Funds that are required for daily operating needs and that are available for short periods of time are normally held at a local bank through a contractual agreement or at the State of Wisconsin Local Government Investment Pool. The City will maintain at least ten percent of its total investment portfolio in instruments maturing in 30 days or less.

Long Term Funds

Funds that are available for 30 days or longer may be placed in certificates of deposit with local financial institutions, Treasury Bills and other Federal securities in the State maintained Local Government Investment Pool or any other instrument listed in Wisconsin Statute §66.0603(1m). With the exception of US Treasury securities and authorized pools, no more than 50 percent of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

Bank deposits are secured by Federal Depository Insurance Corporation and by the State Deposit Guarantee Fund up to \$650,000. Amounts over \$650,000 are guaranteed by an irrevocable standby letter of credit from the Federal Home Loan Bank (FHLB).

All City funds will be pooled for investments except certain restricted funds that require separate accounts. Interest allocations are made to operating and capital project funds based on monthly cash balances.

Debt Policies

Section 67.03(1) of the Wisconsin Statutes provides that the amount of indebtedness of a municipality shall not exceed five percent of the equalized valuation of the taxable property in the municipality. Although State Statutes allow five percent of the equalized valuation, the City has set an internal debt goal, which seeks to remain below 3.5 percent (70 percent of the maximum amount allowed by the State Statutes).

Net Direct Debt should not exceed three times (3X) the operating revenues of the City.

Asset life shall be longer than the debt issued for its purchase. The City shall consider the useful life of the project assets being financed and the long-range financial and credit objectives when determining the final maturity structure of the debt. The City will use short-term debt for bond anticipation purposes only.

Spend down of borrowed proceeds. All debt taken out will be for shovel-ready projects. Draw down of the funds will be in accordance with IRS rules for general obligation debt whereby 10 percent of the proceeds will be spent within 6 months of the borrowing, 50 percent within 12 months of the borrowing, 75 percent within 18 months of the borrowing, and 100 percent within 24 months of the borrowing. Should this schedule not be met, the balance of the amount borrowed and not spent will be applied to debt service levy. Each general obligation debt will be closely monitored so that it adheres to IRS regulations in respect to arbitrage and spend down rules. Should State Trust Fund be utilized for the issuance of debt, all draw requests must be made within 1 year of receiving the approval of the State Trust Fund to borrow the funds.

The City of Eau Claire shall utilize any debt obligations it has at its disposal to take advantage of the lowest cost of the debt or for another benefit for the City.

The City of Eau Claire will follow a policy of full disclosure on every financial report and bond prospectus.

The following objectives will be used to maintain debt service requirements at an affordable level and enhance the credit quality of the City:

1. The levy for debt service shall be no greater than 25 percent of the total levy, with an effort to maintain the levy at a proportionate, even level for tax rate stabilization.
2. Debt amortization should be structured so that 65 percent or more of total direct debt principal is retired in 10 years or less.

Each year, as part of the budget process, the City Council should consider the percentage increase in the tax levy for debt service for the year following the issuance of the debt. Flexibility to fund future expenditures necessary to provide essential City services and economic viability are essential considerations.

General obligation debts will be paid through the General Debt Service Fund, the TIF debt service funds, the Storm Water Utility, and other funds for which general obligation debt is issued. Operating budgets will be prepared to meet the annual principal, interest, and service charge costs for each fund. The General Fund is the fund responsible for general obligation debt payments if there are not amounts sufficient for debt payments in the other funds. Special assessments collected from properties benefited by construction funded with bonded debt will be used for debt service payments or to reduce the level of future debt. Revenue for the TIF debt service fund will include taxes generated by incremental property values within the district, special assessments, interest on cash balances, and transfers, if required.

Special Assessment Policies

General Policy

The special assessment policy was adopted by the City Council in 1955. Assessments for the construction and reconstruction of streets and sidewalks as well as the construction of water and sanitary sewer mains and extensions are levied and placed on the tax roll. These assessments are paid in installments over a ten year period. A six percent per year interest rate is charged on the unpaid balance in years two through ten. Effective

January 1, 1998, City Council waived the assessment for reconstruction of water and sanitary sewer utilities. Future reconstructions for water and sewer will be paid for by the utilities.

If a property with outstanding special assessments is sold, the assessments become due and payable in full at the time of sale 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 pro rata credit adjustment will be made for the remaining life of the improvement.

In 1990, the City Council amended the policy to allow a 20-year payback at a six percent interest for hardship situations. In some situations, where the payment of the special assessments would result in extreme financial hardship, Council may authorize deferment of the assessments. In this situation, the City places a lien on the property for the amount of deferred assessments. This lien accumulates interest at six percent per year. If the financial condition of the property owner changes to enable them to make payment, the assessment plus accumulated interest can be placed on the tax roll and paid over a ten or 20-year period. If the property is sold, the lien plus accumulated interest becomes due and payable in full at the time of sale.

Special Assessments Levied Over Ten Years

Street improvement construction includes construction of bituminous and concrete pavement, concrete curb and gutter, and sidewalk and boulevard restoration. The assessment rate for the street improvement category is based on the prior year average cost to construct a typical street, including engineering and inspection costs.

Estimated life of street construction components is 30 years for bituminous pavement, 40 years for concrete paving, 30 years for concrete curb and gutter and ten years for sidewalks.

Assessment rates for new water and sewer mains are based on the prior year cost to construct an eight inch main, including engineering and inspection costs.

The assessment for white way lighting construction is based on construction cost. Non residential properties pay two-thirds of cost and the City pays the remaining one-third.

Special Assessments Levied Over Five Years

- Diseased tree removal.

Special Assessments Due in Year Assessed

- Assessments less than \$100.
- Assessments for current services such as snow removal, weed cutting, etc.
- Whiteway lighting operation and maintenance assessments are based on the total cost of operating and maintaining the system and are assessed in full to non residential properties.

Improvements Not Assessed

- Reconstruction of water and sewer utilities, with the exception of service level upgrades, such as replacing a 4" lateral with a 6" lateral.
- Storm sewer the total cost is paid by the Storm Water Utility, except for work that is performed under development agreements.
- Seal coating the total cost is paid by City.

Major Development Policies

Special assessments are paid by developers on projects that are within the scope and terms stated in the special assessment policy. In 1989, the City Council approved legislation that requires developers of subdivisions platted after 1989 to bear the full cost of streets, storm sewers, and City utilities within the development area. Funds are either escrowed with the City or financing guaranteed with a letter of credit as required by the development agreement approved by the City Council.

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 of Ordinances). For contracts involving building or construction work, financed in whole or in part with City financial assistance, contractors shall compensate employees at the prevailing wage rate in accordance with §66.0903, Wisconsin Statutes, Chapter DWD 290, WI Adm. Code, and Chapter 2.92.215 of the City of Eau Claire Code.

The methods of source selection are as follows:

Competitive Seal Bids/Proposals

Competitive sealed bidding must be used for Public Works projects exceeding \$25,000 and other purchases of \$30,000 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

Other than Public Works projects, procurements less than \$30,000 must follow Purchasing guidelines and City Code of Ordinances. Procurement methods used for less than \$30,000 include written quotes, informal written notices, telephone quotations and published price lists, cooperative contract and procurement cards.

Sole Source Procurement

When it has been determined in writing by the Purchasing Manager 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.

Cooperative Purchasing

May use cooperative contracts as permitted by the City Procurement Code for Cooperative Purchasing (Chapter 2.92. of the City Code of Ordinances.)

Emergency Procurement

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 sent to the City Manager and included in the contract file.

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 statewide, defined benefit pension plan to which employer and employees both contribute.

All employees are mandated to pay the employee required portion. The rates of the employer and employee contribution are set annually by WRS based on actuarial evaluations. The 2022 rates are as follows:

	<u>General</u>	<u>Police</u>	<u>Fire</u>
Employee Contribution	6.90%	6.90%	6.90%
City Contribution	<u>6.90%</u>	<u>14.39%</u>	<u>19.19%</u>
Total	<u>13.80%</u>	<u>21.29%</u>	<u>26.09%</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, 2020, was approximately \$2,168,308, all of which relates to prior service. The estimated remaining period of amortization is 10 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. A substantial number of the City's permanent employees may become eligible to receive employer paid health care from retirement until Medicare entitlement if they reach normal retirement age while working for the City. The City is required by GASB Statement 75 to complete an actuarial study every two years to determine its actuarial liability for future health care benefits. The last study was completed as of January 1, 2018. As of January 2014, new employees who are not Public Safety or Transit employees will not be eligible for a post-retirement health care benefit.

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 is recognized when payments are made to employees. The estimated current portion of these costs has been included in the 2024 Adopted Budget.

Accounting, Auditing, and Financial Reporting Policies

Public trust and confidence in local government and government leaders is essential. Provided on the City's Website, under the Financial Transparency page are various monthly and annual financial reports to help better understand how public funds are being spent.

An annual budget for all operating funds will be prepared.

A five year Capital Improvement Plan budget will be presented annually.

An independent audit will be performed annually for all City funds.

The City will produce an Annual Comprehensive Financial Report (ACFR) 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 and provide a certificate evidencing limits of not less than \$1,000,000 per occurrence and agree to endorse the City as an additional insured under the policy. Organizations must also sign a hold harmless agreement. (Ordinance 9.59.110)

All special events are reviewed and approved by City Council or the Director of Community Services. Special Events are reviewed to ensure the health and safety of the participants in the event.

Risk Management Policy

The City of Eau Claire is one of 18 municipalities and counties and 2 special use districts that are members of Wisconsin Municipal Mutual Insurance Company (WMMIC), a municipal insurance program that provides liability

insurance. As part of this program, the City pays the first \$200,000 of any claim. WMMIC will pay any covered costs over \$200,000 per occurrence or \$400,000 aggregate with an annual cap of \$12 million.

The objective of this program is to safeguard the financial security of the City, by protecting its human, financial and property assets from the adverse impact of loss. The program is set up to protect the financial assets of the City and provide stable funding for losses. The City will self-insure all losses that occur with predictable frequency and those that 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 \$250,000 will be reviewed with the City Council prior to payment.

In 1992, the City became self-insured for workers' compensation. Claims are handled by WMMIC TPA Services. Excess insurance is purchased through Safety National Insurance, which protects the City for losses greater than \$550,000 per claim.

In 2016, the City purchased property insurance with Municipal Property Insurance Company (MPIC). MPIC provides policy coverage that is specifically tailored to government entities. There is a \$25,000 deductible.



Glossary

FY 2024 ANNUAL BUDGET

Accrual Accounting

A basis of accounting in which revenues are recognized in the period in which they are earned and expenses are recognized in the period in which they have been incurred.

Assessed Value

The estimated value of property as determined by the City Assessors for purposes of levying property taxes.

Asset

A resource owned or controlled by an entity that can be used to produce positive economic value.

Audit

An examination of an organization's finances. Typically these are performed by an independent entity.

Bond

A written promise to pay a sum of money on a specified date(s) at a specific interest rate.

Budget

A plan of financial operations embodying proposed expenditures for a fiscal year, and the means of financing those expenses (revenues).

Business Improvement District (BID)

A district created by owners of commercial property. The purpose is to allow businesses within the business improvement district to develop, manage, and promote their district and provide a method to fund these activities through a self imposed assessments.

Capital Project

A project is deemed a capital project when the end product holds a value of at least \$5,000 and possesses a useful life of greater than one year. These projects typically involve land, buildings, and equipment.

Contingency

Funds that are set aside and not specifically appropriated. These funds are set aside for emergencies or unforeseen expenditures that are not budgeted for.

Debt Service

Amount of payments for principal and interest to holders of City of Eau Claire debt instruments.

Deficit

When liabilities are greater than the amount of assets. Typically used to describe when expenditures exceed revenues.

Department

A major organizational unit comprised of related work activities aimed at accomplishing a major service or regulatory function.

Division

An organizational subdivision of a department. Divisions help with the functional organization of the City.

Employee Benefits

Contributions made by the City to meet commitments and obligations for employee benefits, including medical insurance, social security, retirement, and more.

Equalized Value

The estimated value of property as determined by the State of Wisconsin Department of Revenue.

Expenditures

Decreases in financial resources that include current operating expenses which require the use of assets, debt services, and capital outlays.

Fiscal Year

The twelve month period applicable to the annual operating budget.

Full-Time Equivalent (FTE) Positions

An FTE is equivalent to a standard work year of 2080 hours. Part-time and seasonal employees are converted to a decimal equivalent based upon total hours of work per year.

Fund

A distinct fiscal entity with a self-balancing set of accounts. Funds are segregated for the purpose of carrying on specific activities and attaining specific objectives.

Fund Balance

The comparison of a funds assets over its liabilities. A positive fund balance is referred to as a surplus. A negative fund balance is referred to as a deficit.

Generally Accepted Accounting Principles (GAAP)

An accounting standard adopted by the U.S. Securities and Exchange Commission, and is the default accounting standard used by governmental entities within the United States.

General Obligation Bonds

Long-term debt obligations that are backed by the full faith and credit of the City.

Grants

Contributions by a governmental or other organization to support a particular function. Grants are typically made to local governments from state or federal governments.

Levy

A compulsory financial charge imposed on a taxpayer by a governmental organization. Typically in the form of taxes, fees, or fines.

Liabilities

A quantity of value that an entity owes. Typically in form of assets transferred or services performed.

Mill Rate

The property tax rate stated in terms of dollars and cents for every \$1,000 of the assessed value of the property.

Ordinance

A formal legislative enactment by the City Council, that implements or amends local law.

Payment in lieu of taxes (PILOT)

Payment made to compensate a government for some or all of the property tax revenue lost due to tax exemptions or use of real property.

Revenues

All amounts of money received by a government from external sources. Typically in form of taxes, fees, and other charges.

Special Assessments

A levy made against certain properties to cover some or all of the cost of public improvements that are deemed to primarily benefit those properties.

Surplus

When assets are greater than the amount of liabilities. Typically used to describe when revenues exceed expenditures.

Tax Incremental Financing District (TID or TIF)

A geographical area or district created under Wisconsin law to encourage development of that area within its boundaries by reinvesting the incremental tax growth generated by increased property values and new developments within the district.

Tax Levy

The total amount of property taxes imposed by a governmental entity.

Tax Rate

The amount of tax stated in terms of a unit of the base tax. The tax rate is expressed in terms of "mills" with one mill equivalent to \$1 of tax for every \$1,000 of assessed value of a property.