

1995 Program of Services

City of Eau Claire, Wisconsin

FINANCE DEPARTMENT

** PERMANENT FILE **

City of Eau Claire 1995 Program of Services

**Approved by the City Council
November 28, 1994**

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1995 Program of Services

TABLE OF CONTENTS

	<u>Page</u>
City Manager's Letter of Transmittal.....	i
Budget Overview.....	1
Organizational Chart.....	17
 <u>BUDGET POLICY</u>	
Budget Policy.....	A-1
 <u>SUMMARY BY FUND</u>	
Comparative Budget Summary	B-1
Analysis of Divisions by Fund.....	B-42
 <u>REVENUE DETAIL</u>	
Summary of Revenues by Fund.....	C-1
General Fund.....	C-3
Community Development Block Grant.....	C-8
Economic Development.....	C-10
Community Enhancement.....	C-12
Public Library.....	C-14
City-County Health.....	C-16
Debt Service.....	C-18
Redevelopment Authority.....	C-20
Water Utility.....	C-22
Sewer Utility.....	C-24
Parking Utility.....	C-26
Public Transit.....	C-28
Hobbs Ice Center.....	C-30
Outdoor Pool.....	C-32
Risk Management.....	C-34
Central Equipment.....	C-36
Landfill Remediation.....	C-38
Downtown Business District.....	C-40
West Grand Business District.....	C-42
Water Street Business District.....	C-44

1995 Program of Services

TABLE OF CONTENTS

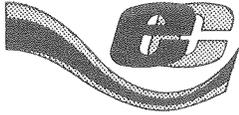
SERVICE AREAS

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

1995 Program of Services

TABLE OF CONTENTS

<u>SERVICE AREAS (Continued)</u>	<u>Page</u>
LEISURE AND CULTURAL	
Leisure and Cultural Summary.....	G-1
Parks and Recreation	
Administration.....	G-4
Park Maintenance.....	G-6
Forestry.....	G-8
Recreation.....	G-10
Public Library.....	G-12
Hobbs Ice Center.....	G-14
Outdoor Pool.....	G-16
PUBLIC SAFETY AND SECURITY	
Public Safety and Security Summary.....	H-1
Police	
Administration.....	H-4
Administrative Services.....	H-6
Patrol Division.....	H-8
Detective Division.....	H-10
Communication Center.....	H-12
Fire	
Administration.....	H-14
Operations.....	H-16
Inspection.....	H-18
<u>CAPITAL PROJECTS</u>	
Project Summary Overview.....	I-1
Funding Summary.....	I-2
Project Detail By Fund.....	I-3
<u>SUPPORT INFORMATION</u>	
Position Control Summary.....	J-1
Payroll Costs By Service Area.....	J-4
Debt Summary.....	J-7
Tax Levy Summary.....	J-12
Glossary.....	J-17
Resolutions.....	J-21



October 10, 1994

TO: City Council

FROM: City Manager

SUBJECT: Three-Year Financial Plan

Submitted for your review is a Three-Year Financial Plan which includes some of the most extensive budget and financial policy changes recommended over the past fifteen years. As City Council is aware, very substantial adjustments must be made to the 1995 Budget and to the 1995-1999 Capital Improvement Plan if we are to stay within the 3.5% tax rate limit as set forth in the Council's budget guidelines. In addition, Council also needs to consider financial policy changes and new initiatives if we are to be successful in establishing a sound financial base to pay for future growth and development.

There are many reasons that changes are needed in the way that we provide City services and finance new and replacement infrastructure!

Our revenue sources are growing at a much slower rate than operating costs are increasing. State shared revenue, one of our major revenue sources, is showing very little growth and may be in serious danger of being reduced further. Total employee wage and benefit costs, which make up the major portion of our operating budget, are increasing at a rate greater than the rate of growth in revenues.

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

The city also faces the problem of mandated costs passed on by both federal and state agencies. As we see stricter environmental and storm water standards mandated by these agencies, the burden of paying the costs will most likely fall on the local taxpayer.

As we consider how to deal with the problems of decreasing revenues and increasing costs, I believe that large property tax increases to solve these fiscal problems are unacceptable to our citizens. The bottom line is that we simply do not have the resources to continue to operate as we have in the past without very substantial tax increases or changes to our existing financial policies!

The changes recommended in this financial plan are far reaching and impact many individuals and groups such as employees, citizens, the development community and others. However, I firmly believe that these proposed changes are necessary to maintain an affordable level of municipal services for our citizens and also establish a sound financial base for the future growth and development of our city. Implementation of these changes will require a strong commitment from City Council along with an understanding that flexibility will be needed as we develop implementation plans for the financial goals and policies articulated in this three-year plan.

In the recommendations contained in this report, I believe that employees will see that the proposed changes will be directed towards all sectors of the city's work force over the next three years. As we begin this process of change, I strongly believe that we need to be sensitive to the needs of our existing employees and provide training and support so that impacted employees can continue to be a valuable part of the city organization.

I value the employees of this organization. I feel that we have quality employees who work hard and provide excellent services to our citizens. Even though we need to reduce the numbers in our work force, I am proposing that we continue to support our employees by continuing to pay competitive wages while providing them the training, tools and support that they need to do their jobs well. I believe that our employees will meet the challenge of this three-year financial plan and that we will have a stronger, more focused organization in the future.

As I make this series of financial proposals to the City Council, I have no doubt that the plan may be criticized. This criticism may come from employees or organizations affected by the proposed changes who may feel that the proposed changes are too extensive or feel the changes should be made in some other areas. There is no magic in my recommendations, but rather a realization that change must occur. I believe that we must continue to encourage input from all sources, however, the bottom line is to make sure that any suggested changes do not become an unfair or an increased burden on the taxpayer.

In summary, the recommendations in this three-year plan are extensive and have impacts far into the future. There are many individuals and organizations that will be affected by these proposals. Over the past fifteen years, the city has been fortunate to be able to provide quality services, invest in infrastructure replacements and also provide funding for growth while maintaining a low tax rate. I am sure that we would all like to see this program continue, but many things have changed in our environment. Just as we are seeing business and industry "retool" and reorganize to meet the challenge of changing resources and demands, the city must do the same. I believe that the financial and policy changes recommended in this three-year plan are absolutely essential if we are to continue to meet the current needs of our citizens as well as plan for the orderly growth of our community.

I look forward to working with the City Council as you review this proposed three-year financial plan in conjunction with the 1995 Recommended Program of Services and the 1995-1999 Capital Improvement Plan.

Respectfully submitted,



Don T. Norrell
City Manager

General Fund Summary of Financial Projections 1994-1997

<u>Operating Revenues</u>	<u>1994 Revised</u>	<u>1995 Est.</u>	<u>1996 Est.</u>	<u>1997 Est.</u>
Property Tax	\$ 7,545,000	\$ 7,960,000	\$ 8,363,000	\$ 8,786,000
State Aids	14,348,350	14,550,700	14,646,300	14,853,800
Other Revenues	8,686,260	8,420,060	8,379,620	8,232,700
Total Operating Revenues	<u>30,579,610</u>	<u>30,930,760</u>	<u>31,388,920</u>	<u>31,872,500</u>
 <u>Operating Costs</u>				
Payroll & Benefit Costs	20,486,750	20,316,800	20,931,400	21,559,300
Projected inc. in pay & benefits		614,600	627,900	646,800
Other Operating Costs	6,325,090	6,029,540	6,150,100	6,273,100
Operating Subsidies	598,750	648,410	662,000	677,000
Debt Service	598,270	885,000	942,000	1,036,100
Transfers to CIP from Levy	390,200	603,200	680,000	675,000
Residual Equity Transfer	209,500	227,000	205,000	180,000
Contingency	224,750	200,000	200,000	200,000
Other Nondepartmental Costs	1,436,820	1,351,950	1,482,500	1,526,600
1996 Budget Correction	N/A	N/A	N/A	(280,000)
Total Operating Costs	<u>30,270,130</u>	<u>30,876,500</u>	<u>31,880,900</u>	<u>32,493,900</u>
 <i>Net Change in Operations</i>				
Available Working Capital	1,894,600	1,164,280	178,740	(33,240)
Add: Revenues	30,579,610	30,930,760	31,388,920	31,872,500
Less: Expenses	(30,270,130)	(30,876,500)	(31,880,900)	(32,493,900)
Less: Transfers to CIP from working capital	(1,039,800)	(1,039,800)		
Potential future adjustments*	<u> </u>	<u>N/A</u>	<u>280,000</u>	<u>575,800</u>
Ending Working Capital	<u>\$ 1,164,280</u>	<u>\$ 178,740</u>	<u>\$ (33,240)</u>	<u>\$ (78,840)</u>

*Future adjustments include additional employee reductions, further reductions in the Public Works budget, and implementing a hydrant rental adjustment.

These projections are based upon the proposed Three-Year Financial Plan.
The projections will be revised on an on-going basis.

**Cumulative
Impact of Three Year Financial Plan**

In June 1994, staff presented a financial projection for years 1995-1997. These projections anticipated cumulative deficits of \$4.3 million based on anticipated revenues and expenses. Since June, staff has prepared a series of budget recommendations which are included in this three year plan that could reduce this \$4.3 million deficit to (\$78,000) if all of the projections are realized and proposed policy changes are made.

Three Year Financial Plan

	As Projected <u>June 6</u>	As Recommended <u>October 10</u>	
Working Capital Balance	\$809,360	\$1,164,280	
Revenues			
1995	\$31,211,900	\$30,930,760	
1996	31,822,300	31,388,920	
1997	<u>32,379,400</u>	<u>31,872,500</u>	
Total Revenues	\$95,413,600	\$94,192,180	
Expenses			
1995	\$33,043,400	\$31,916,300	*
1996	33,122,000	31,600,900	*
1997	<u>34,376,500</u>	<u>31,918,100</u>	*
Total Expenses	\$100,541,900	\$95,435,300	
Net (Deficit)	<u>(\$4,318,940)</u>	<u>(\$78,840)</u>	

* includes adjustments to Working Capital

**Fiscal Years 1995-97
Three-Year Financial Plan**

Executive Summary of Recommendations

Year of 1995

The assessed value tax rate is proposed to increase by 3.5%.

The overall labor force is proposed to be reduced by 13 full-time positions resulting from the various operational changes. We should expect to see some service reductions as a result of these changes.

Reduction/Administrative Staff
Reorganization in Human Resources and Risk Management
City Clerk Reorganization
Reduction in Streets and Parks Maintenance
Change in Animal Control & Parking Enforcement

New debt supported by the general tax levy is proposed to be capped at an average of no more than \$1.5 million per year. Some capital projects will be reduced in scope or postponed to later years.

The Special Assessment policy is proposed to be revised to provide for charging a higher assessment rate on street replacements. This policy will match special assessments installments to debt service requirements. Alternatives to implementing this proposal include increasing the current tax rate, further adjustments to service cuts, or decreasing the overall amount of capital projects.

Employee reductions (in 1995) are proposed to be made through attrition.

Resources are proposed to be focused on employee training as well as upgrading computer technology (GIS and MIS) to improve services and reduce future operating costs.

A "new" Reserve Fund for Parks and Recreation projects is proposed using room tax funds and general fund transfers.

The addition of three school liaison officers, funded jointly by the City and School District, is proposed for implementation in the fall of 1995.

Year of 1996

Assumptions for this projection include a 1.5% growth in shared revenues, a 3.5% increase in the tax rate and a 3% increase in wage and benefit costs.

A decrease of 4 to 6 full-time positions is anticipated in 1996 based on current financial projections.

No new service programs or personnel additions are projected.

Year of 1997

Assumptions for this projection include a 1.5% growth in shared revenues, a 3.5% increase in the tax rate and a 3% increase in wage and benefit costs.

A decrease of 4 to 6 full-time positions is projected in 1997 based on current financial projections.

Transferring the cost of hydrant rental from the general tax levy to the water utility user fee is proposed for implementation in mid 1997.

No new service programs or personnel additions are projected.

Other Long Term Financial Proposals for Consideration / 1995-1997

Two major financial policy changes are recommended for City Council consideration. These proposals do not directly impact the revenues and expenditure projections included in the 1995 Recommended Budget. However, as we consider viable revenue sources for the future that will allow us to pay for growth infrastructure and storm water facilities, staff needs to know what alternatives are acceptable to the City Council prior to investing considerable staff time in developing plans for consideration.

An impact fee system for new development is proposed to be considered for implementation by September 1, 1995. If this is an acceptable course of action, the actual plan must be coordinated with the development community. Alternatives to implementing this plan include cutting service programs, increasing future taxes, reducing non-growth capital projects or curtailing new development.

I am recommending that City Council consider implementation of a "new" Storm Water Utility in 1997 to pay for the cost of constructing and maintaining the city's storm drainage system. If City Council is willing to consider this alternative, a final plan will be developed for implementation by 1997. Alternatives to implementing this proposal include substantial additional cuts in service in 1997, increasing the tax levy in 1997 and beyond, reducing other capital projects or simply "living" with storm water problems after 1996.

Three Year Financial Plan

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

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

As City Manager, it is important that I not only make recommendations for current operations and capital investment, but also help City Council chart the impacts of current decisions on future financial plans. As City Council begins its budget deliberations, I encourage you to think about the following long-term issues. It is important that these issues be addressed as we develop a financial plan for years 1995-1997.

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

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

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

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

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

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

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

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

Present/Strengths and Challenges

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

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

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

Balancing of All of the Elements

The next three to five year period will be a very difficult financial period for city operations. There are a number of internal and external factors that are driving costs and may cause revenue reductions. In addition to the forces affecting our revenues and costs, we also have community expectations to deal with in terms of growth and development. There is simply not enough money to fund the level of operations and capital investment that we have funded in the past. We know that we have to change some of the ways that we do business!

As we enter this new era for city services, our focus must continue to be on quality services, maintenance of infrastructure and meeting the growth needs of our community. We must develop a balance that will allow us to respond in some reasonable manner to the operational and infrastructure needs of the community.

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

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

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

Financial Plan/Some Hard Choices!

There is no easy way to match available resources with costs. However, I believe there are fair and equitable ways of allocating resources and implementing programs. My goal in making the 1995 budget recommendations is to propose changes that are fair to our citizens, fair to outside groups and organizations and fair to our employees.

Benefits of the Plan

What are the benefits of the financial plan that is submitted for your consideration? The 1995-97 budget plan recommended to you will do the following things:

This plan will establish a financial "vision" for the future and help "strike" a balance between operational and infrastructure needs of the city.

This financial planning will provide the taxpayers a better idea of what to expect over the next three years.

This plan will set a level for capital facility replacement that is sustainable under current revenue projections. Although the capital funding level is lower in some areas than we have experienced over the past five years, I believe that this plan allows us to maintain our infrastructure in a reasonable manner.

This plan proposes alternative funding sources to allow us to plan for the future infrastructure growth and expansion needs of the community.

This plan provides direction for employees to proceed with new approaches to providing city services.

Details of the Plan

Changes in City Services Proposed/Controlling Costs

Reduction/Administrative Staff

I am proposing that city hall support staff be reduced by one and one-half full time positions by July 1, 1995. If this proposal is accepted by City Council, I will direct the senior management staff to initiate an effort to identify the appropriate areas for these organizational adjustments. Clerical functions in the Finance Department have been identified as areas where savings may occur by consolidation of duties.

Cost Reduction/This Budget	\$31,500
Three Year Projected Savings	\$128,500

Human Resources Reorganization

I am recommending that the management of the Human Resources operation and the Risk Management operation be consolidated, making one departmental director position responsible for both operations. To make this consolidation effective in 1995, the current Director of Human Resources requests that he be placed on a half-time basis January 1, 1995, and will assist in negotiating the 1995 labor contracts. This proposed transition will also be helpful to the new Director/Risk Manager during the first year of the organizational change.

Cost Reduction/This Budget	\$25,000
Three year Projected Savings	\$75,000

City Clerk's Office Restructuring

The City Clerk will be returning to school in August of 1995 and assuming a part-time position within the City operation. I am recommending that we look at a new organizational alignment for this work area that will allow us to increase efficiency and reduce costs. If approved in concept by the City Council, I will direct a team of employees from the Clerk's operation along with employees from other similar functions such as the Customer Service Office, the City Manager's Office and the City Attorney's Office to recommend service realignments that will cut annual costs by \$20,000 per year.

Cost Reduction/This Budget	\$5,000
Three Year Projected Savings	\$45,000

Reduction of Nine Full-Time Positions/Public Works and Parks Maintenance by September 15, 1995

I am recommending that Public Works streets maintenance division budget be reduced by eight labor and supervisory positions.

I am also recommending that the Parks Maintenance operation be reduced by one position.

Cost Reduction/This Budget	\$240,000
Three Year Projected Savings	\$794,000

Change the Way We Provide Services/Animal Control and Parking Enforcement

Presently, all animal complaints within the City of Eau Claire are directed to the Police Department. Two full time positions are assigned to this program (one is presently vacant) which cost the city in excess of \$90,000, annually. I am recommending that we no longer provide these services with full-time city-staffed positions.

I would recommend that we consider two options for the continuation of the animal control service. We could consider contracting with the Humane Society to provide this service within the city. The other option is to consider developing a program where some type of adjusted service could be provided by using a flexible staff pool to handle both animal control and parking enforcement. If this budget recommendation is accepted, I will ask the Police Chief to explore both of these options fully before implementation. The end result that I am seeking with this recommendation is the continuation of the animal control and parking enforcement programs while reducing overall annual costs to our citizens by \$50,000.

If this recommendation is accepted, I will instruct the Police Chief to develop a final recommendation for implementation by July 1, 1995.

Cost Savings/This budget	\$40,000
Three Year Projected Savings	\$140,000

Downsizing Plan/No Layoffs Planned in 1995

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

Even though we are not projecting direct layoffs on January 1, 1995, we do need \$341,000 in 1995 operational reductions in order to make our budget projections work. If this budget recommendation is accepted, it is my intent to hold some vacated positions open. These positions will be evaluated on a case-by-case basis in general fund departments, until we can achieve the 1995 operational savings. The City should experience a normal turnover in the 3% range due to retirements and voluntary terminations. As specific vacancies occur in the targeted areas, we will then free the "frozen" positions and move forward with our hiring process. However, I am recommending that all of the targeted positions be eliminated no later than January 1, 1996, or additional measures will be required.

School Liaison Program/Fall of 1995

The budget recommendations include the proposed implementation of the school liaison program in the fall of 1995. This program would be funded 50% by the city and 50% by the school district. This is the only new service program proposed in 1995 that will add employees. As City Council is aware, this program was originally submitted in the 1994 budget for implementation on January 1, 1995. However, based on recent discussions with school officials, we anticipate that the earliest that this program could be implemented would be late in 1995. This proposal would require final budget approval from the school district.

Library/Reduction in Operating Hours

Earlier this year, City Council directed that staff prepare a budget for submission which would hold overall spending in the general fund to no more than a 1.5% increase. This overall spending limit was necessitated by a general tax rate limit that was set at 3.5%.

The Library has submitted budget proposals which have met the 1.5% spending limit and also a budget which meets the 3.5% tax rate increase limit. These two budgets are dramatically different!

The 1.5% cost increase budget reduces the hours of operation and also decreases the expenditures made to acquire collection materials by \$23,000 and shows a 0% increase in the tax levy. The second budget proposal shows a 3.5% tax rate increase and reflects the maintenance of existing services.

I am sure that this will be a very difficult decision for City Council. The Library Board is charged with making the decision on how library funds are used and the level of service and operational hours for the library. City Council can only approve the total tax amount that will be levied to our citizens. The dilemma in this situation is that Council cannot go into this operation and cut particular service operations, nor can Council set the hours of operation. Council only has the ability to set the tax levy based on information and recommendations of the Library Board and staff.

Based on the submitted budget, I am recommending that the City levy for library operations be set at \$1,513,180, which reflects the levy for the 1.5% budget submittal, plus an additional appropriation to fund the collection materials proposed to be cut in the original submission. Under this recommendation, the Library Board will need to determine if cutting operating hours is the best priority for allocating the funds levied by the City Council.

City/County Health Department/Maintenance of Services

The submitted budget for the Health Department exceeds the budget cost limits set by the City Council, but meets the tax levy limits. In my review of this budget, I felt that the services and programs as submitted are essential to protect the health of our citizens. We continue to see a greater need for health inspection and health hazard prevention services and I am recommending that City Council provide funding for the continuation of existing services in the Health Department.

In staff review of the Health Department budget, I feel that changes should be considered in the tax funding level that is committed to the Combined Nursing Program. It appears that there may be similar services offered by the private sector hospital and clinics doing business in the Eau Claire area. I am recommending that the Health Department provide an analysis of the Combined Nursing Services program by August 1, 1995 to determine if there are viable alternative service options.

Restructure CE&SA Rental Rates

A review of current CE&SA rental rates indicate that based on current operating cost experience, we can reduce the overall rental charges by about \$185,000 per year. This reduction in the rental rates will be reallocated to the Land, Building and Equipment capital account to continue development of the GIS systems and completion of computer network installations in various city operations.

Encourage Employee Groups to Consider Impact of Wage Increases in Excess of Budget Projections in 1995, 1996 and 1997

The added costs of employee salary and benefits are of major concern as we look to the future. Even as you consider major financial policy changes in this budget to attempt to balance years 1996 and 1997, we are still facing the very real possibility of having to reduce 4 to 6 positions in each of these out years. This situation may even become worse if we see total employee wages and benefits exceeding the projected 3% increase.

As we look to settling labor contracts for expiring agreements beginning July 1, 1995, we must find ways of holding down our overall wage and benefit costs. If funding is required in excess of the 3% projection, the total number of employees will need to be decreased even more than the original projection.

The bottom line is very simple. We must figure ways to live within our means without passing large tax increases on to taxpayers. This means that we must limit the cost of bargained wage and benefit increases or find other ways of cutting costs to live within available resources.

Realignment of Services/Three-Year Focus on Reduction of Overhead Costs

Over the next three years, we will need to work as an organization to find new alignments that will allow us to reduce the amount of our resources spent on managing, supervising, supporting and providing City services. Employee input will be needed as we study and recommend new organizational alignments. This task will be very difficult as we ask employees to move out of their job comfort zones to explore new ways to provide city services. It is my intent to provide retraining to existing employees, wherever necessary, to allow them to move to new assignments within the restructured organization.

As part of this effort, I will ask that each department director look at position vacancies as opportunities for change. Prior to filling position vacancies, I will encourage management to seek out and consider new organizational alignments which could improve operations and/or reduce the overall cost of services.

The only way that we will be able to avoid extensive job cuts in the future is for all employees to work towards finding ways to improve our operations. As we work to implement the financial plan that is finally approved by the City Council, I feel strongly that we must consider the needs and morale of our existing employees in carrying out the proposed position reductions. It is my intent and desire to use attrition, retirements and transfers, wherever possible, to make the necessary changes in the organization. This type of position vacancy planning will require more administrative effort than a direct layoff, but I believe that the additional cost and effort will be beneficial in the long term for our city.

Transfer Hydrant Rental from the General Tax Levy to the Water Utility User Fee in 1997

Presently, the City pays the water utility about \$800,000 per year in what is called hydrant rental fees. This charge is paid through the tax levy for the cost and use of the hydrants and water mains used in our fire protection efforts. A few years ago, the state passed legislation which would allow the City (if we chose) to transfer the hydrant rental cost back to the utility. The purpose of this transfer of costs is to reduce the burden on the property taxpayer (tax exempt property does not share in the cost) and transfer this cost to the utility where all users, including tax exempt properties, will share in the cost.

The implementation of this transfer of costs is proposed in mid-1997 to correspond with a year in which we expect the utility rate increase to be minimal. As we consider making this transfer of costs, we need to seek approval from the PSC as well as work with utility users outside the city to assure an orderly transition.

Operational Changes/Data and Communications

I am recommending that we encourage and support an enhanced automation effort throughout our organization. The focus of this effort will be to reduce future operating costs throughout the organization and to intensify existing service delivery systems. However, at the same time it is important to choose our technology investments carefully in order to provide the most cost effective systems and operations. I am proposing capital investment be made in the following service areas:

A continued emphasis on the full implementation of the GIS system will provide more access to infrastructure information and more timely and cost effective service responses to our citizens. Full utilization of this system in the future will allow it to be networked with public safety systems.

Continued implementation of the network system should provide such future benefits as quicker responses to our citizens as well as allowing us to reduce our overall staffing for customer operations.

Keeping our equipment current and well maintained is critical to the service providers in our organization. I am recommending a funding level that I believe will allow us to maintain and update, when necessary, our investment in computer equipment and software.

Contingency/For Reinvestment Program

As we look at our operations, we find that some changes could be made to save money, but in many cases an up front investment is required to implement the change. To encourage departments to implement programs to save money, I am proposing that City Council set aside \$200,000 from the city's Central Equipment escrow to provide seed money where it is needed for equipment or facility improvements that will ultimately have a pay back of five years or less. Money will be "loaned" from this fund to a requesting department with the department actually repaying the loan from savings in operations over a period of five years or less. These projects will be "booked" as loans to the departments with the departments repaying the debt from operations.

Wellness Program Issue

The most important asset that the city can claim is its employees. It is important that the employees be encouraged to live a healthy lifestyle, keep fit to avoid injury and develop wellness habits that will decrease sick and injury leave.

I am sure that this issue will be debated in the 1995 budget. By some, this program may not

be viewed as cost effective because they feel that healthy employees will tend to stay that way. This may be the case for some individuals. However, as I have viewed the results of the 1994 study on the impacts of the wellness program, I am convinced that the program provides long term benefits to the organization in terms of reduced health care costs, reductions in workers' compensation payments, decreased sick leave and reductions in injury leave. Will these cost saving benefits be available even if the program is not offered? I believe that the answer for the short term is yes, but the long term response is probably no.

The program was started to improve overall employees' wellness. I believe this program has had a positive impact on reducing employee sick and injury time away from the job as well as enhancing the overall quality of work done by our employees.

Other Operational Changes / Services

In the 1995-97 financial plan, I will be directing staff to look at a number of service areas and service issues:

I will be directing staff to review all user fees, permits and license charges annually to assure that we are recovering the operational costs associated with the issuance of licenses and permits, inspection and enforcement.

In 1995, I will be directing an employee team from both the Public Works and the Parks and Recreation maintenance operations to examine and recommend ways to combine some or all of the maintenance operations. The overall good of this review is to determine if there are ways to better utilize management, support, and operations personnel based on seasonal considerations.

Infrastructure Replacement/Existing Areas

Place Limitation on "New" GO Debt Service

Based on last year's CIP, new debt service was projected to increase by over \$400,000 each year for the next three to five years. Based on current revenue projections, this level of commitment is no longer financially viable unless services are cut substantially or taxes are increased. In putting together this proposal, staff recognized that the only apparent options were to reduce the overall capital project appropriations, propose an increase in property taxes or find other financing sources. Staff also recognized that significant financial policy changes are very difficult to make in a short period of time. Staff recommends that the commitment to the CIP in 1995 and beyond be set at a level that will not require the issuance of more than an average of \$1.5 million in tax supported GO debt, excluding debt supported by special assessments. This proposed change will cut funding levels for some capital projects as well as cause construction of some projects to be postponed to future planning years.

Revise Special Assessment Policy for Street Replacements

I am proposing that street "replacement" special assessments be changed to recover 100% of the costs of street reconstructions. This change from the former policy of collecting 65% to 80% of costs will allow staff to match new debt service for street replacements directly with the revenue received from special assessments. These funds will be held in a separate fund to pay debt service costs.

With this change in place, the level of residential street replacements that we can do is only limited by engineering and construction management man hours and the willingness of the abutting property owner to pay for the improvements. The benefit of this change in policy is that it will remove the financial limitations on residential street reconstructions.

However, we will still continue to find financial difficulty in funding arterial street reconstructions. A large portion of the cost of arterial street reconstruction will still not be assessable even if we change the policy for local streets. Arterial streets will still require a property tax supported financial commitment from bonding or other sources.

Establish a Parks Reserve Fund for Park Development

I am proposing that City Council establish a Parks Reserve Fund that can be used to develop and enhance park facilities in Eau Claire. I would propose that City Council appropriate \$100,000 per year from the Community Enhancement Fund (room tax collections) and \$100,000 annually from the general tax levy. In addition, donations and grants would be receipted to this account to provide funding for park facility projects and major renovations. This change in the current funding program would begin in 1997. The benefit of this plan is that we will have a fixed annual amount dedicated to park development and infrastructure improvements.

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

Use of Debt Service Reserves to Fund Storm Water Project Costs

In the 1980's the city allocated a considerable amount of available funds for several purposes including possibly paying for future debt service. Because of changes in the financial market and interest rates, the city has accumulated excess earnings of about \$1.5 million.

I am recommending that this one time resource be used to fund a portion of our 1995 and 1996 storm water program which will reduce our overall bonding requirement.

Downtown Development

The Comprehensive Plan addresses the need to revitalize the greater downtown area. This plan calls for ongoing public investments and improvements in downtown to attract increased private investment. The city's 1995 capital plan does not include funding to address improvements in the downtown area. I am proposing that support for proposed downtown improvements in 1995, as projects become known, be funded through nontax levy sources. Possible project revenue sources may be CDBG funding or TIF financing.

Future Growth and Development Long Term Financial Policy Considerations

Consider implementation of a Viable Impact Fee System by September 1, 1995

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

We will be resuming this process very shortly with the development community. Although we have heard concerns that implementation of impact fees may hamper development, I believe it is important that staff complete this process with the development community and that a full report be submitted to the City Council.

City Council is aware why this issue is important to our future. The costs of providing existing standards of services for new development are substantial. Streets, storm sewers, parks, and water and sewer utilities must be expanded to accommodate the system demands

generated by new growth. As we look at our current financial condition, Council will need to consider imposing some type of impact fee system, increasing taxes, cutting the standard of services, or simply not expanding our existing infrastructure systems and thereby restricting future growth.

I hope that the Advisory Committee will propose a viable nontax revenue source to pay for new development in the community. I feel that it is important that a growth financing plan be developed prior to September 1, 1995 if we are to proceed with long range planning for the additional infrastructure we will need to service the growth needs of this community.

Creation of a Storm Water Utility

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

Development of a storm water utility plan will be difficult. There are many technical and legal issues that must be considered as we attempt to devise a reasonable plan for implementation. Before we make a major commitment of staff time and resources to examine this issue, I would like City Council's support that this is a direction that you want to pursue. If City Council authorizes staff to pursue this course of action by approving this part of the financial plan, we would move to develop a storm water management program which will be considered for implementation in January of 1997.

Under this proposal, our current storm water enhancement program can continue in 1995 and 1996 with the construction of improvements in the Taft and Kay area and with planning for the Princeton Valley area. However, completion of this program beyond 1997 is not viable under current revenue restraints without changes in our tax levy.

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

Other Recommended Financial Policy Changes and Issues

Tax Policy

Although we must use the assessed value tax rate on the tax billing sent to the residents, the equalized value rate is used by the county, school district and CVTC as they present their tax rate to the public and press. In the past, this has created considerable confusion since all entities, except the city, have used equalized value for computing tax rates. Beginning in 1995, the city will be using the equalized tax rate (same as other taxing entities) for presentation purposes (prior to the tax billing) so that it is comparable to all other taxing units. For years 1996 and 1997, no increases in the city's equalized value tax rate is anticipated. However, the assessed value rate is projected to increase by 3.5% in each year.

State Funding/Concern for the Future

Within the next two years, city government may see a significant decrease in available resources if shared revenues are decreased to provide additional school aids. The state is currently attempting to locate about \$1 billion to add to school funding by 1996 and the city's shared revenue funding could be targeted.

If we see a significant decrease in shared revenues as a result of a tax shift by state government, I will ask Council to consider increasing our local tax levy (by a like amount) to offset the loss in shared revenues. Currently, we are proposing substantial adjustments and service changes in the 1995-97 period. We simply cannot afford a loss in a major revenue source (in the form of a tax shift by state government) and still be able to provide reasonable city services.

Review of Purchasing Ordinance

I am recommending that in 1995, city staff begin a review of the existing purchasing ordinance to identify changes that will allow staff in all departments to get the work done faster and more efficiently, while still protecting the public interest. Our last review of this ordinance occurred in the early 1980's.

Commitment to Industrial and Economic Development

The 1995/97 operating plan will provide financing for the city to continue to work with the IDC and Gateway in promoting economic growth in the area. The financial commitment to the IDC operating budget is proposed to remain at 1995 levels to support the IDC, Momentum Chippewa Valley and the Incubation Center.

I anticipate that we will be able continue present EDF loan programs with funds presently in the escrow account as well as continue an aggressive shell building lease program through Gateway. In 1995, I am anticipating that additional land will be purchased by Gateway to expand the industrial land inventory. Utility service, roadways and storm drainage needs for this new industrial land are anticipated to be funded through TIF financing.

Summary

The recommendations in this three year plan are extensive and will have impacts far into the future. There are many individuals and organizations that will be impacted by these proposals. Over the past fifteen years, we have been fortunate that we could provide quality services, invest in infrastructure replacements and also provide funding for growth while maintaining a low tax rate. I am sure that we would all like to see this trend continue, but many things have changed in our environment. Just as we are seeing business and industry 'retool' and reorganize to meet the challenge of changing resources and demands, the city must do the same. I believe that the financial and policy changes recommended in this three year plan are absolutely essential if we are to continue to meet the current needs of our citizens as well as plan for the orderly growth of our community.

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

I look forward to the City Council review of this three-year financial plan.

ADDENDUM

THREE-YEAR FINANCIAL PLAN

The Three-Year Financial Plan was adjusted by the City Council during the 1995 budget review. The attached schedule outlines the motions considered by the Council in this process. Presented below is a description and impact analysis of the approved motions and directives.

Motion to transfer hydrant rental charges from the General Fund tax roll to the utility bills effective in July, 1995. Estimated savings to be used to reduce bonding requirements for the 1995 streets program.

The estimated 1995 savings of \$398,500 from hydrant rental charges will be used to increase the General Fund transfer to the Streets Capital Improvement Program, thereby reducing the general obligation bonding requirement. This action also results in a 1995 reduction of General Fund debt service requirements in the amount of \$19,700.

In future years, the savings from transferring the hydrant rental charges from the General Fund are estimated to be \$800,000.

Directive to investigate the possibility of creating a Bellinger Street Business Improvement District.

No funding impact.

Motion to add \$100,000 to the 1995 bituminous overlay program in the 1995-1999 Capital Improvement Plan.

The 1995 bituminous overlay program will be appropriated at a level of \$300,000. General obligation bonding will increase by \$100,000 to fund the additional expenditures.

Motion to delete funding for the construction of Fairfax Street in the 1997/1998 Capital Improvement Plan, and to use the funding designated for the construction of Fairfax Street to fund the City's matching share of the bridge construction for the Eddy Lane, Jeffers Road, and Short Street bridges in 1997/1998.

Deleting Fairfax Street will reduce general obligation bonding requirements in 1997/1998 by a total of \$440,000. This will reduce projected debt service by \$38,000 for future years.

Motion to appropriate \$2,500 for the Main Street Association.

Funding for the Main Street Association is a one-time increase in General Fund expenditures.

Motion to increase City council member salaries from \$1,500 to \$3,000 and the City Council President's salary from \$2,000 to \$3,600 effective for Council terms beginning in April, 1995.

The 1995 estimated cost of the salary increase is \$6,940, to be allocated from the appropriation for Council members' training. The annual cost of full implementation is an increase of \$17,870 over 1994 salaries.

Motion to include additional funding in the budget for the Public Access Center. The intent of this motion is to provide funding to Public Access to enter into a lease with Banbury Place beginning November 1, 1995.

Relocating the Public Access Center to Banbury Place will increase the 1995 General Fund expenditures by \$34,200.

Motion to increase bonding by \$150,000 in fiscal year 1995 to provide tax supported funding for street improvements. This amendment will adjust the proposed special assessment program to require a 90% recovery of street improvement costs through special assessments in 1995 rather than the 100% policy recommended in the City Manager's proposed three-year plan.

The addition of \$150,000 in bonding will add \$13,000 to the General Fund debt service costs.

Motion to reduce the wellness program compensation allocation by 50%. This reduction would take effect for all wellness payments made after April of 1995. The annual impact of this change will be a reduction of \$60,000, however, the 1995 change will be \$30,000. A plan for distribution of funds shall be presented to Council and approved before funds are paid out.

The 1995 General Fund expenditures will decrease by \$30,000 and in future years by \$60,000.

Motion to approve the changes in estimated revenues and appropriations for motions approved on November 28, 1994 and authorize the city staff to incorporate the changes in the 1995 Program of Services and 1995-1999 Capital Improvement Plan.

As shown on the attached schedule, the net effect of the approved motions on the 1995 General Fund expenditures is \$0. General obligation bonding is reduced by a net \$148,500 in 1995.

MOTIONS TO ADJUST THE 1995 PROGRAM OF SERVICES
& THE 1995/1999 CAPITAL IMPROVEMENT PLAN

	FUNDING SOURCES				CIP Budgets		
	Operating Budgets G.F. Contingency	G.F. Taxes	Economic Develop.	Room Tax	Library Taxes	G.O. Bonds	G.F. Transfers
1. DEMARS	Discontinue Wellness program effective 1-1-95; reduce G. F. costs by \$113,000 in the City Manager's Recommended Budget.			- DEFEATED -			
2. DEMARS	Reduce Library budget to the 'Service Reduction' budget - deduct \$23,320 (taxes -\$19,070) from the City Manager's Recommended Budget.			- DEFEATED -			
3. MORRIS	Increase Library budget to 'Service Maintenance' budget - add \$39,150 (taxes +\$32,010) to the City Manager's Recommended Budget.			- DEFEATED -			
4. NIELSEN	Increase C. V. Museum funding for capital to \$3,500 - currently \$0 (Room Tax funds).			- DEFEATED -			
5. NIELSEN	Increase Paul Bunyan Camp funding for capital to \$5,000 - currently \$0 (Room Tax funds).			- DEFEATED -			
6. LEWIS	Transfer hydrant rental charges from the tax roll to utility bills in July, 1995; Est. savings of \$398,500 will be used to offset bonding in the Streets CIP fund.	(19,700)				(398,500)	398,500
7. LEWIS	Delay purchase of eight buses in Public Transit until 1996. (G.F. -\$22,000; Bonds -\$200,000)			- WITHDRAWN -			
8. LEWIS	Directive - Funding for downtown development should be TIF rather than CDBG.			- WITHDRAWN -			
9. LEWIS	Directive - Contract with Humane Assoc. for animal control rather than providing service through City employees.			- DEFEATED -			
10. LEWIS	Directive - Begin Park Reserve Fund in 1996 rather than 1997.			- WITHDRAWN -			
11. LEWIS	Directive - City staff should pursue creation of a Bellingier St Business Improvement District.			- NO FUNDING IMPACT -			
12. LEWIS	Add \$100,000 to the 1995 Bituminous Overlay program - currently \$200,000.					100,000	
13. LEWIS	Delete Fairfax St. extension in 1997/1998 Streets CIP fund; move funding to Eddy/Jefferis/Short bridges in 1997/1998 Bridges CIP fund.			- NO FUNDING IMPACT IN 1995 -			
14. LEWIS	Contribute \$5,000 to Mainstreet Association. (AMENDED TO \$2,500)		2,500				
15. LEWIS	Contribute \$2,500 to Interfaith Hospitality Network (may qualify for CDBG funding).			- WITHDRAWN -			
16. LEWIS	Contribute \$2,000 to Winterfest for a fireworks display, contingent on Convention Bureau match (Room Tax funds).			- WITHDRAWN -			
17. NIELSEN	Contribute \$2,000 to Winterfest for a fireworks display (Room Tax funds).			- NO SECOND -			
18. TAMKE	Transfer \$3,500 from C. V. Museum operating budget to capital budget.			- DEFEATED -			
19. REIT	Reduce C. V. Museum operating budget by \$10,000; Add \$5,000 to the Paul Bunyan Camp capital budget.			- DEFEATED -			
20. KORTNESS	Increase Public Library budget - add \$15,000 (tax levy +\$12,270) to the City Manager's Recommended Budget.			- DEFEATED -			

MOTIONS TO ADJUST THE 1995 PROGRAM OF SERVICES
& THE 1995/1999 CAPITAL IMPROVEMENT PLAN

	FUNDING SOURCES				CIP Budgets			
	Operating Budgets		Economic Develop		Room Tax	Library Taxes	G.O. Bonds	G.F. Transfers
	G.F. Contingency	G.F. Taxes						
21. TAMKE		6,940						
		(6,940)						
22. KUNZ								
23. MORRIS								
24. KUNZ		34,200						
		13,000				150,000		
25. KUNZ		(30,000)						
26. LEWIS								
27. STAFF	0	0	0	0	0	0	(148,500)	398,500

21. TAMKE Increase Council members' salaries to \$3,000 per year, Council President to \$3,600; effective for members whose term begins in April, 1995. (AMENDED TO REDUCES COUNCIL TRAINING BY \$6,940 TO PROVIDE FOR INCREASE COST)

22. KUNZ Increase Council salaries to \$3,000 per year, Council President to \$3,600; effective for all members for the term beginning in April, 1996.

23. MORRIS Increase funding to Public Access Center by \$34,200 to provide for moving expense and rent in Banbury Place (effective Nov 1, 1995).

24. KUNZ Increase bonding by \$150,000 for street improvements and reduce the recovery from Special Assessments from 100% to 90%.

25. KUNZ Reduce wellness program compensation by 50% for payments made after April, 1995. AMENDED TO REQUIRE COMMITTEE TO DEVELOPE ALTERNATE METHODS OF PAYMENTS FOR COUNCIL CONSIDERATION.

26. LEWIS Replace 2 of the labor positions recommended deleted from the City Manager's Recommended Budget.

27. STAFF Summary of funding changes as a result of motions approving budget adjustments.

BUDGET OVERVIEW

The Budget Financial Summary gives the reader a preview of highlights and trends in the 1995 Budget. Pertinent statistical information is included in the following sections to complement and expand on the summarized data.

BUDGET OVERVIEW

Services provided by the City are classified by function for financial reporting purposes. Each major function is accounted for in a separate fund with unique revenue and expense budgets. In 1995, there are 20 operating funds with a combined expenditure budget of \$57,924,640. In addition to the appropriation for operating needs, \$13,565,000 is proposed for construction of capital facilities such as streets, storm sewers, and utilities. The combined 1995 appropriation for all City funds is \$71,489,640. The following sections highlight anticipated revenues and expenditures and identify significant issues related to each.

REVENUES

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

SUMMARY OF REVENUES BY FUND:

	<u>1994 Budget</u>	<u>1995 Budget</u>	<u>% Change</u>
General Fund	\$ 30,144,310	\$ 30,622,030	1.6%
Community Dev. Block Grant	1,091,000	1,189,000	9.0%
Economic Development	1,070,000	1,354,000	26.5%
Community Enhancement	725,000	738,000	1.8%
Public Library	2,042,290	2,095,480	2.6%
City-County Health	2,287,120	2,441,420	6.7%
Debt Service Funds	2,755,960	3,170,680	15.0%
Redevelopment Authority	0	0	n/a
Water Utility	5,338,600	5,079,600	-4.9%
Sewer Utility	5,021,500	4,885,450	-2.7%
Parking Utility	224,400	262,800	17.1%
Public Transit	1,575,200	1,719,080	9.1%
Hobbs Ice Center	295,050	323,550	9.7%
Outdoor Pool	323,100	333,600	3.2%
Risk Management	1,506,040	1,544,940	2.6%
Central Equipment	2,498,720	2,332,150	-6.7%
Landfill Remediation	217,050	550,000	153.4%
Downtown Business District	52,000	51,200	-1.5%
West Grand Business District	5,700	8,800	54.4%
Water Street Business District	9,400	9,600	2.1%
Total Revenues	<u>\$ 57,182,440</u>	<u>\$ 58,711,380</u>	2.7%

REVENUE HIGHLIGHTS

Revenues for all operating funds are projected to increase in 1995 by 2.7% when compared to the 1994 budget. Revenues in the major operating funds are projected for 3-5 years to help facilitate long range planning. Significant changes affecting revenue projections in 1995 and beyond are listed below.

1. Property Taxes

Property taxes are collected from most real and personal property. Tax rates are established each year by dividing the required levy by the assessed value of the property within the City. In 1994, the City completed a reassessment of all real property which resulted in an average increase of nearly 29% for overall assessed values. The State has provided an equalized, or market value for the City which has increased 5.98% over 1994. Based on this estimate, the City's proposed tax levy increase of 5.5% for 1995 will result in an increase of 3.5% over the 1994 tax rate when corrected for the reassessment. Future years tax levies are projected to match the growth in equalized values, which will result in stable tax rates.

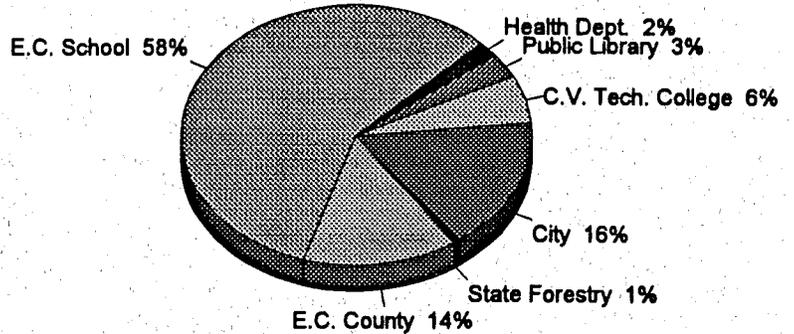
<u>Property in City (w/o TID)</u>	<u>1994</u>	<u>1995</u>	<u>% Change</u>
Equalized value (000's)	\$1,433,907	\$1,519,601	5.98%
Assessed value (000's)	1,570,359	1,570,359	0.00%

Equalized values are used to equitably distribute the County and School tax levies. The cities and towns with a higher assessed to equalized value ratios will require a lower tax rate to support those levies. The 1995 property tax rates, based on assessed valuation for property located in the City of Eau Claire, Eau Claire County are as follows:

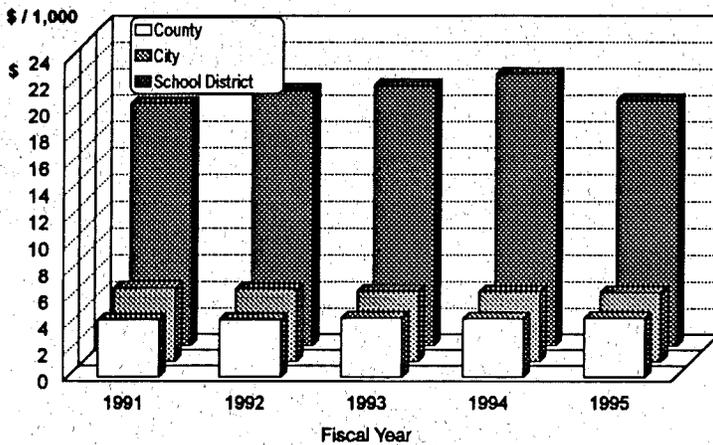
	<u>1994</u>		<u>1995</u>		<u>% Change</u>
	<u>Levy</u>	<u>Rate</u>	<u>Levy</u>	<u>Rate</u>	
Levied by City Government:					
City of Eau Claire	\$7,545,000	6.200	\$7,960,000	5.047	-18.6%
Public Library	1,466,080	1.205	1,513,180	0.959	-20.4%
City-County Health	974,850	0.801	1,000,960	0.635	-20.7%
Total City Government	9,985,930	8.206	10,474,140	6.641	-19.1%
Levied by Other Taxing Entities:					
Eau Claire Area School District	29,239,300	24.072	28,078,474	17.831	-25.9%
Chippewa Valley Technical College	2,566,748	2.111	2,849,395	1.808	-14.4%
Eau Claire County	6,065,549	5.217	6,179,440	4.101	-21.4%
State Forestry	282,783	0.236	299,385	0.193	-18.2%
Total-Other Entities	38,154,380	31.636	37,406,694	23.933	-24.3%
Gross Tax Rate	48,140,310	39.842	47,880,834	30.574	-23.3%
Less State Tax Credit	2,842,782	2.371	2,894,742	1.865	-21.3%
Net Tax Rate - All Taxing Entities	\$45,297,528	37.471	\$44,986,092	28.709	-23.4%

1995 EQUALIZED TAX RATES

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



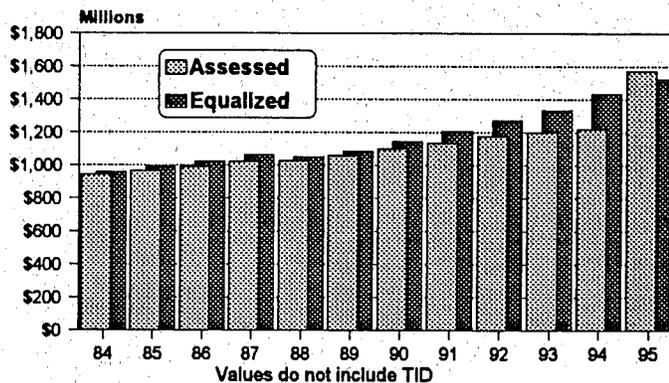
COMPARISON OF TAX RATES (per \$1000 Equalized Value)



This graph illustrates the tax rate trends for the City, Eau Claire County and Eau Claire School District over the past five years.

In recent years equalized or market values have grown at a rate of 5% while assessed values have increased only 1% to 3% per year. In 1994 the City completed a reassessment of all property.

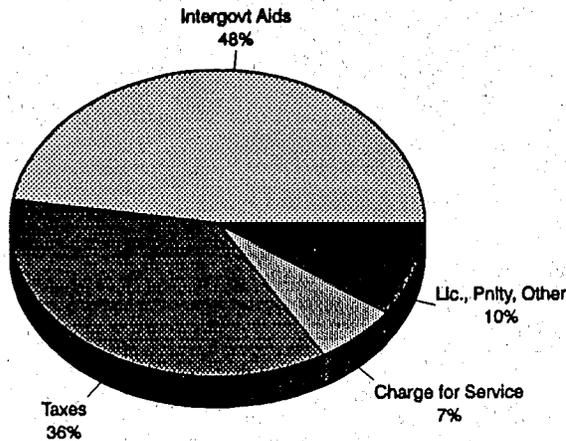
GROWTH COMPARISON Equalized & Assessed Values



2. General Fund Revenues

Overall General fund revenues are projected to increase 1.6% over 1994. There are two major segments of General fund revenues, state aids and property taxes, which comprise over three-fourths of the total revenue base.

1995 GENERAL FUND REVENUES

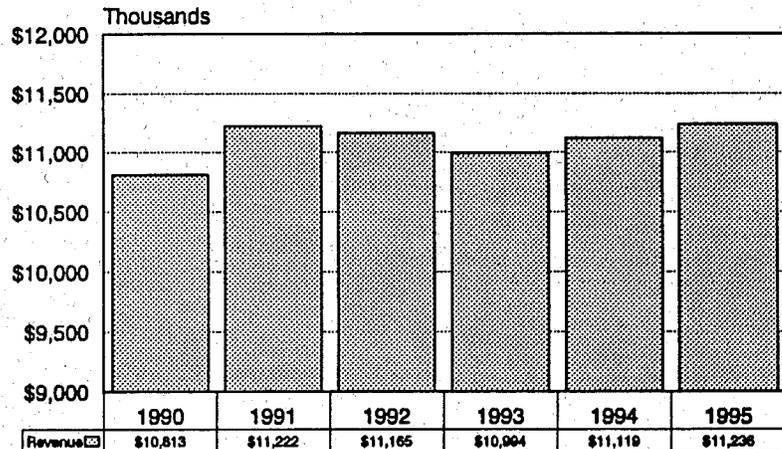


State and federal aid revenue programs account for 48% of the General fund budget. This revenue category is projected to increase only 1.4% overall. Property taxes and special assessments account for 36% of the budget. The City's proposed tax levy will increase by 5.5%, reflecting inflationary growth of 3.5% and new growth of 2%. Special assessments are expected to decrease by 23% in 1995, due to two factors. First, in recent years the City has received higher than expected advance payments of the 10-year assessment installments, reflecting the high volume of sales and refinancing of property. The

advance payments reduced the outstanding balance of the future years installments. Second, 1995 marks the initial year of a proposed plan to match new installment revenue to the debt services requirements for the streets special assessment programs. The 1995 special assessments will be recorded directly in the Debt Service fund.

STATE SHARED REVENUE

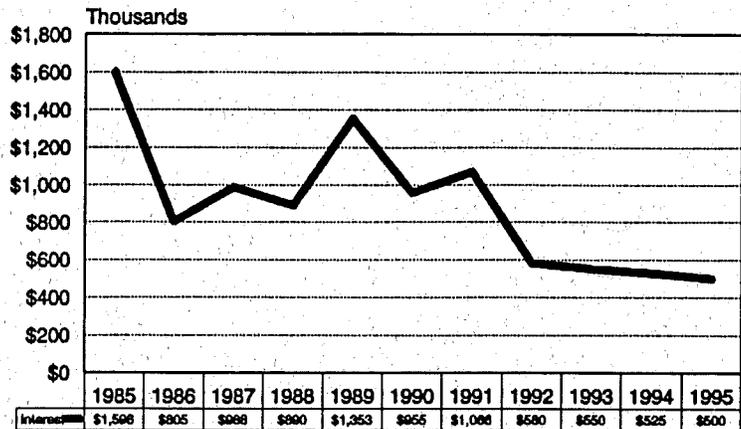
The State Shared Revenue program is the City's largest revenue source. Over the past six years, this program has averaged approximately \$11 million. The 1995 projection is an increase of 1% over the final 1994 allocation.



1995 is estimated.

INVESTMENT INTEREST (General Fund)

Interest earnings on available cash balances have declined sharply in the last few years due to declining interest rates. The following graph shows the drop in General fund investment income from a high of \$1.6 million in 1985 to approximately \$500,000 in 1995.



1994 and 1995 are estimates.

In 1994, General fund building permits were raised significantly. The 1995 budget includes a 12% increase for this revenue category, reflecting an effort to recover the City's costs of licensing and inspection through user fees and permits.

Three year revenue projections for the General fund anticipate overall growth of approximately 1.5% each year. The estimates include assumptions that state aids, the largest category, will increase approximately 1.5%, the tax levy will increase by 5%, the special assessments will decline by 10%, and interest rates will rise moderately. The projections are best estimates at this time. The outcome of the school funding issue is an example of a factor which may negatively impact both shared revenues and payments received in lieu of taxes. The projections are updated on an ongoing basis as more information becomes available.

3. Recommended Revenue Changes in Other Funds

City-County Health Department

- Fees and Licenses are reviewed annually by the Board of Health which proposes adjustments to recover the cost of services. In 1995, the Board of Health will specifically review the fee structure of the Combined Nursing Services to look for ways to reduce the level of tax support.

Water Utility

- In 1994 the Public Service Commission (PSC) approved a water utility rate increase of 7.71%, to be implemented in two phases in 1994 and 1995. The water utility will request the next rate adjustment in 1996, projected at 8%, to reflect completion of the northwest water improvement projects.

- In mid 1995 the utility's fire protection fee revenue will be collected from the utility's customers rather than from the General fund tax levy. This proposal will be submitted to the PSC for approval prior to implementation.

Sewer Utility

- Over the next three years the sewer utility rates are projected to increase at 4%, 4% and 3%. The rate increases will allow the utility to maintain acceptable debt service coverage, and move towards a pay-as-we-go approach for capital improvements.

Parking Utility

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

Public Transit

- Operating assistance from State and Federal grants provide 42% and 18% of total revenues. In 1995, Public Transit will become the lead agency in providing special transportation services which will increase revenues by \$86,000 over 1994. The operating subsidy from the General fund is projected to decrease by \$16,930 or 4.4%.

Hobbs Ice Arena

- Rates for ice time are reviewed annually by the Parks and Recreation Department and rate increases averaging 3% have been approved by City Council for the 1994-95 season. Ice rental time has increased 17% in the past 3 years, due in part to improvements to the second indoor rink.

Outdoor Pool

- Fees are reviewed annually by the Parks and Recreation Department and are set by the City Council. Pool revenues are directly affected by summer temperatures. General fund support in the amount of \$200,000 for 1995 operations has been budgeted, an increase of 5.3% over 1994. The General Fund also subsidizes payments for the pool debt service.

Central Equipment

- This internal service fund accounts for construction, operations and maintenance of the central garage facility. Due to efficiencies in operations, the budget includes an overall 6.5% decrease in fees charged to other departments for equipment rental.

EXPENDITURES

The City's Program of Services is broken into 20 operating funds. Each of these funds is set up as a separate accounting entity and is budgeted annually. Within each of these operating funds, expenditures are projected in specific categories based on historical averages. The 1995 total expenditures for operations is \$57,924,640, an increase of 4.3% over 1994.

SUMMARY OF EXPENDITURES BY FUND

<u>Fund</u>	<u>1994 Budget</u>	<u>1995 Budget</u>	<u>% Change</u>
General Fund	\$ 31,282,130	\$ 31,689,300	1.3%
Community Dev. Block Grant	1,091,000	1,189,000	9.0%
Economic Development	918,300	1,086,190	18.3%
Community Enhancement	765,800	877,170	14.5%
Public Library	2,082,290	2,135,480	2.6%
City-County Health	2,295,290	2,471,220	7.7%
Debt Service Funds	3,413,350	3,726,460	9.2%
Redevelopment Authority	0	150,000	n/a
Water Utility	4,529,490	4,583,120	1.2%
Sewer Utility	3,831,880	3,940,270	2.8%
Parking Utility	219,440	214,800	-2.1%
Public Transit	1,575,200	1,719,080	9.1%
Hobbs Ice Center	295,050	323,550	9.7%
Outdoor Pool	323,100	333,600	3.2%
Risk Management	1,293,630	1,495,640	15.6%
Central Equipment	1,355,430	1,375,760	1.5%
Landfill Remediation	217,050	550,000	153.4%
Downtown Business District	50,000	50,000	0.0%
West Grand Business District	5,000	5,000	0.0%
Water Street Business District	9,000	9,000	0.0%
Total All Funds	\$ 55,552,430	\$ 57,924,640	4.3%

EXPENDITURE HIGHLIGHTS

The 1995 Program of Services and 1995-1999 Capital Improvement Plan were prepared in accordance with the City Council's Budget Guidelines which limited increases in the General fund operations and debt service to a maximum of \$760,000 and restricted the assessed value tax rate increase to 3.5%. The actual General fund increase is \$407,170 or 1.3% over 1994.

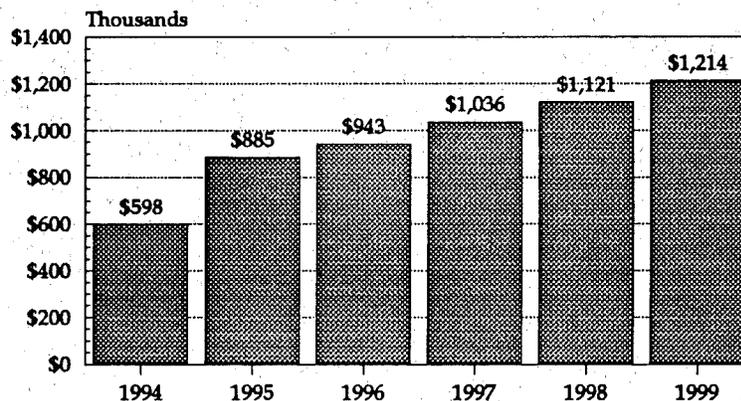
1. Overview of Major Funds

General Fund

- A three year projection of General fund expenditures has been the basis for developing the budget. Expenditures in 1995 will increase 1.3% over 1994. Projections for 1996 and 1997 anticipate increases of 1.5% in each year.
- The General fund labor force is projected to decrease by 13.5 full-time positions in 1995. It is anticipated that further reductions of four to six positions will be required in each of the next two years. In 1995, the reorganization will take place through retirements and voluntary terminations. Vacant positions will be held open on a case-by-case basis to assure that sufficient labor cost savings are generated during the reorganization process.
- An expanded school liaison program is slated for implementation in late 1995. Three additional officers will be required to place liaisons at the middle schools and the two senior high schools. These are the only new staff positions included in the budget.
- General obligation debt service in 1995 will be \$878,300, an increase of \$280,030. Tax supported new debt will not exceed an average of \$1.5 million per year in the 1995 to 1999 CIP.
- Special assessment installments for 1995 and future years' streets projects will be allocated directly to debt service for these projects. The City will move towards 90% recovery of project costs to provide sufficient debt service resources.

General Fund

Debt Service Transfers*



* Does not include S/A debt

Economic Development

- Operations of the Sky Park Technology Center and a city-owned manufacturing facility are included in the Economic Development fund. The appropriations are funded by rental income from the facilities.
- The fund also includes reserves available to fund EDF loans, job incentive programs, land credits and other industry incentives. Specific expenditures from the reserves must be approved by Council.

Community Enhancement

- Expenditures in this fund are supported by room tax revenue. Seventy percent of the room tax revenues is transferred to other agencies for convention and tourism activities.
- Funding for the Convention Bureau operations will increase .8%, reflecting the percentage increase in room tax revenues, as outlined in the Bureau's contractual agreement with the City. Additionally, the Bureau's appropriation for special events will continue at \$35,000, the same as 1994. Total funding recommended for the Convention Bureau is \$406,470.
- Development of the Phoenix Steel site into a community park with trailhead facilities will be partially funded from the Community Enhancement fund by transfers of \$100,000 in 1994, 1995 and 1996.
- Appropriations also include the third annual contribution of \$50,000 for the 1995 renovation of the Carson Park baseball stadium.
- Beginning in 1996, Community Enhancement funds will be allocated to a Parks and Recreation project reserve. The recommended 1996 contribution of \$60,000 will be increased to \$100,000 in future years.

L.E. Phillips Public Library

- The Library budget will increase 2.6% from 1994. The recommended budget is a compromise to the two proposals submitted by the Library. The tax levy for Library operations will be set at \$1,513,180, a 3.2% increase, and includes an additional appropriation of \$23,000 to fund the collection materials originally proposed to be eliminated from the budget.

City-County Health Department

- The Health Department budget includes an additional \$15,000 appropriation from the tax levy to support the Combined Nursing Services (CNS). The total allocation of \$55,000 will enable CNS to continue providing personal care worker services for homebound patients. The costs of providing these services are presently reimbursed by the Wisconsin Mutual Assistance Program at less than 80%.
- The Health Department budget will increase by 7.7%, with a 2.7% increase in the tax levy for Health Department purposes.

Redevelopment Authority

- The Redevelopment Authority is an enterprise fund established in mid 1994 to account for revenues and expenditures incurred in several projects. In 1994 the Redevelopment Authority's major project involved the acquisition of property near Half Moon Lake to develop a site for a new elementary school. The project was funded by equal contributions from the School District and the CDBG program at a total project cost of 800,000.

Landfill Remediation

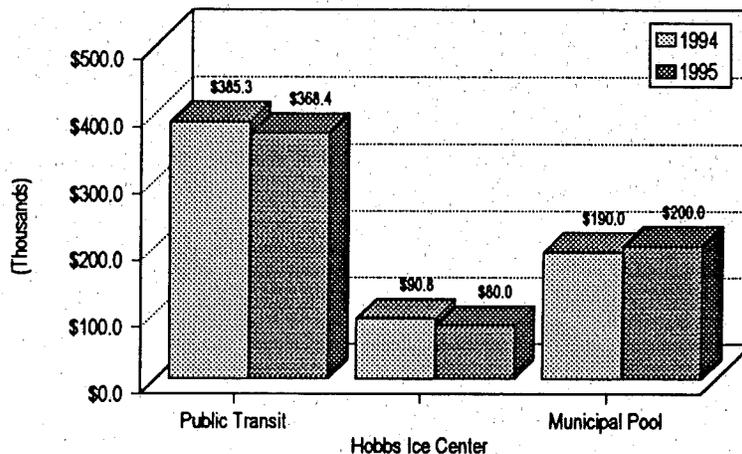
- This fund has been established as an expendable trust fund to account for revenues and expenditures related to the Remedial Investigation Feasibility Study of a former City landfill. The Study was approved in late 1993 and is jointly funded by the City and six other potentially responsible parties (PRP's). The Study is expected to cost \$657,000 with completion in early 1995.

2. Subsidies

The City operates a number of facilities through enterprise funds which function much as business enterprises. All assets, liabilities, revenues and expenses of the operation are recorded in these funds. If the annual revenues of the operation are insufficient to pay operating costs, the General fund provides an operating subsidy. Contributions and advances to these funds for capital improvements are not treated as operating subsidies. Subsidies are required from the General fund to pay a portion of the cost of operations for the following:

<u>Fund</u>	<u>1994 Budget</u>	<u>1995 Budget</u>	<u>% Change</u>
Public Transit	\$ 385,340	\$ 368,410	-4.4%
Hobbs Ice Arena	90,810	80,000	-11.9%
Outdoor Pool	190,000	200,000	5.3%
Total Subsidies	\$ 666,150	\$ 648,410	-2.7%

GENERAL FUND SUBSIDIES



3. Community Service Groups

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

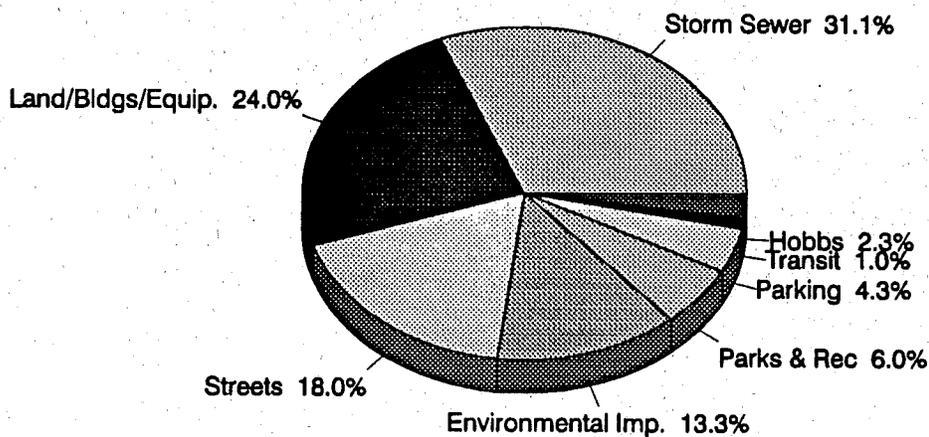
	<u>1994 Budget</u>	<u>1995 Requested</u>	<u>1995 Budget</u>
<u>GENERAL FUND</u>			
Eau Claire Public Access Center	\$56,210	\$96,130	\$87,080
L.E. Phillips Senior Central	34,000	34,000	32,450
Main Street Assoc.	0	5,000	2,500
Total General Fund	90,210	135,130	122,030
<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>			
Chippewa Valley Incubation Center, Inc.	12,000	20,000	15,000
Total Community Development Block Grant	12,000	20,000	15,000
<u>ECONOMIC DEVELOPMENT FUND</u>			
Eau Claire County Industrial Dev. Corp.	115,000	115,000	115,000
Momentum 21	24,450	24,450	24,450
Total Economic Development Fund	139,450	139,450	139,450
<u>COMMUNITY ENHANCEMENT FUND</u>			
Chippewa Valley Museum			
Operating	48,870	51,140	49,600
Capital	5,000	3,500	0
Total Chippewa Valley Museum	53,870	54,640	49,600
Chippewa Valley Symphony Ltd.	2,800	2,840	2,840
Eau Claire Area Convention Bureau	403,160	406,960	406,470
Eau Claire Regional Arts Council, Inc.	95,000	95,000	95,000
Paul Bunyan Logging Camp			
Operating	10,720	12,000	10,900
General fund labor	10,000	10,000	10,000
Capital	5,000	10,000	0
Total Paul Bunyan Logging Camp	25,720	32,000	20,900
Total Community Enhancement Fund	580,550	591,440	574,810
Total Organizational Requests	\$822,210	\$886,020	\$851,290

4. General Fund Transfers

Capital project transfers from General Fund to the Capital Improvement Plan are \$2,208,500, as compared to \$1,589,500 in 1994, an increase of 39%.

<u>CAPITAL PROJECT TRANSFERS</u>	<u>1994</u>	<u>1995</u>
Capital Projects		
Street Improvements	\$350,000	\$398,500
Storm Sewer Capital Projects	475,000	687,000
Land-Building-Equipment Capital Projects	500,000	530,000
Parks & Recreation Capital Projects	65,000	132,000
Environmental Improvements	40,000	294,000
Parking Utility	150,000	95,000
Public Transit	0	22,000
Hobbs Ice Center	9,500	50,000
Total General Fund Transfers to the CIP	\$1,589,500	\$2,208,500

1995 CAPITAL PROJECT TRANSFERS



Other General Fund Transfers

In addition to operating subsidies, outside agency support and capital project funding the General fund budget includes \$150,000 for Economic Development and \$878,300 for Debt Service.

5. Bond Issues - 1995

In the 1980's much of the capital construction was funded by using existing cash balances and current revenues. In 1993, the City began a planned bonding program for infrastructure projects. In the 1995-1999 CIP new debt to be repaid from the tax levy is limited to an average of \$1,500,000 per year.

To reduce the City's potential debt service obligation, alternative funding sources have been proposed for future implementation, including impact fees and a storm water utility. New debt issues for street reconstruction will be financed over 10 years to coincide with special assessment installment revenue for these projects. Below are the anticipated bonding needs for 1995:

General obligation bonds:

Tax levy - Streets	\$1,281,500
Tax levy - Transit	200,000
Special assessments - Streets	950,000
Total general obligation bonds	<u>\$2,431,500</u>

Revenue bonds:

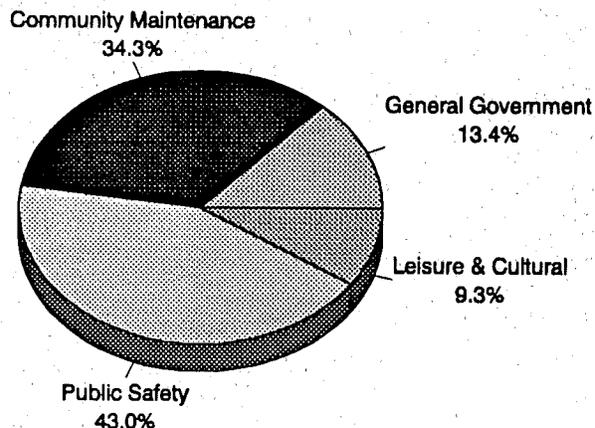
Water Utility	\$2,000,000
Sewer Utility	1,400,000
Total revenue bonds	<u>\$3,400,000</u>

6. Personnel Changes

While the City's land size, population and demand for services are growing, the staffing level has decreased from 508 positions in 1985 to 469 positions currently. The graph below shows the staffing levels in the four major service areas.

TOTAL 1995 CITY PERSONNEL BY SERVICE AREA

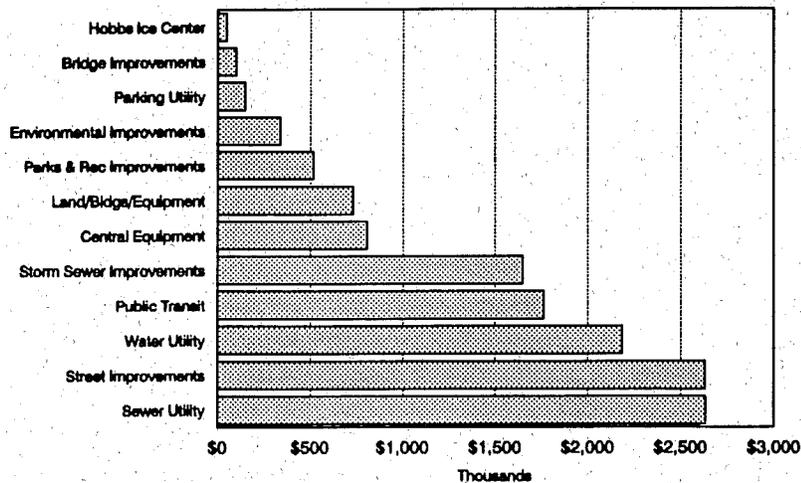
(Excludes Library, Health and Community Development)



CAPITAL IMPROVEMENT PROGRAM

The approved capital improvement projects for 1995 are listed below by fund. The 1995 capital projects are included in the Program of Services to provide authorization for expenditures of the first year of the 1995-99 CIP.

1995 CAPITAL IMPROVEMENT PLAN



<u>Fund</u>	<u>Amount</u>
Street Improvements	\$2,630,000
Storm Sewer Improvements	1,650,000
Bridge Improvements	100,000
Land, Building, Equipment Improvements	733,000
Parks and Recreation Improvements	520,000
Environmental Improvements	339,000
Water Utility	2,185,000
Sewer Utility	2,635,000
Parking Utility	150,000
Public Transit	1,763,000
Hobbs Ice Center	50,000
Central Equipment	810,000
Total Proposed Projects	<u><u>\$13,565,000</u></u>

CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS

Street Improvements

Two approaches will be taken to fund the City's street construction program:

- City-wide street and sidewalk reconstruction will be funded through the special assessment program. These projects will be financed through 10 year bond issues. The project costs will be assessed at 90%, providing installment revenue over a 10 year period corresponding to the debt service requirements. This approach will enable the City to respond to the requests of property owners for street improvements while reducing the dependency on the tax levy.
- Major arterials and other streets projects will continue to be financed by bond issues amortized over 20 years. Funding for these projects can include tax supported debt, grants, special assessments and developer contributions.

Storm Sewer Improvements

- Over the long range, the City is faced with storm water management projects which will exceed \$10 million. New DNR and EPA requirements may increase these costs significantly. A Storm Water Utility is proposed for implementation in 1997. Such an approach is an option to place the City in a pay-as-we-go position for future projects. To fund projects in 1995 and 1996, we will apply accumulated funds in the debt service accounts to the Storm Sewer Improvement fund. This will enable the City to proceed with the Taft/Kay relief sewer and the Princeton Valley drainage improvements.

Bridge Improvements

- A bridge maintenance program has been funded at a general level of \$100,000 per year over a five-year period to address ongoing maintenance and repairs for the twelve bridges under the jurisdiction of the City. In 1997, the Jeffers Road, Eddy Street, and Short Street bridges will undergo major reconstruction.

Land, Building, and Equipment

- A long-range commitment is being made to upgrade and implement computer equipment to take advantage of technology that will improve efficiency and support enhanced automation efforts throughout the organization. Focus will be on the continued implementation of the network system and the full implementation of the Geographic Information System.
- A building maintenance program is being continued to ensure all municipal buildings, including the six fire stations, are maintained.
- In 1995, an investment will be made to replace the existing florescent lamps and magnetic ballasts in City Hall, the Parks & Recreation building, the Library, and the Central Maintenance Facility with energy efficient florescent lamps and electronic ballasts. This project is expected to reduce energy consumption by 30%.

Parks and Recreation Improvements

- Renovation of the Carson Park Baseball Stadium will begin in 1995. Improvements will include upgrades to the concession area, restrooms, storage area, seating, plumbing, ventilation, electric and lighting systems. This project is funded partially by a transfer in the amount of \$150,000 from the Community Enhancement fund.
- Construction of a trailhead facility will begin on the Phoenix Steel site following remediation for lead contamination. Development will consist of landscaping, lighting, a walkway and trailhead facility. The Community Enhancement fund will transfer \$300,000 over a three-year period of time to fund the improvements.
- A Parks Reserve fund will be implemented beginning in 1997 to develop and enhance park facilities in the City of Eau Claire. Funds received from the sale of city-owned property along with appropriations of \$100,000 from both the General fund and the Community Enhancement fund will finance the program. In addition, donations and grants will supplement funding for projects.

Water and Sewer Utilities

- The North Clairemont water main will be upgraded when the Wisconsin Department of Transportation reconstructs North Clairemont Avenue in 1995.
- The Northwest Water and Interceptor Sewer systems will provide service to the northwest area of the community which is currently undergoing industrial and commercial growth in the area of the USH 12 and STH 124 corridors. The funding proposed in 1995-1999 will complete the major facilities west to Mill Run Road. The final phase will be the extension from Mill Run Road westerly to serve the commercial and industrial development in the I-94 Interchange area.
- Continuation of the Northeast Interceptor sewer system will be coordinated with the development of the USH 53 Freeway project scheduled to begin in 1999.
- A detailed study of the Water Treatment Plant indicates major renovations are needed to bring the facility into compliance with DNR requirements and to upgrade equipment and treatment systems. Design will begin in 1998, with construction scheduled in 1999.
- Funding was included in the 1992/93 Capital Improvement Program to correct operational deficiencies at the Wastewater Treatment Plant. In 1995, \$600,000 will be appropriated to replace the leaking digester cover and to install a sludge thickener.

Public Transit

- Three GMC buses and five Neoplan buses are scheduled for replacement in 1995. The \$1.76 million replacement cost will be funded 80% by a federal grant and 20% by a City matching contribution.

Central Equipment

- As part of the organizational restructuring, an escrow of \$200,000 will be set aside in the Central Equipment fund to provide loans to city departments to implement qualifying, cost-saving projects. The loan can be used to purchase equipment or for facility improvements that will have a savings payback of five years or less.

ORGANIZATIONAL CHART

City of Eau Claire, Wisconsin



BUDGET POLICY

FINANCIAL POLICIES

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

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

OPERATING BUDGET POLICIES

- The City will prepare an annual budget for all operating funds.
- The City will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
- The City will integrate performance measurement and performance objectives with the operating budget.
- A contingency account will be maintained in the annual operating budget to provide for unanticipated expenditures of a non-recurring nature or to meet unexpected small increases in service delivery costs. Transfers from the contingency account to the operating programs will require approval by the City Council.
- Mid-year adjustments within budgeted accounts of a department may be made with approval of the Department Directors and the Director of Finance. Budget adjustments between departments must be approved by the City Council.
- Budgets are classified as either lapsing (spending authority terminates at year-end) or non-lapsing (spending authority continues through the life of a project). All lapsing budgets are prepared for fiscal year operations beginning January 1 and ending December 31. Listed below are all budgeted funds showing the type of appropriation.

Lapsing Appropriations

General Fund
Economic Development
Community Enhancement
Public Library
City-County Health
Debt Service funds
Redevelopment Authority
Water Utility
Sewer Utility
Parking Utility

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

Non-Lapsing Appropriations

Community Development
Block Grant
Capital Project funds

(Non-lapsing budgets are reviewed annually.)

BUDGET POLICY

OPERATING BUDGET POLICIES (Cont'd)

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

OPERATING BUDGET PREPARATION CRITERIA

The following budget criteria was established by the City Council prior to the preparation of the 1995 budget.

- Limit overall operating cost increases and debt service to a maximum \$760,000.
 - This action will require adjustments in our service programs and our capital improvement planning.
- The present General fund budget is \$31,491,630. The "new" proposed limit would be \$32,251,630. Allow for consideration of exceptions only where costs can be supported by non-tax revenue sources.
- Limit the Assessed Value Tax Rate increase to 3.5% (or \$269,000) plus the levy increase generated by new construction.
- "New" programs or enhanced service levels, if requested in the budget, would have to be supported within the proposed limits to be considered.

BUDGET POLICY

OPERATING & CAPITAL IMPROVEMENT BUDGETS TIMETABLE

<i>June 13</i>	Guidelines presented to Council
<i>June 24</i>	CIP distributed to Departments
<i>July 29</i>	Budget packets distributed to Departments
<i>August 19</i>	Department budgets submitted to Finance Dept
<i>Aug.25-Sept. 9</i>	Budget and CIP requests reviewed by Department Heads
<i>Sept. 12 - 23</i>	City Manager's review of Budget and CIP
<i>Sept. 26-Oct. 7</i>	Preparation of City Manager's proposed Budget and CIP
<i>Oct. 4 - 7</i>	Board of Review
<i>October 10</i>	Presentation of the 1995 Budget to the City Council
<i>Oct. 11-Nov. 18</i>	Budget work sessions
<i>October 24</i>	Presentation of CIP to Council and referral to Plan Commission.
<i>November 21</i>	Public hearing
<i>November 28</i>	Presentation of final Budget and CIP for approval by City Council
<i>December 31</i>	Distribution of approved Budget

BUDGET POLICY

CAPITAL BUDGET POLICIES

- Funding for utility projects should be obtained from:
 - operating profits
 - bond market
 - State Trust Fund loans
 - General fund advances

- Loans from General fund to the utilities shall be paid back over a period not to exceed 30 years at the current municipal interest rate. This method is used because of the following factors:
 - 5% of customers are outside city
 - tax-exempt properties pay utility fees

- The City may utilize General fund balances to fund capital projects whenever available and feasible.

- The City shall utilize available funding sources for capital improvements whenever practical and feasible, including:
 - grant funds
 - special assessments
 - developer contributions

- The City will develop a five-year capital improvement program, which will be reviewed and updated annually.

- The complete five-year capital project funding plan must be balanced each year by matching projected expenditures with proposed revenue sources by fund.

- Transfers between capital project funds must be approved by the City Council. A transfer within a capital project fund can be approved by the City Manager and the Finance Director.

- The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues when possible.

- The City will try to ensure that industrial acreage is available for development within the City and served with necessary infrastructure.

BUDGET POLICY

REVENUE POLICIES

- The City will try to maintain a diversified and stable revenue system to minimize short-run fluctuations in any one revenue source.
- The City will attempt to maximize benefits from major revenue sources as a way of maintaining a stable tax rate.
- The City will follow an aggressive policy of collecting revenues.
- The City will establish all user charges and fees at a level related to the full cost (operating, direct, and indirect) of providing the service, whenever practical.
- The City will attempt to review license fees/charges annually to determine if the revenues support the cost of providing the service.
- Sewer and Water Utility funds will be self-supporting through user fees.
 - The minimum utility rates should be set at a rate which will yield net income which is 1.25 times the highest principal and interest payment due. This requirement is in conformance with the mortgage revenue bond requirements.
 - Rate adjustments for the Water Utility are submitted to the Public Service Commission and City Council for review and approval.
 - Rate adjustment for the Sewer Utility will be submitted to the City Council for review and approval.
- The City shall levy and collect a 7 percent room tax pursuant to 66.75 of the Wisconsin Statutes. This tax is collected monthly from all City hotels and motels and is based on the gross room receipts collected. The proceeds from this tax are used to promote convention, tourism, cultural, and recreational activities.
- Parks and Recreation administers a variety of adult and youth recreation programs and activities. These fees and charges are reviewed annually by the City Council. The following policy guidelines have been adopted:
 - Instructional programs will be offered on a year-round basis.
 - Adult instructional fees should cover 100% of the cost of supplies, administration, and personnel.
 - Youth instructional fees should cover 50% of the cost of supplies, administration, and personnel.

BUDGET POLICY

REVENUE POLICIES (Cont'd)

- Some programs are offered to the community as a service and are not designed to recover their cost. These programs include:
 - Senior Center
 - Eau Claire Senior Citizen Club
 - Outdoor skating rinks
 - Open gym
 - Par-Te-Rec
 - Playgrounds
 - Municipal Band concerts
- The recreation division shall charge rental or 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.
- The City will maintain a working capital reserve of \$3.7 million to provide funds for reasonable cash flow needs. This reserve will also be used when the City encounters unforeseen emergencies such as storms, floods, severe unexpected increases in service costs or decrease in revenue, or other situations which are determined to be emergency situations by the City Council.
- Reserves will be established in the Water and Sewer Utilities in accordance with 1978 Revenue Bond Ordinance provisions.
- Funds will be reserved for major equipment, replacement, and building repairs in the Sewer Utility, as required by EPA grant provisions.
- A cash reserve for Central Equipment "rolling fleet" replacement will be maintained on a replacement cost basis each year. An amount in excess of the original cost depreciation will be reserved annually to reflect replacement value. Additions to the fleet are made through allocations in the annual budget. A separate reserve will also be maintained for replacement of the Fire Department trucks and will be based on replacement cost.
- All general obligation debts will be paid through a general debt service fund and TIF debt service funds. Operating budgets will be prepared to meet the annual principal, interest, and service charge costs for each fund. Net debt service requirements (debt service expenditures less debt service revenue) will be funded through the General Fund. Revenue for the TIF debt fund will include taxes generated by incremental property values within the district, special assessments, interest on cash balances, and General fund transfers, if required.

BUDGET POLICY

INVESTMENT POLICIES

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

Short-Term Funds

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

Long-Term Funds

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

BUDGET POLICY

DEBT POLICIES

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

SPECIAL ASSESSMENT POLICIES

General Policy

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

BUDGET POLICY

SPECIAL ASSESSMENT POLICIES (Cont'd)

Special Assessments Levied Over Ten Years

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

Special Assessments Due in Year Assessed

- Street Oiling
Assessment based on total cost of street oiling.
- Whiteway Lighting Operation and Maintenance
Assessment based on total cost of operating and maintaining system and is assessed in full to non-residential properties.

Improvements Not Assessed

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

BUDGET POLICY

MAJOR DEVELOPMENT POLICIES

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

PURCHASING POLICIES

- Purchases for all City departments for the City of Eau Claire shall be in accordance with the City Procurement Policy (Chapter 2.92 of City Code).
- The methods of source selection are as follows:
 - Large Purchase
 - Competitive sealed bidding must be used for purchases of \$20,000 or greater. This process shall consist of:
 - Invitation for bids
 - Public notice
 - Bid opening
 - Bid acceptance and bid evaluation
 - Bid award - City Council authorization
 - Small Purchase
 - Any procurement not exceeding \$20,000 may be made by getting informal written notices, telephone quotations and published price lists.
 - Sole Source Procurement
 - When it has been determined in writing by the Purchasing Agent, that there is only one source for a required procurement, the purchase may be negotiated and the other methods of selection disregarded. A written determination must be submitted to the City Manager.
 - Emergency Procurements
 - In the event of an emergency, supplies, services, or construction may be purchased without regard to normal purchase selection procedures to protect the health and welfare of the public. A written determination of the basis for the emergency and for the selection of the particular contractor must be included in the contract file.

BUDGET POLICY

PENSION FUNDING AND REPORTING POLICIES

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

Existing Plan Funding

- All permanent employees of the City are participants in the Wisconsin Retirement System (WRS), a state-wide, defined-benefit pension plan to which employer and employees both contribute. The City pays a negotiated amount which now equals the employee and the employer portions after a six-month probationary period. The rates of employer and employee contributions are set annually by WRS based on actuarial evaluations. The State's policy is to fund retirement contributions to meet current costs of the plan and amortized prior service costs over 40 years. The 1995 rate requirements for the Wisconsin Retirement System employees are as follows:

	<u>General</u>	<u>Police</u>	<u>Fire</u>
Employee Contribution	6.2%	6.5%	7.2%
City Contribution	<u>6.0%</u>	<u>16.1%</u>	<u>21.2%</u>
Total	<u>12.2%</u>	<u>22.6%</u>	<u>28.4%</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, 1993, was approximately \$1,751,330, all of which relates to prior service. The estimated remaining period of amortization is 18 years and will be paid through annual operating appropriations.

Post-Retirement Benefits

- In addition to providing pension benefits, the City provides certain health care benefits for retired employees. Substantially all of the City's permanent employees may become eligible to receive employer paid health care from retirement until age 65 if they reach normal retirement age while working for the City. The cost of retiree health care benefits is recognized as an expenditure in General fund as premiums are paid. For 1995, those costs are estimated at \$132,000.

BUDGET POLICY

COMPENSATED ABSENCES

Employees accumulate vacation, sick leave, and other benefits at various rates depending on bargaining group and length of service. Employees are paid for their total unused vacation and compensatory time upon termination or retirement. However, sick leave can only be used during employment. The cost of compensated absences are recognized when payments are made to employees. A current value of accumulated compensated absences outstanding as of December 31, 1993 is shown on the following table:

Unused vacation pay	\$ 680,470
Compensatory time	52,913
Total compensated absences	<u>\$ 733,383</u>

The estimated current portion of these costs has been included in the 1995 proposed budget.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

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

SPECIAL EVENTS POLICIES - INSURANCE REQUIREMENTS

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

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

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

BUDGET POLICY

RISK MANAGEMENT POLICY

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

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

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

COMPARATIVE BUDGET SUMMARY

The Comparative Budget Summary is an analysis by fund of the City's 20 operating funds. This summary gives the reader a "snapshot" overview of the City's projected revenue, expenditures and working capital balances as well as other information about major aspects of each fund. Additional revenue detail for all funds is presented in the Revenue Detail section of this budget. Expenditure detail by division is located in the Service Areas section which is divided into the four major services provided to the community.

COMPARATIVE BUDGET SUMMARY

GENERAL FUND

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

Area of Operation

City of Eau Claire
Population of 58,239

Principal Sources of Revenues 1995 Estimate

Intergovernmental	47%
Property Taxes	26%
Other Taxes	10%
Charges for Services	7%
Other-Interest	6%
Licenses & Permits	2%
Fines & Forfeits	2%

Assessed Property Values January 1, 1995 Estimate (000's)

Real Estate	
Residential	\$1,100,000
Commercial	450,000
Industrial	58,000
	<hr/>
Subtotal	\$1,608,000
	<hr/>
Personal property	86,000
	<hr/>
Total property	\$1,694,000

Operating Departments

City Council
City Manager
City Attorney
Finance
Human Resources
Community Development
Public Works
Parks & Recreation
Police
Fire & Rescue

Operating Personnel

372.75 full-time equivalent positions

COMPARATIVE BUDGET SUMMARY

GENERAL FUND

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Operating Budget					
Revenues and Other Financing Sources:					
Taxes	\$ 10,501,815	\$ 10,937,000	\$ 4,965,134	\$ 10,792,100	\$ 11,008,600
Intergovernmental	14,153,557	14,227,310	1,654,260	14,348,350	14,550,700
Licenses & Permits	715,696	677,300	579,906	784,400	756,800
Fines & Forfeits	484,966	466,500	260,410	466,700	471,500
Charges for Services	600,735	611,200	332,948	642,100	606,100
Charges for Services - Intergovernmental	1,244,879	1,323,800	615,386	1,378,000	1,444,500
Miscellaneous	1,734,987	1,711,200	794,638	1,667,800	1,592,000
Other Financing Sources	199,812	190,000	100,120	211,790	191,830
Total Revenues and Other Financing Sources	29,636,447	30,144,310	9,302,802	30,291,240	30,622,030
Expenditures and Other Financing Uses:					
Personal Services	19,588,749	20,477,440	9,685,157	20,486,750	20,908,340
Contractual Services	4,358,455	4,760,820	2,069,412	4,747,210	4,074,690
Utilities	717,532	770,720	316,426	742,070	768,670
Fixed Charges	851,127	887,420	416,109	879,190	825,130
Materials & Supplies	877,384	1,014,500	389,572	915,180	941,200
Contributions & Other Payments	76,603	94,710	59,707	99,230	126,530
Capital Outlay	113,373	138,600	68,673	179,030	126,530
Other Financing Uses	3,180,029	3,137,920	2,228,270	3,051,770	3,918,210
Total Expenditures and Other Financing Uses	29,763,252	31,282,130	15,233,326	31,100,430	31,689,300
Excess (Deficiency) of Funding Sources Over Uses	\$ (126,805)	\$ (1,137,820)	\$ (5,930,524)	\$ (809,190)	\$ (1,067,270)
Working Capital/Available Fund Balance					
Beginning Balance	\$ 2,299,677	\$ 1,083,020		\$ 1,894,600	\$ 1,164,280
Changes in Available Balances:					
From operations	(126,805)	(1,137,820)		(809,190)	(1,067,270)
Prepayments	(6,512)	0		0	0
Principal repayment - leases & advances	270,370	264,300		288,370	308,730
Residual transfers in	0	0		0	0
Residual transfer to proprietary funds for capital projects/debt	(542,130)	(209,500)		(209,500)	(227,000)
Ending Balance	\$ 1,894,600	\$ 0		\$ 1,164,280	\$ 178,740

COMPARATIVE BUDGET SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT

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

Area of Operation

City of Eau Claire

Operating Personnel

Administrator, Housing	0.4
Housing Rehab. Specialist	1.0
Assistant to Administrator	0.6
Clerk II	0.2
Project Representative	0.1
Project Assistant	0.5
Rental Technician	0.2

Principal Sources of Revenues 1995 Estimate

Block Grant funds	74%
Program Income	26%

3.0

Project Objectives 1995 Estimates

CDBG Housing Rehabilitation Loans	\$ 374,200	31.5%
Public Improvement Projects	219,000	18.4%
Public Service	184,000	15.5%
Administration	134,600	11.3%
Acquisition Projects	130,000	11.0%
Comprehensive Planning Activities	74,900	6.3%
Intensified Code Enforcement	60,000	5.0%
Contingency	12,300	1.0%

\$ 1,189,000

COMPARATIVE BUDGET SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT

	1993 <u>Actual</u>	1994 <u>Budget</u>	1994 <u>6-Month Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Intergovernmental	\$ 411,700	\$ 807,000	\$ 185,700	\$ 807,000	\$ 879,000
Program Income	<u>380,425</u>	<u>284,000</u>	<u>211,731</u>	<u>284,000</u>	<u>310,000</u>
Total Revenues and Other Financing Sources	<u>792,125</u>	<u>1,091,000</u>	<u>397,431</u>	<u>1,091,000</u>	<u>1,189,000</u>
Expenditures and Other Financing Uses:					
Personal Services	117,004	93,850	60,908	93,850	168,900
Contractual Services	84,897	59,900	21,724	59,900	60,000
Utilities	720	700	298	700	800
Materials & Supplies	7,676	2,450	5,250	2,450	2,200
Contributions & Other Payments	101,078	27,400	18,235	27,400	78,900
Capital Outlay	1,595	0	942	0	0
Loans to Other Agencies	240,560	331,000	151,148	331,000	309,200
Other	<u>274,084</u>	<u>575,700</u>	<u>153,818</u>	<u>575,700</u>	<u>569,000</u>
Total Expenditures and Other Financing Uses	<u>827,614</u>	<u>1,091,000</u>	<u>412,323</u>	<u>1,091,000</u>	<u>1,189,000</u>
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ (35,489)</u>	<u>\$ 0</u>	<u>\$ (14,892)</u>	<u>\$ 0</u>	<u>\$ 0</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ 35,489	\$ 0	\$ 0	\$ 0
Changes in Available Balances:				
From operations	(35,489)	0	0	0
Designated for future operations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMPARATIVE BUDGET SUMMARY

ECONOMIC DEVELOPMENT

The purpose of this fund is to account for a loan pool established to provide low interest loans for area business expansion and provide on-going assistance and direction for commercial and economic development. This fund also accounts for rental activity of the Sky Park Technology Center.

Area of Operation

City of Eau Claire

Operating Personnel

1 full-time equivalent position

Principal Sources of Revenue 1995 Estimate

Rent - Sky Park Technology Center	\$	500,000
Shared expenses - Sky Park		332,000
Loan Pool repayments		190,000
Transfer from General fund		150,000
Interest on investments		120,000
Interest on notes receivable		62,000

COMPARATIVE BUDGET SUMMARY

ECONOMIC DEVELOPMENT

	1993 <u>Actual</u>	1994 <u>Budget</u>	1994 6-Month <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Intergovernmental	\$ 251,592	\$ 0	\$ 96,510	\$ 5,270	\$ 0
Miscellaneous	782,538	720,000	533,381	1,054,000	1,014,000
Other Financing Sources	495,257	350,000	592,667	808,110	340,000
	<u>1,529,387</u>	<u>1,070,000</u>	<u>1,222,558</u>	<u>1,867,380</u>	<u>1,354,000</u>
Total Revenues and Other Financing Sources					
	<u>1,529,387</u>	<u>1,070,000</u>	<u>1,222,558</u>	<u>1,867,380</u>	<u>1,354,000</u>
Expenditures and Other Financing Uses:					
Personal Services	49,649	52,900	26,293	51,980	53,740
Contractual Services	500,146	572,250	124,437	242,340	245,250
Utilities	512	700	253,998	592,160	597,600
Fixed Charges	128	135,000	128	130	15,150
Materials & Supplies	640	1,500	5,717	10,730	10,500
Contributions & Other Payments	151,450	151,450	88,950	151,450	139,450
Capital Outlay	1,359	4,500	37,784	44,500	24,500
Loans to Other Agencies	518,600	0	421,220	500,000	0
	<u>1,222,484</u>	<u>918,300</u>	<u>958,527</u>	<u>1,593,290</u>	<u>1,086,190</u>
Total Expenditures and Other Financing Uses					
	<u>1,222,484</u>	<u>918,300</u>	<u>958,527</u>	<u>1,593,290</u>	<u>1,086,190</u>
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ 306,903</u>	<u>\$ 151,700</u>	<u>\$ 264,031</u>	<u>\$ 274,090</u>	<u>\$ 267,810</u>
<u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 752,000	\$ 474,340	\$ 0	\$ 0	\$ 0
Changes in Available Balances:					
From operations	306,903	151,700		274,090	267,810
Transfer to reserve - Economic Development	(1,058,903)	(626,040)		(274,090)	(267,810)
	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Ending Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMPARATIVE BUDGET SUMMARY

COMMUNITY ENHANCEMENT

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

Area of Operation

City of Eau Claire

Operating Personnel

No permanently assigned positions

Principal Sources of Revenue 1995 Estimate

Hotel-motel room tax \$737,000

Project Objectives 1995 Estimates

Provide funding for:
Cultural activity \$147,450
Community Promotion 406,470
Parks & Recreation 323,250

COMPARATIVE BUDGET SUMMARY

COMMUNITY ENHANCEMENT

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Operating Budget					
Revenues and Other Financing Sources:					
Taxes	\$ 737,778	\$ 725,000	\$ 295,969	\$ 730,000	\$ 737,000
Miscellaneous	0	0	0	1,500	1,000
Total Revenues and Other Financing Sources	737,778	725,000	295,969	731,500	738,000
Expenditures and Other Financing Uses:					
Personal Services	9,820	0	0	0	0
Contractual Services	250	250	250	250	2,350
Contributions & Other Payments	539,690	570,550	376,504	589,850	564,820
Other Financing Uses	64,000	195,000	145,000	145,000	310,000
Total Expenditures and Other Financing Uses	613,760	765,800	521,754	735,100	877,170
Excess (Deficiency) of Funding Sources Over Uses	\$ 124,018	\$ (40,800)	\$ (225,785)	\$ (3,600)	\$ (139,170)
 <u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 64,732	\$ 101,153		\$ 138,750	\$ 85,150
Changes in Available Balances:					
From operations	124,018	(40,800)		(3,600)	(139,170)
Transfer to reserve- capital projects	(50,000)	(50,000)		(50,000)	100,000
Ending Balance	\$ 138,750	\$ 10,353		\$ 85,150	\$ 45,980

COMPARATIVE BUDGET SUMMARY

PUBLIC LIBRARY

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

Area of Operation

City of Eau Claire
Eau Claire County Municipalities

Operating Facilities

L.E. Phillips Public Library

Principal Sources of Revenue 1995 Estimate

Property tax	72%
Contract with County	17%
Miscellaneous revenue	11%

Operating Personnel

29.51 full-time equivalent Library positions
3.00 Custodial positions

COMPARATIVE BUDGET SUMMARY

PUBLIC LIBRARY

	1993 <u>Actual</u>	1994 <u>Budget</u>	1994 <u>6-Month Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 1,361,691	\$ 1,466,080	\$ 1,466,080	\$ 1,466,080	\$ 1,513,180
Intergovernmental	1,080	16,000	0	16,000	16,000
Fines & Forfeits	70,112	79,000	41,746	75,000	77,000
Charges for Services	13,347	15,140	7,037	13,700	14,700
Charges for Services-					
Intergovernmental	450,490	447,520	198,620	447,520	453,780
Miscellaneous	32,477	18,150	17,082	23,250	20,320
Other Financing Sources	530	400	525	400	500
	<u>1,929,727</u>	<u>2,042,290</u>	<u>1,731,090</u>	<u>2,041,950</u>	<u>2,095,480</u>
Total Revenues and Other Financing Sources					
	<u>1,929,727</u>	<u>2,042,290</u>	<u>1,731,090</u>	<u>2,041,950</u>	<u>2,095,480</u>
Expenditures and Other Financing Uses:					
Personal Services	1,304,890	1,410,160	659,316	1,400,590	1,400,410
Contractual Services	150,881	162,200	59,461	169,650	179,700
Utilities	69,212	73,730	35,290	71,610	75,920
Fixed Charges	20,659	22,160	11,205	21,950	22,810
Materials & Supplies	317,768	343,040	131,873	343,150	352,590
Contributions & Other Payments	11,377	7,200	7,200	7,200	7,200
Capital Outlay	20,161	15,000	8,537	15,900	48,050
Other Financing Uses	53,300	48,800	48,800	54,800	48,800
	<u>1,948,248</u>	<u>2,082,290</u>	<u>961,682</u>	<u>2,084,850</u>	<u>2,135,480</u>
Total Expenditures and Other Financing Uses					
	<u>1,948,248</u>	<u>2,082,290</u>	<u>961,682</u>	<u>2,084,850</u>	<u>2,135,480</u>
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ (18,521)</u>	<u>\$ (40,000)</u>	<u>\$ 769,408</u>	<u>\$ (42,900)</u>	<u>\$ (40,000)</u>
<u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 111,309	\$ 61,399	\$ 88,940	\$ 46,040	\$ 46,040
Changes in Available Balances:					
From operations	(18,521)	(40,000)	(42,900)	(40,000)	(40,000)
Transfer to gift reserve	(3,848)	0	0	0	0
	<u>(22,369)</u>	<u>(40,000)</u>	<u>(42,900)</u>	<u>(40,000)</u>	<u>(40,000)</u>
Ending Balance	<u>\$ 88,940</u>	<u>\$ 21,399</u>	<u>\$ 46,040</u>	<u>\$ 6,040</u>	<u>\$ 6,040</u>

COMPARATIVE BUDGET SUMMARY

CITY-COUNTY HEALTH DEPARTMENT

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

Area of Operation

City of Eau Claire
County of Eau Claire

Operating Facilities

Rented area in the Eau Claire
County Court House

Principal Sources of Revenue 1995 Estimate

Property tax	64%
Contracts & grants	16%
Federal Aid	10%
License & Permit	6%
Other	4%

Operating Personnel

41.57 full-time equivalent positions

COMPARATIVE BUDGET SUMMARY

CITY-COUNTY HEALTH DEPARTMENT

	1993 <u>Actual</u>	1994 <u>Budget</u>	1994 <u>6-Month Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 928,961	\$ 974,850	\$ 974,850	\$ 974,850	\$ 1,000,960
Intergovernmental	481,764	407,720	137,069	463,280	492,580
Licenses & Permits	151,484	139,840	73,631	139,840	140,240
Charges for Services	159,827	125,170	71,749	141,970	135,600
Charges for Services- Intergovernmental	558,020	553,500	234,758	553,250	579,860
Miscellaneous	41,987	22,440	5,610	24,240	25,230
Other Financing Sources	67,622	63,600	19,978	65,520	66,950
	<u>2,389,665</u>	<u>2,287,120</u>	<u>1,517,645</u>	<u>2,362,950</u>	<u>2,441,420</u>
Total Revenues and Other Financing Sources					
Expenditures and Other Financing Uses:					
Personal Services	1,851,382	1,459,020	887,501	1,430,950	1,521,950
Contractual Services	135,470	115,690	39,725	116,500	128,760
Utilities	13,790	10,100	4,746	9,000	11,000
Fixed Charges	45,553	42,170	6,786	31,380	36,500
Materials & Supplies	128,125	602,230	53,612	674,850	699,460
Contributions & Other Payments	40,000	40,000	20,000	40,000	55,000
Capital Outlay	3,659	26,080	29,562	26,840	18,550
	<u>2,217,979</u>	<u>2,295,290</u>	<u>1,041,932</u>	<u>2,329,520</u>	<u>2,471,220</u>
Total Expenditures and Other Financing Uses					
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ 171,686</u>	<u>\$ (8,170)</u>	<u>\$ 475,713</u>	<u>\$ 33,430</u>	<u>\$ (29,800)</u>
 <u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 22,663	\$ 22,790		\$ 152,610	\$ 171,420
Changes in Available Balances:					
From operations	171,686	(8,170)		33,430	(29,800)
Transfer from/(to) reserve - equipment replacement	(41,740)	(14,620)		(14,620)	(15,200)
	<u>(41,740)</u>	<u>(14,620)</u>		<u>(14,620)</u>	<u>(15,200)</u>
Ending Balance	<u>\$ 152,609</u>	<u>\$ 0</u>		<u>\$ 171,420</u>	<u>\$ 126,420</u>

COMPARATIVE BUDGET SUMMARY

DEBT SERVICE

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

Areas of Operation

Internal city accounting fund

TIF #2

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

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

TIF #3

80 acre tract near intersection of Hwy 53 and AA interchange

- 40 acres zoned commercial
- 40 acres zoned industrial

Original project consisted of constructing public improvements in Oakwood Hills area

TIF #4

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

Principal Uses of Bonding

GENERAL

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

TIF #2

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

TIF #3

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

TIF #4

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

District Created

TIF #2 - January 1, 1983

TIF #3 - January 1, 1985

TIF #4 - January 1, 1992

Required Termination

TIF #2 - December 31, 2002

TIF #3 - December 31, 2004

TIF #4 - December 31, 2015

1994 Assessed Value

TIF #2 - \$ 4,569,900

TIF #3 - \$40,949,800

TIF #4 - \$ 7,054,200

Current Developments

TIF #2

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

TIF #3

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

TIF #4

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

COMPARATIVE BUDGET SUMMARY

DEBT SERVICE

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Operating Budget					
Revenues and Other Financing Sources:					
Taxes	\$ 1,322,938	\$ 1,470,490	\$ 983,007	\$ 1,510,450	\$ 1,636,650
Intergovernmental	1,700	0	0	0	0
Miscellaneous	564,545	687,200	549,507	585,050	655,730
Other Financing Sources	439,810	598,270	2,834,034	2,834,030	878,300
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues and Other Financing Sources	2,328,993	2,755,960	4,366,548	4,929,530	3,170,680
Expenditures and Other Financing Uses:					
Contractual Services	3,125	6,420	25,348	27,980	6,500
Principal - G.O. Bonds	1,950,000	2,026,000	4,055,000	4,215,000	2,520,950
Principal - Notes Payable	147,065	225,190	72,307	141,410	149,900
Interest - G.O. Bonds	1,002,863	1,061,370	507,217	947,750	952,150
Interest - Notes Payable	104,010	94,370	59,952	94,370	84,100
Interest - Proprietary Funds	0	0	0	0	12,860
Other Financing Uses	0	0	2,211,489	2,211,490	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures and Other Financing Uses	3,207,063	3,413,350	6,931,313	7,638,000	3,726,460
Excess (Deficiency) of Funding Sources Over Uses	\$ <u>(878,070)</u>	\$ <u>(657,390)</u>	\$ <u>(2,564,765)</u>	\$ <u>(2,708,470)</u>	\$ <u>(555,780)</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ 8,235,658	\$ 7,307,808	\$ 7,357,590	\$ 4,649,120
Changes in Available Balances:				
From operations	(878,070)	(657,390)	(2,708,470)	(555,780)
Residual transfer out	0	0	0	(1,500,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Ending Balance	\$ <u>7,357,588</u>	\$ <u>6,650,418</u>	\$ <u>4,649,120</u>	\$ <u>2,593,340</u>

COMPARATIVE BUDGET SUMMARY

REDEVELOPMENT AUTHORITY

In 1994, the Redevelopment Authority began a project which included acquisition of eleven residential, two commercial properties, and two vacant lots on the lower west side of the City. The cost of the project is estimated to be \$800,000 and is jointly funded by CDBG and the Eau Claire School District. After acquisition is complete, the area will be cleared for construction of the new Lakeside Elementary School.

Area of Operation

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

Operating Personnel

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

COMPARATIVE BUDGET SUMMARY

REDEVELOPMENT AUTHORITY

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Operating Budget					
Revenues:					
Other Financing Sources	\$ 0	\$ 0	\$ 2,708	\$ 800,000	\$ 0
Total Revenues and Other Financing Sources	0	0	2,708	800,000	0
Expenses:					
Capital Outlay	\$ 0	\$ 0	\$ 4,583	\$ 650,000	\$ 150,000
Total Expenses and Other Financing Uses	0	0	4,583	650,000	150,000
Excess (Deficiency) of Funding Sources Over Uses	\$ 0	\$ 0	\$ (1,875)	\$ 150,000	\$ (150,000)
<u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000
Changes in Available Balances:					
From operations	0	0		150,000	(150,000)
Ending Balance	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 0

COMPARATIVE BUDGET SUMMARY

WATER UTILITY

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

Area of Operation

City of Eau Claire
 Portion of Town of Washington
 Total customers:
 1995 - 21,000
 1994 - 20,500
 1993 - 20,264
 1992 - 20,136

Principal Sources of Revenues 1995 Estimate

User Fees	76%
Fire Protection	17%
Interest Income	5%
Sewer Billing Charge	1%
Other Sources	1%

Customer Usage

UW-Eau Claire	14.1%
Pope & Talbot	11.6%
Nestles Co.	7.4%
Luther Hospital	2.1%
Board of Education	1.3%
Sacred Heart Hospital	1.3%
Huebsch	0.7%
Oakwood Mall	0.6%
All Other	60.9%

Customer Usage

	1988	1989	1990	1991	1992	1993
Residential	1,882,290	1,664,128	1,433,992	1,437,210	1,590,803	1,348,184
Commercial	900,174	868,420	827,710	821,510	849,490	817,278
Industrial	1,078,468	1,069,120	1,031,982	867,654	735,480	656,644
Public	327,710	302,900	280,322	225,005	226,962	202,683

Operating Facilities

Water treatment plant

- 20 MGD capacity
- Constructed in 1953

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

Operating Personnel

29.3 full-time equivalent positions

Note: customer usage measured in 100 cubic feet units

COMPARATIVE BUDGET SUMMARY

WATER UTILITY

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Revenues:					
Operating	\$ 4,260,438	\$ 4,768,600	\$ 2,122,949	\$ 4,494,100	\$ 4,719,200
Other Operating	111,395	300,000	157,544	111,000	112,000
Non-Operating	327,202	270,000	91,279	238,400	248,400
Total Revenues	<u>4,699,035</u>	<u>5,338,600</u>	<u>2,371,772</u>	<u>4,843,500</u>	<u>5,079,600</u>
Expenses:					
Personal Services	1,063,554	1,353,000	650,429	1,339,750	1,389,760
Contractual Services	321,214	242,310	119,014	253,430	237,960
Utilities	230,844	287,690	108,736	272,480	287,030
Fixed Charges	1,221,374	1,504,200	669,429	1,401,920	1,597,190
Materials & Supplies	124,546	166,910	82,222	156,640	149,430
Capital Outlay	0	22,100	12,795	22,100	14,000
Interest Expense-Proprietary Funds	804,360	923,280	438,432	891,490	907,750
Other Financing Uses	0	30,000	0	0	0
Total Expenses and Other Financing Uses	<u>3,765,892</u>	<u>4,529,490</u>	<u>2,081,057</u>	<u>4,337,810</u>	<u>4,583,120</u>
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ 933,143</u>	<u>\$ 809,110</u>	<u>\$ 290,715</u>	<u>\$ 505,690</u>	<u>\$ 496,480</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ 297,257	\$ 758,890	\$ 966,000	\$ 481,000
Changes in Available Balances:				
From operations	933,143	809,110	505,690	496,480
Contributed Capital	506,200	0	506,500	479,000
Principal payment - debt	(543,000)	(543,000)	(528,190)	(637,000)
Transfer to capital projects/reserves	(227,600)	(525,000)	(969,000)	(369,480)
Ending Balance	<u>\$ 966,000</u>	<u>\$ 500,000</u>	<u>\$ 481,000</u>	<u>\$ 450,000</u>

COMPARATIVE BUDGET SUMMARY

SEWER UTILITY

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

Area of Operation

City of Eau Claire
 Portion of City of Altoona
 Total customers:
 1995 - 20,700
 1994 - 20,200
 1993 - 19,926
 1992 - 19,617

Operating Facilities

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

Principal Sources of Revenue 1995 Estimate

User Fees	85%
Other Service Charges	6%
Interest Income	5%
Industrial Surcharge	4%

Operating Personnel

25.7 full-time equivalent positions

Customer Usage

Nestles Co.	5.3%
UW-Eau Claire	4.6%
Luther Hospital	2.8%
Board of Education	1.6%
Sacred Heart Hospital	1.5%
Huebsch	0.9%
Oakwood Mall	0.8%
Oakridge Village	0.6%
Holiday Inn	0.6%
All other	81.3%

Customer Usage

	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>
Residential	1,236,607	1,240,606	1,212,457	1,196,347	1,213,261	1,197,895
Commercial	829,685	817,407	781,300	772,707	791,147	770,848
Industrial	229,881	226,219	200,537	206,856	158,509	182,305
Public	225,844	207,379	198,183	182,159	179,473	185,614

Note: customer usage measured in 100 cubic feet units

COMPARATIVE BUDGET SUMMARY

SEWER UTILITY

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Revenues:					
Operating	\$ 4,274,475	\$ 4,627,500	\$ 2,126,197	\$ 4,533,200	\$ 4,608,050
Other Operating	64,737	44,000	19,278	51,000	51,000
Non-Operating	309,888	350,000	84,149	226,400	226,400
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	4,649,100	5,021,500	2,229,624	4,810,600	4,885,450
Expenses:					
Personal Services	1,255,920	1,272,340	621,606	1,274,750	1,323,020
Contractual Services	685,042	661,590	295,360	632,040	653,880
Utilities	201,125	222,200	91,884	243,900	249,000
Fixed Charges	1,021,523	1,068,090	504,374	1,068,090	1,170,650
Materials & Supplies	129,783	119,400	42,791	96,200	117,700
Capital Outlay	0	9,700	6,354	10,600	2,300
Interest Expense-Proprietary Funds	307,431	478,560	198,928	389,730	423,720
Other Non-operating Expense	534	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses and Other Financing Uses	3,601,358	3,831,880	1,761,297	3,715,310	3,940,270
Excess (Deficiency) of Revenues Over Expenses	<u>\$ 1,047,742</u>	<u>\$ 1,189,620</u>	<u>\$ 468,327</u>	<u>\$ 1,095,290</u>	<u>\$ 945,180</u>
 <u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 1,405,000	\$ 1,150,380	\$ 1,847,700	\$ 1,342,800	
Changes in Available Balances:					
From operations	1,047,742	1,189,620		1,095,290	945,180
Contributed Capital	256,500	0		184,000	423,020
Principal payments - debt	(441,226)	(540,000)		(394,190)	(562,250)
Transfer to capital projects/reserves	(420,316)	(700,000)		(1,390,000)	(1,478,750)
	<hr/>	<hr/>		<hr/>	<hr/>
Ending Balance	<u>\$ 1,847,700</u>	<u>\$ 1,100,000</u>	<u>\$ 1,342,800</u>	<u>\$ 670,000</u>	

COMPARATIVE BUDGET SUMMARY

PARKING UTILITY

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

Area of Operation

Downtown Eau Claire
Water Street Area
Bellinger Street Area

Operating Facilities

On-street meters
Eleven public parking lots
Two parking ramps

Principal Sources of Revenue 1995 Estimate

Ramp Charges	54%
Lot Meter and Permit Fees	46%

Operating Personnel

2.25 full-time equivalent positions

COMPARATIVE BUDGET SUMMARY

PARKING UTILITY

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Revenues:					
Operating	\$ 204,578	\$ 224,400	\$ 112,957	\$ 238,500	\$ 262,800
Total Revenues	<u>204,578</u>	<u>224,400</u>	<u>112,957</u>	<u>238,500</u>	<u>262,800</u>
Expenses:					
Personal Services	84,020	107,740	43,117	107,540	111,150
Contractual Services	39,917	47,790	16,661	43,330	45,550
Utilities	36,880	41,300	15,967	41,150	41,160
Fixed Charges	12,320	10,820	6,003	10,520	10,600
Materials & Supplies	3,863	9,490	5,420	10,090	6,040
Capital Outlay	0	300	0	300	300
Interest Expense-Proprietary Funds	3,975	0	0	0	0
Other Financing Uses	0	2,000	0	0	0
Total Expenses and Other Financing Uses	<u>180,975</u>	<u>219,440</u>	<u>87,168</u>	<u>212,930</u>	<u>214,800</u>
Excess (Deficiency) of Revenues Over Expenses	<u>\$ 23,603</u>	<u>\$ 4,960</u>	<u>\$ 25,789</u>	<u>\$ 25,570</u>	<u>\$ 48,000</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ 0	\$ 0	\$ 23,600	\$ 0
Changes in Available Balances:				
From operations	23,603	4,960	25,570	48,000
Principal payment - debt	(150,000)	0	0	0
Residual transfers in	150,000	150,000	150,000	95,000
Transfer to capital projects	0	(154,960)	(199,170)	(143,000)
Ending Balance	<u>\$ 23,603</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMPARATIVE BUDGET SUMMARY

PUBLIC TRANSIT

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

Area of Operation

City of Eau Claire
Portion of City of Altoona

Operating Facilities

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

Principal Sources of Revenues 1995 Estimate

State Assistance	42%
General Fund Subsidy	22%
Federal Assistance	18%
Operating Revenues	18%

Operating Personnel

27.75 full-time equivalent positions

City of Eau Claire Subsidy (% of Total Revenue)

1987	282,342	(17%)
1988	160,364	(22%)
1989	193,316	(13%)
1990	225,207	(9%)
1991	342,034	(18%)
1992	294,278	(20%)
1993	322,155	(22%)
1994	385,340	(23%)
1995	368,410	(21%)

Operating Assistance as a Percent of Expenses

	STATE	FEDERAL
1987	37.5%	23.7%
1988	37.5%	32.1%
1989	38.0%	27.1%
1990	38.5%	25.2%
1991	38.5%	23.0%
1992	42.0%	22.0%
1993	41.6%	21.8%
1994	41.7%	21.1%
1995	42.0%	18.5%

of Buses - Year Acquired

3	1975
5	1982
8	1989

Number of Annual Revenue Riders

1987	533,000	
1988	526,500	
1989	480,900	
1990	470,203	
1991	476,994	
1992	490,945	
1993	452,720	
1994	389,890	estimate
1995	371,565	estimate

COMPARATIVE BUDGET SUMMARY

PUBLIC TRANSIT

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Operating Budget					
Revenues:					
Operating	\$ 210,461	\$ 200,610	\$ 122,903	\$ 237,140	\$ 239,460
Non-Operating	1,273,231	1,374,590	172,492	1,349,310	1,479,620
Total Revenues	1,483,692	1,575,200	295,395	1,586,450	1,719,080
Expenses:					
Personal Services	1,041,998	1,086,680	520,855	1,114,120	1,147,060
Contractual Services	173,407	190,790	77,785	183,030	275,680
Utilities	5,157	5,830	2,494	5,450	5,400
Fixed Charges	115,475	120,810	60,166	122,630	127,850
Materials & Supplies	137,056	170,690	65,422	159,350	163,090
Capital Outlay	0	400	1,863	1,870	0
Non-operating Expense	743	0	0	0	0
Total Expenses and Other Financing Uses	1,473,836	1,575,200	728,585	1,586,450	1,719,080
Excess (Deficiency) of Revenues Over Expenses	\$ 9,856	\$ 0	\$ (433,190)	\$ 0	\$ 0
 Working Capital/Available Fund Balance					
Beginning Balance	\$ 130,903	\$ 130,903	\$ 132,100	\$ 132,100	
Changes in Available Balances:					
From Operations	9,856	0	0	0	0
Residual transfer in	0	0	0	0	22,000
Transfer to reserve - equipment replacement	(8,655)	0	0	0	(154,100)
Ending Balance	\$ 132,104	\$ 130,903	\$ 132,100	\$ 0	\$ 0

COMPARATIVE BUDGET SUMMARY

HOBBS ICE CENTER

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

Area of Operation

City of Eau Claire

Operating Facilities

Two indoor hockey rinks
Seating capacity for 1,300

Principal Sources of Revenue 1995 Estimate

User Fees	74%
General Fund Subsidy	25%
Other Sources	1%

Operating Personnel

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

Largest Facility Users 1993 Actual

	Hrs.	Revenue
Figure Skating Club	1,011	\$78,062
P&R Youth League	560	44,826
Youth Hockey Board	371	28,384
University	351	29,115
Board of Education	320	31,868

Facility Use Fees-1994

Rental Rate Rink #1	\$85.00
Rental Rate Rink #2	80.00
Game With Personnel	350.00
Game Without Personnel	310.00
Open Skating-Adult	2.50
Open Skating-Student	2.00
Open Hockey	3.00

General Fund Subsidy

1990	\$129,416
1991	66,303
1992	49,911
1993	38,832
1994	66,310
1995	80,000

COMPARATIVE BUDGET SUMMARY

HOBBS ICE CENTER

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Revenues:					
Operating	\$ 245,472	\$ 204,240	\$ 82,686	\$ 242,550	\$ 243,550
Non-operating	45,267	90,810	0	66,310	80,000
Total revenues	<u>290,739</u>	<u>295,050</u>	<u>82,686</u>	<u>308,860</u>	<u>323,550</u>
Expenses:					
Personal Services	145,202	160,460	76,539	159,660	164,850
Contractual Services	21,164	20,180	8,176	19,220	22,230
Utilities	105,489	93,000	53,039	111,100	116,400
Fixed Charges	7,703	7,850	4,291	7,810	7,740
Materials & Supplies	11,181	13,560	3,196	11,020	11,680
Capital Outlay	0	0	49	50	650
Total Expenses and Other Financing Uses	<u>290,739</u>	<u>295,050</u>	<u>145,290</u>	<u>308,860</u>	<u>323,550</u>
Excess (Deficiency) of Revenues Over Expenses	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (62,604)</u>	<u>\$ 0</u>	<u>\$ 0</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Changes in Available Balances:				
From operations	0	0	0	0
Residual transfers	0	9,500	9,500	50,000
Transfer to capital projects	0	(9,500)	(9,500)	(50,000)
Ending Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMPARATIVE BUDGET SUMMARY

OUTDOOR POOL

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

Area of Operation

Eau Claire area

Operating Facilities

Aquatic Facility in Fairfax Park with capacity of 1,250

Principal Sources of Revenue 1995 Estimate

General Fund Subsidy	60%
User Fees	40%

Operating Personnel

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

General Fund Subsidy

1991	\$98,687
1992	174,095
1993	184,232
1994	190,000
1995	200,000

Facility User Fees

Admission Prices	
Children	\$ 1.00
Adults	2.00

Season Passes	
	<u>Resident</u> <u>Non-Res.</u>
Youth	\$20.00 \$40.00
Adults	35.00 60.00
Families	60.00 100.00

Pool Admissions

1991	\$126,471
1992	94,119
1993	93,000
1994	110,454

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

COMPARATIVE BUDGET SUMMARY

OUTDOOR POOL

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Revenues:					
Operating	\$ 132,288	\$ 133,100	\$ 102,006	\$ 142,450	\$ 133,600
Non-operating	184,332	190,000	0	190,000	200,000
Total revenues	316,620	323,100	102,006	332,450	333,600
Expenses:					
Personal Services	109,761	135,200	58,509	135,210	136,070
Contractual Services	16,706	11,050	4,014	13,320	14,180
Utilities	38,652	25,870	2,490	36,550	39,050
Fixed Charges	8,805	8,990	4,880	8,990	9,000
Materials & Supplies	31,394	39,250	10,938	31,190	32,470
Capital Outlay	201	560	337	340	650
Interest Expense-Proprietary Funds	111,101	102,180	0	106,850	102,180
Total Expenses and Other Financing Uses	316,620	323,100	81,168	332,450	333,600
Excess (Deficiency) of Revenues Over Expenses	\$ 0	\$ 0	\$ 20,838	\$ 0	\$ 0

Working Capital/Available Fund Balance

Beginning Balance	\$ 75,635	\$ 0	\$ 75,635	\$ 75,635
Changes in Available Balances:				
From Operations	0	0	0	0
Residual transfer in	50,000	50,000	50,000	60,000
Principal payment - debt	(50,000)	(50,000)	(50,000)	(60,000)
Ending Balance	\$ 75,635	\$ 0	\$ 75,635	\$ 75,635

COMPARATIVE BUDGET SUMMARY

RISK MANAGEMENT

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

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

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

Area of Operation

Insurance coverage includes all City-owned properties and operations.

Principal Sources of Revenues 1995 Estimate

General Fund	49.0%
Central Equipment	13.0%
Interest	12.0%
Transit	8.0%
Sewer Utility	6.0%
Miscellaneous	5.0%
Water Utility	4.0%
Library	1.0%
Parking Utility	1.0%
Hobbs Ice Arena	0.5%
Municipal Pool	0.5%

Participants (WMMIC)

City of Madison	21.4%
Dane County	13.7%
Waukesha County	12.8%
Manitowoc County	8.5%
Outagamie County	8.5%
Brown County	8.5%
City of Eau Claire	5.1%
Chippewa County	4.3%
St. Croix County	4.3%
LaCrosse County	4.3%
Dodge County	4.3%
Kenosha County	4.3%

Operating Personnel

2.0 full-time equivalent positions

COMPARATIVE BUDGET SUMMARY

RISK MANAGEMENT

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Revenues:					
Operating	\$ 1,273,974	\$ 1,293,540	\$ 644,959	\$ 1,293,540	\$ 1,307,440
Non-operating	338,097	212,500	144,204	237,500	237,500
Total revenues	1,612,071	1,506,040	789,163	1,531,040	1,544,940
Expenses:					
Personal Services	77,976	97,840	48,218	97,730	101,230
Contractual Services	22,270	64,940	9,944	35,560	62,360
Utilities	2,987	1,040	473	4,200	5,400
Fixed Charges	1,226,373	1,035,110	381,791	1,202,230	1,264,070
Materials & Supplies	4,936	5,810	2,085	5,800	6,200
Capital Outlay	1,719	5,000	0	2,000	4,500
Interest Expense- Proprietary Funds	55,712	53,890	0	53,890	51,880
Other Non-Operating Expenses	0	30,000	0	0	0
Total Expenses and Other Financing Uses	1,391,973	1,293,630	442,511	1,401,410	1,495,640
Excess (Deficiency) of Revenues Over Expenses	\$ 220,098	\$ 212,410	\$ 346,652	\$ 129,630	\$ 49,300

Working Capital/Available Fund Balance

Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Changes in Available Balances:					
From operations	220,098	212,410		416,110	49,300
Principal payments - debt	(25,302)	(27,230)		(27,230)	(29,160)
Transfer to reserve - losses and claims	(194,796)	(185,180)		(388,880)	(20,140)
Ending Balance	\$ 0	\$ 0		\$ 0	\$ 0

COMPARATIVE BUDGET SUMMARY

CENTRAL EQUIPMENT

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

Area of Operation

City of Eau Claire

Principal Sources of Revenues 1995 Estimate

General Fund	78.4%
Sewer Utility	9.4%
Building Rental	4.5%
Water Utility	3.7%
Other Funds	1.2%
Central Equipment	1.1%
Parking Utility	0.8%
Interest	0.7%
Miscellaneous	0.2%

Operating Facilities

Central Maintenance Facility

Active Vehicles and Equipment:

- 36 Police vehicles
- 150 licensed service vehicles
- 18 licensed transit vehicles
- 153 unlicensed auxillary vehicles/equipment

Operating Personnel

8.5 full-time equivalent positions

COMPARATIVE BUDGET SUMMARY

CENTRAL EQUIPMENT

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Revenues:					
Operating	\$ 2,556,957	\$ 2,473,000	\$ 1,230,794	\$ 2,534,000	\$ 2,311,170
Non-operating	22,838	25,720	27,712	28,580	20,980
Total revenues	2,579,795	2,498,720	1,258,506	2,562,580	2,332,150
Expenses:					
Personal Services	387,565	418,340	185,233	422,940	439,340
Contractual Services	177,155	134,590	77,471	143,370	142,150
Utilities	84,089	101,800	42,380	89,160	91,170
Fixed Charges	160,469	206,880	97,486	200,990	200,990
Materials & Supplies	481,599	471,960	226,453	477,100	488,950
Capital Outlay	0	11,200	1,979	11,200	2,500
Other Non-operating Expense	17,024	10,660	0	10,660	10,660
Total Expenses and Other Financing Uses	1,307,901	1,355,430	631,002	1,355,420	1,375,760
Excess (Deficiency) of Funding Sources Over Uses	\$ 1,271,894	\$ 1,143,290	\$ 627,504	\$ 1,207,160	\$ 956,390

Working Capital/Available Fund Balance

Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Changes in Available Balances:					
From operations	1,271,894	1,143,290		1,207,160	956,390
Residual transfers	163,000	0		25,000	0
Principal repayment - advances to other funds	0	69,320		0	0
Transfer to reserves: Equipment/building replacement	(1,434,894)	(1,212,610)		(1,232,160)	(956,390)
Ending Balance	\$ 0	\$ 0		\$ 0	\$ 0

COMPARATIVE BUDGET SUMMARY

LANDFILL REMEDIATION

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

Area of Operation

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

Principal Sources of Revenues

Contributions from potentially responsible parties (PRP's).

1995 Proposed Expenditures

Continuation of Remediation Feasibility Study	\$550,000
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Operating Policy

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

COMPARATIVE BUDGET SUMMARY

LANDFILL REMEDIATION

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Operating Budget					
Revenues and Other Financing Sources:					
Charges for Services	\$ 326,246	\$ 0	\$ 0	\$ 480,000	\$ 550,000
Miscellaneous	0	108,520	25,000	0	0
Other Financing Sources	0	108,530	0	0	0
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Total Revenues and Other Financing Sources	326,246	217,050	25,000	480,000	550,000
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Expenditures and Other Financing Uses:					
Materials & Supplies	326,246	217,050	417,031	480,000	550,000
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Total Expenditures and Other Financing Uses	326,246	217,050	417,031	480,000	550,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Funding Sources Over Uses	\$ 0	\$ 0	\$ (392,031)	\$ 0	\$ 0

Working Capital/Available Fund Balance

Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Changes in Available Balances:					
From operations	0	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Ending Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

COMPARATIVE BUDGET SUMMARY

DOWNTOWN BUSINESS DISTRICT

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

Area of Operation

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

Operating Facilities

Businesses within the Downtown Business District.

Principal Sources of Revenues

Special assessments against property owners within the Downtown Business District.

Operating Policy

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

1995 Proposed Expenditures

Advertising/marketing	\$2,000
Administration-audit	500
Maintenance:	
Regional Arts	2,000
Kiosk	1,000
Streets	10,500
Lighting	2,000
Banners	6,000
Recruitment-Main Street	20,000
Promotion:	
Festival	3,000
Newsletter	2,500
Materials & supplies	500
Total	<u>\$50,000</u>

COMPARATIVE BUDGET SUMMARY

DOWNTOWN BUSINESS DISTRICT

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Operating Budget					
Revenues and Other Financing Sources:					
Taxes	\$ 50,000	\$ 50,000	\$ 31,453	\$ 50,000	\$ 50,000
Miscellaneous	1,157	2,000	674	1,300	1,200
Total Revenues and Other Financing Sources	<u>51,157</u>	<u>52,000</u>	<u>32,127</u>	<u>51,300</u>	<u>51,200</u>
Expenditures and Other Financing Uses:					
Contractual Services	44,086	39,000	13,327	37,020	39,000
Materials & Supplies	15,182	11,000	2,520	8,000	11,000
Total Expenditures and Other Financing Uses	<u>59,268</u>	<u>50,000</u>	<u>15,847</u>	<u>45,020</u>	<u>50,000</u>
Excess (Deficiency) of Funding Sources Over Uses	<u>\$ (8,111)</u>	<u>\$ 2,000</u>	<u>\$ 16,280</u>	<u>\$ 6,280</u>	<u>\$ 1,200</u>

Working Capital/Available Fund Balance

Beginning Balance	\$ 23,449	\$ 26,549	\$ 15,340	\$ 21,620
Changes in Available Balances:				
From operations	<u>(8,111)</u>	<u>2,000</u>	<u>6,280</u>	<u>1,200</u>
Ending Balance	<u>\$ 15,338</u>	<u>\$ 28,549</u>	<u>\$ 21,620</u>	<u>\$ 22,820</u>

COMPARATIVE BUDGET SUMMARY

WEST GRAND BUSINESS DISTRICT

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

Area of Operation

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

Operating Facilities

Businesses within the West Grand Business District.

Principal Sources of Revenues

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

Operating Policy

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

1995 Proposed Expenditures

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

COMPARATIVE BUDGET SUMMARY

WEST GRAND BUSINESS DISTRICT

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
<u>Operating Budget</u>					
Revenues and Other Financing Sources:					
Taxes	\$ 5,000	\$ 5,000	\$ 3,145	\$ 5,000	\$ 5,000
Miscellaneous	644	700	205	420	400
Non-operating Revenue	417	0	1,250	2,900	3,400
	6,061	5,700	4,600	8,320	8,800
Total Revenues and Other Financing Sources					
Expenditures and Other Financing Uses:					
Contractual Services	7,453	5,000	510	4,000	5,000
Loans to Other Agencies	4,999	0	5,449	5,450	0
	12,452	5,000	5,959	9,450	5,000
Total Expenditures and Other Financing Uses					
Excess (Deficiency) of Funding Sources Over Uses	\$ (6,391)	\$ 700	\$ (1,359)	\$ (1,130)	\$ 3,800
<u>Working Capital/Available Fund Balance</u>					
Beginning Balance	\$ 17,277	\$ 16,677		\$ 10,890	\$ 9,760
Changes in Available Balances:					
From operations	(6,391)	700		(1,130)	3,800
Ending Balance	\$ 10,886	\$ 17,377		\$ 9,760	\$ 13,560

COMPARATIVE BUDGET SUMMARY

WATER STREET BUSINESS DISTRICT

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

Area of Operation

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

Operating Facilities

Businesses within the Water Street Business District.

Principal Sources of Revenues

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

Operating Policy

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

1995 Proposed Expenditures

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

COMPARATIVE BUDGET SUMMARY

WATER STREET BUSINESS DISTRICT

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
Operating Budget					
Revenues and Other Financing Sources:					
Taxes	\$ 9,000	\$ 9,000	\$ 5,662	\$ 9,000	\$ 9,000
Miscellaneous	502	400	331	650	600
Total Revenues and Other Financing Sources	9,502	9,400	5,993	9,650	9,600
Expenditures and Other Financing Uses:					
Contractual Services	3,471	6,100	461	4,300	6,100
Materials & Supplies	3,056	2,900	0	2,500	2,900
Total Expenditures and Other Financing Uses	6,527	9,000	461	6,800	9,000
Excess (Deficiency) of Funding Sources Over Uses	\$ 2,975	\$ 400	\$ 5,532	\$ 2,850	\$ 600

Working Capital/Available Fund Balance

Beginning Balance	\$ 8,992	\$ 12,292	\$ 11,970	\$ 14,820
Changes in Available Balances:				
From operations	2,975	400	2,850	600
Ending Balance	\$ 11,967	\$ 12,692	\$ 14,820	\$ 15,420

ANALYSIS OF DIVISIONS BY FUND

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

	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>GENERAL FUND</u>					
CITY COUNCIL	\$ 88,817	\$ 94,880	\$ 44,673	\$ 94,580	\$ 95,990
CITY MANAGER	239,319	250,010	118,084	247,170	252,520
CITY ATTORNEY	225,141	221,150	106,243	222,120	234,880
FINANCE					
Administration	182,681	185,160	89,306	185,160	190,300
Accounting Services	378,333	411,050	197,440	411,050	417,500
Assessing	383,347	414,180	192,592	414,180	428,550
Purchasing	195,918	204,250	95,322	204,250	203,550
City Clerk	216,932	273,150	116,393	273,150	257,390
Data Processing	335,013	348,860	161,213	348,860	345,210
Customer Services	354,631	385,660	183,157	385,660	402,600
Total Finance	<u>2,046,855</u>	<u>2,222,310</u>	<u>1,035,423</u>	<u>2,222,310</u>	<u>2,245,100</u>
HUMAN RESOURCES	<u>424,568</u>	<u>467,520</u>	<u>185,087</u>	<u>485,140</u>	<u>448,150</u>
COMMUNITY DEVELOPMENT					
Community Planning	307,687	322,460	152,321	320,580	327,020
Inspections	428,274	457,260	221,926	461,090	474,110
Total Community Development	<u>735,961</u>	<u>779,720</u>	<u>374,247</u>	<u>781,670</u>	<u>801,130</u>
PUBLIC WORKS					
Administration	390,802	414,150	191,541	441,510	426,450
General Services	337,331	373,510	173,587	350,340	379,090
Engineering	994,524	1,043,570	474,854	1,113,430	1,055,350
Street Maintenance	3,799,829	3,818,210	1,755,315	3,638,730	3,442,580
Transportation	780,390	904,100	355,766	884,190	898,720
Total Public Works	<u>6,302,876</u>	<u>6,553,540</u>	<u>2,951,063</u>	<u>6,428,200</u>	<u>6,202,190</u>

ANALYSIS OF DIVISIONS BY FUND

	1993 <u>Actual</u>	1994 <u>Budget</u>	1994 6-Month <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
PARKS AND RECREATION					
Administration	\$ 364,278	\$ 373,370	\$ 191,169	\$ 373,760	\$ 230,420
Park Maintenance	1,982,097	2,081,250	936,612	2,078,690	2,094,190
Forestry	378,010	428,400	200,569	421,850	412,000
Recreation	448,137	523,820	157,856	475,120	670,310
Total Parks and Recreation	<u>3,172,522</u>	<u>3,406,840</u>	<u>1,486,206</u>	<u>3,349,420</u>	<u>3,406,920</u>
POLICE					
Administration	475,168	495,370	238,753	492,080	504,560
Administrative Services	761,314	771,240	375,546	799,720	803,210
Patrol Division	3,874,874	4,088,410	1,935,816	4,068,940	4,129,760
Detective Division	948,824	1,001,010	474,403	990,140	1,086,470
Communication Center	666,152	699,670	337,942	723,210	754,760
Total Police	<u>6,726,332</u>	<u>7,055,700</u>	<u>3,362,460</u>	<u>7,074,090</u>	<u>7,278,760</u>
FIRE					
Administration	419,958	575,420	226,517	578,020	467,390
Operations	4,644,697	4,881,830	2,271,936	4,941,550	5,092,960
Inspection	237,169	242,580	114,903	231,570	236,950
Total Fire	<u>5,301,824</u>	<u>5,699,830</u>	<u>2,613,356</u>	<u>5,751,140</u>	<u>5,797,300</u>
NON-DEPARTMENTAL	<u>4,499,037</u>	<u>4,530,630</u>	<u>2,956,484</u>	<u>4,444,590</u>	<u>4,926,360</u>
TOTAL GENERAL FUND	<u>\$ 29,763,252</u>	<u>\$ 31,282,130</u>	<u>\$ 15,233,326</u>	<u>\$ 31,100,430</u>	<u>\$ 31,689,300</u>

ANALYSIS OF DIVISIONS BY FUND

	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
OTHER FUNDS					
COMMUNITY DEVELOPMENT- BLOCK GRANT	\$ 827,614	\$ 1,091,000	\$ 412,323	\$ 1,091,000	\$ 1,189,000
ECONOMIC DEVELOPMENT	1,222,484	918,300	958,527	1,593,290	1,086,190
COMMUNITY ENHANCEMENT	613,760	765,800	521,754	735,100	877,170
PUBLIC LIBRARY	1,948,248	2,082,290	961,682	2,084,850	2,135,480
CITY-COUNTY HEALTH	2,217,979	2,295,290	1,041,932	2,329,520	2,471,220
DEBT SERVICE FUNDS	3,207,063	3,413,350	6,931,313	7,638,000	3,726,460
REDEVELOPMENT AUTHORITY	0	0	4,583	650,000	150,000
WATER UTILITY	3,765,892	4,529,490	2,081,057	4,337,810	4,583,120
SEWER UTILITY	3,601,358	3,831,880	1,761,297	3,715,310	3,940,270
PARKING UTILITY	180,975	219,440	87,168	212,930	214,800
PUBLIC TRANSIT	1,473,836	1,575,200	728,585	1,586,450	1,719,080

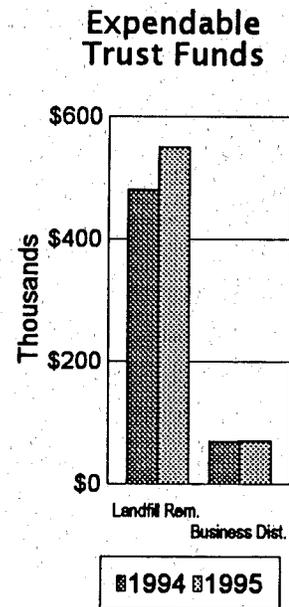
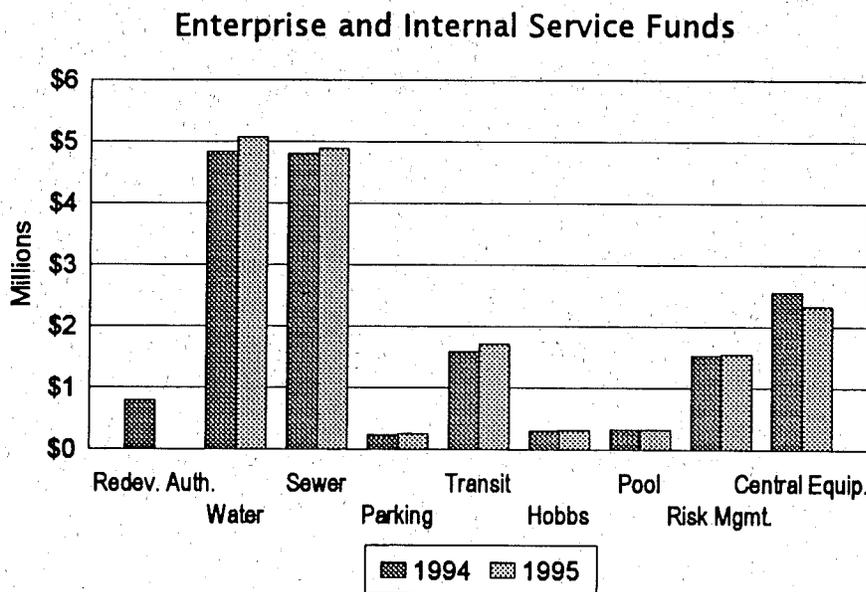
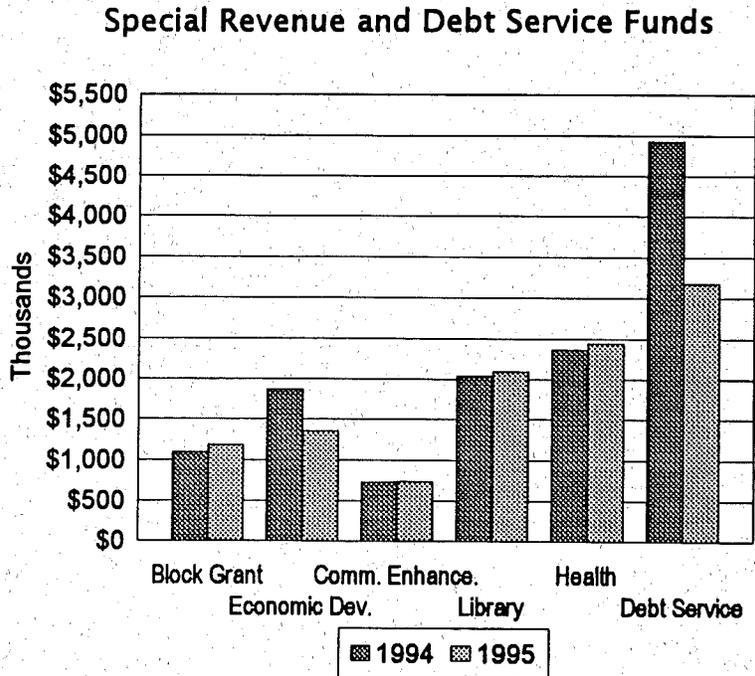
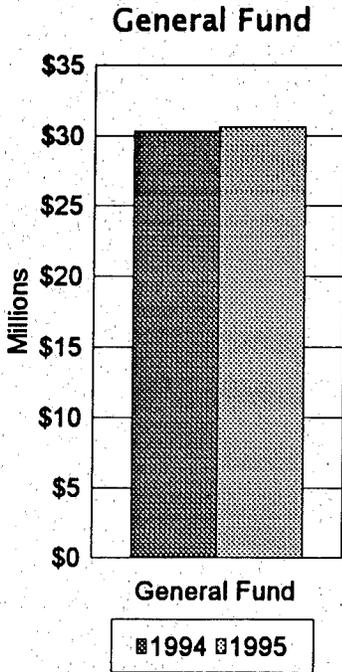
ANALYSIS OF DIVISIONS BY FUND

	1993 <u>Actual</u>	1994 <u>Budget</u>	1994 6-Month <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
HOBBS ICE CENTER	\$ 290,739	\$ 295,050	\$ 145,290	\$ 308,860	\$ 323,550
OUTDOOR POOL	<u>316,620</u>	<u>323,100</u>	<u>81,168</u>	<u>332,450</u>	<u>333,600</u>
RISK MANAGEMENT	<u>1,391,973</u>	<u>1,293,630</u>	<u>442,511</u>	<u>1,401,410</u>	<u>1,495,640</u>
CENTRAL EQUIPMENT	<u>1,307,901</u>	<u>1,355,430</u>	<u>631,002</u>	<u>1,355,420</u>	<u>1,375,760</u>
LANDFILL REMEDIATION	<u>326,246</u>	<u>217,050</u>	<u>417,031</u>	<u>480,000</u>	<u>550,000</u>
DOWNTOWN BUSINESS DISTRICT	<u>59,268</u>	<u>50,000</u>	<u>15,847</u>	<u>45,020</u>	<u>50,000</u>
WEST GRAND BUSINESS DISTRICT	<u>12,452</u>	<u>5,000</u>	<u>5,959</u>	<u>9,450</u>	<u>5,000</u>
WATER STREET BUSINESS DISTRICT	<u>6,527</u>	<u>9,000</u>	<u>461</u>	<u>6,800</u>	<u>9,000</u>
TOTAL - ALL FUNDS	<u>\$ 52,534,187</u>	<u>\$ 55,552,430</u>	<u>\$ 32,462,816</u>	<u>\$ 61,014,100</u>	<u>\$ 57,924,640</u>

SUMMARY OF REVENUES BY FUND

1994 ESTIMATED REVENUES COMPARED TO 1995 PROJECTED REVENUES

The Revenue Detail section of the Program of Services shows revenue and other funding sources for all operating funds. The graphs below show 1994 estimated revenues and 1995 projected revenues.



SUMMARY OF REVENUES BY FUND

1995 BUDGETED REVENUES

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

<u>Fund</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
General Fund	\$ 29,636,447	\$ 30,144,310	\$ 9,302,802	\$ 30,291,240	\$ 30,622,030
Community Dev. Block Grant	792,125	1,091,000	397,431	1,091,000	1,189,000
Economic Development	1,529,387	1,070,000	1,222,558	1,867,380	1,354,000
Community Enhancement	737,778	725,000	295,969	731,500	738,000
Public Library	1,929,727	2,042,290	1,731,090	2,041,950	2,095,480
City-County Health	2,389,665	2,287,120	1,517,645	2,362,950	2,441,420
Debt Service Funds	2,328,993	2,755,960	4,366,548	4,929,530	3,170,680
Enterprise Funds:					
Redevelopment Authority	0	0	2,708	800,000	0
Water Utility	4,699,035	5,338,600	2,371,772	4,843,500	5,079,600
Sewer Utility	4,649,100	5,021,500	2,229,624	4,810,600	4,885,450
Parking Utility	204,578	224,400	112,957	238,500	262,800
Public Transit	1,483,692	1,575,200	295,395	1,586,450	1,719,080
Hobbs Ice Center	290,739	295,050	82,686	308,860	323,550
Outdoor Pool	316,620	323,100	102,006	332,450	333,600
Risk Management	1,612,071	1,506,040	789,163	1,531,040	1,544,940
Central Equipment	2,579,795	2,498,720	1,258,506	2,562,580	2,332,150
Landfill Remediation	326,246	217,050	25,000	480,000	550,000
Business Improvement Districts					
Downtown Business Dist.	51,157	52,000	32,127	51,300	51,200
West Grand Business Dist.	6,061	5,700	4,600	8,320	8,800
Water Street Business Dist.	9,502	9,400	5,993	9,650	9,600
Total Revenues	\$ 55,572,718	\$ 57,182,440	\$ 26,146,580	\$ 60,878,800	\$ 58,711,380

REVENUE DETAIL BY FUND

GENERAL FUND

Taxes

PROPERTY TAXES are the most important component of City revenue sources. All required funding that cannot be generated from other revenues must be derived from a property tax levy. The tax rate is expressed in terms of "mills", with one mill equivalent to one dollar of tax for every one thousand dollars of assessed value. The City of Eau Claire's assessment ratio is approximately 104% of the equalized (market) value for 1994.

1995 property tax rate for city purposes is estimated to be 5.0630 mills, as compared to the 1994 rate of 6.2002 mills. The decrease in mill rate is a result of a city-wide reassessment during 1994 which increased assessed values overall by approximately 34%. The combination of higher assessed values and a lower mill rate will generate an additional \$415,000 in taxes, an increase of 5.5% over 1994.

SPECIAL ASSESSMENTS are collected from properties benefiting from City capital improvements. General fund special assessments are levied for street improvements, sidewalk, curb and gutter, seeding and sodding, and street lighting. Most assessments can be paid over a period of ten years at an annual interest rate of 6%. Special assessments are also levied for tree removal, weed cutting and snow removal. These assessments are due annually and become a lien against the property.

PAYMENT IN LIEU OF TAXES is collected from Water Utility, Sewer Utility, and the Housing Authority under the accounting guidelines for enterprise funds. Since enterprise funds are tax exempt, a payment in lieu of tax is made as reimbursement for Police, Fire and Public Works services. This payment is computed annually and based on the original cost of the plant in service, multiplied by the current mill rate.

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

Intergovernmental Revenue

STATE SHARED REVENUE makes up 77% of intergovernmental revenue, and 37% of total General fund revenue. Each biennium, the State Legislature appropriates a portion of State tax collections and returns it to the municipalities. This appropriation is based on a formula which takes into effect the community's tax effort, the equalized value of the property in the community and the population.

REVENUE DETAIL BY FUND

GENERAL FUND

Intergovernmental Revenue (Continued)

STATE AID FOR STREETS includes transportation aids, which are a distribution of fuel taxes from the state based on local transportation-related expenditures. Reimbursement for the City's costs of maintaining a state highway through the City is also included.

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

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

Licenses and Permits

TELEVISION FRANCHISE amounts to 39% of the total licenses and permits. This fee is in consideration of the City granting the right to use City streets, alleys and other public rights of way for the operation of a cable television system. Payments are due and payable to the City 30 days following the end of the franchise year. The franchise fee is based on a percentage of gross cable company revenues. A 3% fee was established in 1976 and increased to 5% in May, 1985.

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

Fines and Forfeits

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

PARKING VIOLATION revenue has increased approximately 8% since 1990. This can be attributed to increases in fine amounts, stricter enforcement and follow-up of each ticket issued.

REVENUE DETAIL BY FUND

GENERAL FUND

Charges for Services

Ambulance service charges, which are 42% of the revenue in this category, result from emergency medical service provided by the Fire department. Charges for Parks and Recreation programs and activity fees account for most of the other revenue.

OTHER SERVICES include application fees for site plan approvals, police and fire department fees, lot sweeping for other entities, repairs to sidewalks, park reimbursements, and sale of cemetery lots.

Charges for Services - Intergovernmental

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

COMMUNICATION CENTER REIMBURSEMENTS provide 41% of the Charges for Services category. The Emergency Communication system (911) expenses are shared jointly with the Eau Claire County and other municipalities which reimburse approximately 70% of the cost through a long-term contract.

Miscellaneous

INTEREST ON INVESTMENTS has been projected using an estimated rate of 4%. The average daily balance of invested funds is approximately \$46 million. By a contractual agreement, all City funds are combined with available funds of the Eau Claire School District to enable more flexibility in investments and to ensure highest yields.

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

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

Other Financing Sources

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

REVENUE DETAIL BY FUND

GENERAL FUND

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>TAXES</u>					
Real & personal property	\$ 7,051,236	\$ 7,545,000	\$ 3,778,340	\$ 7,545,000	\$ 7,960,000
Allowance for uncollectable tax	0	(38,000)	0	0	(40,000)
Special assessments	1,557,305	1,563,000	885,396	1,375,000	1,205,000
Payment in lieu of taxes	1,734,038	1,780,000	192,632	1,719,300	1,772,100
Other	159,237	87,000	108,766	152,800	111,500
Total taxes	10,501,815	10,937,000	4,965,134	10,792,100	11,008,600
<u>INTERGOVERNMENTAL REVENUES</u>					
State shared tax	10,994,438	11,084,680	0	11,118,700	11,235,700
State aids-streets	2,088,793	2,060,100	1,044,948	2,089,900	2,168,300
State aids-police, fire	569,669	578,000	576,607	578,450	589,000
Other	500,657	504,530	32,705	561,300	557,700
Total intergovernmental revenues	14,153,557	14,227,310	1,654,260	14,348,350	14,550,700
<u>LICENSES & PERMITS</u>					
Liquor & malt beverages	49,328	49,000	47,758	54,000	53,000
Television franchise	263,934	282,000	278,814	278,800	292,800
Building permits	118,731	85,000	63,177	130,000	110,000
Construction permits	87,389	77,000	39,275	100,000	88,000
Occupational licenses	59,276	60,200	51,644	65,200	76,000
Other	137,038	124,100	99,238	156,400	137,000
Total licenses and permits	715,696	677,300	579,906	784,400	756,800
<u>FINES & FORFEITS</u>					
Court penalties and costs	305,883	275,000	132,540	275,000	280,000
Parking violations	177,390	190,000	126,375	190,000	190,000
Other	1,693	1,500	1,495	1,700	1,500
Total fines & forfeits	484,966	466,500	260,410	466,700	471,500

REVENUE DETAIL BY FUND

GENERAL FUND

Revenue Classification	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
<u>CHARGES FOR SERVICES</u>					
Police Department fees	29,383	25,700	7,273	27,000	25,000
Ambulance service	188,492	251,000	132,950	260,000	250,000
Hazardous Response Charges	3,638	0	2,052	2,100	0
Repairs to streets	72,807	50,000	14,391	55,000	50,000
Municipal softball	51,944	53,000	49,076	52,000	52,000
Instructional & athletic activity fees	148,844	132,900	78,331	143,000	139,000
Other	105,627	98,600	48,875	103,000	90,100
Total charges for services	600,735	611,200	332,948	642,100	606,100
<u>CHARGES FOR SERVICES- INTERGOVERNMENTAL</u>					
Accounting services	12,052	11,000	5,879	12,000	12,000
Police Liaison	0	0	0	0	37,500
Communication Center	492,088	550,800	309,039	556,000	586,000
Haz Mat "B" contract	0	0	0	44,000	34,000
Library service charge	7,239	0	0	0	0
Sewer utility service charge	349,250	360,000	150,234	370,000	375,000
Water utility service charge	384,250	402,000	150,234	396,000	400,000
Civic Center service charge	0	0	0	0	0
Total charges for services- intergovernmental	1,244,879	1,323,800	615,386	1,378,000	1,444,500
<u>MISCELLANEOUS</u>					
Interest:					
Investments	506,756	507,000	446,680	533,000	507,000
Advance to other funds	790,560	767,400	0	767,400	747,000
Notes receivable	2,254	2,000	1,077	2,100	2,000
Special assessments	285,386	315,800	253,447	262,400	251,000
Rental	106,584	90,000	75,568	76,200	75,000
Other	43,447	29,000	17,866	26,700	10,000
Total miscellaneous	1,734,987	1,711,200	794,638	1,667,800	1,592,000
Total revenues	29,436,635	29,954,310	9,202,682	30,079,450	30,430,200
<u>OTHER FINANCING SOURCES</u>					
Transfer from other funds	183,504	180,000	89,304	197,790	181,830
Sale of capital assets	16,308	10,000	10,816	14,000	10,000
Total other financing sources	199,812	190,000	100,120	211,790	191,830
Total revenues, and other financing sources	\$ 29,636,447	\$ 30,144,310	\$ 9,302,802	\$ 30,291,240	\$ 30,622,030

REVENUE DETAIL BY FUND

COMMUNITY DEVELOPMENT BLOCK GRANT

Intergovernmental Revenues

The City of Eau Claire receives an annual entitlement grant from the U.S. Department of Housing and Urban Development for Community Development Block Grant programs. The Community Development Block Grant Program was developed to give priority to activities which benefit low and moderate income persons or aid in the prevention or elimination of slums and blight. Activities under this program included loans for rehabilitation and economic development, and property acquisition and clearance. The grant for 1995 is \$879,000.

Program Income

Loan repayments for 1995 are estimated at:

Rehab Installment Loan Repayments	\$216,100
Rehab Deferred Loan Repayments	70,500
Economic Development and Other Loan Repayments	<u>23,400</u>
	<u><u>\$310,000</u></u>

The City of Eau Claire's CDBG grant year begins July 17 of each year. The Eau Claire City Council approved the 1995 budget of \$1,189,000, April 26, 1994 for the period ending July 16, 1995.

REVENUE DETAIL BY FUND

COMMUNITY DEVELOPMENT BLOCK GRANT

Revenue Classification	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
INTERGOVERNMENTAL REVENUES					
Block grant funds	\$ 411,700	\$ 807,000	\$ 185,700	\$ 807,000	\$ 879,000
MISCELLANEOUS					
Program income	380,425	284,000	211,731	284,000	310,000
Total revenues	\$ 792,125	\$ 1,091,000	\$ 397,431	\$ 1,091,000	\$ 1,189,000

REVENUE DETAIL BY FUND

ECONOMIC DEVELOPMENT

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

Use of funds includes loans for the following:

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

Intergovernmental Revenues

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

Miscellaneous

INTEREST INCOME is earned by investing all available funds with the City investment pool. Other interest results from loans made under this program.

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

PAYMENT FOR SHARED EXPENSES is reimbursement for utilities on city-owned buildings which are leased under an economic development program.

Other Financing Sources

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

REVENUE DETAIL BY FUND

ECONOMIC DEVELOPMENT

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>INTERGOVERNMENTAL REVENUES</u>					
Federal aid	\$ 251,592	\$ 0	\$ 96,510	\$ 5,270	\$ 0
 <u>MISCELLANEOUS</u>					
Interest income	124,485	140,000	72,298	140,000	120,000
Other interest	98,138	80,000	39,384	80,000	62,000
Building Rental	559,915	500,000	233,330	476,000	500,000
Gifts & Donations	0	0	25,000	25,000	0
Payment for shared expenses	0	0	163,369	333,000	332,000
Total miscellaneous	782,538	720,000	533,381	1,054,000	1,014,000
 <u>OTHER FINANCING SOURCES</u>					
Principal payment on loans	195,257	150,000	124,557	340,000	190,000
Transfer from other funds	300,000	200,000	468,110	468,110	150,000
Total other financing sources	495,257	350,000	592,667	808,110	340,000
Total revenues and other financing sources	\$ 1,529,387	\$ 1,070,000	\$ 1,222,558	\$ 1,867,380	\$ 1,354,000

REVENUE DETAIL BY FUND

COMMUNITY ENHANCEMENT

Intergovernmental

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

In 1992, the Civic Center was sold to a private company. The Community Enhancement fund was then created to account for receipt and expenditure of room tax funds. Activities supported by these funds must have community-wide impact in promoting convention and tourism. A major share of the funds have been used to subsidize the operation of the Eau Claire Convention Bureau.

Miscellaneous

INTEREST INCOME is earned on available cash balances invested in the City investment pool.

REVENUE DETAIL BY FUND

COMMUNITY ENHANCEMENT

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
INTERGOVERNMENTAL REVENUES					
Room tax funds	\$ 737,778	\$ 725,000	\$ 295,969	\$ 730,000	\$ 737,000
MISCELLANEOUS					
Interest income	0	0	0	1,500	1,000
Total revenues	<u>\$ 737,778</u>	<u>\$ 725,000</u>	<u>\$ 295,969</u>	<u>\$ 731,500</u>	<u>\$ 738,000</u>

REVENUE DETAIL BY FUND

PUBLIC LIBRARY

Taxes

The L.E. Phillips Public Library is primarily supported through a City tax levy. The 1995 tax levy is 72 percent of total revenues.

Intergovernmental Revenues

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

Fines & Forfeits

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

Charges for Services

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

Charges for Services - Intergovernmental

INTERGOVERNMENTAL revenue is received from a contract for library services for municipalities of Eau Claire County and a contract with the Indianhead Federated Library System (IFLS). In 1995, the Eau Claire County contract payment will represent 17 percent of the total revenues for the Library operations. The IFLS revenue funds the interlibrary loan program and film services provided to all members of the library system, and accounts for 5 percent of revenues.

Miscellaneous

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

REVENUE DETAIL BY FUND

PUBLIC LIBRARY

Revenue Classification	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
TAXES					
City	\$ 1,361,691	\$ 1,466,080	\$ 1,466,080	\$ 1,466,080	\$ 1,513,180
INTERGOVERNMENTAL REVENUES					
Miscellaneous	1,080	16,000	0	16,000	16,000
FINES & FORFEITS					
Library fines	64,543	74,000	38,628	70,000	72,000
Miscellaneous	5,569	5,000	3,118	5,000	5,000
Total fines & forfeits	70,112	79,000	41,746	75,000	77,000
CHARGES FOR SERVICES					
Miscellaneous	13,347	15,140	7,037	13,700	14,700
CHARGES FOR SERVICES- INTERGOVERNMENTAL					
County	327,028	330,620	165,328	330,620	348,480
Indianhead Federated System	122,883	116,200	33,096	116,200	104,380
Miscellaneous	579	700	196	700	920
Total charges for services - intergovernmental	450,490	447,520	198,620	447,520	453,780
MISCELLANEOUS					
Grant revenue	8,500	0	0	0	0
Miscellaneous	23,977	18,150	17,082	23,250	20,320
Total miscellaneous revenues	32,477	18,150	17,082	23,250	20,320
OTHER FINANCING SOURCES					
Sale of capital assets	530	400	525	400	500
Total revenues and other financing sources	\$ 1,929,727	\$ 2,042,290	\$ 1,731,090	\$ 2,041,950	\$ 2,095,480

REVENUE DETAIL BY FUND

CITY-COUNTY HEALTH

Taxes

The City-County Health Department is supported in part by a tax levy on property in the City of Eau Claire. In 1995, taxes on city properties provide 41 percent of total revenues.

Intergovernmental Revenues

STATE AID grants are actively sought to help provide programs not supported by local property taxes, such as care for Refugee Health, AIDS testing, Reproductive Health, etc. Grants are estimated to provide 10% of all revenues in 1995.

The City-County Health department receives FEDERAL AID to support the Woman-Infant-Child (WIC) dietary and nutrition program. This grant will account for 10% of all revenues in 1995.

Charges for Services

Charges for services include taxes levied by Eau Claire County. In 1995 COUNTY PROPERTY TAXES will account for 23% of revenue.

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

Miscellaneous

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

Other Financing Sources

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

REVENUE DETAIL BY FUND

CITY-COUNTY HEALTH

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>TAXES</u>					
City	\$ 928,961	\$ 974,850	\$ 974,850	\$ 974,850	\$ 1,000,960
<u>INTERGOVERNMENTAL REVENUES</u>					
Federal aid	193,886	204,670	55,628	219,240	244,910
State aid	287,878	203,050	81,441	244,040	247,670
Total Intergovernmental	481,764	407,720	137,069	463,280	492,580
<u>LICENSES & PERMITS</u>					
Hotel and restaurant	62,915	60,270	26,480	60,270	60,270
Other	88,569	79,570	47,151	79,570	79,970
Total licenses & permits	151,484	139,840	73,631	139,840	140,240
<u>CHARGES FOR SERVICES</u>					
Property taxes-county	520,973	533,500	222,290	533,500	560,360
Miscellaneous	196,874	145,170	84,217	161,720	155,100
Total charges for services	717,847	678,670	306,507	695,220	715,460
<u>MISCELLANEOUS REVENUES</u>					
Miscellaneous	41,987	22,440	5,610	24,240	25,230
<u>OTHER FINANCING SOURCES</u>					
Transfers from other funds	67,622	63,600	19,978	65,520	66,950
Total revenues and other financing sources	\$ 2,389,665	\$ 2,287,120	\$ 1,517,645	\$ 2,362,950	\$ 2,441,420

REVENUE DETAIL BY FUND

DEBT SERVICE

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

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

Taxes

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

A portion of the project development includes construction of streets and underground utilities which fall under the special assessment policy of the City. Revenue from SPECIAL ASSESSMENTS is used to offset project costs.

Intergovernmental Revenues

EAU CLAIRE COUNTY purchased the airport (1978) and landfill (1980) from the City and has issued notes which approximate the City's capital costs in constructing these projects. Annual payments on the notes were completed in 1993.

Miscellaneous

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

Other Financing Sources

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

REVENUE DETAIL BY FUND

DEBT SERVICE

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>TAXES</u>					
Incremental Taxes-Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85,000
Incremental Taxes-T.I.F. #2	183,071	189,000	116,777	184,650	180,000
Incremental Taxes-T.I.F. #3	1,060,539	1,104,000	724,502	1,145,570	1,100,000
Incremental Taxes-T.I.F. #4	0	102,000	66,239	104,740	200,000
Special Assessments-T.I.F. #3	79,328	75,490	75,489	75,490	71,650
Total taxes	1,322,938	1,470,490	983,007	1,510,450	1,636,650
<u>INTERGOVERNMENTAL REVENUES</u>					
EC County	1,700	0	0	0	0
<u>MISCELLANEOUS REVENUES</u>					
Interest income-debt service	485,121	600,700	515,717	520,920	593,730
Interest income-T.I.F. #2	9,077	10,000	6,032	10,000	10,000
Interest income-T.I.F. #3	70,347	75,000	27,758	52,630	50,000
Interest income-T.I.F. #4	0	1,500	0	1,500	2,000
Total miscellaneous revenues	564,545	687,200	549,507	585,050	655,730
<u>OTHER FINANCING SOURCES</u>					
Transfers from other funds:					
General fund	439,810	598,270	598,270	598,270	878,300
Proceeds from sale of bonds	0	0	2,235,764	2,235,760	0
Total other financing sources	439,810	598,270	2,834,034	2,834,030	878,300
Total revenues and other financing sources	\$ 2,328,993	\$ 2,755,960	\$ 4,366,548	\$ 4,929,530	\$ 3,170,680

REVENUE DETAIL BY FUND

REDEVELOPMENT AUTHORITY

Other Financing Sources

The Redevelopment Authority was formed in 1993 and has undertaken only one project so far. The funding for this project was from a Community Development Block Grant and the resale of acquired properties to the Eau Claire School district. Future revenues may include bonding, rents and investments.

REVENUE DETAIL BY FUND

REDEVELOPMENT AUTHORITY

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>OTHER FINANCING SOURCES</u>					
Transfers from other funds:					
CDBG	\$ 0	\$ 0	\$ 0	\$ 400,000	\$ 0
Sale of capital assets	0	0	2,708	400,000	0
Total other financing sources	<u>0</u>	<u>0</u>	<u>2,708</u>	<u>800,000</u>	<u>0</u>
Total revenues and other financing sources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,708</u>	<u>\$ 800,000</u>	<u>\$ 0</u>

REVENUE DETAIL BY FUND

WATER UTILITY

Operating Revenues

CHARGES FOR SERVICES

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

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

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

Water Utility Customers and Operating Revenue

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
Number of Customers	19,736	19,954	20,136	20,264	20,500	21,000
Operating Revenue (000)	\$3,977	\$3,858	\$4,302	\$4,372	\$4,605	\$4,831

Public Service Commission regulations require the Water Utility to charge user cities for FIRE PROTECTION. Beginning in 1986, each municipality is assessed a flat charge, determined by the PSC. An adjustment of 50 cents per foot of main resulting from any annexation, and 80 cents per foot resulting from any extension is made annually. The following fire protection charges became effective December 1, 1994:

Eau Claire assessment	\$700,855
Altoona assessment	2,064
Town of Washington assessment	48,214

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

Non-Operating Revenues

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

REVENUE DETAIL BY FUND

WATER UTILITY

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>OPERATING REVENUES</u>					
Intergovernmental revenue:					
Federal aid	\$ 4,170	\$ 0	\$ 0	\$ 0	\$ 0
Charges for services:					
General customers:					
Residential	2,022,350	2,310,000	1,017,062	2,140,000	2,200,000
Commercial	828,671	915,000	400,865	861,000	895,000
Industrial	413,806	480,000	216,119	455,000	490,000
Public	192,787	250,000	98,944	218,000	235,000
Fire protection:					
Private	20,593	21,000	10,907	21,000	22,000
Public	732,481	760,000	378,082	752,000	830,000
Unmetered Sales:					
Commercial	2,145	2,600	0	2,100	2,200
Public	43,435	30,000	0	45,000	45,000
Permits	0	0	970	0	0
Total charges for services	<u>4,256,268</u>	<u>4,768,600</u>	<u>2,122,949</u>	<u>4,494,100</u>	<u>4,719,200</u>
Total operating revenues	<u>4,260,438</u>	<u>4,768,600</u>	<u>2,122,949</u>	<u>4,494,100</u>	<u>4,719,200</u>
<u>OTHER OPERATING REVENUES</u>					
Service charges for sewer collection	45,969	240,000	129,000	46,000	46,000
Miscellaneous service revenue	21,993	20,000	16,781	22,000	23,000
Forfeited discounts	43,433	40,000	11,763	43,000	43,000
Total other operating revenues	<u>111,395</u>	<u>300,000</u>	<u>157,544</u>	<u>111,000</u>	<u>112,000</u>
<u>NON-OPERATING REVENUES</u>					
Interest:					
Investments	265,839	220,000	75,995	180,000	190,000
Advance to other funds	6,430	0	0	6,400	6,400
Special assessments	41,406	40,000	670	40,000	40,000
Miscellaneous	13,527	10,000	14,614	12,000	12,000
Total non-operating revenues	<u>327,202</u>	<u>270,000</u>	<u>91,279</u>	<u>238,400</u>	<u>248,400</u>
Total revenues	<u>\$ 4,699,035</u>	<u>\$ 5,338,600</u>	<u>\$ 2,371,772</u>	<u>\$ 4,843,500</u>	<u>\$ 5,079,600</u>

REVENUE DETAIL BY FUND

SEWER UTILITY

Operating Revenues

CHARGES FOR SERVICES

Sewer User Fees are established by the City Council and are based on the amount of water used by a customer. The sewer charge rate effective January 1, 1994 is \$1.78 per 100 cubic feet of water used. Due to lawn and garden watering in the summer, sewer rates for residential customers are based on the winter quarter or current quarter, whichever is less. Rates for commercial and industrial customers and public authorities are computed on actual water consumption.

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

Sewer Utility Customers, Sewer Rates and Operating Revenues

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
Number of Customers	19,173	19,308	19,617	19,926	20,200	20,700
User Rate	\$1.47	\$1.54	\$1.59	\$1.68	\$1.78	\$1.86
Operating Revenue (000)	\$3,825	\$3,943	\$4,073	\$4,339	\$4,584	\$4,659

Non-Operating Revenues

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

REVENUE DETAIL BY FUND

SEWER UTILITY

Revenue Classification	1993 Actual	1994 Budget	1994 6-Month Actual	1994 Estimated	1995 Budget
<u>OPERATING REVENUES</u>					
Intergovernmental revenue:					
Federal aid	\$ 7,200	\$ 0	\$ 0	\$ 0	\$ 0
Charges for services:					
Residential	2,012,463	2,100,000	1,093,931	2,100,000	2,131,500
Commercial	1,295,024	1,500,000	675,277	1,350,000	1,370,250
Industrial	306,273	270,000	28,260	310,000	314,650
Public	304,621	352,500	175,498	353,200	358,650
Industrial surcharge	110,304	125,000	86,350	175,000	175,000
Industrial pretreatment	26,901	20,000	0	25,000	25,000
Other sewer services	211,689	260,000	66,881	220,000	233,000
Total charges for services	4,267,275	4,627,500	2,126,197	4,533,200	4,608,050
Total operating revenues	4,274,475	4,627,500	2,126,197	4,533,200	4,608,050
<u>OTHER OPERATING REVENUES</u>					
Miscellaneous service revenues	14,999	4,000	4,026	6,000	6,000
Forfeited discounts	49,738	40,000	15,252	45,000	45,000
Total other operating revenues	64,737	44,000	19,278	51,000	51,000
<u>NON-OPERATING REVENUES</u>					
Interest:					
Investments	271,135	320,000	83,184	190,000	190,000
Advance to other funds	6,430	0	0	6,400	6,400
Special assessments	32,323	30,000	605	30,000	30,000
Miscellaneous	0	0	360	0	0
Total non-operating revenues	309,888	350,000	84,149	226,400	226,400
Total revenues	\$ 4,649,100	\$ 5,021,500	\$ 2,229,624	\$ 4,810,600	\$ 4,885,450

REVENUE DETAIL BY FUND

PARKING UTILITY

Operating Revenues

CHARGES FOR SERVICES

The Parking Utility consists of 2 parking ramps, 2 lots for permit parking, 9 metered parking lots containing approximately 567 meters, plus a number of monthly rental stalls and approximately 131 on-street meters. Revenue from these sources pay for maintenance and operating expenses of the utility.

REVENUE DETAIL BY FUND

PARKING UTILITY

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>OPERATING REVENUES</u>					
Charges for services:					
On-street metered	\$ 24,442	\$ 28,000	\$ 11,815	\$ 24,400	\$ 28,000
Off-street metered	35,875	40,200	16,891	34,300	38,400
Off-street unmetered:					
Graham ramp	27,544	32,500	18,684	39,500	42,500
Farwell ramp	82,664	93,000	47,661	93,200	97,600
Barstow St. Lot	4,876	6,200	2,620	5,100	5,300
10-hour parking permits	26,657	24,500	15,269	42,000	51,000
Miscellaneous	2,520	0	17	0	0
Total charges for services	204,578	224,400	112,957	238,500	262,800
Total operating revenues	\$ 204,578	\$ 224,400	\$ 112,957	\$ 238,500	\$ 262,800

REVENUE DETAIL BY FUND

PUBLIC TRANSIT

Operating Revenues

Operating revenues consist primarily of **PASSENGER FARES**. Transit ridership decreased 7.8% in 1993, and is also projected to decrease 13.9% in 1994. This general decline correlates with a reduction in service and an ever increasing availability and dependence on the automobile. Ridership levels have now returned to levels experienced in the early 1970's. The loss of revenue from decreasing ridership has been offset somewhat by fare increases.

Non-Operating Revenues

Since the early 1970s, when the operations of transit systems countrywide were transferred from for-profit private enterprise to a public service, **STATE AND FEDERAL OPERATING ASSISTANCE** has been the major source of revenue for public transit. Public transit provides an economical minimum level of mobility for urban citizens who have no other means of transportation. The basic source of State and Federal funding is from the gas tax. In recent years the percent of total revenue received from the State has remained stable at approximately 42%. Federal dollars have been decreasing, and now account, for 19% of total revenue.

Local Funding

As a service for local citizens, part of the cost (26%) of public transportation is paid for by local funds. The cities of Altoona and Eau Claire provide this service for their citizens.

Summary of Ridership and Revenue Sources

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
Number of Riders:						
Eau Claire & Altoona	470,203	476,994	490,945	452,720	389,890	371,565
Operating revenue	\$215,848	\$217,442	\$217,330	\$210,461	\$237,140	\$239,460
State and Federal Assistance	\$836,316	\$885,606	\$951,513	\$940,482	\$996,420	\$1,040,000
Local subsidies:						
Eau Claire	\$225,207	\$342,034	\$294,278	\$322,155	\$342,440	\$368,410
Altoona	\$8,545	\$9,930	\$9,300	\$10,394	\$10,450	\$13,930

REVENUE DETAIL BY FUND

PUBLIC TRANSIT

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>OPERATING REVENUES</u>					
Charges for services:					
Passenger revenue	\$ 199,167	\$ 189,150	\$ 117,173	\$ 225,680	\$ 228,000
Other operating revenues:					
Advertising	11,060	11,460	5,730	11,460	11,460
Miscellaneous	234	0	0	0	0
Total operating revenues	<u>210,461</u>	<u>200,610</u>	<u>122,903</u>	<u>237,140</u>	<u>239,460</u>
<u>NON-OPERATING REVENUES</u>					
Operating subsidies:					
City of Eau Claire	322,155	385,340	0	342,440	368,410
Eau Claire County	0	0	0	0	57,280
City of Altoona	10,394	11,480	5,226	10,450	13,930
State operating assistance grant	617,541	662,360	167,266	661,580	722,000
Federal operating assistance grant	322,941	315,410	0	334,840	318,000
Total operating subsidies	<u>1,273,031</u>	<u>1,374,590</u>	<u>172,492</u>	<u>1,349,310</u>	<u>1,479,620</u>
Sale of capital assets	200	0	0	0	0
Total non-operating revenues	<u>1,273,231</u>	<u>1,374,590</u>	<u>172,492</u>	<u>1,349,310</u>	<u>1,479,620</u>
Total revenues	<u>\$ 1,483,692</u>	<u>\$ 1,575,200</u>	<u>\$ 295,395</u>	<u>\$ 1,586,450</u>	<u>\$ 1,719,080</u>

REVENUE DETAIL BY FUND

HOBBS ICE CENTER

Operating Revenues

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

Rates for ice time are reviewed annually by the Parks and Recreation Department and approved by City Council. Facility user fees for 1994 are:

Rental rate rink #1	\$85.00	Rental rate rink #2	\$80.00
Game with personnel	\$350.00	Game without personnel	\$310.00
Open skating-adult	\$2.50	Open skating-student	\$2.00

Non-Operating Revenues

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

Summary of General Fund Subsidies

<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
\$129,416	\$66,303	\$49,911	\$38,832	\$66,310	\$80,000

REVENUE DETAIL BY FUND

HOBBS ICE CENTER

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>OPERATING REVENUES</u>					
Charges for services	\$ 245,472	\$ 204,240	\$ 82,686	\$ 242,550	\$ 243,550
<u>NON-OPERATING REVENUES</u>					
Gifts and donations	6,435	0	0	0	0
General fund transfers	38,832	90,810	0	66,310	80,000
Total non-operating revenues	45,267	90,810	0	66,310	80,000
Total revenues	\$ 290,739	\$ 295,050	\$ 82,686	\$ 308,860	\$ 323,550

REVENUE DETAIL BY FUND

OUTDOOR POOL

Operating Revenues

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

Admission Prices

Children	\$1
Adults	\$2

Season Passes

	<u>Resident</u>	<u>Non-Res.</u>
Youth	\$20	\$40
Adults	\$35	\$60
Families	\$60	\$100

Pool Rental

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

Non-Operating Revenues

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

Summary of General Fund Subsidies

<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
\$70,971	\$98,687	\$174,095	\$184,232	\$190,000	\$200,000

REVENUE DETAIL BY FUND

OUTDOOR POOL

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>OPERATING REVENUES</u>					
Pool admissions	\$ 93,000	\$ 90,000	\$ 77,683	\$ 100,000	\$ 93,000
Pool concessions	35,625	38,000	18,099	36,000	35,000
Miscellaneous	3,663	5,100	6,224	6,450	5,600
Total operating revenues	<u>132,288</u>	<u>133,100</u>	<u>102,006</u>	<u>142,450</u>	<u>133,600</u>
<u>NON-OPERATING REVENUES</u>					
Gifts and donations	100	0	0	0	0
General fund transfers	184,232	190,000	0	190,000	200,000
Total non-operating revenues	<u>184,332</u>	<u>190,000</u>	<u>0</u>	<u>190,000</u>	<u>200,000</u>
Total revenues	<u>\$ 316,620</u>	<u>\$ 323,100</u>	<u>\$ 102,006</u>	<u>\$ 332,450</u>	<u>\$ 333,600</u>

REVENUE DETAIL BY FUND

RISK MANAGEMENT

Operating Revenues

CHARGES FOR SERVICES

Revenues for the risk management fund are derived from a service charge assessed all funds which participate in the City's self-insurance program. Charges to the General fund comprise 58% of the total service charge, followed by Central Equipment (16%), Transit (9%), Sewer (7%), and Water (5%). The remaining funds comprise 5% of the total.

Non-Operating Revenues

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

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

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

REVENUE DETAIL BY FUND

RISK MANAGEMENT

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>OPERATING REVENUES</u>					
Intergovernmental revenue:					
Federal aid - other	\$ 1,140	\$ 0	\$ 0	\$ 0	\$ 0
Charges for services:					
General fund	744,503	754,300	379,969	754,300	754,300
Library	21,055	21,690	10,740	21,690	21,690
Sewer	86,782	88,500	44,260	88,500	88,500
Water	65,372	66,700	33,340	66,700	66,700
Hobbs	6,899	8,100	3,520	8,100	7,000
Municipal Pool	8,030	8,190	4,095	8,190	8,190
Parking	8,816	9,000	4,495	9,000	9,000
Transit	118,000	120,360	60,180	120,360	120,360
Central Equipment	202,684	206,700	103,370	206,700	206,700
Other	10,693	10,000	990	10,000	25,000
Total charges for services	<u>1,272,834</u>	<u>1,293,540</u>	<u>644,959</u>	<u>1,293,540</u>	<u>1,307,440</u>
Total operating revenues	<u>1,273,974</u>	<u>1,293,540</u>	<u>644,959</u>	<u>1,293,540</u>	<u>1,307,440</u>
<u>NON-OPERATING REVENUES</u>					
Interest income	185,830	160,000	106,263	185,000	185,000
Miscellaneous	71,239	2,500	1,422	2,500	2,500
Repayment of claims	81,028	50,000	36,519	50,000	50,000
Total non-operating revenues	<u>338,097</u>	<u>212,500</u>	<u>144,204</u>	<u>237,500</u>	<u>237,500</u>
Total revenues	<u>\$ 1,612,071</u>	<u>\$ 1,506,040</u>	<u>789,163</u>	<u>\$ 1,531,040</u>	<u>\$ 1,544,940</u>

REVENUE DETAIL BY FUND

CENTRAL EQUIPMENT

Operating Revenues

CHARGES FOR SERVICES

Revenues to operate Central Equipment are derived from rental charges paid by various City departments for use of rolling fleet equipment. Vehicles are purchased by the City and maintained at the shop. The rental rate charged for each piece of equipment takes into account direct costs (labor, parts, gasoline, etc.) and indirect costs (overhead and depreciation). The depreciation charges are funded each year for the replacement of the fleet vehicles. Rental rates are reviewed on an annual basis. Rates will be reduced approximately 6.5% in 1995 to reflect current operating cost.

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

Non-Operating Revenues

INTEREST ON ADVANCES TO OTHER FUNDS

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

REVENUE DETAIL BY FUND

CENTRAL EQUIPMENT

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>OPERATING REVENUES</u>					
Intergovernmental revenue:					
Federal aid - Other	\$ 3,690	\$ 0	\$ 0	\$ 0	\$ 0
Charges for services:					
Haz matl "B" contract	0	0	0	55,000	0
Equipment rental:					
General fund	2,075,164	2,000,000	962,443	2,000,000	1,829,500
Water utility	70,821	88,000	66,326	88,000	87,450
Sewer utility	243,346	218,000	107,033	218,000	218,200
Parking utility	15,663	20,000	8,113	16,000	18,250
Central Equipment	26,718	24,000	11,765	24,000	24,770
Other funds	16,390	15,000	15,298	28,000	28,000
Building rental	105,165	108,000	59,816	105,000	105,000
Total charges for services	<u>2,553,267</u>	<u>2,473,000</u>	<u>1,230,794</u>	<u>2,534,000</u>	<u>2,311,170</u>
Total operating revenue	<u>2,556,957</u>	<u>2,473,000</u>	<u>1,230,794</u>	<u>2,534,000</u>	<u>2,311,170</u>
<u>NON-OPERATING REVENUES</u>					
Interest on advances to other funds	16,081	21,620	21,616	21,620	16,880
Miscellaneous	6,757	4,100	6,096	6,960	4,100
Total non-operating revenues	<u>22,838</u>	<u>25,720</u>	<u>27,712</u>	<u>28,580</u>	<u>20,980</u>
Total revenues	<u>\$ 2,579,795</u>	<u>\$ 2,498,720</u>	<u>\$ 1,258,506</u>	<u>\$ 2,562,580</u>	<u>\$ 2,332,150</u>

REVENUE DETAIL BY FUND

LANDFILL REMEDIATION

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

Operating Revenues

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

REVENUE DETAIL BY FUND

LANDFILL REMEDIATION

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>CHARGES FOR SERVICES</u>					
Environment Remediation	\$ 326,246	\$ 0	\$ 0	\$ 480,000	\$ 550,000
<u>MISCELLANEOUS</u>					
Shared expenses	0	108,520	0	0	0
Comp for loss or damage	0	0	25,000	0	0
Total miscellaneous	0	108,520	25,000	0	0
<u>OTHER FINANCING SOURCES</u>					
Transfer from other funds	0	108,530	0	0	0
Total revenues and other financing sources	<u>\$ 326,246</u>	<u>\$ 217,050</u>	<u>\$ 25,000</u>	<u>\$ 480,000</u>	<u>\$ 550,000</u>

REVENUE DETAIL BY FUND

DOWNTOWN BUSINESS DISTRICT

Taxes

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

Miscellaneous

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

REVENUE DETAIL BY FUND

DOWNTOWN BUSINESS DISTRICT

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>TAXES</u>					
Special assessments	\$ 50,000	\$ 50,000	\$ 31,453	\$ 50,000	\$ 50,000
<u>MISCELLANEOUS</u>					
Interest on investments	1,157	2,000	674	1,300	1,200
Total revenues	\$ 51,157	\$ 52,000	\$ 32,127	\$ 51,300	\$ 51,200

REVENUE DETAIL BY FUND

WEST GRAND BUSINESS DISTRICT

Taxes

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

Miscellaneous

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

REVENUE DETAIL BY FUND

WEST GRAND BUSINESS DISTRICT

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>TAXES</u>					
Special assessments	\$ 5,000	\$ 5,000	\$ 3,145	\$ 5,000	\$ 5,000
<u>MISCELLANEOUS</u>					
Interest on investments	644	700	205	420	400
Miscellaneous	0	0	0	0	0
Total miscellaneous	<u>644</u>	<u>700</u>	<u>205</u>	<u>420</u>	<u>400</u>
<u>NON-OPERATING REVENUE</u>					
Principal payment from loans	<u>417</u>	<u>0</u>	<u>1,250</u>	<u>2,900</u>	<u>3,400</u>
Total revenues	<u>\$ 6,061</u>	<u>\$ 5,700</u>	<u>\$ 4,600</u>	<u>\$ 8,320</u>	<u>\$ 8,800</u>

REVENUE DETAIL BY FUND

WATER STREET BUSINESS DISTRICT

Taxes

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

Miscellaneous

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

REVENUE DETAIL BY FUND

WATER STREET BUSINESS DISTRICT

<u>Revenue Classification</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6-Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
<u>TAXES</u>					
Special assessments	\$ 9,000	\$ 9,000	\$ 5,662	\$ 9,000	\$ 9,000
<u>MISCELLANEOUS</u>					
Interest on investments	502	400	331	650	600
Total revenues	<u>\$ 9,502</u>	<u>\$ 9,400</u>	<u>\$ 5,993</u>	<u>\$ 9,650</u>	<u>\$ 9,600</u>

SUMMARY BY SERVICE AREA

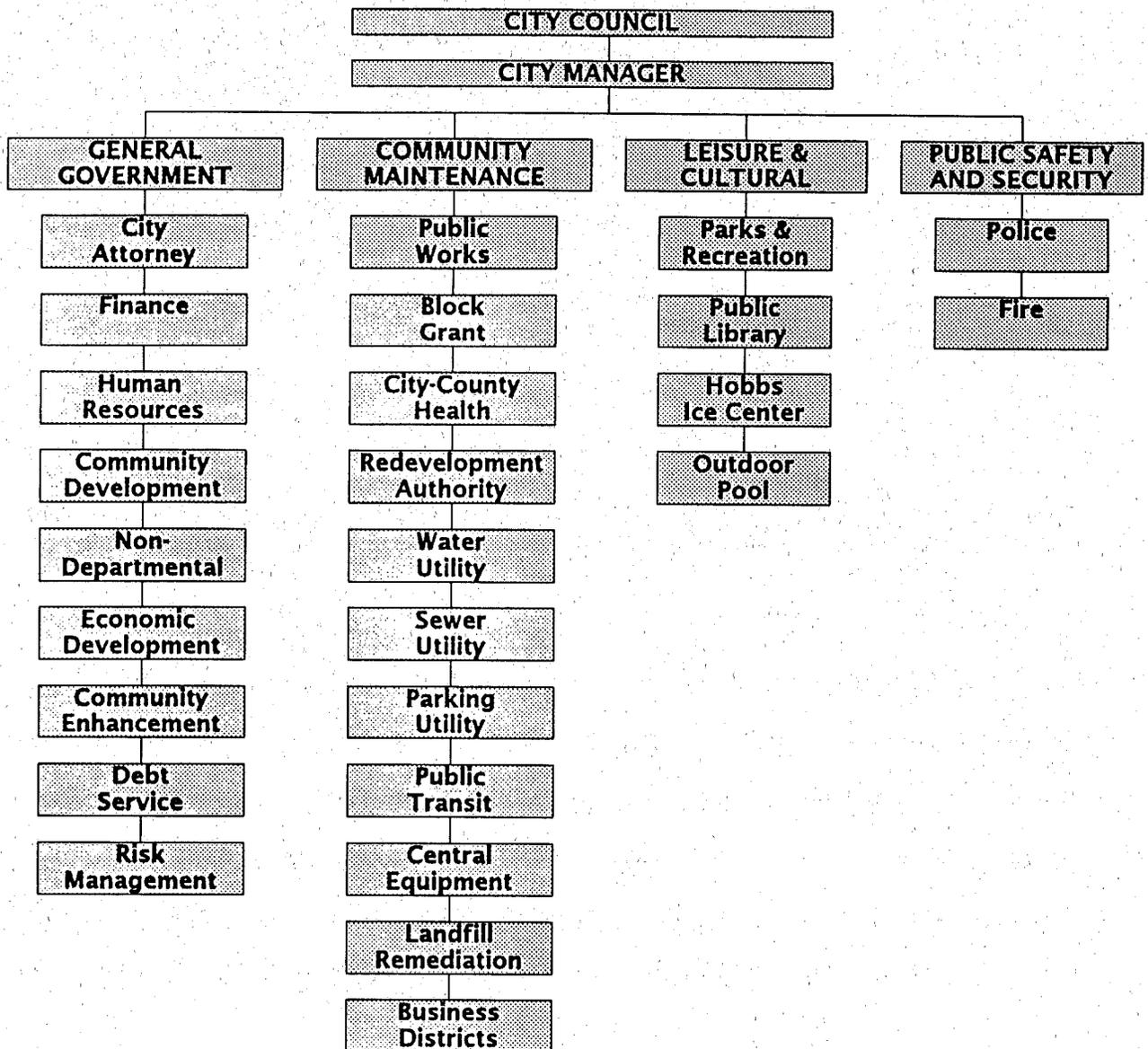
The SERVICE AREAS section includes four major functional services provided to the community:

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

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

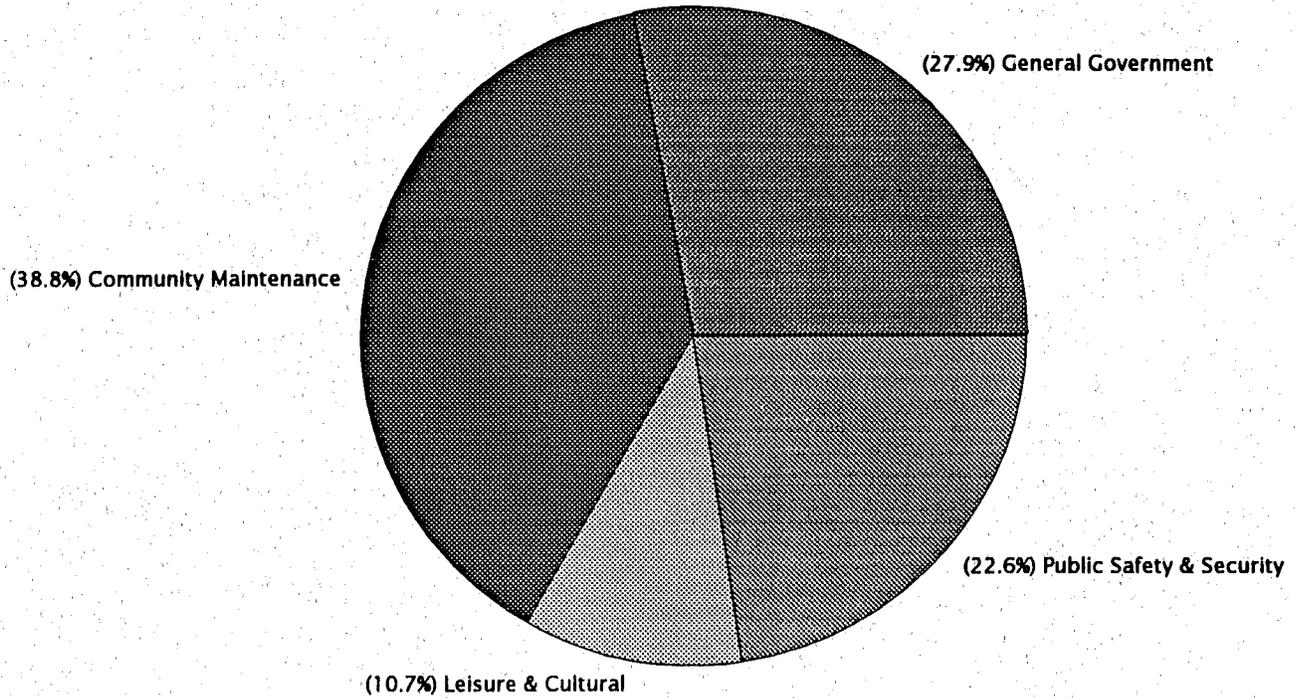
- Overview
- Purpose
- Major Activities
- Expenditures
- Programs
- Authorized Positions

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



SUMMARY BY SERVICE AREA

1995 Proposed Expenditures



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

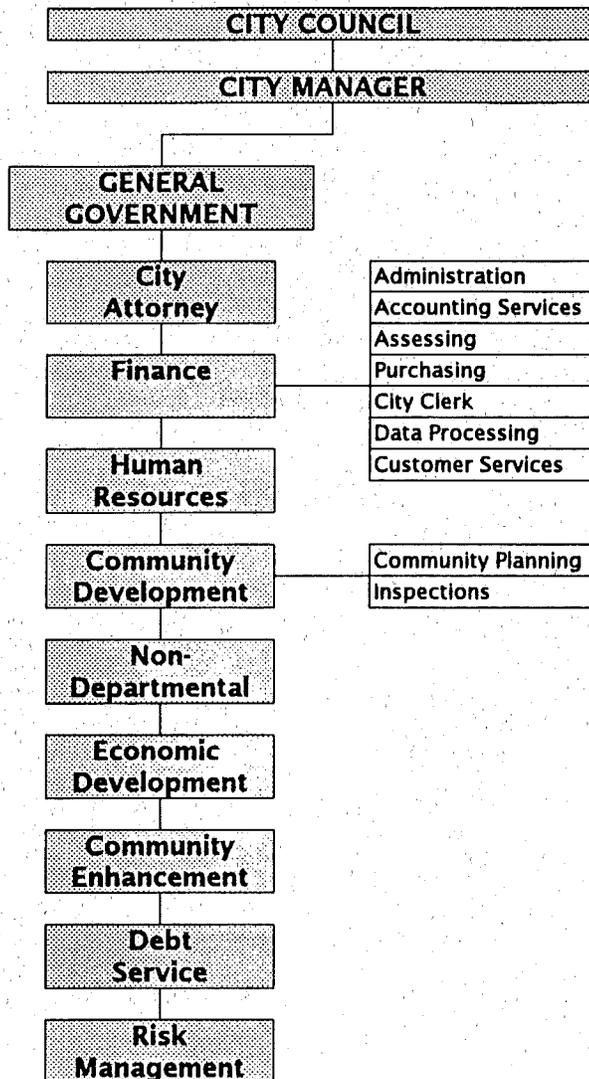
<u>Service Area</u>	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>1994 6 Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
General Government	\$ 14,694,978	\$ 14,957,300	\$ 13,674,346	\$ 19,865,380	\$ 16,189,590
Community Maintenance	20,082,924	21,732,320	10,138,308	22,247,910	22,459,440
Leisure & Cultural	5,728,129	6,107,280	2,674,346	6,075,580	6,199,550
Public Safety & Security	<u>12,028,156</u>	<u>12,755,530</u>	<u>5,975,816</u>	<u>12,825,230</u>	<u>13,076,060</u>
Total - All Service Areas	\$ <u>52,534,187</u>	\$ <u>55,552,430</u>	\$ <u>32,462,816</u>	\$ <u>61,014,100</u>	\$ <u>57,924,640</u>

GENERAL GOVERNMENT

Overview

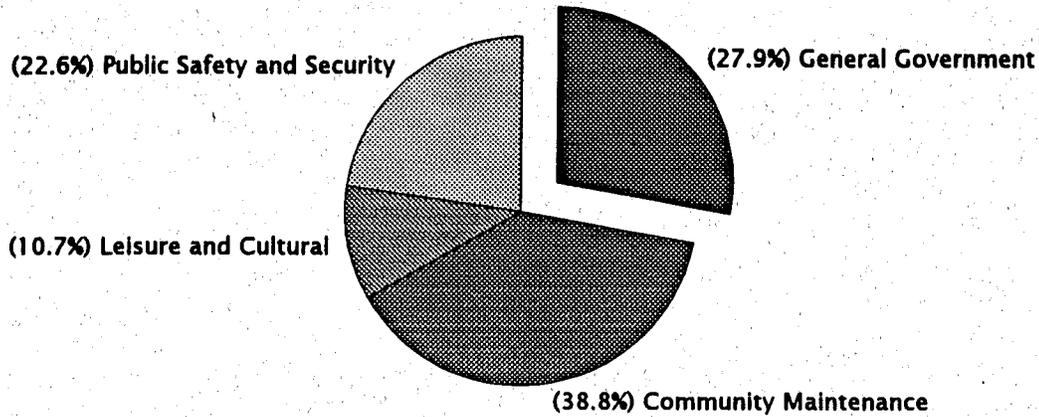
The General Government service area includes departments that provide administration for the City. The City Council, City Manager, City Attorney, Finance, and Human Resources handle general City administration. Also included are Community Development and Economic Development which promote new developments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

Organization



GENERAL GOVERNMENT

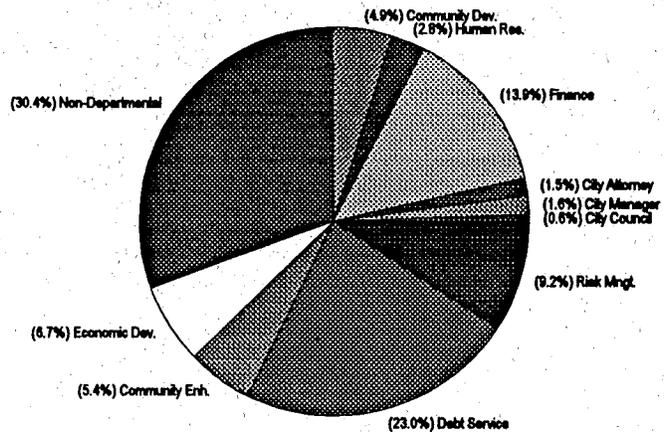
Service Areas



<u>Service Areas</u>	<u>1995 Budget</u>
General Government	\$ 16,189,590
Community Maintenance	22,459,440
Leisure and Cultural	6,199,550
Public Safety and Security	13,076,060
Total Budget	\$ 57,924,640

General Government

<u>Departments</u>	<u>1995 Budget</u>
City Council	\$ 95,990
City Manager	252,520
City Attorney	234,880
Finance	2,245,100
Human Res.	448,150
Community Dev.	801,130
Non-Departmental	4,926,360
Economic Dev.	1,086,190
Community Enh.	877,170
Debt Service	3,726,460
Risk Mngt.	1,495,640
Total General Government	\$ 16,189,590



GENERAL GOVERNMENT

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
GENERAL FUND					
CITY COUNCIL	\$ 88,817	\$ 94,880	\$ 44,673	\$ 94,580	\$ 95,990
CITY MANAGER	239,319	250,010	118,084	247,170	252,520
CITY ATTORNEY	225,141	221,150	106,243	222,120	234,880
FINANCE					
Administration	182,681	185,160	89,306	185,160	190,300
Accounting Services	378,333	411,050	197,440	411,050	417,500
Assessing	383,347	414,180	192,592	414,180	428,550
Purchasing	195,918	204,250	95,322	204,250	203,550
City Clerk	216,932	273,150	116,393	273,150	257,390
Data Processing	335,013	348,860	161,213	348,860	345,210
Customer Services	354,631	385,660	183,157	385,660	402,600
Total Finance	2,046,855	2,222,310	1,035,423	2,222,310	2,245,100
HUMAN RESOURCES	424,568	467,520	185,087	485,140	448,150
COMMUNITY DEVELOPMENT					
Community Planning	307,687	322,460	152,321	320,580	327,020
Inspections	428,274	457,260	221,926	461,090	474,110
Total Community Development	735,961	779,720	374,247	781,670	801,130
NON-DEPARTMENTAL	4,499,037	4,530,630	2,956,484	4,444,590	4,926,360
OTHER FUNDS					
ECONOMIC DEVELOPMENT	1,222,484	918,300	958,527	1,593,290	1,086,190
COMMUNITY ENHANCEMENT	613,760	765,800	521,754	735,100	877,170
DEBT SERVICE FUNDS	3,207,063	3,413,350	6,931,313	7,638,000	3,726,460
RISK MANAGEMENT	1,391,973	1,293,630	442,511	1,401,410	1,495,640
TOTAL GENERAL GOVERNMENT	\$ 14,694,978	\$ 14,957,300	\$ 13,674,346	\$ 19,865,380	\$ 16,189,590

CITY COUNCIL

Overview

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

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

Purpose

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

CITY COUNCIL

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 17,606	\$ 18,300	\$ 9,308	\$ 18,300	\$ 25,240
Contractual Services	67,962	74,000	34,394	73,700	68,160
Utilities	171	200	67	200	200
Fixed Charges	1,254	1,270	640	1,270	1,270
Materials & Supplies	1,824	1,110	264	1,110	1,120
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>88,817</u>	\$ <u>94,880</u>	\$ <u>44,673</u>	\$ <u>94,580</u>	\$ <u>95,990</u>

Programs

	Labor Costs	Other Costs	1995 Budget
City Council Program	\$ 23,440	\$ 60,380	\$ 83,820
Indirect Cost/Insurance and Benefits	<u>1,800</u>	<u>10,370</u>	<u>12,170</u>
Total Program Expenditures	\$ <u>25,240</u>	\$ <u>70,750</u>	\$ <u>95,990</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
City Council President	1.00	1.00	1.00
City Council Vice President	1.00	1.00	1.00
City Council Members	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>
Total	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>

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

CITY MANAGER

Overview

The City Manager implements the policies of the City Council and provides professional general management of City operations to assure optimum use of all resources.

Purpose

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

CITY MANAGER

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 200,727	\$ 195,660	\$ 94,567	\$ 198,500	\$ 205,940
Contractual Services	27,174	37,170	15,278	35,670	33,600
Utilities	1,713	2,900	1,761	1,800	1,950
Fixed Charges	1,184	1,200	605	1,200	1,200
Materials & Supplies	7,313	8,080	5,873	10,000	9,830
Debt Service	--	--	--	--	--
Capital Outlay	1,208	5,000	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>239,319</u>	\$ <u>250,010</u>	\$ <u>118,084</u>	\$ <u>247,170</u>	\$ <u>252,520</u>

Programs

	Labor Costs	Other Costs	1995 Budget
City Manager Program	\$ 125,590	\$ 41,880	\$ 167,470
Indirect Cost/Insurance and Benefits	<u>80,350</u>	<u>4,700</u>	<u>85,050</u>
Total Program Expenditures	\$ <u>205,940</u>	\$ <u>46,580</u>	\$ <u>252,520</u>

Authorized Positions

	1993	1994	1995
City Manager	1.00	1.00	1.00
Executive Secretary/Administrative Aide	1.00	1.00	1.00
Administrative Secretary	0.50	--	--
Clerk III	--	1.00	1.00
Clerk II	0.75	--	--
Total FTE Positions	<u>3.25</u>	<u>3.00</u>	<u>3.00</u>

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

CITY ATTORNEY

Overview

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

Purpose

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

Major Activities

- Represented the City in matters involving the town of Hallie following the invalidation of the Hrdlicka and Torgrimson annexations. Filed petition for amicus curiae brief with state supreme court in "island annexation" case involving the City of Madison.
- Represented the City in an action brought by David Morgan & Associates for the recovery of interest imposed on delinquent taxes, achieving dismissal of the action.
- Provided assistance and advice to the City Council and Cable Television Advisory Committee in connection with obtaining FCC certification for the evaluation of cable TV rates, and in connection with such evaluation, and in other related cable TV matters.
- Provided legal advice, assistance and defense relating to CSO Services, Inc. v. City of Eau Claire, a case seeking recovery of approximately \$30,000 based on alleged improprieties in connection with the proposed acquisition of property for a public parking area. Also assisted in commencement and pursuit of the acquisition of the property through the eminent domain process.
- City Attorney served as Wisconsin State Chair for NIMLO, the national organization of city attorneys; as member of the Legislative Committee of the League of Wisconsin Municipalities; and as member of the Board of Directors and Chair of the Claims Committee of Wisconsin Municipal Mutual Insurance Company.
- Handled one interest arbitration matter involving the police patrol bargaining unit and several grievance arbitration matters.
- Provided legal assistance and advice to the Redevelopment Authority, particularly with regard to the establishment of the Lakeside Redevelopment District and with the North Barstow Redevelopment District, including drafting a Purchase Agreement for the use of the parties.
- Assisted in the leasing of the former SSI property by the City to W.L. Gore and other industries for use as a technology center.
- Assisted in matters involving the former Town of Union landfill and potentially responsible party group established in connection with the landfill.
- Handled the following ordinance violations: all non-criminal traffic violations in the City, up to and including first offense drunk driving; property violations, including zoning, improper use and failure to maintain; housing and building code violations; violations of public peace, morals and welfare; health and safety violations.
- Increased assistance to the Housing Authority, particularly in the areas of applicant screening, tenancy terminations and acting as hearing agency for appeals from Housing Authority determinations.
- City Attorney and Assistant City Attorney have acted as member of labor negotiation teams during the collective bargaining process.
- Provided legal service and advice to City Council, City staff and the public in numerous other areas.

CITY ATTORNEY

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 195,491	\$ 193,290	\$ 92,713	\$ 196,350	\$ 205,770
Contractual Services	14,054	16,010	7,244	14,050	17,010
Utilities	918	800	333	470	800
Fixed Charges	1,129	1,150	575	1,150	1,150
Materials & Supplies	13,549	9,900	5,378	10,100	10,150
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ 225,141	\$ 221,150	\$ 106,243	\$ 222,120	\$ 234,880

Programs

	Labor Costs	Other Costs	1995 Budget
City Attorney Program	\$ 125,740	\$ 26,160	\$ 151,900
Indirect Cost/Insurance and Benefits	80,030	2,950	82,980
Total Program Expenditures	\$ 205,770	\$ 29,110	\$ 234,880

Authorized Positions

	1993	1994	1995
City Attorney	1.00	1.00	1.00
Assistant to City Attorney	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00
Clerk II	0.25	--	--
Total FTE Positions	3.25	3.00	3.00

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

FINANCE - Administration

Overview

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

Accounting Services	Data Processing
Assessing	City Clerk
Purchasing	Customer Services

Purpose

- Serve as financial advisor to the City Manager and City Council.
- Administer overall financial policy for the City.
- Provide financial planning for the City's future.
- Prepare fiscally sound financial documents, including annual operating budgets, capital improvement plan, and annual audited financial report.
- Handle land acquisitions for the City of Eau Claire.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Bond Rating:			
-Moody's	Aa	Aa	Aa
-Standard and Poor's	AA	AA	AA
Budget administration and management (000's):			
-Total operating expense	\$52,534	\$61,014	\$57,925
-Total revenues	55,573	60,729	58,711
-General fund operating expense	29,763	31,100	31,689
-General fund revenues	29,636	30,291	30,622
-Capital improvement appropriations	12,873	10,299	13,565
Special reports:			
-Capital Improvement Plan	1	1	1
-Tax Incremental Districts	3	3	3
Awards:			
-Certificate of Achievement for Excellence in Financial Reporting (1984-1992)			
-Wisconsin GRATE Award for Financial Reporting (1986-1992)			
-Distinguished Budget Presentation (1986-1994)			

FINANCE - Administration

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 166,185	\$ 172,580	\$ 83,075	\$ 173,290	\$ 178,470
Contractual Services	4,609	5,300	2,280	4,600	4,800
Utilities	898	700	375	700	700
Fixed Charges	1,012	1,030	515	1,030	1,030
Materials & Supplies	7,926	5,300	3,061	5,300	5,300
Debt Service	--	--	--	--	--
Capital Outlay	2,051	250	--	240	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>182,681</u>	\$ <u>185,160</u>	\$ <u>89,306</u>	\$ <u>185,160</u>	\$ <u>190,300</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Administration Program	\$ 118,110	\$ 9,500	\$ 127,610
Indirect Cost/Insurance and Benefits	60,360	2,330	62,690
Total Program Expenditures	\$ <u>178,470</u>	\$ <u>11,830</u>	\$ <u>190,300</u>

Authorized Positions

	1993	1994	1995
Director of Finance	1.00	1.00	1.00
Projects and Acquisitions Coordinator	1.00	1.00	1.00
Finance Secretary	1.00	1.00	1.00
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

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

FINANCE - Accounting Services

Overview

Accounting Services is a division of the Finance Department that provides a variety of accounting and financial services for citizens and other City departments. Accounting is responsible for preparing and distributing the annual financial audit, operating budgets, and other financial reports. Services include accounts payable, payroll, accounts receivable, cash management, grant reporting, and maintaining records for fleet vehicles.

Purpose

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

Major Activities

	<u>1993 Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
Payments:			
Payroll checks issued	23,169	23,200	23,200
Payroll checks paid	\$13,039,268	\$13,500,000	\$13,700,000
Voucher checks issued	14,748	15,000	15,200
Voucher checks paid	\$67,675,051	\$68,700,000	\$69,800,000
Average invested funds	\$46,384,000	\$46,000,000	\$46,000,000
Interest earnings	\$1,714,400	\$2,000,000	\$2,000,000
Accounts receivable:			
Amounts collected	\$2,153,703	\$2,560,000	\$2,590,000
Invoices issued	2,959	3,005	3,000

FINANCE - Accounting Services

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 324,390	\$ 344,540	\$ 160,749	\$ 345,990	\$ 348,470
Contractual Services	36,316	42,040	26,156	45,140	48,440
Utilities	1,786	1,900	721	1,500	1,500
Fixed Charges	1,562	1,590	795	1,590	1,590
Materials & Supplies	13,876	18,980	7,385	14,830	13,100
Debt Service	--	--	--	--	--
Capital Outlay	403	2,000	1,634	2,000	4,400
Other	--	--	--	--	--
Total Expenditures	\$ 378,333	\$ 411,050	\$ 197,440	\$ 411,050	\$ 417,500

Programs

	Labor Costs	Other Costs	1995 Budget
Accounting Services Program	\$ 228,620	\$ 67,440	\$ 296,060
Indirect Cost/Insurance and Benefits	119,850	1,590	121,440
Total Program Expenditures	\$ 348,470	\$ 69,030	\$ 417,500

Authorized Positions

	1993	1994	1995
Manager of Accounting Services	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00
Account Clerk II	1.50	1.75	1.75
Account Clerk I	3.50	3.75	3.25
Account Clerk	0.50	--	--
Total FTE Positions	8.50	8.50	8.00

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

FINANCE - Assessing

Overview

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

Purpose

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

Major Activities

	<u>1993 Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
Total value of properties on Tax Roll	\$1,253,158,000	\$1,623,986,150	\$1,694,000,000
Total real estate assessments	1,181,525,300	1,541,444,150	1,608,000,000
Residential	783,269,200	1,026,959,050	1,100,000,000
Commercial	355,293,200	459,335,800	450,000,000
Manufacturing (assessed by state)	42,962,900	55,149,300	58,000,000
Total personal property assessments	71,632,700	82,542,000	86,000,000
City	62,129,200	70,718,600	74,000,000
Manufacturing (assessed by state)	9,503,500	11,823,400	12,000,000
Total number of properties assessed:			
Real Estate	20,112	20,250	20,500
Personal Property	2,286	2,300	2,350

FINANCE - Assessing

Expenditures

	1993		1994		1994		1994		1995
	Actual		Budget		6 Month		Estimated		Budget
					Actual				
Personal Services	\$ 342,767	\$	361,490	\$	173,696	\$	370,420	\$	388,760
Contractual Services	25,407		37,990		11,671		29,030		24,610
Utilities	1,480		1,940		600		1,940		1,940
Fixed Charges	7,321		7,460		3,735		7,460		7,460
Materials & Supplies	5,597		4,750		2,890		4,780		5,280
Debt Service	--		--		--		--		--
Capital Outlay	775		550		--		550		500
Other	--		--		--		--		--
Total Expenditures	\$ 383,347	\$	414,180	\$	192,592	\$	414,180	\$	428,550

Programs

		Labor		Other		1995
		Costs		Costs		Budget
Assessing Program		\$ 246,580	\$	21,930	\$	268,510
Indirect Cost/Insurance and Benefits		142,180		17,860		160,040
Total Program Expenditures		\$ 388,760	\$	39,790	\$	428,550

Authorized Positions

	1993		1994		1995
City Assessor	1.00		1.00		1.00
Assessor II	5.00		5.00		5.00
Assessing Technician	1.00		1.00		1.00
Total FTE Positions	7.00		7.00		7.00

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

FINANCE - Purchasing

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Number of purchase orders processed	4,022	4,050	4,060
Estimated procurement expenditures (in millions)	\$13.5	\$12.0	\$13.0
Number of formal bid projects (generally those in excess of \$20,000)	80	80	75
Average number of copies run each month	185,000	186,000	187,000
Average pieces of mail handled each day	725	750	780
Number of installed telephone circuits	300	310	320

FINANCE - Purchasing

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 166,442	\$ 173,250	\$ 82,038	\$ 173,300	\$ 170,510
Contractual Services	14,888	17,890	7,847	18,430	19,640
Utilities	1,341	1,500	489	1,100	1,200
Fixed Charges	1,009	1,010	515	1,030	1,100
Materials & Supplies	11,290	10,230	4,072	10,020	10,200
Debt Service	--	--	--	--	--
Capital Outlay	948	370	361	370	900
Other	--	--	--	--	--
Total Expenditures	\$ <u>195,918</u>	\$ <u>204,250</u>	\$ <u>95,322</u>	\$ <u>204,250</u>	\$ <u>203,550</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Purchasing Program	\$ 106,530	\$ 31,350	\$ 137,880
Indirect Cost/Insurance and Benefits	63,980	1,690	65,670
Total Program Expenditures	\$ <u>170,510</u>	\$ <u>33,040</u>	\$ <u>203,550</u>

Authorized Positions

	1993	1994	1995
Purchasing Manager	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Purchasing Clerk	1.00	1.00	1.00
Mail & Duplicating Clerk	1.00	1.00	0.50
Total FTE Positions	<u>4.00</u>	<u>4.00</u>	<u>3.50</u>

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

FINANCE - City Clerk

Overview

The City Clerk division of Finance is responsible for administering City licenses, monitoring licensing insurance requirements, and maintaining City records and legislation proceedings. This division also administers all elections and maintains all election records. Other responsibilities include recording each City Council session, publishing notices and the City Council Session Agendas and Minutes, and coordinating City services for organizations to hold special events.

Purpose

- Compile, record and maintain a master index of all legislative proceedings.
- Provide timely public notices, postings and affidavits for all City hearings.
- Issue and administer City and Health Department licenses and permits including alcohol beverage licenses.
- Issue deeds for cemetery lots.
- Manage all City records, issue certified documents.
- Coordinate City services for major special events.
- Conduct all elections including:
 - Prepare ballot information.
 - Accumulate and certify vote totals.
 - Train, schedule and supervise election officials.
 - Register new voters, update the voter registration list.
 - Provide election information, notify voters of their voting and aldermanic district.
 - Administer the absentee ballot system.
 - Maintain city candidate nomination and finance records.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Licenses issued	2,850	3,150	3,500
Notices Published	150	169	180
Property owners notified	2,350	3,180	3,300
Documents filed	235	200	225
Community articles filed	930	1,200	1,350
City Council legislative items processed	520	575	600
City Council meetings processed	25	39	45
Annexations processed	3	9	12
Agencies notified regarding annexations	30	99	132
Special events coordinated	50	20	22
New registered voters	410	3,000	500
Total registered voters	43,274	41,703	44,000
Elections	4	4	2
Number of voting wards in Eau Claire	35	35	35
Number of absentee ballots	1,592	2,100	900

FINANCE - City Clerk

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 186,802	\$ 219,390	\$ 95,808	\$ 219,280	\$ 204,550
Contractual Services	20,060	42,690	15,208	42,690	42,470
Utilities	883	800	341	800	800
Fixed Charges	1,722	1,720	880	1,720	1,720
Materials & Supplies	7,290	7,650	3,331	7,760	7,850
Debt Service	--	--	--	--	--
Capital Outlay	175	900	825	900	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>216,932</u>	\$ <u>273,150</u>	\$ <u>116,393</u>	\$ <u>273,150</u>	\$ <u>257,390</u>

Programs

	Labor Costs	Other Costs	1995 Budget
City Clerk Program	\$ 149,560	\$ 50,870	\$ 200,430
Indirect Cost/Insurance and Benefits	54,990	1,970	56,960
Total Program Expenditures	\$ <u>204,550</u>	\$ <u>52,840</u>	\$ <u>257,390</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
City Clerk	1.00	1.00	1.00
Assistant to City Clerk	1.00	1.00	1.00
Clerk II	2.00	2.00	2.00
Departmental Restructure in 1995	--	--	(1.00)
Total FTE Positions	<u>4.00</u>	<u>4.00</u>	<u>3.00</u>

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

FINANCE - Data Processing

Overview

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

Purpose

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

Major Activities

	<u>1993 Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
Systems in operation (Mainframe)	15	11	10
Computer hours used (Mainframe)	3,314	2,000	2,000
Number of PC units in operation	169	172	175
Number of PC Networks installed	6	15	17

FINANCE - Data Processing

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 280,267	\$ 287,890	\$ 135,014	\$ 286,760	\$ 296,500
Contractual Services	38,920	37,630	19,064	40,630	32,330
Utilities	1,590	2,000	961	2,000	2,000
Fixed Charges	1,390	1,420	710	1,420	1,420
Materials & Supplies	8,787	13,250	3,475	9,750	10,250
Debt Service	--	--	--	--	--
Capital Outlay	4,059	6,670	1,989	8,300	2,710
Other	--	--	--	--	--
Total Expenditures	\$ <u>335,013</u>	\$ <u>348,860</u>	\$ <u>161,213</u>	\$ <u>348,860</u>	\$ <u>345,210</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Data Processing Program	\$ 184,830	\$ 47,190	\$ 232,020
Indirect Cost/Insurance and Benefits	111,670	1,520	113,190
Total Program Expenditures	\$ <u>296,500</u>	\$ <u>48,710</u>	\$ <u>345,210</u>

Authorized Positions

	1993	1994	1995
Data Processing Manager	1.00	1.00	1.00
Systems Analyst	1.00	1.00	1.00
Programmer/Analyst	1.00	1.00	1.00
Programmer	2.00	2.00	2.00
Total FTE Positions	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

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

FINANCE - Customer Services

Overview

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

Purpose

- Provide efficient means for collection of all payments made to the City.
- Calculate and produce utility bills and answer citizens' questions regarding their services.
- Maintain City's fixed asset records.
- Develop and maintain City's banking records.
- Prepare and file all utility accounting reports required by the Public Service Commission.
- Promote public awareness of City services.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Collections:			
Utility	\$8,523,541	\$8,700,000	\$8,900,000
Licenses	867,180	924,240	877,040
Utility bills processed:			
Residential	71,504	72,200	73,000
Commercial	8,708	8,775	8,850
Industrial	304	310	320
Public	700	700	705
Drop Box Deposits:			
Utility Bills	17,477	18,000	20,000
Parking Tickets	311	350	350

FINANCE - Customer Services

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 306,764	\$ 330,870	\$ 151,401	\$ 321,980	\$ 332,510
Contractual Services	39,566	43,300	28,120	44,600	58,200
Utilities	1,583	2,100	610	1,700	1,700
Fixed Charges	1,409	1,440	720	1,440	1,440
Materials & Supplies	4,196	6,250	2,045	5,800	5,750
Debt Service	--	--	--	--	--
Capital Outlay	1,113	1,700	261	10,140	3,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>354,631</u>	\$ <u>385,660</u>	\$ <u>183,157</u>	\$ <u>385,660</u>	\$ <u>402,600</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Customer Services Program	\$ 208,840	\$ 68,550	\$ 277,390
Indirect Cost/Insurance and Benefits	<u>123,670</u>	<u>1,540</u>	<u>125,210</u>
Total Program Expenditures	\$ <u>332,510</u>	\$ <u>70,090</u>	\$ <u>402,600</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
Customer Services Manager	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00
Account Clerk II	1.50	1.50	1.50
Account Clerk I	3.00	3.00	3.00
Account Clerk	<u>2.50</u>	<u>2.50</u>	<u>2.00</u>
Total FTE Positions	<u>9.00</u>	<u>9.00</u>	<u>8.50</u>

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

HUMAN RESOURCES

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Total permanent positions	482.25	482.75	469.25
Employee turn-over rate	5.0%	1.0%	2.0%
Number of employment applications received	3,800	3,000	3,500
Number of employees hired			
Permanent	24	5	10
Temporary	500	500	500
Number of intern positions	5	5	5

HUMAN RESOURCES

Expenditures

	1993 Actual	1994 Budget	6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 333,699	\$ 340,630	\$ 147,842	\$ 350,830	\$ 321,140
Contractual Services	79,651	115,050	32,149	122,470	115,000
Utilities	1,487	1,480	569	1,480	1,500
Fixed Charges	1,774	1,800	905	1,800	1,780
Materials & Supplies	7,659	8,260	3,622	8,260	8,430
Debt Service	--	--	--	--	--
Capital Outlay	298	300	--	300	300
Other	--	--	--	--	--
Total Expenditures	\$ 424,568	\$ 467,520	\$ 185,087	\$ 485,140	\$ 448,150

Programs

	Labor Costs	Other Costs	1995 Budget
Human Resources Program	\$ 92,830	\$ 122,980	\$ 215,810
Intern Program	106,970	250	107,220
Indirect Cost/Insurance and Benefits	121,340	3,780	125,120
Total Program Expenditures	\$ 321,140	\$ 127,010	\$ 448,150

Authorized Positions

	1993	1994	1995
Director of Human Resources	1.00	1.00	1.00
Assistant to Director of Human Resources	1.00	1.00	1.00
Human Resources Secretary	1.00	1.00	1.00
Personnel Technician	0.75	0.75	0.75
Departmental restructure in 1995	--	--	(1.00)
Total FTE Positions	3.75	3.75	2.75

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

Intern Coordinator	1.00	1.00	1.00
Bilingual Health Aide	1.00	1.00	1.00
Hmong Public Service	1.00	1.00	1.00
Community Service	1.00	1.00	1.00
Clerk	1.00	1.00	1.00
Total FTE Positions	5.00	5.00	5.00

These positions are funded with Community Development Block Grant appropriations. The original grant was for a two-year period, running from 1992-93. It has been proposed to fund this program from Block Grant funds for an additional two years.

COMMUNITY PLANNING

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Major Plan/Ordinance Updates	5	10	5
Site Plans Processed	60	60	60
Rezoning processed	29	40	40
Conditional Use Permits	32	45	45
Annexations - Number	13	10	10
- Acreage	121	50	50
Major Subdivisions Reviewed	5	5	5
Minor Subdivisions Reviewed	40	50	50
Certificate of Appropriateness	4	6	8
Landmarked Buildings	0	0	2

COMMUNITY PLANNING

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 290,149	\$ 299,700	\$ 142,347	\$ 297,820	\$ 304,260
Contractual Services	7,729	10,600	5,083	10,600	10,600
Utilities	1,176	1,070	503	1,070	1,070
Fixed Charges	1,417	1,450	725	1,450	1,450
Materials & Supplies	6,324	7,640	2,964	7,640	7,640
Debt Service	--	--	--	--	--
Capital Outlay	892	2,000	699	2,000	2,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>307,687</u>	\$ <u>322,460</u>	\$ <u>152,321</u>	\$ <u>320,580</u>	\$ <u>327,020</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Planning Administration Program	\$ 186,970	\$ 19,010	\$ 205,980
Indirect Cost/Insurance and Benefits	<u>117,290</u>	<u>3,750</u>	<u>121,040</u>
Total Program Expenditures	\$ <u>304,260</u>	\$ <u>22,760</u>	\$ <u>327,020</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
Director of Community Development	1.00	1.00	1.00
Planning and Development Secretary	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00
City Planner	1.00	1.00	1.00
Associate Planner	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

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

INSPECTIONS

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Total construction valuation	\$73,024,616	\$90,000,000	\$70,000,000
Total permits issued	4,065	4,200	4,350
Single family dwellings	146	150	150
Two family buildings	20	10	15
Multi-family buildings	31	20	30
Commercial/industrial buildings	24	35	30
All other new non-residential	7	7	7
Residential Accessory	163	160	165
Residential alterations & additions	526	650	680
Commercial/industrial alterations & additions	199	230	240
Swimming pools	5	10	12
Variance requests	21	18	22
Building plan reviews	56	80	80
Plumbing plan reviews	115	100	100

INSPECTIONS

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 376,576	\$ 398,190	\$ 189,813	\$ 400,070	\$ 413,090
Contractual Services	30,924	37,360	20,272	39,310	39,310
Utilities	2,225	2,240	883	2,240	2,240
Fixed Charges	10,407	10,670	5,425	10,670	10,670
Materials & Supplies	6,541	7,600	4,655	7,600	7,600
Debt Service	--	--	--	--	--
Capital Outlay	1,601	1,200	878	1,200	1,200
Other	--	--	--	--	--
Total Expenditures	\$ <u>428,274</u>	\$ <u>457,260</u>	\$ <u>221,926</u>	\$ <u>461,090</u>	\$ <u>474,110</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Inspection & Zoning Program	\$ 257,170	\$ 34,850	\$ 292,020
Indirect Cost/Insurance and Benefits	155,920	26,170	182,090
Total Program Expenditures	\$ <u>413,090</u>	\$ <u>61,020</u>	\$ <u>474,110</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
Administrator of Inspection & Zoning	1.00	1.00	1.00
Inspectors:			
Building & Heating	1.00	1.00	1.00
Electrical & Assistant Mechanical	1.00	1.00	1.00
Plumbing & Heating	1.00	1.00	1.00
Land Use & Building	1.00	1.00	1.00
Plumbing	1.00	1.00	1.00
Code Compliance	1.00	1.00	1.00
Inspection Technician	1.00	1.00	1.00
Total FTE Positions	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

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

NON-DEPARTMENTAL

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Disability payments	\$35,726	\$36,000	\$36,000
Contingent appropriation	0	224,750	200,000
Organizations supported:			
Landmark Commission	1,273	9,020	4,500
Public Access Center	50,510	56,210	87,080
Senior Central	24,819	34,000	32,450
Main Street Assoc.	0	0	2,500
Transfers to other funds:			
Operating subsidies	545,219	598,750	648,410
Debt Service	439,810	598,270	878,300
Economic Development	300,000	200,000	150,000
Capital projects	1,895,000	1,430,000	2,041,500

NON-DEPARTMENTAL

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 150,992	\$ 156,000	\$ 80,080	\$ 156,000	\$ 168,000
Contractual Services	707,047	759,500	406,121	755,090	393,500
Utilities	--	--	--	--	--
Fixed Charges	384,366	382,500	182,306	382,500	320,120
Materials & Supplies	--	--	--	--	--
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	<u>3,256,632</u>	<u>3,232,630</u>	<u>2,287,977</u>	<u>3,151,000</u>	<u>4,044,740</u>
Total Expenditures	\$ <u>4,499,037</u>	\$ <u>4,530,630</u>	\$ <u>2,956,484</u>	\$ <u>4,444,590</u>	\$ <u>4,926,360</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Insurance Program	\$ 168,000	\$ 250,000	\$ 418,000
Contingent Appropriation Program	--	200,000	200,000
Contributions and Other Payments Program	--	590,150	590,150
General Fund Transfers Program	--	<u>3,718,210</u>	<u>3,718,210</u>
Total Program Expenditures	\$ <u>168,000</u>	\$ <u>4,758,360</u>	\$ <u>4,926,360</u>

Authorized Positions

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

ECONOMIC DEVELOPMENT

Overview

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

Purpose

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

Major Activities

	<u>1993 Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
Lots sold in Sky Park	2	2	2
EDF Loans (Including contributions to other ED agencies)	3	5	3
Total City dollars	\$383,100	\$330,000	\$300,000
Historic Preservation Loans	0	2	0
Revolving Loan Fund (EDA)	5	9	1
Total City dollars	\$135,500	\$264,100	\$10,000
New jobs created or retained	11	55	1

ECONOMIC DEVELOPMENT

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 49,649	\$ 52,900	\$ 26,293	\$ 51,980	\$ 53,740
Contractual Services	500,146	572,250	124,437	242,340	245,250
Utilities	512	700	253,998	592,160	597,600
Fixed Charges	128	135,000	128	130	15,150
Materials & Supplies	640	1,500	5,717	10,730	10,500
Debt Service	--	--	--	--	--
Capital Outlay	1,359	4,500	37,784	44,500	24,500
Other	670,050	151,450	510,170	651,450	139,450
Total Expenditures	\$ <u>1,222,484</u>	\$ <u>918,300</u>	\$ <u>958,527</u>	\$ <u>1,593,290</u>	\$ <u>1,086,190</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Economic Development Program	\$ 31,010	\$ 1,017,150	\$ 1,048,160
Indirect Cost/Insurance and Benefits	22,730	15,300	38,030
Total Program Expenditures	\$ <u>53,740</u>	\$ <u>1,032,450</u>	\$ <u>1,086,190</u>

Authorized Positions

	1993	1994	1995
Economic Development Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

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

COMMUNITY ENHANCEMENT

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Eau Claire Area Convention and Visitors Bureau	\$374,020	\$403,160	\$406,470
Eau Claire Regional Arts Council, Inc.	95,000	95,000	95,000
Chippewa Valley Museum	57,990	63,170	49,600
Paul Bunyan Logging Camp	10,310	15,720	10,900
Chippewa Valley Symphony, Ltd.	2,370	2,800	2,850
Total	<u>\$539,690</u>	<u>\$579,850</u>	<u>\$564,820</u>

COMMUNITY ENHANCEMENT

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 9,820	\$ --	\$ --	\$ --	\$ --
Contractual Services	250	250	250	250	2,350
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	--	--	--	--	--
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	603,690	765,550	521,504	734,850	874,820
Total Expenditures	\$ 613,760	\$ 765,800	\$ 521,754	\$ 735,100	\$ 877,170

Programs

	Labor Costs	Other Costs	1995 Budget
Community Enhancement Program	\$ --	\$ 877,170	\$ 877,170
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ --	\$ 877,170	\$ 877,170

Authorized Positions

No Personal Services are charged to this program.

DEBT SERVICE

Overview

General obligation debt, i.e., debt which is secured by the full faith and credit of the City, is accounted for in this program, including bond issues associated with two of the three Tax Incremental Districts (TID). Expenditures reflect payments of principal, interest, and service charges for the current year. Funding for these payments is provided by transfers from General Fund, amortization of bond premium, and debt service escrow accounts. Debt incurred under State Statute 66.46 is defined as Tax Incremental Financing (TIF) and is funded by any positive incremental taxes resulting from increased property values in the tax district. TID #2 is an area in downtown Eau Claire which included construction of a parking deck and riverfront improvements as project costs. This district was created January 1, 1983. TID #3 is an area on the City's southeast side including the Oakwood Mall. Project costs included street and utility improvements for the shopping mall complex. This district was created January 1, 1985. TID #4 encompasses the Gateway West Industrial Park. Project costs include streets, storm sewer, water and sewer mains and other infrastructure improvements. This district was created January 1, 1992. Capitalized interest for TID #4 will be paid from the TIF capital project fund during the construction period in 1993.

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Number of debt issues:			
G. O. Bonds	1	1	1
TIF Bonds	0	1	0
G.O. debt payments:			
Principal payments	\$1,709,375	\$1,759,220	\$1,927,850
Interest payments	611,378	682,990	734,100
Service charge payments	1,927	3,000	5,000
TIF debt payments:			
Principal payments	\$387,690	\$417,820	\$757,950
Interest payments	572,289	449,030	308,730
Service charge payments	1,197	24,200	1,500
Financial audits	3	3	3

DEBT SERVICE

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	3,125	6,420	25,348	27,980	6,500
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	--	--	--	--	--
Debt Service	3,203,938	3,406,930	4,694,476	5,398,530	3,719,960
Capital Outlay	--	--	--	--	--
Other	--	--	2,211,489	2,211,490	--
Total Expenditures	\$ <u>3,207,063</u>	\$ <u>3,413,350</u>	\$ <u>6,931,313</u>	\$ <u>7,638,000</u>	\$ <u>3,726,460</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Debt Service-General Program	\$ --	\$ 2,645,300	\$ 2,645,300
Debt Service-TIF #2 Program	--	148,850	148,850
Debt Service-TIF #3 Program	--	830,650	830,650
Debt Service-TIF #4 Program	--	101,660	101,660
Total Program Expenditures	\$ --	\$ <u>3,726,460</u>	\$ <u>3,726,460</u>

Authorized Positions

No Personal Services are charged to this program.

RISK MANAGEMENT

Overview

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

Purpose

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

Major Activities

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

RISK MANAGEMENT

Expenses

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 77,976	\$ 97,840	\$ 48,218	\$ 97,730	\$ 101,230
Contractual Services	22,270	64,940	9,944	35,560	62,360
Utilities	2,987	1,040	473	4,200	5,400
Fixed Charges	1,226,373	1,035,110	381,791	1,202,230	1,264,070
Materials & Supplies	4,936	5,810	2,085	5,800	6,200
Debt Service	55,712	53,890	--	53,890	51,880
Capital Outlay	1,719	5,000	--	2,000	4,500
Other	--	30,000	--	--	--
Total Expenditures	\$ <u>1,391,973</u>	\$ <u>1,293,630</u>	\$ <u>442,511</u>	\$ <u>1,401,410</u>	\$ <u>1,495,640</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Risk Management Program	\$ 60,660	\$ 1,392,070	\$ 1,452,730
Indirect Cost/Insurance and Benefits	40,570	2,340	42,910
Total Program Expenditures	\$ <u>101,230</u>	\$ <u>1,394,410</u>	\$ <u>1,495,640</u>

Authorized Positions

	1993	1994	1995
Risk Management/Safety Coordinator	1.00	1.00	1.00
Administrative Secretary	0.50	1.00	1.00
Total FTE Positions	<u>1.50</u>	<u>2.00</u>	<u>2.00</u>

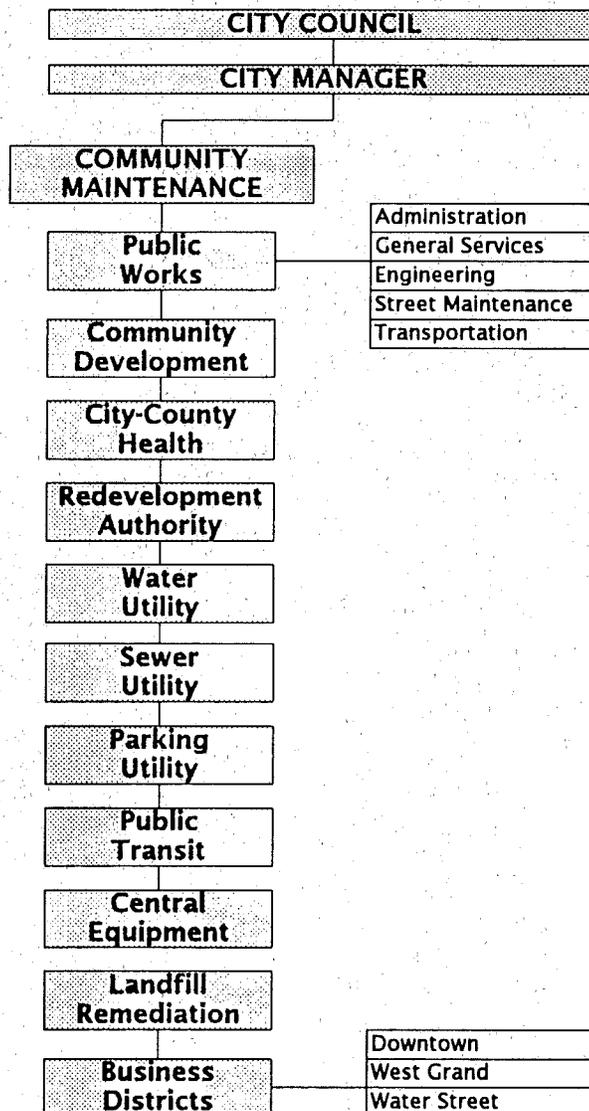
Authorized personnel are reported as the number of full-time equivalent (FTE) positions.

COMMUNITY MAINTENANCE

Overview

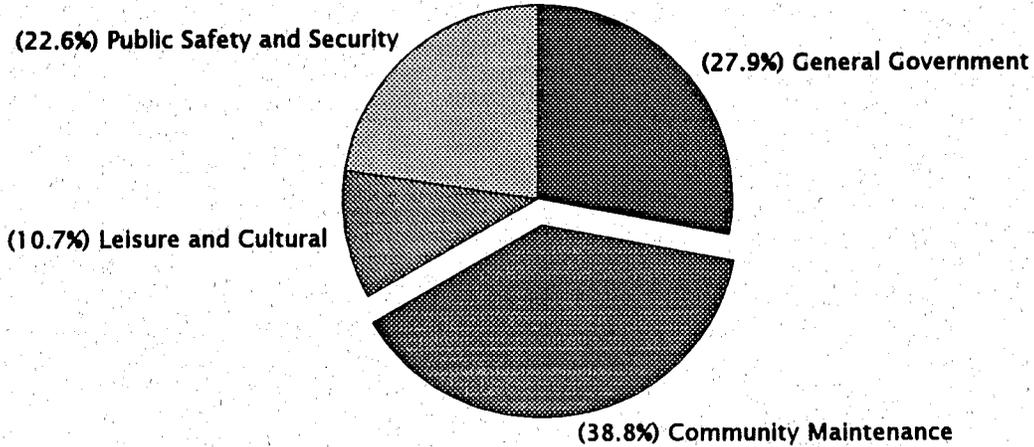
The Community Maintenance service area includes services of maintenance, safety, and convenience for City residents. Public Works department maintains City buildings and streets and is responsible for design and construction of new streets and amenities. Community Development provides decent housing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

Organization



COMMUNITY MAINTENANCE

Service Areas



Service Areas

1995 Budget

General Government	\$ 16,189,590
Community Maintenance	22,459,440
Leisure and Cultural	6,199,550
Public Safety and Security	13,076,060
Total Budget	\$ 57,924,640

Community Maintenance

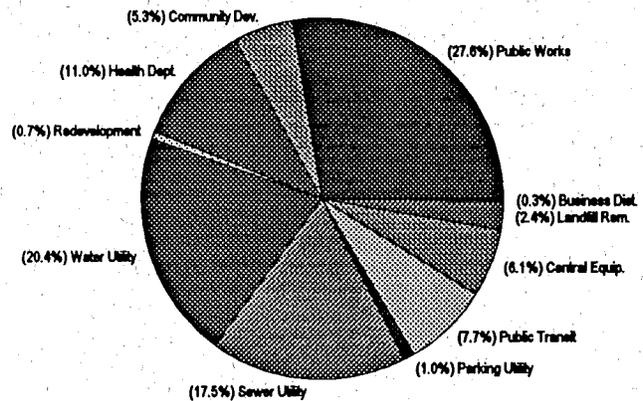
Departments

1995 Budget

Public Works	\$ 6,202,190
Community Dev.	1,189,000
Health Dept.	2,471,220
Redevelopment	150,000
Water Utility	4,583,120
Sewer Utility	3,940,270
Parking Utility	214,800
Public Transit	1,719,080
Central Equip.	1,375,760
Landfill Rem.	550,000
Business Dist.	64,000

Total Community
Maintenance

\$ 22,459,440



COMMUNITY MAINTENANCE

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
GENERAL FUND					
PUBLIC WORKS					
Administration	\$ 390,802	\$ 414,150	\$ 191,541	\$ 441,510	\$ 426,450
General Services	337,331	373,510	173,587	350,340	379,090
Engineering	994,524	1,043,570	474,854	1,113,430	1,055,350
Street Maintenance	3,799,829	3,818,210	1,755,315	3,638,730	3,442,580
Transportation	780,390	904,100	355,766	884,190	898,720
Total Public Works	<u>6,302,876</u>	<u>6,553,540</u>	<u>2,951,063</u>	<u>6,428,200</u>	<u>6,202,190</u>
OTHER FUNDS					
COMMUNITY DEVELOPMENT- BLOCK GRANT	<u>827,614</u>	<u>1,091,000</u>	<u>412,323</u>	<u>1,091,000</u>	<u>1,189,000</u>
CITY-COUNTY HEALTH	<u>2,217,979</u>	<u>2,295,290</u>	<u>1,041,932</u>	<u>2,329,520</u>	<u>2,471,220</u>
REDEVELOPMENT AUTHORITY	<u>--</u>	<u>--</u>	<u>4,583</u>	<u>650,000</u>	<u>150,000</u>
WATER UTILITY	<u>3,765,892</u>	<u>4,529,490</u>	<u>2,081,057</u>	<u>4,337,810</u>	<u>4,583,120</u>
SEWER UTILITY	<u>3,601,358</u>	<u>3,831,880</u>	<u>1,761,297</u>	<u>3,715,310</u>	<u>3,940,270</u>
PARKING UTILITY	<u>180,975</u>	<u>219,440</u>	<u>87,168</u>	<u>212,930</u>	<u>214,800</u>
PUBLIC TRANSIT	<u>1,473,836</u>	<u>1,575,200</u>	<u>728,585</u>	<u>1,586,450</u>	<u>1,719,080</u>
CENTRAL EQUIPMENT	<u>1,307,901</u>	<u>1,355,430</u>	<u>631,002</u>	<u>1,355,420</u>	<u>1,375,760</u>
LANDFILL REMEDIATION	<u>326,246</u>	<u>217,050</u>	<u>417,031</u>	<u>480,000</u>	<u>550,000</u>
DOWNTOWN BUSINESS DISTRICT	<u>59,268</u>	<u>50,000</u>	<u>15,847</u>	<u>45,020</u>	<u>50,000</u>
WEST GRAND BUSINESS DISTRICT	<u>12,452</u>	<u>5,000</u>	<u>5,959</u>	<u>9,450</u>	<u>5,000</u>
WATER STREET BUSINESS DISTRICT	<u>6,527</u>	<u>9,000</u>	<u>461</u>	<u>6,800</u>	<u>9,000</u>
TOTAL COMMUNITY MAINTENANCE	<u>\$ 20,082,924</u>	<u>\$ 21,732,320</u>	<u>\$ 10,138,308</u>	<u>\$ 22,247,910</u>	<u>\$ 22,459,440</u>

PUBLIC WORKS - Administration

Overview

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

General Services Streets Maintenance Utilities
Engineering Transportation

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Number of Employees Managed (Full-time Equivalent Positions)	171.25	171.75	163.75
Number of water quality tests made annually (4 tests conducted quarterly at 3 locations)	4	4	4

PUBLIC WORKS - Administration

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 359,559	\$ 378,270	\$ 179,554	\$ 399,700	\$ 395,890
Contractual Services	8,194	10,730	3,155	10,250	10,800
Utilities	2,262	3,300	945	2,500	2,500
Fixed Charges	6,232	6,350	3,180	6,360	6,360
Materials & Supplies	4,174	5,900	2,053	5,500	5,900
Debt Service	--	--	--	--	--
Capital Outlay	10,381	9,600	2,654	17,200	5,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>390,802</u>	\$ <u>414,150</u>	\$ <u>191,541</u>	\$ <u>441,510</u>	\$ <u>426,450</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Public Works Administration Program	\$ 252,770	\$ 21,900	\$ 274,670
Indirect Cost/Insurance and Benefits	<u>143,120</u>	<u>8,660</u>	<u>151,780</u>
Total Program Expenditures	\$ <u>395,890</u>	\$ <u>30,560</u>	\$ <u>426,450</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
Public Works Director	1.00	1.00	1.00
Assistant to Director of Public Works	1.00	1.00	1.00
Public Works Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

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

PUBLIC WORKS - General Services

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
City Hall Administration Building:			
Custodial service (sq. ft.)	48,642	48,642	48,642
Kilowatt hours electricity	947,520	950,000	950,000
Natural gas for heating (CCF)	26,716	27,000	27,000
Parks & Recreation Administration Building:			
Custodial service (sq. ft.)	33,837	33,837	33,837
Kilowatt hours electricity	580,000	600,000	600,000
Degree Days	8,200	8,000	8,000
Administrative service buildings (sq. ft.)	0	0	16,000
Number of administrative service buildings	0	0	4

PUBLIC WORKS - General Services

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 177,050	\$ 188,370	\$ 83,502	\$ 169,340	\$ 189,740
Contractual Services	36,501	36,820	18,940	34,330	33,330
Utilities	108,147	117,100	59,883	115,830	122,630
Fixed Charges	(345)	7,620	3,805	7,620	7,620
Materials & Supplies	15,978	19,100	5,648	18,720	18,770
Debt Service	--	--	--	--	--
Capital Outlay	--	4,500	1,809	4,500	7,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>337,331</u>	\$ <u>373,510</u>	\$ <u>173,587</u>	\$ <u>350,340</u>	\$ <u>379,090</u>

Programs

	Labor Costs	Other Costs	1995 Budget
City Hall Building Maintenance Program	\$ 82,390	\$ 124,750	\$ 207,140
Parks & Recreation Building Maintenance Program	30,930	51,490	82,420
Miscellaneous Building Maintenance Program	--	4,650	4,650
Indirect Cost/Insurance and Benefits	76,420	8,460	84,880
Total Program Expenditures	\$ <u>189,740</u>	\$ <u>189,350</u>	\$ <u>379,090</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
Administrator, General Services	1.00	1.00	1.00
Building Superintendent	1.00	1.00	1.00
Building Services Supervisor	1.00	1.00	1.00
Custodians	4.00	4.00	4.00
Clerk II	1.00	1.00	1.00
Total FTE Positions	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

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

PUBLIC WORKS - Engineering

Overview

The Engineering division is responsible for the design, survey, construction, and inspection of municipal facilities such as buildings, bridges, streets, and sanitary sewers as outlined in the City's Capital Improvement Plan. Emergency Preparedness includes monitoring and coordinating flood protection by using sandbags and other flood reinforcements. This division is also implementing and maintaining the Geographic Information System (GIS) and computer mapping together with the pavement management system.

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Number of construction projects monitored	55	65	50
Special assessments levied	\$1,402,600	\$1,750,000	\$1,500,000
Number of street grades set	395	350	350
Value of construction	\$4,505,000	\$8,500,000	\$5,000,000
Contracts administered	17	15	15
Development agreements monitored	5	5	5
Flood events (river above flood stage)	1	0	0

PUBLIC WORKS - Engineering

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 873,349	\$ 883,050	\$ 413,204	\$ 887,030	\$ 920,120
Contractual Services	72,467	105,710	38,266	168,500	88,510
Utilities	2,960	3,300	1,144	3,000	3,300
Fixed Charges	12,825	13,200	6,590	13,200	13,200
Materials & Supplies	14,976	19,960	9,446	19,950	19,900
Debt Service	--	--	--	--	--
Capital Outlay	17,947	18,350	6,204	21,750	10,320
Other	--	--	--	--	--
Total Expenditures	\$ 994,524	\$ 1,043,570	\$ 474,854	\$ 1,113,430	\$ 1,055,350

Programs

	Labor Costs	Other Costs	1995 Budget
Engineering Program	\$ 584,640	\$ 58,860	\$ 643,500
GIS Mapping System Program	--	29,870	29,870
Landfill Abandonment	--	10,500	10,500
Emergency Preparedness	--	8,800	8,800
Indirect Cost/Insurance and Benefits	335,480	27,200	362,680
Total Program Expenditures	\$ 920,120	\$ 135,230	\$ 1,055,350

Authorized Positions

	1993	1994	1995
City Engineer	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00
Survey Supervisor	1.00	1.00	1.00
Civil Engineer I	1.00	1.00	1.00
Project Engineer	2.00	2.00	2.00
Engineering Technician III	2.00	3.00	3.00
Engineering Technician II	1.00	--	--
Engineering Technician I	2.00	2.00	2.00
Senior Drafter	1.00	1.00	1.00
Assessment Technician Administrator	1.00	1.00	1.00
Clerk II	1.00	1.00	1.00
Engineering Aide II	1.00	1.00	1.00
Total FTE Positions	15.00	15.00	15.00

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

PUBLIC WORKS - Street Maintenance

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Miles of street surface treatment	8.7	9.5	10.0
Square feet of sidewalk repaired	2,560	4,000	4,000
Miles of street oiled	1.8	2.3	2.5
Miles of cracks sealed	38.8	46.0	50
Number of street openings repaired	743	700	750
Number of private lots mowed and billed to owner	19	15	15
Miles of City streets to clean	301	301	302
Number of outfall structures	104	105	107
Number of catch basins replaced or repaired	135	145	150
Miles of storm sewer	133	134	135
Truck loads of snow hauled	4,689	4,450	4,500
Miles of streets salted	40	40	40
Tons of salt used	2,306	2,800	2,500
Tons of sand used	9,580	11,000	9,000
Number of private sidewalks cleaned	11	15	15

PUBLIC WORKS - Street Maintenance

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 1,997,061	\$ 2,037,200	\$ 1,039,724	\$ 2,025,530	\$ 1,877,500
Contractual Services	1,312,508	1,215,990	544,093	1,136,860	1,058,320
Utilities	3,195	4,800	1,131	3,400	4,700
Fixed Charges	123,719	127,420	63,710	127,420	127,420
Materials & Supplies	362,346	414,050	98,693	329,450	346,140
Debt Service	--	--	--	--	--
Capital Outlay	1,000	18,750	7,964	16,070	28,500
Other	--	--	--	--	--
Total Expenditures	\$ 3,799,829	\$ 3,818,210	\$ 1,755,315	\$ 3,638,730	\$ 3,442,580

Programs

	Labor Costs	Other Costs	1995 Budget
General Street Maintenance Program	\$ 343,380	\$ 637,340	\$ 980,720
Off Street Maintenance Program	213,820	86,590	300,410
Street Cleaning Program	168,370	197,170	365,540
Storm Sewer Maintenance Program	66,490	79,870	146,360
Snow & Ice Control - Street Program	256,050	436,390	692,440
Indirect Cost/Insurance and Benefits	829,390	127,720	957,110
Total Program Expenditures	\$ 1,877,500	\$ 1,565,080	\$ 3,442,580

Authorized Positions

	1993	1994	1995
Administrator, Street Maintenance Services	1.00	1.00	1.00
Superintendent of Streets Maintenance	1.00	1.00	1.00
Clerk III	1.00	1.00	1.00
Clerk II	0.50	0.50	0.50
Supervisor	3.00	4.00	4.00
Street Inspector	1.00	--	--
Light Equipment Operator	18.00	18.00	18.00
Heavy Equipment Operator	12.00	12.00	12.00
Tandem Operator	4.00	4.00	4.00
Skilled Worker/Sign Shop	1.00	1.00	1.00
Skilled Worker/Painter	1.00	1.00	1.00
Skilled Worker I	3.00	3.00	3.00
Skilled Worker II	1.00	1.00	1.00
Semi-Skilled Worker/Sign Shop	1.00	1.00	1.00
Positions eliminated in 1995	--	--	(8.00)
Total FTE Positions	48.50	48.50	40.50

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

PUBLIC WORKS - Transportation

Overview

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

Purpose

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

Major Activities

	<u>1993</u> <u>Actual</u>	<u>1994</u> <u>Estimated</u>	<u>1995</u> <u>Budget</u>
Miles of streets	320	321	323
Number of reportable traffic accidents	1,692	1,750	1,800
Public parking facilities	13	13	14
Public transit service hours provided	33,050	33,050	33,050
Number of signalized intersections (City-owned)	20	20	20
Number of miles of pavement markings	89	90	91
Number of painted crosswalks	580	590	600
Number of signs installed, replaced, or repaired	1,050	1,300	1,500
Number of lights leased from NSP	2,738	2,750	2,770
Number of City-owned lights	1,390	1,390	1,490
Total street lights	4,128	4,140	4,260

PUBLIC WORKS - Transportation

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 220,161	\$ 242,920	\$ 105,648	\$ 242,870	\$ 250,340
Contractual Services	81,837	114,570	39,835	114,170	99,760
Utilities	416,376	445,200	177,008	429,800	435,400
Fixed Charges	12,606	25,250	(1,064)	25,250	25,250
Materials & Supplies	46,019	73,160	34,339	72,100	71,970
Debt Service	--	--	--	--	--
Capital Outlay	3,391	3,000	--	--	16,000
Other	--	--	--	--	--
Total Expenditures	\$ 780,390	\$ 904,100	\$ 355,766	\$ 884,190	\$ 898,720

Programs

	Labor Costs	Other Costs	1995 Budget
Transportation Engineering Program	\$ 35,240	\$ 1,880	\$ 37,120
Traffic Signs & Signals Program	116,300	138,360	254,660
Street Lighting Program	780	481,600	482,380
Indirect Cost/Insurance and Benefits	98,020	26,540	124,560
Total Program Expenditures	\$ 250,340	\$ 648,380	\$ 898,720

Authorized Positions

	1993	1994	1995
Transportation Engineer	0.75	0.75	0.75
Total FTE Positions	0.75	0.75	0.75

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

COMMUNITY DEVELOPMENT

Overview

The fundamental objective of the Community Development Block Grant program is the development of viable communities by providing decent housing and suitable living environment and expanding economic opportunities, primarily for persons of low and moderate income. This program is the only City operating fund with a non-lapsing budget. All accounting for this fund falls under the guidelines of the Federal Community Development Block Grant Program. All funding for this program comes from the U. S. Department of Housing and Urban Development. No City tax dollars are used to fund these activities. The annual Community Development Block Grant is received July 17th of each year.

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Budget</u>	1995 <u>Budget</u>
Housing & Historic Rehabilitation Loans	\$337,260	\$336,300	\$374,200
Acquisition Projects	2,456	100,000	130,000
Intensified Code Enforcement Program	67,623	63,600	60,000
Public Improvement Projects	65,097	425,200	219,000
Public Service	196,478	195,000	184,000
Administration	80,997	63,500	134,600
Comprehensive Planning Activities	77,703	7,400	74,900
Contingency	0	0	12,300
	<hr/>	<hr/>	<hr/>
Total	<u>\$827,614</u>	<u>\$1,191,000</u>	<u>\$1,189,000</u>

COMMUNITY DEVELOPMENT

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 117,004	\$ 93,850	\$ 60,908	\$ 93,850	\$ 168,900
Contractual Services	84,897	59,900	21,724	59,900	60,000
Utilities	720	700	298	700	800
Fixed Charges	--	--	--	--	--
Materials & Supplies	7,676	2,450	5,250	2,450	2,200
Debt Service	--	--	--	--	--
Capital Outlay	1,595	27,400	942	27,400	--
Other	615,722	906,700	323,201	906,700	957,100
Total Expenditures	\$ 827,614	\$ 1,091,000	\$ 412,323	\$ 1,091,000	\$ 1,189,000

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

Programs

	Labor Costs	Other Costs	1995 Budget
Block Grant Program	\$ 168,900	\$ 1,020,100	\$ 1,189,000
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ 168,900	\$ 1,020,100	\$ 1,189,000

Authorized Positions

	1993	1994	1995
Administrator, Housing	0.40	0.40	0.40
Housing Rehabilitation Specialist	1.00	1.00	1.00
Occupancy Specialist (Relocation)	0.10	0.10	--
Assistant to Administrator	0.50	0.50	0.60
Clerk II	0.20	0.20	0.20
Project Representative	0.10	0.10	0.10
Project Assistant	--	--	0.50
Project Technician	--	--	0.20
Total FTE Positions	2.30	2.30	3.00

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

CITY-COUNTY HEALTH

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Communicable disease tests and immunizations	12,414	12,000	12,000
Health screening of students in schools	15,274	15,000	15,000
Chronic disease visits & screenings	2,320	2,100	2,100
Home health care visits	30,110	30,000	30,000
Environmental:			
Number of inspections & reinspections	3,943	3,900	3,900
Number of investigations	1,965	1,900	1,900
Number of consultations	13,979	14,000	14,000
Number of lab analyses	25,652	24,000	24,000
Intensified Housing Code			
Compliance Program	1,522	1,550	1,550
Radon consultations	820	800	800
WIC clients served each month	1,675	2,000	2,100
Family planning clients served	1,103	1,100	1,100

CITY-COUNTY HEALTH

Expenditures

	1993 Actual	1994 Budget	6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 1,851,382	\$ 1,459,020	\$ 887,501	\$ 1,430,950	\$ 1,521,950
Contractual Services	135,470	115,690	39,725	116,500	128,760
Utilities	13,790	10,100	4,746	9,000	11,000
Fixed Charges	45,553	42,170	6,786	31,380	36,500
Materials & Supplies	128,125	602,230	53,612	674,850	699,460
Debt Service	--	--	--	--	--
Capital Outlay	3,659	26,080	29,562	26,840	18,550
Other	40,000	40,000	20,000	40,000	55,000
Total Expenditures	\$ <u>2,217,979</u>	\$ <u>2,295,290</u>	\$ <u>1,041,932</u>	\$ <u>2,329,520</u>	\$ <u>2,471,220</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Administration Program	\$ 163,730	\$ 214,980	\$ 378,710
Nursing Program	587,880	34,800	622,680
Environmental Health Program	402,770	46,130	448,900
Grant Program	--	625,560	625,560
Indirect Cost/Insurance and Benefits	367,570	27,800	395,370
Total Program Expenditures	\$ <u>1,521,950</u>	\$ <u>949,270</u>	\$ <u>2,471,220</u>

Authorized Positions

	1993	1994	1995
Director	1.00	1.00	1.00
Supervisor of Administration/Accounting	1.00	1.00	1.00
Confidential Secretary	1.00	1.00	1.00
Receptionist/Transcriptionist/Typist	2.60	2.60	2.60
Director of Nursing	1.00	1.00	1.00
Nursing Supervisor	1.00	1.00	1.00
Public Health Nurse	11.00	11.00	11.00
Public Health Aide	1.00	1.00	1.00
Interpreter	0.50	0.50	0.50
Director of Environmental Health	1.00	1.00	1.00
Laboratory Supervisor	1.00	1.00	1.00
Environmental Health Specialist	6.00	6.00	6.00
Assistant Environmental Health Specialist	1.00	1.00	1.00
Lab Technologist/Technician	1.50	1.50	1.50
Sanitarian Aide	0.23	0.23	0.23
Total FTE Positions	<u>30.83</u>	<u>30.83</u>	<u>30.83</u>
Grant Positions	10.67	10.74	10.74

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

REDEVELOPMENT AUTHORITY

Overview

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

Purpose

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

Major Activities

	<u>1993 Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
Acquire properties	0	6	7
Develop redevelopment plans	1	0	1
Sell acquired properties	0	0	13

REDEVELOPMENT AUTHORITY

Expenditures

	<u>1993 Actual</u>	<u>1994 Budget</u>	<u>6 Month Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contractual Services	0	0	0	0	0
Utilities	0	0	0	0	0
Fixed Charges	0	0	0	0	0
Materials & Supplies	0	0	0	0	0
Debt Service	0	0	0	0	0
Capital Outlay	0	0	4,583	650,000	150,000
Other	0	0	0	0	0
Total Expenditures	\$ 0	\$ 0	\$ 4,583	\$ 650,000	\$ 150,000

Programs

	<u>Labor Costs</u>	<u>Other Costs</u>	<u>1995 Budget</u>
Redevelopment Authority Operations	\$ 0	\$ 150,000	\$ 150,000
Indirect Cost/Insurance and Benefits	0	0	0
Total Program Expenditures	\$ 0	\$ 150,000	\$ 150,000

Authorized Positions

No Personal Services are charged to this program.

WATER UTILITY

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Total water produced (billion gallons)	2.74	3.00	3.20
Average daily pumpage (mg)	2.67	2.90	3.10
Average Ph reading	8.9	8.9	8.9
Number of:			
New meters processed	447	600	700
Service calls	11,310	11,500	11,500
Meter changes	1,002	1,500	1,500
Active accounts	20,500	20,600	21,000
Meters read annually	42,000	43,000	44,000

WATER UTILITY

Expenses

	1993	1994	1994	1994	1995
	Actual	Budget	6 Month	Estimated	Budget
			Actual		
Personal Services	\$ 1,063,554	\$ 1,353,000	\$ 650,429	\$ 1,339,750	\$ 1,389,760
Contractual Services	321,214	242,310	119,014	253,430	237,960
Utilities	230,844	287,690	108,736	272,480	287,030
Fixed Charges	1,221,374	1,504,200	669,429	1,401,920	1,597,190
Materials & Supplies	124,546	166,910	82,222	156,640	149,430
Debt Service	804,360	923,280	438,432	891,490	907,750
Capital Outlay	--	22,100	12,795	22,100	14,000
Other	--	30,000	--	--	--
Total Expenses	\$ 3,765,892	\$ 4,529,490	\$ 2,081,057	\$ 4,337,810	\$ 4,583,120

Programs

	Labor	Other	1995
	Costs	Costs	Budget
Wells Program	\$ 27,830	\$ 13,240	\$ 41,070
Pumping Program	178,980	38,150	217,130
Treatment Program	186,480	44,630	231,110
Transmission & Distribution Program	264,500	177,710	442,210
Customer Accounts Program	57,030	136,130	193,160
Administration & General Salary Program	38,380	149,330	187,710
Water Operating -Other Program	--	1,463,950	1,463,950
Water Non-Operating Program	6,170	919,790	925,960
Water Capital Program	--	178,270	178,270
Indirect Cost/Insurance and Benefits	630,390	72,160	702,550
Total Program Expenses	\$ 1,389,760	\$ 3,193,360	\$ 4,583,120

Authorized Positions

	1993	1994	1995
Utilities Administrator	0.50	0.50	0.50
Utilities Chemist	0.50	0.40	0.40
Assistant Chemist	0.50	0.40	0.40
Clerk II	0.50	0.50	0.50
Serviceman	3.00	3.00	3.00
Serviceman I	9.00	9.00	9.00
Serviceman II	2.00	2.00	2.00
Operator I	9.00	9.00	9.00
Operator II	1.00	1.00	1.00
Utilities Engineer	0.50	0.50	0.50
Water System Superintendent	1.00	1.00	1.00
Utilities Supervisor	1.00	1.00	1.00
Water Plant Supervisor	1.00	1.00	1.00
Total FTE Positions	29.50	29.30	29.30

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

SEWER UTILITY

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Gallons of wastewater treated (billions)	2.24	2.30	2.40
Gallons of sludge pumped (millions)	7.19	8.50	8.80
Number of industrial systems monitored	70	70	70
Suspended solid removal rate (%)	94	90	90
Biological treatment removal rate (%)	94	90	90
Number of main service calls	12	15	15
Number of lateral service calls	91	100	100
Miles of sewers cleaned	282	250	250

SEWER UTILITY

Expenses

	<u>1993</u> <u>Actual</u>	<u>1994</u> <u>Budget</u>	<u>1994</u> <u>6 Month</u> <u>Actual</u>	<u>1994</u> <u>Estimated</u>	<u>1995</u> <u>Budget</u>
Personal Services	\$ 1,255,920	\$ 1,272,340	\$ 621,606	\$ 1,274,750	\$ 1,323,020
Contractual Services	685,042	661,590	295,360	632,040	653,880
Utilities	201,125	222,200	91,884	243,900	249,000
Fixed Charges	1,021,523	1,068,090	504,374	1,068,090	1,170,650
Materials & Supplies	129,783	119,400	42,791	96,200	117,700
Debt Service	307,431	478,560	198,928	389,730	423,720
Capital Outlay	--	9,700	6,354	10,600	2,300
Other	534	--	--	--	--
Total Expenses	\$ <u>3,601,358</u>	\$ <u>3,831,880</u>	\$ <u>1,761,297</u>	\$ <u>3,715,310</u>	\$ <u>3,940,270</u>

Programs

	<u>Labor</u> <u>Costs</u>	<u>Other</u> <u>Costs</u>	<u>1995</u> <u>Budget</u>
Wastewater Treatment Program	\$ 515,770	\$ 486,930	\$ 1,002,700
Sanitary Sewer Maintenance Program	234,390	199,590	433,980
Sanitary Sewer Administration Program	25,250	1,787,270	1,812,520
Interceptor Sewer Maintenance Program	--	44,700	44,700
Industrial Pretreatment	10,190	9,660	19,850
Indirect Cost/Insurance and Benefits	537,420	89,100	626,520
Total Program Expenses	\$ <u>1,323,020</u>	\$ <u>2,617,250</u>	\$ <u>3,940,270</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
Utilities Administrator	0.50	0.50	0.50
Utilities Chemist	0.50	0.60	0.60
Assistant Chemist	0.50	0.60	0.60
Laboratory Technician	1.00	1.00	1.00
Operator I	9.00	9.00	9.00
Operator II	2.00	2.00	2.00
Heavy Equipment Operator	1.00	1.00	1.00
Wastewater Plant Supervisor	1.00	1.00	1.00
Wastewater Collection Superintendent	1.00	1.00	1.00
Serviceman	7.00	7.00	7.00
Serviceman II	1.00	1.00	1.00
Clerk II	0.50	0.50	0.50
Utilities Engineer	0.50	0.50	0.50
Total FTE Positions	<u>25.50</u>	<u>25.70</u>	<u>25.70</u>

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

PARKING UTILITY

Overview

The Parking Utility provides for the operation and maintenance of the Downtown Parking Ramp, the Riverside Parking Deck, and the City-owned public parking lots.

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Number of parking ramps	2	2	2
Number of parking spaces	550	550	550
Revenue	\$204,578	\$238,500	\$262,800
Number of public lots	11	11	12
Number of off-street parking spaces	630	630	654
Number of on-street meters	131	131	131
Parking lot revenue	\$67,408	\$81,400	\$94,700
On-street revenue	\$24,442	\$24,400	\$28,000

PARKING UTILITY

Expenses

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 84,020	\$ 107,740	\$ 43,117	\$ 107,540	\$ 111,150
Contractual Services	39,917	47,790	16,661	43,330	45,550
Utilities	36,880	41,300	15,967	41,150	41,160
Fixed Charges	12,320	10,820	6,003	10,520	10,600
Materials & Supplies	3,863	9,490	5,420	10,090	6,040
Debt Service	3,975	--	--	--	--
Capital Outlay	--	300	--	300	300
Other	--	2,000	--	--	--
Total Expenses	\$ <u>180,975</u>	\$ <u>219,440</u>	\$ <u>87,168</u>	\$ <u>212,930</u>	\$ <u>214,800</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Parking Ramps Program	\$ 30,670	\$ 77,580	\$ 108,250
Other Parking Areas Program	37,170	17,070	54,240
Indirect Cost/Insurance and Benefits	43,310	9,000	52,310
Total Program Expenses	\$ <u>111,150</u>	\$ <u>103,650</u>	\$ <u>214,800</u>

Authorized Positions

	1993	1994	1995
Parking Attendants	1.25	1.25	1.25
Skilled Worker I	1.00	1.00	1.00
Total FTE Positions	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>

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

PUBLIC TRANSIT

Overview

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

Purpose

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

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Total revenue passengers	452,720	389,890	371,565
Total revenue hours	33,050	33,050	33,050
Total revenue miles	489,235	489,240	489,240
Number of buses	16	16	16
Revenue passengers per operation hour	13.70	11.80	11.24
Revenue passengers per operation mile	0.93	0.80	0.76
Total passenger revenue	\$199,167	\$225,680	\$228,000

PUBLIC TRANSIT

Expenses

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 1,041,998	\$ 1,086,680	\$ 520,855	\$ 1,114,120	\$ 1,147,060
Contractual Services	173,407	190,790	77,785	183,030	275,680
Utilities	5,157	5,830	2,494	5,450	5,400
Fixed Charges	115,475	120,810	60,166	122,630	127,850
Materials & Supplies	137,056	170,690	65,422	159,350	163,090
Debt Service	--	--	--	--	--
Capital Outlay	--	400	1,863	1,870	--
Other	743	--	--	--	--
Total Expenses	\$ <u>1,473,836</u>	\$ <u>1,575,200</u>	\$ <u>728,585</u>	\$ <u>1,586,450</u>	\$ <u>1,719,080</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Bus Operators Program	\$ 465,450	\$ 3,440	\$ 468,890
Shop Operators Program	109,160	187,350	296,510
Administration Program	143,630	259,460	403,090
Indirect Cost/Insurance and Benefits	428,820	121,770	550,590
Total Program Expenses	\$ <u>1,147,060</u>	\$ <u>572,020</u>	\$ <u>1,719,080</u>

Authorized Positions

	1993	1994	1995
Transportation Engineer	0.25	0.25	0.25
Transit Manager	1.00	1.00	1.00
Working Shop Supervisor	1.00	1.00	1.00
Driver Supervisor	1.00	1.00	1.00
Account Clerk I	1.00	1.00	1.00
Clerk II	0.50	0.50	0.50
Bus Operators	18.50	19.00	19.00
General Bus Mechanic	2.00	2.00	2.00
Combination Serviceman	2.00	2.00	2.00
Total FTE Positions	<u>27.25</u>	<u>27.75</u>	<u>27.75</u>

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

CENTRAL EQUIPMENT

Overview

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

Purpose

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

Major Activities

	<u>1993</u> <u>Actual</u>	<u>1994</u> <u>Estimated</u>	<u>1995</u> <u>Budget</u>
Active vehicles:			
-Police vehicles	36	36	36
-Service vehicles	146	150	150
-Transit vehicles	18	18	18
-Other equipment	146	153	158
Service vehicles per CESA mechanic	29	30	30
Service vehicles per Transit mechanic	9	9	9
Average age of service vehicles (years)	7	8	8
Average age of Transit vehicles (years)	8	9	9
Gasoline consumption (gallons)	159,000	161,000	161,000
Diesel fuel consumption (gallons)	187,000	187,000	187,000
Custodial service buildings (sq. ft.)	96,920	96,920	96,920
Kilowatt hours electricity	553,360	560,000	560,000
Cubic feet - natural gas	32,380	50,000	45,000

CENTRAL EQUIPMENT

Expenses

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 387,565	\$ 418,340	\$ 185,233	\$ 422,940	\$ 439,340
Contractual Services	177,155	134,590	77,471	143,370	142,150
Utilities	84,089	101,800	42,380	89,160	91,170
Fixed Charges	160,469	206,880	97,486	200,990	200,990
Materials & Supplies	481,599	471,960	226,453	477,100	488,950
Debt Service	--	--	--	--	--
Capital Outlay	--	11,200	1,979	11,200	2,500
Other	17,024	10,660	--	10,660	10,660
Total Expenses	\$ <u>1,307,901</u>	\$ <u>1,355,430</u>	\$ <u>631,002</u>	\$ <u>1,355,420</u>	\$ <u>1,375,760</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Direct Expense Program	\$ 129,380	\$ 503,770	\$ 633,150
Shop Operations Program	31,360	70,260	101,620
Overhead Program	61,580	34,700	96,280
Building Maintenance-CMF Program	30,000	83,500	113,500
Building Maintenance-P&R Program	7,600	38,990	46,590
Central Radio Equipment	--	4,120	4,120
Indirect Cost/Insurance and Benefits	179,420	201,080	380,500
Total Program Expenditures	\$ <u>439,340</u>	\$ <u>936,420</u>	\$ <u>1,375,760</u>

Authorized Positions

	1993	1994	1995
Equipment Maintenance Superintendent	1.00	1.00	1.00
Mechanic III	5.00	5.00	5.00
Stores Clerk	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
Account Clerk I	0.50	0.50	0.50
Total FTE Positions	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>

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

LANDFILL REMEDIATION

Overview

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

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

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

Purpose

Expenditures from this fund are divided into several areas:

- Site investigation - Study of the site by environmental engineers to determine the appropriate remedial action.
***Funding for the actual clean up of the site has NOT been provided by this fund.
- Legal fees - Fees associated with the environmental clean up process.
- Private well supply protection - Provide protection (or alternate water supplies) to private well owners located in close proximity to the landfill.

Major Activities

- Remedial Investigation (RI) - The RI will evaluate the nature and extent of the contamination by collecting and analyzing soil and ground water samples on and off the site.
- Feasibility Study (FS) - This will consider various alternatives to protect human health and the environment from the off-site migration of contaminants.
- Install and operate interim remedial measures to provide protection to the private well owners located in close proximity to the landfill.

LANDFILL REMEDIATION

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	326,246	217,050	417,031	480,000	550,000
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>326,246</u>	\$ <u>217,050</u>	\$ <u>417,031</u>	\$ <u>480,000</u>	\$ <u>550,000</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Former Landfill Trust Program	\$ --	\$ 550,000	\$ 550,000
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ <u>--</u>	\$ <u>550,000</u>	\$ <u>550,000</u>

Authorized Positions

No Personal Services are charged to this program.

DOWNTOWN BUSINESS DISTRICT

Overview

There are many civic groups which promote business, recreational, and cultural activities in the area. The City supports some of these activities through this program.

The Downtown Business Improvement District was formed in 1984 to allow business and property owners in downtown to develop, manage, and promote downtown Eau Claire and to establish an assessment method to fund these activities.

Purpose

- To encourage and promote development and vitality of downtown.
- To ensure that future downtown development achieves a high standard of environmental quality and urban design.
- To enhance downtown's position as an employment center and work to ensure a proper mix of office, retail, financial, health, and professional services.
- To actively market downtown as an attractive, desirable place to live, work, shop, and be entertained.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Regional Arts Center	\$7,000	\$2,000	\$2,000
Mainstreet Program	20,000	20,000	20,000
Banners	3,233	4,000	6,000
Newsletter	2,500	2,500	2,500
Special Events	4,500	3,000	3,000
KIOSK Maintenance	1,253	1,000	1,000
Street Maintenance	8,813	10,000	10,500
Lighting Maintenance	9,799	1,000	2,000
Other	2,170	1,520	3,000
	<u>\$59,268</u>	<u>\$45,020</u>	<u>\$50,000</u>

DOWNTOWN BUSINESS DISTRICT

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	44,086	39,000	13,327	37,020	39,000
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	15,182	11,000	2,520	8,000	11,000
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>59,268</u>	\$ <u>50,000</u>	\$ <u>15,847</u>	\$ <u>45,020</u>	\$ <u>50,000</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Downtown Business District Program	\$ --	\$ 50,000	\$ 50,000
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ <u>--</u>	\$ <u>50,000</u>	\$ <u>50,000</u>

Authorized Positions

No Personal Services are charged to this program.

WEST GRAND BUSINESS DISTRICT

Overview

There are many civic groups which promote business, recreational, and cultural activities in the area. The City supports some of these activities through this program.

The West Grand Avenue Business District was formed in 1987 to allow business and property owners in the West Grand Avenue business community to develop, manage, and promote their business district and to establish an assessment method to fund these activities.

Purpose

- To encourage and promote development and vitality of the district.
- To ensure that future development achieves a high standard of environmental quality and urban design.
- To maintain convenient access to West Grand Avenue and First Avenue via existing urban arterials and public transit.
- To actively market the district as an attractive, desirable place to live, work, shop, and be entertained.
- To work in harmony with other business districts and neighborhood associations.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Snow Removal	\$821	\$1,000	\$1,000
Beautification	6,272	2,000	2,500
Sidewalk Cleaning	360	1,000	1,000
Other	4,999	5,450	500
Total	<u>\$12,452</u>	<u>\$9,450</u>	<u>\$5,000</u>

WEST GRAND BUSINESS DISTRICT

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	7,453	5,000	510	4,000	5,000
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	--	--	--	--	--
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	4,999	--	5,449	5,450	--
Total Expenditures	\$ 12,452	\$ 5,000	\$ 5,959	\$ 9,450	\$ 5,000

Programs

	Labor Costs	Other Costs	1995 Budget
West Grand Business District Program	\$ --	\$ 5,000	\$ 5,000
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ --	\$ 5,000	\$ 5,000

Authorized Positions

No Personal Services are charged to this program.

WATER STREET BUSINESS DISTRICT

Overview

There are many civic groups which promote business, recreational, and cultural activities in the area. The City supports some of these activities through this program.

The Water Street Business District was formed in 1990 to allow business and property owners in the Water Street business community to develop, manage, and promote their business district and to establish an assessment method to fund these activities.

Purpose

- To encourage and promote development and vitality of the district.
- To promote an efficient system of public and private parking.
- To ensure that future development achieves a high standard of environmental quality and urban design.
- To promote riverfront improvements which benefit both the Water Street area and the Eau Claire community.
- To actively market the district as an attractive, desirable place to live, work, shop, and be entertained.
- To promote physical improvements sensitive to the area's history, contemporary design and environmental aesthetics.
- To encourage industry and development which promotes Water Street as a destination for visitors.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Auditing	\$0	\$100	\$100
Other maintenance	0	200	2,000
Special Services	3,471	4,000	4,000
Office supplies	1,256	500	900
Tools and Shop supplies	1,800	2,000	2,000
Total	<u>\$6,527</u>	<u>\$6,800</u>	<u>\$9,000</u>

WATER STREET BUSINESS DISTRICT

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Contractual Services	3,471	6,100	461	4,300	6,100
Utilities	--	--	--	--	--
Fixed Charges	--	--	--	--	--
Materials & Supplies	3,056	2,900	--	2,500	2,900
Debt Service	--	--	--	--	--
Capital Outlay	--	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ 6,527	\$ 9,000	\$ 461	\$ 6,800	\$ 9,000

Programs

	Labor Costs	Other Costs	1995 Budget
Water Street Business District Program	\$ --	\$ 9,000	\$ 9,000
Indirect Cost/Insurance and Benefits	--	--	--
Total Program Expenditures	\$ --	\$ 9,000	\$ 9,000

Authorized Positions

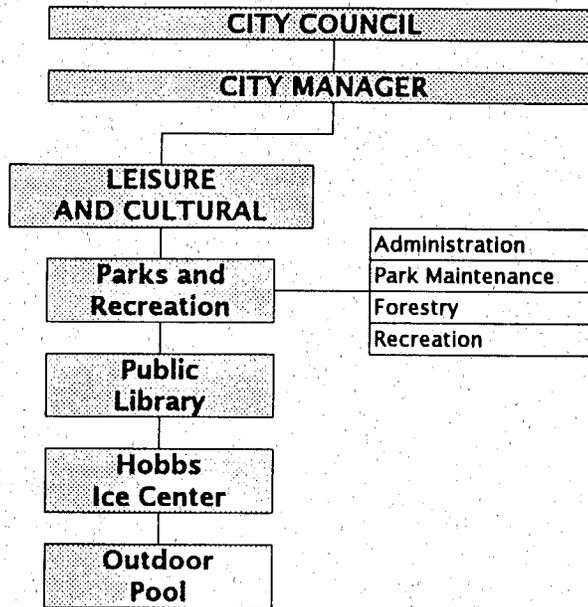
No Personal Services are charged to this program.

LEISURE AND CULTURAL

Overview

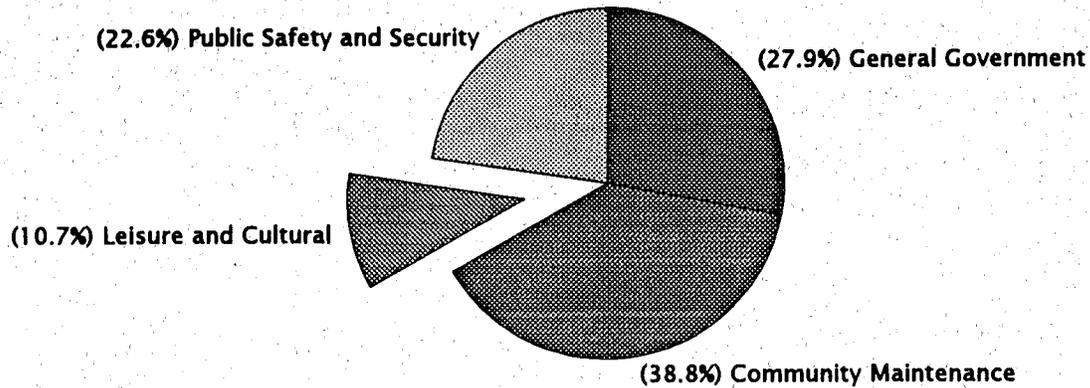
The Leisure and Cultural service area includes departments providing for the recreational, educational, and cultural needs of the City's residents. The Parks and Recreation department is responsible for maintaining City parks and open spaces, providing recreation opportunities and facilities, forestry projects, and cemeteries' operations. The Library's purpose is to provide a comprehensive collection of materials and programming for children and adults. Hobbs Ice Center operates and maintains a quality ice skating facility, and the Outdoor Pool manages a quality municipal swimming facility.

Organization



LEISURE AND CULTURAL

Service Areas



Service Areas

1995 Budget

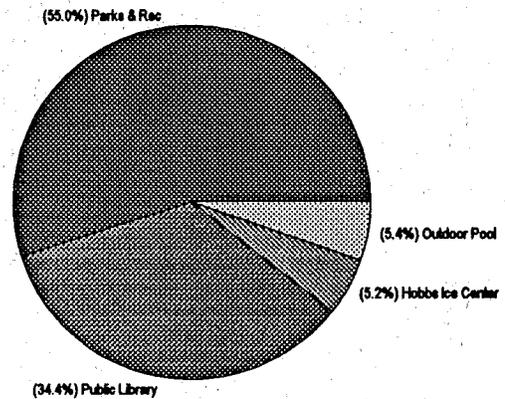
General Government	\$ 16,189,590
Community Maintenance	22,459,440
Leisure and Cultural	6,199,550
Public Safety and Security	13,076,060
Total Budget	\$ 57,924,640

Leisure and Cultural

Departments

1995 Budget

Parks & Rec	\$ 3,406,920
Public Library	2,135,480
Hobbs Ice Center	323,550
Outdoor Pool	333,600
Total Leisure and Cultural	\$ 6,199,550



LEISURE AND CULTURAL

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
GENERAL FUND					
PARKS AND RECREATION					
Administration	\$ 364,278	\$ 373,370	\$ 191,169	\$ 373,760	\$ 230,420
Park Maintenance	1,982,097	2,081,250	936,612	2,078,690	2,094,190
Forestry	378,010	428,400	200,569	421,850	412,000
Recreation	448,137	523,820	157,856	475,120	670,310
Total Parks and Recreation	<u>3,172,522</u>	<u>3,406,840</u>	<u>1,486,206</u>	<u>3,349,420</u>	<u>3,406,920</u>
OTHER FUNDS					
PUBLIC LIBRARY	<u>1,948,248</u>	<u>2,082,290</u>	<u>961,682</u>	<u>2,084,850</u>	<u>2,135,480</u>
HOBBS ICE CENTER	<u>290,739</u>	<u>295,050</u>	<u>145,290</u>	<u>308,860</u>	<u>323,550</u>
OUTDOOR POOL	<u>316,620</u>	<u>323,100</u>	<u>81,168</u>	<u>332,450</u>	<u>333,600</u>
TOTAL LEISURE AND CULTURAL	<u>\$ 5,728,129</u>	<u>\$ 6,107,280</u>	<u>\$ 2,674,346</u>	<u>\$ 6,075,580</u>	<u>\$ 6,199,550</u>

PARKS & RECREATION - Administration

Overview

The purpose of this division is to manage the Parks and Recreation Department, which includes parks and open spaces, recreation facilities and programs, forestry and cemeteries' operations.

Purpose

- Provide management of the community's leisure time services.
- Continue to review programs, facilities, services, policies, and procedures, and make changes to better serve the public.
- Seek cooperation between agencies involved in Parks and Recreation activities.
- Communicate to the public what services are available.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Number of:			
Recreation programs	60	60	60
Program brochures distributed	82,500	82,500	82,500
Pavilion reservations received	654	650	665
Different families registered in recreation programs *	3,521	3,700	3,800

* Does not include adult sports

PARKS & RECREATION - Administration

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 300,370	\$ 308,420	\$ 164,420	\$ 307,210	\$ 159,150
Contractual Services	46,039	49,380	16,391	47,810	51,330
Utilities	3,043	3,060	1,408	3,200	3,400
Fixed Charges	1,310	1,340	670	1,340	1,340
Materials & Supplies	12,836	11,170	8,280	14,200	15,200
Debt Service	--	--	--	--	--
Capital Outlay	680	--	--	--	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>364,278</u>	\$ <u>373,370</u>	\$ <u>191,169</u>	\$ <u>373,760</u>	\$ <u>230,420</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Parks & Recreation Administration Program	\$ 111,370	\$ 68,330	\$ 179,700
Indirect Cost/Insurance and Benefits	<u>47,780</u>	<u>2,940</u>	<u>50,720</u>
Total Program Expenditures	\$ <u>159,150</u>	\$ <u>71,270</u>	\$ <u>230,420</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
Director of Parks & Recreation	1.00	1.00	1.00
Parks & Recreation Secretary	1.00	1.00	1.00
Clerk II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

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

PARKS & RECREATION - Park Maintenance

Overview

The Park Maintenance division is responsible for daily upkeep of over 620 acres of public land and park facilities. Facilities include grounds, cemeteries, shelters, restrooms, roads, parking areas, trails, natural areas, shorelines, lake areas, and miscellaneous park structures. Construction of new facilities or modification to existing facilities is also handled under this division. Other responsibilities include scheduling and maintenance for a range of athletic fields in the City including City-owned facilities, secondary school, and University fields utilized as programmed areas. Maintenance and scheduling is performed to accommodate City recreation programs, school and University teams, and civic organizations such as Little League, Babe Ruth, YMCA, Eau Claire Cavaliers, American Legion, and Eau Claire Pioneers. This division is also responsible for the complete operation of the two city-owned cemeteries, Lakeview and Forest Hill. The administrative functions include selling cemetery lots, maintaining cemetery records, providing genealogical information when requested, and coordinating schedules with funeral and monument directors. Cemetery maintenance responsibilities include mowing, trimming and watering of lawn, digging and covering of graves, snow removal and road repair.

Purpose

- Provide the community with attractive, consistently well-maintained cemeteries.
- Provide optimal park facilities maintained to consistent acceptable levels.
- Focus park development on visible, highly trafficked areas.
- Direct the labor force to achieve a given standard of maintenance.
- Provide appropriate level of maintenance for the programmed event.
- Maintain adequate support facilities for team and spectator safety.
- Provide burial and interment services for the city.
- Meet with monument vendors and funeral directors to discuss current and future operations.

Major Activities

	<u>1993 Actual</u>	<u>1994 Estimated</u>	<u>1995 Budget</u>
New work orders completed	77	85	75
Maintenance projects (hours/year)			
Mowing/trimming	5,801	5,000	5,250
Sport field maintenance	973	3,500	3,000
Baseball stadium maintenance	2,119	1,519	1,900
Football stadium maintenance	891	950	900
Support of recreation	670	500	575
Ice rink maintenance	3,118	3,400	3,000
Support to outside groups	1,023	1,200	1,100
Snow Removal	1,481	1,400	1,400
Lake management			
Aquatic weeds harvested (cubic yds)	1,270	250	300
Cemetery maintenance (hours/year)			
Grave openings/closings	2,700	2,800	2,800
Mowing/trimming	4,800	4,100	4,500
Repairs to stones, sunken graves	318	570	400
Park acres maintained	694	644	644

PARKS & RECREATION - Park Maintenance

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 1,447,808	\$ 1,531,340	\$ 689,081	\$ 1,534,310	\$ 1,571,200
Contractual Services	321,481	311,910	139,653	315,390	285,660
Utilities	81,221	86,000	30,372	84,430	94,730
Fixed Charges	59,008	63,610	28,326	60,130	63,610
Materials & Supplies	64,134	71,490	40,451	69,780	74,490
Debt Service	--	--	--	--	--
Capital Outlay	8,445	16,900	8,729	14,650	4,500
Other	--	--	--	--	--
Total Expenditures	\$ <u>1,982,097</u>	\$ <u>2,081,250</u>	\$ <u>936,612</u>	\$ <u>2,078,690</u>	\$ <u>2,094,190</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Park Maintenance Program	\$ 468,270	\$ 272,940	\$ 741,210
Stadium & Ballfields Program	130,200	67,180	197,380
Neighborhood Playgrounds Program	116,310	53,780	170,090
Museum Program	230	2,240	2,470
Cemeteries Program	182,780	61,240	244,020
Indirect Cost/Insurance and Benefits	673,410	65,610	739,020
Total Program Expenditures	\$ <u>1,571,200</u>	\$ <u>522,990</u>	\$ <u>2,094,190</u>

Authorized Positions

	1993	1994	1995
Superintendent of Maintenance	1.00	1.00	1.00
Supervisor	2.00	2.00	2.00
Sexton	1.00	1.00	1.00
Semi-Skilled Worker	10.00	10.00	10.00
Skilled Worker I	10.00	10.00	10.00
Mechanical Skilled Worker	2.00	2.00	2.00
Construction Skilled Worker	1.00	1.00	1.00
Assistant Sexton	2.00	2.00	2.00
Heavy Equipment Operator	2.00	2.00	2.00
Stores Clerk	1.00	1.00	1.00
Clerk II	0.75	0.75	0.75
Position eliminated in 1995	--	--	(1.00)
Total FTE Positions	<u>32.75</u>	<u>32.75</u>	<u>31.75</u>

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

PARKS & RECREATION - Forestry

Overview

The purpose of the Forestry division is to manage the City's urban forest in such a manner as to sustain and enhance its present quality.

Purpose

- Administer the Dutch Elm Disease (D.E.D.) Management Programs: inspections, tree removals (private and public property), boulevard replacements, and stump removal from public property.
- Plant trees in City parks and cemeteries.
- Aid residents with tree and shrub problems.
- Aid other City Departments with landscape projects and maintenance problems.
- Prune trees on public property in order to provide for community enhancement and public safety.
- Administer the boulevard shade tree rebate program.
- Plant trees in conjunction with street improvement projects.
- Christmas tree recycling.
- Oak Wilt survey and information dissemination.

Major Activities

	<u>1993</u> <u>Actual</u>	<u>1994</u> <u>Estimated</u>	<u>1995</u> <u>Budget</u>
Dutch Elm diseased trees found and recorded (public and private)	550	455	200
Dutch Elm diseased trees removed (public)	275	178	100
Oak Wilt diseased sites (parcels)	151	183	200
USDA Gypsy Moth Control Program			
Number of traps set	25	25	25
Work hours spent on program	25	25	25
Gypsy moths trapped	0	15	50
Tree replacement			
Rebates	204	214	300
Public improvement	621	553	500
Other plantings	233	317	250
Christmas trees mulched	5,994	6,154	7,000

PARKS & RECREATION - Forestry

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 255,143	\$ 262,390	\$ 129,459	\$ 263,200	\$ 267,900
Contractual Services	100,402	146,890	60,786	137,520	124,390
Utilities	573	490	215	490	500
Fixed Charges	8,913	9,430	2,943	7,660	9,430
Materials & Supplies	6,732	7,970	6,071	11,880	8,280
Debt Service	--	--	--	--	--
Capital Outlay	6,247	1,230	1,095	1,100	1,500
Other	--	--	--	--	--
Total Expenditures	\$ <u>378,010</u>	\$ <u>428,400</u>	\$ <u>200,569</u>	\$ <u>421,850</u>	\$ <u>412,000</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Forestry Program	\$ 147,350	\$ 132,870	\$ 280,220
Indirect Cost/Insurance and Benefits	<u>120,550</u>	<u>11,230</u>	<u>131,780</u>
Total Program Expenditures	\$ <u>267,900</u>	\$ <u>144,100</u>	\$ <u>412,000</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
City Forester	1.00	1.00	1.00
Arborist	1.00	1.00	1.00
Tree Trimmer I	2.00	2.00	2.00
Tree Trimmer II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

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

PARKS & RECREATION - Recreation

Overview

The purpose of the Recreation Division is to provide leisure activity for people of all ages. An introduction to a sport or a special activity is taught. The quality of life for community residents is enriched through constructive use of leisure time. Some programs included in this division are Neighborhood Centers, Athletics, Indoor Aquatics, and Softball. The Recreation Division also is responsible for community programs. This includes the Municipal Band and Movies in the Park. The Community Center is available to non-profit clubs and organizations for use as a meeting place. The facility is also used by the Recreation Division as the site for several programs, such as art classes, baton lessons, and fun with foods.

Purpose

- Provide a full range of leisure learning activities.
- Operate a large learn-to-swim program for youth, adults and developmentally disabled.
- Provide outdoor winter recreation facilities throughout the community.
- Provide athletic activities for people of all ages on a recreational basis.
- Provide a year-round recreational swim program for the residents of Eau Claire.
- Provide summer recreational opportunities for youth ages 6-18 at neighborhood centers.
- Offer summer adult league softball for men, women, and co-ed competition.
- Provide a girl's 15 & under fastpitch softball program with teams to play neighboring communities.
- Support the operation of Paul Bunyan Camp and Sunnyview School House.
- Promote and support the municipal band.
- Offer an outdoor family movie series.
- Serve as a meeting place for senior citizen activities and for Par-te-Rec, a group of developmentally disabled adults.

Major Activities

	<u>1993</u> <u>Actual</u>	<u>1994</u> <u>Estimated</u>	<u>1995</u> <u>Budget</u>
Total enrollment in instructional programs	5,253	5,500	5,700
Participants in swim class	2,548	2,750	2,850
Number of skaters at general rinks	19,416	12,200	15,000
Attendance at hockey rinks	7,388	5,000	7,000
Total participants in Athletic Programs	3,526	3,750	4,000
Number of swimmers - indoor pools	6,015	5,000	5,000
Total attendance at neighborhood playgrounds	15,785	17,375	18,000
Total Adult participants in Softball program	1,875	1,575	1,600
Total Participants in Girl's fastpitch softball	188	215	250
Sunnyview School & Museum visitors	25,936	25,000	25,000
Visitors at Schlegelmilch/McDaniel House	1,348	1,400	1,300
Attendance at Municipal Band concerts	3,000	3,225	3,500
Attendance at Movies in the Park	385	350	400
Number of groups & organizations using Community Center	80	85	95

PARKS & RECREATION - Recreation

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 240,260	\$ 287,640	\$ 86,765	\$ 247,290	\$ 437,590
Contractual Services	138,137	155,620	41,981	150,870	152,150
Utilities	6,297	3,900	1,617	3,540	3,270
Fixed Charges	17,575	17,940	9,105	17,930	17,950
Materials & Supplies	43,624	56,620	16,750	52,900	55,780
Debt Service	--	--	--	--	--
Capital Outlay	2,244	2,100	1,638	2,590	3,570
Other	--	--	--	--	--
Total Expenditures	\$ 448,137	\$ 523,820	\$ 157,856	\$ 475,120	\$ 670,310

Programs

	Labor Costs	Other Costs	1995 Budget
Recreation Instruction Program	\$ 126,820	\$ 5,590	\$ 132,410
Athletics Program	29,890	90,870	120,760
Indoor Pool Program	53,360	38,500	91,860
Neighborhood Centers Program	96,390	17,750	114,140
Softball Program	11,210	43,330	54,540
Special Community Programs	28,210	15,130	43,340
Indirect Cost/Insurance and Benefits	91,710	21,550	113,260
Total Program Expenditures	\$ 437,590	\$ 232,720	\$ 670,310

Authorized Positions

	1993	1994	1995
Superintendent of Recreation	1.00	1.00	1.00
Program Supervisor	3.00	3.00	3.00
Total FTE Positions	4.00	4.00	4.00

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

PUBLIC LIBRARY

Overview

The Library's purpose is to serve the informational, educational, cultural, and recreational needs of city residents by providing a comprehensive, timely, and reliable collection of materials and special programming for children and adults. The General Services Division of Public Works is responsible for administering building maintenance, which includes security, custodial maintenance, contractual maintenance, and grounds maintenance.

Purpose

- Select, acquire and catalog items and add them to the collection for public use.
- Provide answers to customers requesting information.
- Provide recommendations on materials for reading, listening, and viewing.
- Instruct the public in the use of the collection.
- Provide special programming for children and adults.
- Maintain records of items reserved, checked out, and returned or overdue.
- Provide art displays and cultural exhibits.
- Provide meeting rooms for public use.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Items circulated	849,685	879,425	910,200
Registered borrowers	34,495	36,200	38,000
Items added to collection	18,500	20,000	20,000
Items withdrawn from collection	20,000	17,000	17,000
Program participants	13,266	13,500	13,500

PUBLIC LIBRARY

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 1,304,890	\$ 1,410,160	\$ 659,316	\$ 1,400,590	\$ 1,400,410
Contractual Services	150,881	162,200	59,461	169,650	179,700
Utilities	69,212	73,730	35,290	71,610	75,920
Fixed Charges	20,659	22,160	11,205	21,950	22,810
Materials & Supplies	317,768	343,040	131,873	343,150	352,590
Debt Service	--	--	--	--	--
Capital Outlay	20,161	15,000	8,537	15,900	48,050
Other	64,677	56,000	56,000	62,000	56,000
Total Expenditures	\$ <u>1,948,248</u>	\$ <u>2,082,290</u>	\$ <u>961,682</u>	\$ <u>2,084,850</u>	\$ <u>2,135,480</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Library Administration Program	\$ 980,670	\$ 685,000	\$ 1,665,670
Building Maintenance Program	80,920	27,730	108,650
Indirect Cost/Insurance and Benefits	338,820	22,340	361,160
Total Program Expenditures	\$ <u>1,400,410</u>	\$ <u>735,070</u>	\$ <u>2,135,480</u>

Authorized Positions

	1993	1994	1995
Library Director	1.00	1.00	1.00
Associate Director	1.00	1.00	1.00
Librarian III	2.00	2.00	2.00
Librarian II	1.00	--	--
Librarian I	3.00	2.75	2.75
Business Manager	1.00	1.00	1.00
Home Delivery Coordinator	0.40	--	--
Library Associate II	6.03	5.26	5.10
Library Associate I	2.50	3.30	3.20
Library Assistant II	4.63	3.50	3.47
Library Assistant I	4.85	5.74	5.47
Desk Clerk	4.25	4.24	3.69
Custodians	3.00	3.00	3.00
DP Technician	--	0.53	0.53
DP Operator	--	0.30	0.30
Total FTE Positions	<u>34.66</u>	<u>33.62</u>	<u>32.51</u>

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

HOBBS ICE CENTER

Overview

The purpose of Hobbs Ice Center is to provide, operate, and maintain a quality ice skating facility for community recreation and athletic activities.

Purpose

- Schedule ice time efficiently.
- Coordinate a summer ice program that is self-supporting and includes open skating, hockey, and figure skating.
- Promote rental of the facility for non-ice events.
- Work with user groups such as the schools, Figure Skating Club and Youth Hockey Association in a cooperative, supporting manner.
- Operate the facility in the most self-supporting manner as possible.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Hours rented	2,928	3,200	3,300
Participants	61,675	64,000	66,000
Spectators	56,230	60,000	63,000
Open skating attendance	5,918	6,200	6,500
Non-ice events	3	8	10
Weeks of operation (winter) O'Brien Rink	32	31	31
Weeks of operation (winter) Rink #2	23	23	23
Weeks of operation (summer)	9	11	12

HOBBS ICE CENTER

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 145,202	\$ 160,460	\$ 76,539	\$ 159,660	\$ 164,850
Contractual Services	21,164	20,180	8,176	19,220	22,230
Utilities	105,489	93,000	53,039	111,100	116,400
Fixed Charges	7,703	7,850	4,291	7,810	7,740
Materials & Supplies	11,181	13,560	3,196	11,020	11,680
Debt Service	--	--	--	--	--
Capital Outlay	--	--	49	50	650
Other	--	--	--	--	--
Total Expenditures	\$ <u>290,739</u>	\$ <u>295,050</u>	\$ <u>145,290</u>	\$ <u>308,860</u>	\$ <u>323,550</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Hobbs Municipal Ice Center Program	\$ 104,010	\$ 151,060	\$ 255,070
Indirect Cost/Insurance and Benefits	<u>60,840</u>	<u>7,640</u>	<u>68,480</u>
Total Program Expenditures	\$ <u>164,850</u>	\$ <u>158,700</u>	\$ <u>323,550</u>

Authorized Positions

No personnel are assigned to this program.

OUTDOOR POOL

Overview

The purpose of the Outdoor Pool is to provide, operate, and maintain a quality municipal swimming facility for community recreation.

Purpose

- Schedule pool time efficiently, promoting maximum "open recreation" swim time to the community.
- Schedule for special groups during off-peak hours such as lap swim times, senior only swim time, and family nights.
- Plan and promote special events such as teen nights and water carnivals.
- Promote rental of the facility by outside groups such as swim teams.
- Operate the facility in the most self-supporting manner as possible.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Weeks of operation (summer)	13	13	13
Total attendance	76,502	74,000	75,000
Season passes sold:			
Family	333	575	500
Children	32	125	100
Adult	12	25	20
Number of Sunday Night Rentals	4	7	8
Estimated other attendance	6,500	7,100	7,000

OUTDOOR POOL

Expenditures

	1993 <u>Actual</u>	1994 <u>Budget</u>	1994 6 Month <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Personal Services	\$ 109,761	\$ 135,200	\$ 58,509	\$ 135,210	\$ 136,070
Contractual Services	16,706	11,050	4,014	13,320	14,180
Utilities	38,652	25,870	2,490	36,550	39,050
Fixed Charges	8,805	8,990	4,880	8,990	9,000
Materials & Supplies	31,394	39,250	10,938	31,190	32,470
Debt Service	111,101	102,180	--	106,850	102,180
Capital Outlay	201	560	337	340	650
Other	--	--	--	--	--
Total Expenditures	<u>\$ 316,620</u>	<u>\$ 323,100</u>	<u>\$ 81,168</u>	<u>\$ 332,450</u>	<u>\$ 333,600</u>

Programs

	<u>Labor Costs</u>	<u>Other Costs</u>	<u>1995 Budget</u>
Outdoor Pool Operations Program	\$ 117,810	\$ 189,330	\$ 307,140
Indirect Cost/Insurance and Benefits	<u>18,260</u>	<u>8,200</u>	<u>26,460</u>
Total Program Expenditures	<u>\$ 136,070</u>	<u>\$ 197,530</u>	<u>\$ 333,600</u>

Authorized Positions

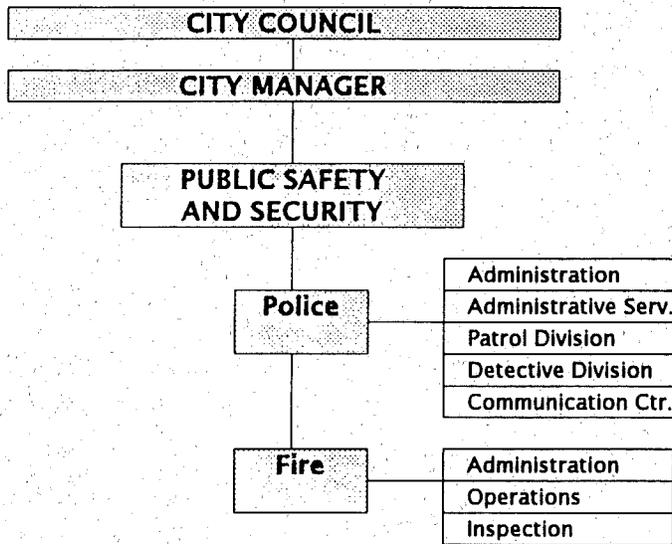
No personnel are assigned to this program.

PUBLIC SAFETY AND SECURITY

Overview

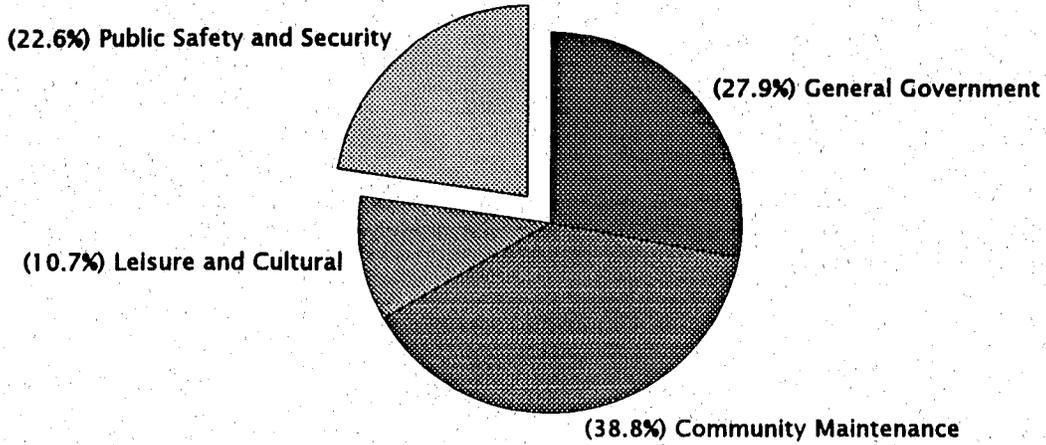
The Public Safety and Security service area includes the Police and Fire Department. The Police Department's main function is to provide a safe environment in the City. This is achieved by several means including presenting a visible police presence, apprehending criminal offenders, facilitating safe movement of vehicles and pedestrian traffic, and generating voluntary compliance with the citizenry. The department also conducts investigations and provides educational and safety programs to the community. The Fire Department is in charge of fire prevention, fire suppression, and emergency medical services, including training, support services, and development of safety programs.

Organization



PUBLIC SAFETY AND SECURITY

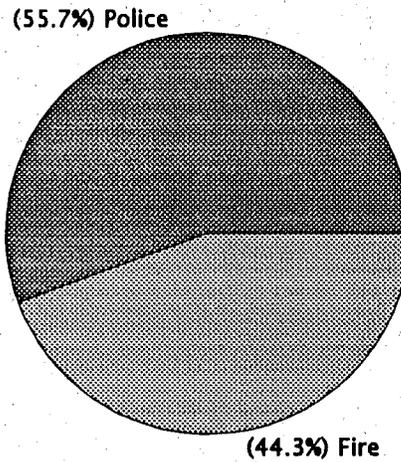
Service Areas



<u>Service Areas</u>	<u>1995 Budget</u>
General Government	\$ 16,189,590
Community Maintenance	22,459,440
Leisure and Cultural	6,199,550
Public Safety and Security	13,076,060
Total Budget	\$ 57,924,640

Public Safety and Security

<u>Departments</u>	<u>1995 Budget</u>
Police	\$ 7,278,760
Fire	5,797,300
Total Public Safety and Security	\$ 13,076,060



PUBLIC SAFETY AND SECURITY

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
GENERAL FUND					
POLICE					
Administration	\$ 475,168	\$ 495,370	\$ 238,753	\$ 492,080	\$ 504,560
Administrative Services	761,314	771,240	375,546	799,720	803,210
Patrol Division	3,874,874	4,088,410	1,935,816	4,068,940	4,129,760
Detective Division	948,824	1,001,010	474,403	990,140	1,086,470
Communication Center	666,152	699,670	337,942	723,210	754,760
Total Police	<u>6,726,332</u>	<u>7,055,700</u>	<u>3,362,460</u>	<u>7,074,090</u>	<u>7,278,760</u>
FIRE					
Administration	419,958	575,420	226,517	578,020	467,390
Operations	4,644,697	4,881,830	2,271,936	4,941,550	5,092,960
Inspection	237,169	242,580	114,903	231,570	236,950
Total Fire	<u>5,301,824</u>	<u>5,699,830</u>	<u>2,613,356</u>	<u>5,751,140</u>	<u>5,797,300</u>
TOTAL PUBLIC SAFETY AND SECURITY	<u>\$ 12,028,156</u>	<u>\$ 12,755,530</u>	<u>\$ 5,975,816</u>	<u>\$ 12,825,230</u>	<u>\$ 13,076,060</u>

POLICE - Administration

Overview

The Chief of Police has immediate authority over all the Department's Officers in their official functions. This entails coordinating the affairs of the Department with those of other law enforcement agencies and providing advice and counsel to the City Manager on matters pertaining to law enforcement. The Chief's Office also provides information to and maintains external relations with the general public.

Purpose

- Continually evaluate and anticipate the service needs of the community.
- Guide the Department's response to those needs (philosophically and operationally).
- Develop and institute policy.
- Assure fiscal responsibility through budget development, budget monitoring and use of innovative programs.
- Maintain community contacts for purposes of crime prevention, community engagements, and mediation of citizen concerns.
- Actively pursue maximum performance, high morale, and an efficient work environment.
- Interact with other agencies/organizations in the interest of public safety.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Number of sworn personnel	85	85	88
Number of non-sworn personnel	29	29	25
Population	58,005	59,010	60,000
Number of officers per thousand	1.47	1.44	1.47
Square miles of City served	31.0	31.5	31.5
Miles of streets	325	327	328
Number of motor vehicles registered in City of Eau Claire	47,000	47,462	47,750

POLICE - Administration

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 195,781	\$ 207,130	\$ 99,763	\$ 206,670	\$ 213,890
Contractual Services	262,934	261,930	130,277	263,740	265,260
Utilities	3,560	3,850	1,125	2,500	3,850
Fixed Charges	2,417	2,470	1,235	2,470	2,470
Materials & Supplies	9,886	19,090	6,353	15,800	19,090
Debt Service	--	--	--	--	--
Capital Outlay	590	900	--	900	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>475,168</u>	\$ <u>495,370</u>	\$ <u>238,753</u>	\$ <u>492,080</u>	\$ <u>504,560</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Police Administration Program	\$ 101,660	\$ 288,200	\$ 389,860
Indirect Cost/Insurance and Benefits	<u>112,230</u>	<u>2,470</u>	<u>114,700</u>
Total Program Expenditures	\$ <u>213,890</u>	\$ <u>290,670</u>	\$ <u>504,560</u>

Authorized Positions

	1993	1994	1995
Police Chief	1.00	1.00	1.00
Assistant Chief of Police	1.00	1.00	1.00
Police Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

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

POLICE - Administrative Services

Overview

The Administrative Services division includes the Special Services Bureau, Training, and Records. The Special Services Bureau is responsible for Department Training, Community Relations, Safety Education and multiple services to the Hmong Community. It also mediates parking violation disputes, prepares news releases, edits and prepares presentations for the Police Department and community, reviews federal and state grants, assists in coordinating information in regards to staff studies and research. The Training program facilitates state mandated recruit training for new Police Officers, as well as ongoing and specialized training for all personnel. The purpose of Records is to maintain police records, fulfill the public's requests for information, and provide department managers with management and crime information.

Purpose

- Provide law enforcement education programs to the community.
- Provide safety education programs to youth within the Eau Claire School District, parochial and preschools.
- Provide supervision to Adult Crossing Guards and instruct youth school safety patrols.
- Provide technical assistance and research in the preparation of Departmental policies, rules, regulations, and the recruitment of personnel.
- Provide multiple services for the growing Hmong community in the City.
- Provide all personnel, both regular and reserve officers and civilian personnel, with viable training programs.
- Continue to provide courses of fire on the pistol range that meet the professional needs of the officers.
- Receive and process all criminal and traffic arrest information.
- Maintain criminal identification records and perform criminal identification services.
- Provide efficient and fast retrievals of police records.
- Act as a resource center for information for other sections of the Department.
- Provide information to the public (victims, insurance agencies) and other law enforcement related agencies as the requests are received.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Public and media presentations	541	850	850
Parking tickets/Mediation scheduling			
Appointment	899	983	1,000
Walk-ins	520	624	700
Workshops and seminars	132	120	120
Roll-call training courses	63	72	72
Reserve training sessions	12	12	12
Indoor and outdoor shoots	48	48	48

POLICE - Administrative Services

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 684,635	\$ 699,450	\$ 336,533	\$ 705,760	\$ 733,510
Contractual Services	34,520	31,030	17,169	55,710	31,800
Utilities	5,008	5,600	2,172	5,380	5,600
Fixed Charges	8,777	8,960	4,475	8,960	8,960
Materials & Supplies	19,175	21,590	12,955	19,300	21,990
Debt Service	--	--	--	--	--
Capital Outlay	9,199	4,610	2,242	4,610	1,350
Other	--	--	--	--	--
Total Expenditures	\$ 761,314	\$ 771,240	\$ 375,546	\$ 799,720	\$ 803,210

Programs

	Labor Costs	Other Costs	1995 Budget
Special Services Bureau Program	\$ 131,030	\$ 16,170	\$ 147,200
Training Program	--	39,080	39,080
Records Program	263,230	5,490	268,720
Indirect Cost/Insurance and Benefits	339,250	8,960	348,210
Total Program Expenditures	\$ 733,510	\$ 69,700	\$ 803,210

Authorized Positions

	1993	1994	1995
Captain	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00
Investigator (Special Services)	3.00	3.00	3.00
Investigator (Court Officer)	1.00	1.00	1.00
Investigator (Property Officer)	1.00	1.00	1.00
Records Bureau Supervisor	1.00	1.00	1.00
Clerk II	7.00	7.00	7.00
Total FTE Positions	15.00	15.00	15.00

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

POLICE - Patrol Division

Overview

The Patrol Division is comprised of uniformed Patrol Services, Parking Control, and Animal Control. The division personnel respond to emergency and non-emergency calls for service on a 24-hours, 7 days a week basis. Personnel investigate criminal activity, enforce traffic laws, investigate accidents, and respond to many types of community conflicts and needs; i.e., emergency medical situations, civil matters, special events, parking enforcement, animal control, etc.

Purpose

- To respond to immediate safety needs of the community.
- Enforce federal, state, and local laws as needed.
- To be a visible presence, thereby increasing compliance with federal, state, and local laws.
- Facilitate safe movement of vehicular and pedestrian traffic within the city.
- Investigate reported or found criminal activity.
- Mediate disputes, minimizing the potential for injury or escalation of situations.
- Staff special events to ensure that consideration is given to the safety of the participants and others effected by the event.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Calls for service	32,787	34,000	35,500
OWI arrests	278	305	355
Burglaries	550	560	575
Traffic citations/warnings	28,190	31,000	32,500
Value of property recovered	\$528,227	\$540,000	\$541,500
Felony and misdemeanor arrests	7,062	7,150	7,200
Parking Enforcement	24,972	25,075	25,250
Animal Control calls	1,835	1,925	1,975
City ordinance citations	2,721	2,800	2,850
Special events	35	42	46

POLICE - Patrol Division

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 3,340,011	\$ 3,512,890	\$ 1,687,801	\$ 3,512,100	\$ 3,598,020
Contractual Services	386,517	426,460	169,824	407,000	390,710
Utilities	7,543	7,280	2,708	7,280	7,280
Fixed Charges	86,240	87,930	43,985	87,930	87,930
Materials & Supplies	46,306	42,370	23,032	43,150	42,820
Debt Service	--	--	--	--	--
Capital Outlay	8,257	11,480	8,466	11,480	3,000
Other	--	--	--	--	--
Total Expenditures	\$ 3,874,874	\$ 4,088,410	\$ 1,935,816	\$ 4,068,940	\$ 4,129,760

Programs

	Labor Costs	Other Costs	1995 Budget
Patrol Services Program	\$ 1,760,230	\$ 398,340	\$ 2,158,570
Parking & Animal Control Program	63,300	45,470	108,770
Indirect Cost/Insurance and Benefits	1,774,490	87,930	1,862,420
Total Program Expenditures	\$ 3,598,020	\$ 531,740	\$ 4,129,760

Authorized Positions

	1993	1994	1995
Captain	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00
Sergeant	10.00	10.00	10.00
Police Officer	47.00	47.00	47.00
Hit & Run Investigator	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	--
Assistant Animal Control Officer	1.00	1.00	--
Parking Monitor II	1.00	1.00	--
Parking Monitor I	1.00	1.00	--
Total FTE Positions	66.00	66.00	62.00

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

POLICE - Detective Division

Overview

The Detective Division investigators are assigned criminal investigations which usually originate in the Patrol Division. The initial cases are generally pursued by the patrol officer until his/her presence is required elsewhere, or available leads are exhausted. About one third of our cases, however, begin in the Detective Division when investigators discover criminal matters while investigating separate issues. Some cases begin when other law enforcement agencies, social service agencies, schools, financial institutions, private businesses, and citizens bring criminal matters to the Detective Division's attention.

Purpose

- Investigate general crimes in violation of federal, state, or municipal law.
- Investigate juvenile crimes in violation of federal, state, or municipal law.
- Investigate white collar crimes in violation of federal, state, or municipal law.
- Provide one officer to the West Central Drug Enforcement Group.
- Provide school liaison services.
- Provide polygraph services.
- Gather and process evidence.
- Assist other agencies/garner information from other agencies.
- Participate in training of all types.
- Communicate with citizens, media, District Attorneys, etc., to resolve conflicts or answer questions on cases.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Cases reviewed	10,753	11,000	11,250
Cases assigned	2,678	2,700	2,750
Arrests	403	400	400
Juveniles referred to Juvenile Intake	3,033	3,000	3,000
Cases referred to District Attorney	2,183	2,200	2,250
School Liaison Officer:			
Days at the schools	135	135	200
West Central Drug Officer:			
Days assigned to unit	236	236	236
Polygraph Officer:			
Days assigned to testing	105	105	105

POLICE - Detective Division

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 846,330	\$ 878,580	\$ 427,930	\$ 871,810	\$ 903,110
Contractual Services	70,446	84,440	26,972	80,000	149,870
Utilities	5,789	6,250	2,310	5,000	6,250
Fixed Charges	17,528	17,880	8,940	17,880	17,880
Materials & Supplies	8,731	9,360	4,091	10,950	9,360
Debt Service	--	--	--	--	--
Capital Outlay	--	4,500	4,160	4,500	--
Other	--	--	--	--	--
Total Expenditures	\$ 948,824	\$ 1,001,010	\$ 474,403	\$ 990,140	\$ 1,086,470

Programs

	Labor Costs	Other Costs	1995 Budget
Investigative Services Program	\$ 435,300	\$ 165,480	\$ 600,780
Indirect Cost/Insurance and Benefits	467,810	17,880	485,690
Total Program Expenditures	\$ 903,110	\$ 183,360	\$ 1,086,470

Authorized Positions

	1993	1994	1995
Captain	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00
Sergeant	2.00	2.00	2.00
Investigator	10.00	10.00	13.00
Clerk II	1.00	1.00	1.00
Total FTE Positions	15.00	15.00	18.00

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

POLICE - Communication Center

Overview

The purpose of the Communication Center is to provide Emergency Communications for public safety agencies within the City and County of Eau Claire. This is accomplished by utilization of the 911 Emergency Communication System together with non-emergency capabilities. The Center monitors twenty radio channels and a combination of eleven 9-1-1 telephone lines and six non-emergency lines.

Purpose

- Receive and relay calls for emergency police, fire, and medical services in a timely and efficient manner.
- Act as a centralized location to provide law enforcement personnel immediate information relating to wanted persons and outstanding warrants by accessing state and federal computerized crime information files.
- Act as a resource center for area public safety agencies.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Number of case numbers issued:			
Police Department	32,274	32,758	33,577
City fire calls	202	208	215
City emergency medical calls	662	680	700
Eau Claire County (Sheriff, Fall Creek/Augusta, Fairchild/Altoona)	12,735	12,926	13,249
UW-EC	278	282	289
Total	<u>46,151</u>	<u>46,854</u>	<u>48,030</u>

POLICE - Communication Center

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 603,981	\$ 624,530	\$ 301,621	\$ 648,280	\$ 679,780
Contractual Services	34,475	47,800	25,177	47,740	52,890
Utilities	16,984	16,520	5,239	15,570	11,570
Fixed Charges	3,547	3,620	1,810	3,620	3,620
Materials & Supplies	7,165	6,900	4,095	7,700	6,900
Debt Service	--	--	--	--	--
Capital Outlay	--	300	--	300	--
Other	--	--	--	--	--
Total Expenditures	\$ <u>666,152</u>	\$ <u>699,670</u>	\$ <u>337,942</u>	\$ <u>723,210</u>	\$ <u>754,760</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Central Communications Program	\$ 406,070	\$ 71,360	\$ 477,430
Indirect Cost/Insurance and Benefits	<u>273,710</u>	<u>3,620</u>	<u>277,330</u>
Total Program Expenditures	\$ <u>679,780</u>	\$ <u>74,980</u>	\$ <u>754,760</u>

Authorized Positions

	1993	1994	1995
Law Enforcement Information System Manager	1.00	1.00	1.00
Telecommunicator II	3.00	3.00	--
Communication Center Supervisor	--	--	3.00
Telecommunicator I	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>
Total FTE Positions	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>

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

FIRE - Administration

Overview

The Fire Administration division is responsible for administering the total system of fire, haz-mat, special rescue and EMS prevention and operations, including planning training, support services, program development, record keeping and reporting, budgeting and managing personnel resources, buildings, equipment and apparatus.

Purpose

- Plan, organize, staff, direct, control and evaluate all Department functions.
- Oversee fiscal management process.
- Provide a system for proper maintenance and repair and/or replacement of buildings, facilities, apparatus, and equipment.
- Provide a central supply service for all stations and equipment.
- Coordinate, maintain, and properly report from records systems.
- Plan, organize, and provide training and development for personnel.
- Address federal, state, and local legislative concerns that affect safety and welfare of citizens and employees.
- Develop and maintain contractual agreements with area Fire Departments and contractors to assure proper levels of emergency protection for the City and surrounding region.
- Coordinate appropriate activities and communications with other departments and agencies and within the department.
- Establish short and long-term goals and objectives to meet the department mission.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Number of line personnel	76	76	78
Number of staff personnel	13	13	15
Population served *	86,054	86,904	88,600
Square miles served *	648	648	655
Total fire stations	6	6	6
Total response apparatus	18	18	17
Mutual aid agreements with other departments	3	3	3

* County-wide mutual aid agreement implemented in 1994.

FIRE - Administration

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 189,640	\$ 197,090	\$ 100,693	\$ 197,250	\$ 203,370
Contractual Services	171,198	301,750	85,870	307,030	188,640
Utilities	37,323	44,440	20,939	43,150	46,090
Fixed Charges	9,554	9,740	4,875	9,740	9,740
Materials & Supplies	10,659	14,360	5,488	12,200	13,550
Debt Service	--	--	--	--	--
Capital Outlay	1,584	8,040	8,652	8,650	6,000
Other	--	--	--	--	--
Total Expenditures	\$ 419,958	\$ 575,420	\$ 226,517	\$ 578,020	\$ 467,390

Programs

	Labor Costs	Other Costs	1995 Budget
Fire Administration Program	\$ 106,180	\$ 254,280	\$ 360,460
Indirect Cost/Insurance and Benefits	97,190	9,740	106,930
Total Program Expenditures	\$ 203,370	\$ 264,020	\$ 467,390

Authorized Positions

	1993	1994	1995
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00
Fire Secretary	1.00	1.00	1.00
Total FTE Positions	3.00	3.00	3.00

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

FIRE - Operations

Overview

The Fire Operations division includes the two programs of Suppression and Control and Ambulance and Rescue. The majority of the Fire Department's resources are assigned to this division. The Fire Suppression and Control Program's purpose is to minimize loss of life and property during emergency situations. The Ambulance and Rescue Program is responsible for aiding all persons needing medical assistance because of sudden illness, accidents, and/or life-threatening emergencies.

Purpose

- Control hazards, prevent fires, and minimize potential fire loss through fire safety inspections, pre-fire planning, and public education.
- Complete advanced training and certification.
- Provide a three minute or less response time to all calls from each of the six (6) fire stations.
- Perform building maintenance operations daily and apparatus or equipment maintenance at scheduled intervals.
- Respond to special service calls such as hazardous materials handling, airport emergencies, water and scuba rescue, confined space rescue, and radiological defense.
- Expand use of such components as large diameter hose and deck guns in effort to deliver more water with minimum personnel.
- Conduct inspections and public education in their district by each engine company.
- Provide equipment and staff to respond to emergency medical and extrication incidents, and assist with fire suppression and water rescue emergencies.
- Achieve 100% staff certification as Emergency Medical Technicians (EMT's).
- Continue EMT-D (defibrillation) recertification training.
- Expand CPR (cardiopulmonary resuscitation) training and other related programs to the public, in conjunction with Eau Claire County project.
- Provide EMT-Intermediate level advanced life support services including endotracheal airways insertion.
- Continue pursuing a higher level of advanced life support, EMT-Paramedic, in the delivery of emergency medical services.
- Minimize property damage and personal loss through modern fire fighting/suppression techniques.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Total annual incidents	3,435	3,500	3,635
Number of fire incidents	231	260	230
Number of emergency medical incidents	2,358	2,310	2,400
Hazardous conditions	126	120	135
Other calls	718	744	731
Training Hours	15,070	16,000	16,023
Personnel w/EMT certification	81	81	81
Personnel w/EMT-D certification	66	66	66
Personnel w/EMT-I certification	29	29	33
Mutual aid agreements	3	3	3

FIRE - Operations

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 4,310,227	\$ 4,525,670	\$ 2,097,098	\$ 4,549,130	\$ 4,726,610
Contractual Services	157,707	175,510	75,390	186,530	176,700
Utilities	--	--	--	--	--
Fixed Charges	60,992	65,610	32,805	62,610	65,610
Materials & Supplies	86,298	104,040	59,090	100,950	101,260
Debt Service	--	--	--	--	--
Capital Outlay	29,473	11,000	7,553	42,330	22,780
Other	--	--	--	--	--
Total Expenditures	\$ 4,644,697	\$ 4,881,830	\$ 2,271,936	\$ 4,941,550	\$ 5,092,960

Programs

	Labor Costs	Other Costs	1995 Budget
Suppression & Control Program	\$ 2,175,380	\$ 218,110	\$ 2,393,490
Ambulance & Rescue Program	451,330	82,630	533,960
Indirect Cost/Insurance and Benefits	2,099,900	65,610	2,165,510
Total Program Expenditures	\$ 4,726,610	\$ 366,350	\$ 5,092,960

Authorized Positions

	1993	1994	1995
Deputy Chief	1.00	1.00	1.00
* Battalion Chief	4.00	4.00	4.00
* Firefighter	36.00	36.00	36.00
* Superintendent of Maintenance	1.00	1.00	1.00
* Fire Captain	6.00	6.00	6.00
* Fire Lieutenant	12.00	12.00	12.00
* Fire Equipment Operator	21.00	21.00	21.00
Information Systems Specialist	1.00	1.00	1.00
Total FTE Positions	82.00	82.00	82.00

* Position may be classified as EMT Certified, depending on the level of certification achieved.

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

FIRE - Inspection

Overview

The Fire Inspection division's mission is to reduce life and property loss by the elimination of hazards. This is accomplished by increasing public awareness through education and training of the public in emergency life saving techniques, fire evacuation drills, inspections, and fire investigations.

Purpose

- Coordinate and conduct inspections of all new and existing structures.
- Maintain and evaluate fire incident and inspection records along with other data.
- Investigate all suspicious and/or major fire incidents.
- Process all complaints.
- Continuous update of codes and ordinances.
- Promote and facilitate fire prevention and fire survival via training of industrial and institutional emergency response teams, media releases, school programs, and general public awareness campaigns.
- Review site plans and supervise the installation and removal of both above- and below-ground flammable liquid storage tanks, as well as state required annual maintenance inspections.
- Review construction plans and supervise the installation of building fire protection systems.

Major Activities

	1993 <u>Actual</u>	1994 <u>Estimated</u>	1995 <u>Budget</u>
Fire Department inspections	4,728	5,000	5,100
Building/sprinkler review	210	240	260
Co-inspections with other agencies	115	125	140
Fire investigations/complaints	270	295	310
Educational programs/evacuation drills	140	165	180
Public media/prevention bulletins	365	375	385

FIRE - Inspection

Expenditures

	1993 Actual	1994 Budget	1994 6 Month Actual	1994 Estimated	1995 Budget
Personal Services	\$ 208,527	\$ 220,720	\$ 103,907	\$ 210,380	\$ 217,410
Contractual Services	8,785	7,750	4,742	7,750	6,900
Utilities	--	--	--	--	--
Fixed Charges	3,272	3,340	1,670	3,340	3,340
Materials & Supplies	16,173	8,370	3,723	7,700	7,300
Debt Service	--	--	--	--	--
Capital Outlay	412	2,400	861	2,400	2,000
Other	--	--	--	--	--
Total Expenditures	\$ <u>237,169</u>	\$ <u>242,580</u>	\$ <u>114,903</u>	\$ <u>231,570</u>	\$ <u>236,950</u>

Programs

	Labor Costs	Other Costs	1995 Budget
Prevention & Inspection Program	\$ 106,470	\$ 12,800	\$ 119,270
Indirect Cost/Insurance and Benefits	<u>110,940</u>	<u>6,740</u>	<u>117,680</u>
Total Program Expenditures	\$ <u>217,410</u>	\$ <u>19,540</u>	\$ <u>236,950</u>

Authorized Positions

	<u>1993</u>	<u>1994</u>	<u>1995</u>
Deputy Chief	1.00	1.00	1.00
* Fire Inspector	2.00	2.00	2.00
Clerk II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE Positions	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

* Position may be classified as EMT Certified, depending on the level of certification achieved.

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

Project Summary Overview

	1995	1996	1997	1998	1999	Totals
Funding Resources:						
Beginning balance	\$ 6,661,900	\$ 6,477,900	\$ 5,975,750	\$ 6,205,750	\$ 6,721,450	6,661,900
Interest income	29,000	8,000	0	0	0	37,000
Operating income	1,408,200	1,803,500	3,010,200	3,167,200	3,424,600	12,813,700
Special assessments	300,000	400,000	400,000	400,000	400,000	1,900,000
Transfer from General Fund	2,208,500	820,000	780,000	720,000	720,000	5,248,500
Transfer from other funds	1,918,800	255,800	223,800	178,800	178,800	2,756,000
Bond Proceeds:						
- General obligation bonds	1,481,500	1,045,000	930,000	860,000	1,470,000	5,786,500
- Special assessment notes	950,000	1,100,000	1,100,000	1,100,000	1,100,000	5,350,000
- Revenue bonds	3,400,000	500,000	500,000	0	2,600,000	7,000,000
- TIF bonds	0	0	0	0	0	0
Federal aid	1,408,000	0	0	0	0	1,408,000
State aid	0	0	0	0	0	0
Other	277,000	129,000	0	350,000	300,000	1,056,000
Total funding resources	20,042,900	12,539,200	12,919,750	12,981,750	16,914,850	50,017,600
Project Costs:						
TIF #4 Gateway West	0	285,000	0	0	0	285,000
Street Improvements	2,630,000	1,760,000	1,460,000	1,760,000	2,470,000	10,080,000
Storm Sewer Improvements	1,650,000	425,000	550,000	1,050,000	750,000	4,425,000
Bridge Improvements	100,000	175,000	415,000	200,000	100,000	990,000
Land, Building, Equipment Impr.	733,000	545,000	540,000	545,000	545,000	2,908,000
Parks and Recreation Impr.	520,000	344,000	200,000	200,000	200,000	1,464,000
Environmental Impr.	339,000	275,000	265,000	0	0	879,000
Library Improvements	0	21,950	133,000	10,600	0	165,550
Water Utility	2,185,000	925,000	1,255,000	1,255,000	3,850,000	9,470,000
Sewer Utility	2,635,000	790,000	930,000	545,000	1,615,000	6,515,000
Parking Utility	150,000	150,000	150,000	150,000	150,000	750,000
Public Transit	1,763,000	0	0	0	0	1,763,000
Hobbs Ice Center	50,000	0	0	0	0	50,000
Outdoor Pool	0	35,000	0	0	0	35,000
Central Equipment	810,000	832,500	816,000	544,700	477,850	3,481,050
Total project costs	13,565,000	6,563,450	6,714,000	6,260,300	10,157,850	43,260,600
Estimated balance forward before reserves	6,477,900	5,975,750	6,205,750	6,721,450	6,757,000	6,757,000
Equipment reserve escrow	5,653,200	5,679,200	5,728,400	6,055,900	6,457,650	6,457,650
Estimated available balance	\$ 824,700	\$ 296,550	\$ 477,350	\$ 665,550	\$ 299,350	299,350

FUNDING SUMMARY

CURRENT BONDING PROJECTIONS

	1995	1996	1997	1998	1999	Totals
General Obligation Bonds:						
Streets	\$ 1,281,500	\$ 660,000	\$ 360,000	\$ 660,000	\$ 1,370,000	\$ 4,331,500
Storm Sewer	0	0	0	0	0	0
Bridges	0	175,000	415,000	200,000	100,000	890,000
Land, Building	0	210,000	155,000	0	0	365,000
Parks & Recreation	0	0	0	0	0	0
Environmental Impr.	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Transit	200,000	0	0	0	0	200,000
Hobbs	0	0	0	0	0	0
Pool	0	0	0	0	0	0
Total G.O. Bonds	<u>1,481,500</u>	<u>1,045,000</u>	<u>930,000</u>	<u>860,000</u>	<u>1,470,000</u>	<u>5,786,500</u>
Special Assessment Notes						
Streets	950,000	1,100,000	1,100,000	1,100,000	1,100,000	5,350,000
Total G. O. Debt	<u>\$ 2,431,500</u>	<u>\$ 2,145,000</u>	<u>\$ 2,030,000</u>	<u>\$ 1,960,000</u>	<u>\$ 2,570,000</u>	<u>\$ 11,136,500</u>
Revenue Bonds						
Water Utility	\$ 2,000,000	\$ 500,000	\$ 500,000	0	\$ 2,600,000	\$ 5,600,000
Sewer Utility	1,400,000	0	0	0	0	1,400,000
Total Revenue Debt	<u>\$ 3,400,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 0</u>	<u>\$ 2,600,000</u>	<u>\$ 7,000,000</u>
TIF Bonds	<u>\$ 0</u>					

GENERAL FUND TRANSFERS

	1995	1996	1997	1998	1999	Totals
Transfers:						
Streets	\$ 398,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 398,500
Storm Sewer	587,000	0	0	0	0	587,000
Bridges	100,000	0	0	0	0	100,000
Land, Building	530,000	305,000	310,000	515,000	515,000	2,175,000
Parks & Recreation	132,000	100,000	100,000	100,000	100,000	532,000
Environmental	294,000	275,000	265,000	0	0	834,000
Subsidies:						
Parking	95,000	105,000	105,000	105,000	105,000	515,000
Transit	22,000	0	0	0	0	22,000
Hobbs	50,000	0	0	0	0	50,000
Pool	0	35,000	0	0	0	35,000
Central Maintenance	0	0	0	0	0	0
Total G.F. Transfers	<u>\$ 2,208,500</u>	<u>\$ 820,000</u>	<u>\$ 780,000</u>	<u>\$ 720,000</u>	<u>\$ 720,000</u>	<u>\$ 5,248,500</u>

TIF #4 - Gateway West

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<i>Funding Resources:</i>					
Beginning Balance	\$ 130,000	\$ 215,000	\$ 0	\$ 0	\$ 0
Interest income	15,000	5,000	0	0	0
Advance from other funds	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
Bond proceeds - TIF	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other: Tax Increment	<u>70,000</u>	<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funding resources	<u>215,000</u>	<u>285,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Project Costs:</i>					
Street improvements	0	85,000	0	0	0
Industrial rail spur	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total project costs	<u>0</u>	<u>285,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated ending balance	<u>\$ 215,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Street Improvements

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Funding Resources:					
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest income	0	0	0	0	0
Special assessments	0	0	0	0	0
Transfer from General Fund	398,500	0	0	0	0
Transfers from other funds	0	0	0	0	0
Bond proceeds					
- G. O. bonding	1,281,500	660,000	360,000	660,000	1,370,000
- Special assessment notes	950,000	1,100,000	1,100,000	1,100,000	1,100,000
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>2,630,000</u>	<u>1,760,000</u>	<u>1,460,000</u>	<u>1,760,000</u>	<u>2,470,000</u>
Project Costs:					
City-wide street & sidewalk impr.	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Bituminous overlay program	300,000	200,000	200,000	250,000	300,000
Boulevard tree program	40,000	40,000	40,000	40,000	40,000
Hazard elimination projects	10,000	10,000	10,000	10,000	20,000
STP-Urban	70,000	50,000	100,000	200,000	100,000
Fifth Avenue realignment	450,000	0	0	0	0
State Street - Garfield to Summit	100,000	0	0	0	0
USH 12: North Clairemont	500,000	0	0	0	0
Whiteway street lighting	100,000	0	0	0	0
Piedmont Road	0	150,000	0	0	0
Gateway Drive	0	250,000	0	0	0
Mt. Washington steps	0	0	50,000	0	0
Menomonie Street realignment	0	0	0	200,000	600,000
West Side Corridor	0	0	0	0	200,000
Hester Street extension	0	0	0	0	150,000
Bond issue costs	60,000	60,000	60,000	60,000	60,000
Total project costs	<u>2,630,000</u>	<u>1,760,000</u>	<u>1,460,000</u>	<u>1,760,000</u>	<u>2,470,000</u>
Estimated ending balance	<u>\$ 0</u>				

Storm Sewer Improvements

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Funding Resources:					
Beginning Balance	\$ 0	\$ 437,000	\$ 12,000	\$ 262,000	\$ 12,000
Interest income	0	0	0	0	0
Operating income	0	0	800,000	800,000	800,000
Transfer from General Fund (1)	587,000	0	0	0	0
Transfer from other funds (1)	1,500,000	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal Aid	0	0	0	0	0
State Aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>2,087,000</u>	<u>437,000</u>	<u>812,000</u>	<u>1,062,000</u>	<u>812,000</u>
 Project Costs:					
City-wide storm sewers	250,000	250,000	300,000	300,000	350,000
Princeton Valley drainage	100,000	100,000	250,000	450,000	400,000
Taft / Kay relief sewer	900,000	0	0	0	0
Kohlhepp detention basin	150,000	0	0	0	0
North Clairemont Avenue drainage	150,000	0	0	0	0
Flood protection evaluation	50,000	0	0	0	0
Storm Water Utility set up cost	50,000	0	0	0	0
Otter Creek outfall	0	75,000	0	0	0
McElroy detention basin	0	0	0	300,000	0
Total project costs	<u>1,650,000</u>	<u>425,000</u>	<u>550,000</u>	<u>1,050,000</u>	<u>750,000</u>
 Estimated ending balance	 <u>\$ 437,000</u>	 <u>\$ 12,000</u>	 <u>\$ 262,000</u>	 <u>\$ 12,000</u>	 <u>\$ 62,000</u>

Bridge Improvements

<i>Funding Resources:</i>	1995	1996	1997	1998	1999
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	0	0	0	0	0
Transfer from General Fund (1)	100,000	0	0	0	0
Transfer from other funds	0	0	0	0	0
General obligation bonds	0	175,000	415,000	200,000	100,000
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>100,000</u>	<u>175,000</u>	<u>415,000</u>	<u>200,000</u>	<u>100,000</u>
<i>Project Costs:</i>					
Bridge maintenance	100,000	100,000	0	100,000	100,000
Jeffers Road bridge	0	75,000	90,000	0	0
Eddy Street bridge	0	0	75,000	100,000	0
Short Street bridge	0	0	250,000	0	0
Total project costs	<u>100,000</u>	<u>175,000</u>	<u>415,000</u>	<u>200,000</u>	<u>100,000</u>
Estimated ending balance	<u>\$ 0</u>				

Land, Building, Equipment Improvements

Funding Resources:	1995	1996	1997	1998	1999
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest income	9,000	0	0	0	0
Transfer from General Fund (1)	530,000	305,000	310,000	515,000	515,000
Transfer from other funds (1)	30,000	30,000	75,000	30,000	30,000
General obligation bonds	0	210,000	155,000	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other (1)	<u>164,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funding resources	<u>733,000</u>	<u>545,000</u>	<u>540,000</u>	<u>545,000</u>	<u>545,000</u>
Project Costs					
Management Systems / GIS	280,000	280,000	280,000	280,000	280,000
Land/Waterway acquisitions	100,000	100,000	100,000	150,000	150,000
Public building-major maintenance	60,000	60,000	60,000	60,000	60,000
Siren maintenance	25,000	25,000	25,000	25,000	25,000
Comprehensive Plan	30,000	30,000	75,000	30,000	30,000
Equipment purchases	74,000	50,000	0	0	0
Retrofit lighting	<u>164,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total project costs	<u>733,000</u>	<u>545,000</u>	<u>540,000</u>	<u>545,000</u>	<u>545,000</u>
Estimated ending balance	<u>\$ 0</u>				

Parks & Recreation Improvements

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Funding Resources:					
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest income	5,000	3,000	0	0	0
Transfer from General Fund	132,000	100,000	100,000	100,000	100,000
Transfer from other funds (1)	340,000	177,000	100,000	100,000	100,000
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other (1)	43,000	64,000	0	0	0
Total funding resources	<u>520,000</u>	<u>344,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Project Costs:					
Facility improvements/park projects	45,000	117,000	0	0	0
Carson Park baseball stadium	242,000	0	0	0	0
Phoenix site development	100,000	100,000	0	0	0
Cemetery Road improvements	75,000	0	0	0	0
Football stadium improvements	58,000	0	0	0	0
Trail: Dewey to Birch	0	80,000	0	0	0
Underground tank removal	0	30,000	0	0	0
Lighting - Randall Park	0	17,000	0	0	0
Parks development	0	0	200,000	200,000	200,000
Total project costs	<u>520,000</u>	<u>344,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Estimated ending balance	<u>\$ 0</u>				

Environmental Improvements

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<i>Funding Resources:</i>					
Beginning Balance	\$ 45,000	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	0	0	0	0	0
Transfer from General Fund (1)	294,000	275,000	265,000	0	0
Transfer from other funds	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>339,000</u>	<u>275,000</u>	<u>265,000</u>	<u>0</u>	<u>0</u>
<i>Project Costs:</i>					
Environmental improvements					
City-owned landfills	282,000	250,000	240,000	0	0
Other environmental projects	<u>57,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>
Total project costs	<u>339,000</u>	<u>275,000</u>	<u>265,000</u>	<u>0</u>	<u>0</u>
Estimated ending balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Library Improvements

<i>Funding Resources:</i>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Beginning Balance	\$ 8,900	\$ 57,700	\$ 84,550	\$ 350	\$ 38,550
Interest Income	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
Transfer from other funds (1)	48,800	48,800	48,800	48,800	48,800
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>57,700</u>	<u>106,500</u>	<u>133,350</u>	<u>49,150</u>	<u>87,350</u>
<i>Project Costs:</i>					
Replace air conditioner	0	5,000	95,000	0	0
Replace van	0	16,950	0	0	0
Replace carpet	0	0	23,000	0	0
Sidewalk repairs	0	0	15,000	0	0
Shelving	0	0	0	10,600	0
Total project costs	<u>0</u>	<u>21,950</u>	<u>133,000</u>	<u>10,600</u>	<u>0</u>
Estimated ending balance	<u>\$ 57,700</u>	<u>\$ 84,550</u>	<u>\$ 350</u>	<u>\$ 38,550</u>	<u>\$ 87,350</u>

Water Utility

<i>Funding Resources:</i>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Operating Cash Forward	\$ 0	\$ 15,000	\$ 90,000	\$ 135,000	\$ 180,000
Operating income	100,000	300,000	600,000	750,000	900,000
Special assessments	100,000	200,000	200,000	200,000	200,000
Transfers from other funds	0	0	0	0	0
Revenue Bond proceeds	2,000,000	500,000	500,000	0	2,600,000
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other (1)	0	0	0	350,000	0
Total funding resources	<u>2,200,000</u>	<u>1,015,000</u>	<u>1,390,000</u>	<u>1,435,000</u>	<u>3,880,000</u>
 <i>Project Costs:</i>					
City-wide main extentions & repl.	410,000	410,000	430,000	450,000	455,000
Hydrant & main valve replacement	125,000	125,000	125,000	125,000	125,000
Replace & repair laterals	80,000	80,000	80,000	80,000	80,000
Meter replacement - city wide	100,000	100,000	100,000	100,000	100,000
North Clairemont water main	250,000	0	0	0	0
Northwest water improvement	900,000	0	250,000	0	0
Well reconditioning	50,000	0	50,000	0	50,000
Suburban Street annexation	120,000	0	0	0	0
Gateway Drive water loop	100,000	0	0	0	0
Water treatment plant repairs	0	100,000	100,000	100,000	100,000
Tank & Reservoir painting	0	80,000	90,000	0	90,000
Water Treatment Plant renovation	0	0	0	400,000	2,600,000
N.W. Industrial loop	0	0	0	0	200,000
Bond issue costs	50,000	30,000	30,000	0	50,000
Total project costs	<u>2,185,000</u>	<u>925,000</u>	<u>1,255,000</u>	<u>1,255,000</u>	<u>3,850,000</u>
Estimated ending balance	<u>\$ 15,000</u>	<u>\$ 90,000</u>	<u>\$ 135,000</u>	<u>\$ 180,000</u>	<u>\$ 30,000</u>

Sewer Utility

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Funding Resources:					
Operating Cash Forward:	\$ 735,000	\$ 100,000	\$ 110,000	\$ 80,000	\$ 435,000
Operating Income	400,000	600,000	700,000	700,000	800,000
Special Assessments	200,000	200,000	200,000	200,000	200,000
Transfers from other funds	0	0	0	0	0
Revenue bonds	1,400,000	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other (1)	0	0	0	0	300,000
Total funding resources	<u>2,735,000</u>	<u>900,000</u>	<u>1,010,000</u>	<u>980,000</u>	<u>1,735,000</u>
 Project Costs:					
City-wide main extensions & repl.	310,000	360,000	375,000	390,000	410,000
Manhole replacements	25,000	25,000	25,000	25,000	25,000
Television inspection	30,000	30,000	30,000	30,000	30,000
Wastewater treatment plant repairs	100,000	100,000	100,000	100,000	100,000
Northwest sewer interceptor	750,000	0	400,000	0	300,000
Sludge disposal program	600,000	0	0	0	0
East Hamilton Avenue main	350,000	0	0	0	0
Melby Street sewer	175,000	0	0	0	0
Suburban Street annexation	120,000	0	0	0	0
Industrial relief sewer	125,000	0	0	0	0
Garfield Avenue - UWEC to Marston	0	175,000	0	0	0
Gessner/Old Wells Road extension	0	100,000	0	0	0
Jeffers Road main extension	0	0	0	0	100,000
Northeast sewer interceptor	0	0	0	0	650,000
Bond issue costs	50,000	0	0	0	0
Total project costs	<u>2,635,000</u>	<u>790,000</u>	<u>930,000</u>	<u>545,000</u>	<u>1,615,000</u>
 Estimated ending balance	 <u>\$ 100,000</u>	 <u>\$ 110,000</u>	 <u>\$ 80,000</u>	 <u>\$ 435,000</u>	 <u>\$ 120,000</u>

Parking Utility

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<i>Funding Resources:</i>					
Beginning Balance	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0
Operating Income	45,000	45,000	45,000	45,000	45,000
Transfer from General Fund (1)	95,000	105,000	105,000	105,000	105,000
Transfer from other funds	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
<i>Project Costs:</i>					
Parking ramp renovations / maint.	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total project costs	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Estimated ending balance	<u>\$ 0</u>				

Public Transit

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<i>Funding Resources:</i>					
Beginning Balance	\$ 133,000	\$ 0	\$ 0	\$ 0	\$ 0
Operating income	0	0	0	0	0
Transfer from General Fund (1)	22,000	0	0	0	0
Transfer from other funds	0	0	0	0	0
General obligation bonds	200,000	0	0	0	0
Federal aid (1)	1,408,000	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>1,763,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Project Costs:</i>					
Bus replacement	1,760,000	0	0	0	0
Bond issue costs	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total project costs	<u>1,763,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated ending balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Hobbs Ice Center

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<i>Funding Resources</i>					
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Income	0	0	0	0	0
Transfer from General Fund (1)	50,000	0	0	0	0
Transfer from other funds	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Project Costs:</i>					
Repaint steel beams - Rink #2	30,000	0	0	0	0
Replace flooring	10,000	0	0	0	0
Ice Center study	10,000	0	0	0	0
Total project costs	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated ending balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Outdoor Pool

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Funding Resources:					
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating Income	0	0	0	0	0
Transfer from General Fund (1)	0	35,000	0	0	0
Transfers from other funds	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funding resources	0	35,000	0	0	0
Project Costs:					
Paint Fairfax Pool	<hr/> 0	<hr/> 35,000	<hr/> 0	<hr/> 0	<hr/> 0
Total project costs	<hr/> 0	<hr/> 35,000	<hr/> 0	<hr/> 0	<hr/> 0
Estimated ending balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Central Equipment

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Funding Resources:					
Beginning Balance:	\$ 5,600,000	\$ 5,653,200	\$ 5,679,200	\$ 5,728,400	\$ 6,055,900
Operating income					0
- Rental equipment	736,000	725,000	725,000	725,000	725,000
- Fire equipment	127,200	133,500	140,200	147,200	154,600
Interest income	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
General obligation bonds	0	0	0	0	0
Federal aid	0	0	0	0	0
State aid	0	0	0	0	0
Other	0	0	0	0	0
Total funding resources	<u>6,463,200</u>	<u>6,511,700</u>	<u>6,544,400</u>	<u>6,600,600</u>	<u>6,935,500</u>
Project Costs:					
Equipment replacement					
Fire Department	77,000	127,000	0	0	28,350
Central Equipment	442,000	545,500	816,000	544,700	449,500
Lamp retrofit	33,000	0	0	0	0
Roof replacement	20,000	0	0	0	0
Waterproof parking deck	38,000	0	0	0	0
Reinvestment program	200,000	0	0	0	0
Central Maintenance Facility site expansion	0	160,000	0	0	0
Total project costs	<u>810,000</u>	<u>832,500</u>	<u>816,000</u>	<u>544,700</u>	<u>477,850</u>
Estimated ending balance	<u>\$ 5,653,200</u>	<u>\$ 5,679,200</u>	<u>\$ 5,728,400</u>	<u>\$ 6,055,900</u>	<u>\$ 6,457,650</u>

POSITION CONTROL SUMMARY

This summary lists permanent full-time and part-time positions as of January 1, for 1993 - 1995, by division. Divisions are grouped into the four major service areas with total positions shown for each taxing entity; General City, Public Library, and City-County Health. Full-time positions shown as a fraction are charged to more than one division. Each part-time position is held by one employee and is equivalent in hours to the appropriate percentage of a full-time position.

POSITION CONTROL SUMMARY

<u>GENERAL GOVERNMENT</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
General Fund:			
City Manager	3.25	3.00	3.00
City Attorney	3.25	3.00	3.00
Finance:			
Administration	3.00	3.00	3.00
Accounting	8.50	8.50	8.00
Assessing	7.00	7.00	7.00
Purchasing	4.00	4.00	3.50
City Clerk	4.00	4.00	3.00
Data Processing	5.00	5.00	5.00
Customer Services	9.00	9.00	8.50
Human Resources	3.75	3.75	2.75
Community Development:			
Community Planning	5.00	5.00	5.00
Inspections	8.00	8.00	8.00
Economic Development	1.00	1.00	1.00
Risk Management	1.50	2.00	2.00
TOTAL GENERAL GOVERNMENT	<u>66.25</u>	<u>66.25</u>	<u>62.75</u>

COMMUNITY MAINTENANCE

General Fund:			
Public Works:			
Administration	3.00	3.00	3.00
General Services	8.00	8.00	8.00
Engineering	15.00	15.00	15.00
Streets Maintenance	48.50	48.50	40.50
Transportation	0.75	0.75	0.75
Community Development	2.30	2.30	3.00
City-County Health	41.50	41.57	41.57
Water Utility	29.50	29.30	29.30
Sewer Utility	25.50	25.70	25.70
Parking Utility	2.25	2.25	2.25
Public Transit	27.25	27.75	27.75
Central Equipment	8.50	8.50	8.50
TOTAL COMMUNITY MAINTENANCE	<u>211.82</u>	<u>212.62</u>	<u>205.32</u>

Note: This summary represents permanent full-time equivalent positions.

POSITION CONTROL SUMMARY

<u>LEISURE AND CULTURAL</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
General Fund:			
Parks and Recreation:			
Administration	3.00	3.00	3.00
Park Maintenance	32.75	32.75	31.75
Forestry	5.00	5.00	5.00
Recreation	4.00	4.00	4.00
Public Library			
Library staff	31.66	30.62	29.51
Custodial	3.00	3.00	3.00
Hobbs Ice Center	0.00	0.00	0.00
Outdoor Pool	0.00	0.00	0.00
TOTAL LEISURE AND CULTURAL	<u>79.41</u>	<u>78.37</u>	<u>76.26</u>
<u>PUBLIC SAFETY AND SECURITY</u>			
General Fund:			
Police:			
Administration	3.00	3.00	3.00
Administrative Services	15.00	15.00	15.00
Patrol Division	66.00	66.00	62.00
Detective Division	15.00	15.00	18.00
Communication Center	15.00	15.00	15.00
Fire:			
Administration	3.00	3.00	3.00
Operations	82.00	82.00	82.00
Inspection	4.00	4.00	4.00
TOTAL PUBLIC SAFETY AND SECURITY	<u>203.00</u>	<u>203.00</u>	<u>202.00</u>
TOTAL CITY POSITIONS	<u>560.48</u>	<u>560.24</u>	<u>546.33</u>
Community Development	(2.30)	(2.30)	(3.00)
Public Library			
Library staff	(31.66)	(30.62)	(29.51)
Custodial	(3.00)	(3.00)	(3.00)
City-County Health	(41.27)	(41.57)	(41.57)
TOTAL GENERAL CITY POSITIONS	<u>482.25</u>	<u>482.75</u>	<u>469.25</u>

Note: This summary represents permanent full-time equivalent positions.

PAYROLL COSTS BY SERVICE AREA

This summary complements the Position Control Summary by also grouping divisions, appropriate service areas, and taxing entities. Payroll costs are shown for each division and broken down into regular time, overtime, temporary wages and fringes benefits.

PAYROLL COSTS BY SERVICE AREA

1995 BUDGET

GENERAL GOVERNMENT	REGULAR	OVERTIME	TEMP.	FRINGES	TOTAL
General Fund:					
City Council	\$ 23,440	\$ 0	\$ 0	\$ 1,800	25,240
City Manager	123,360	2,230	0	80,350	205,940
City Attorney	125,740	0	0	80,030	205,770
Finance:					
Administration	117,710	400	0	60,360	178,470
Accounting	223,040	5,580	0	119,850	348,470
Assessing	233,480	13,100	0	142,180	388,760
Purchasing	106,530	0	0	63,980	170,510
City Clerk	92,170	2,240	55,150	54,990	204,550
Data Processing	167,920	610	16,300	111,670	296,500
Customer Services	208,510	330	0	123,670	332,510
Human Resources	194,680	3,920	1,200	121,340	321,140
Community Development:					
Community Planning	186,970	0	0	117,290	304,260
Inspections	257,170	0	0	155,920	413,090
Economic Development	31,010	0	0	22,730	53,740
Risk Management	60,660	0	0	40,570	101,230
TOTAL GENERAL GOVERNMENT	\$ 2,152,390	\$ 28,410	\$ 72,650	\$ 1,296,730	\$ 3,550,180

COMMUNITY MAINTENANCE

General Fund:					
Public Works:					
Administration	\$ 247,520	\$ 5,250	\$ 0	\$ 143,120	395,890
General Services	96,650	11,470	5,200	76,420	189,740
Engineering	485,010	37,200	62,430	335,480	920,120
Streets Maintenance	833,780	156,650	57,680	829,390	1,877,500
Transportation	144,420	4,330	3,570	98,020	250,340
Community Development	168,900	0	0	0	168,900
City-County Health	1,154,380	0	0	367,570	1,521,950
Water Utility	709,270	45,800	4,300	630,390	1,389,760
Sewer Utility	656,130	116,740	12,730	537,420	1,323,020
Parking Utility	48,480	6,320	13,040	43,310	111,150
Public Transit	654,120	51,040	7,870	434,030	1,147,060
Central Equipment	224,150	30,170	5,200	179,820	439,340
TOTAL COMMUNITY MAINTENANCE	\$ 5,422,810	\$ 464,970	\$ 172,020	\$ 3,674,970	\$ 9,734,770

PAYROLL COSTS BY SERVICE AREA

1995 BUDGET

LEISURE AND CULTURAL	REGULAR	OVERTIME	TEMP.	FRINGES	TOTAL
General Fund:					
Parks and Recreation:					
Administration	\$ 100,930	\$ 3,900	\$ 6,540	\$ 47,780	\$ 159,150
Park Maintenance	700,480	64,810	132,500	673,410	1,571,200
Forestry	124,060	4,540	18,750	120,550	267,900
Recreation	90,540	1,200	254,140	91,710	437,590
Public Library	1,052,510	7,760	1,320	338,820	1,400,410
Hobbs Ice Center	77,570	9,010	17,430	60,840	164,850
Outdoor Pool	16,610	1,800	99,400	18,260	136,070
TOTAL LEISURE AND CULTURAL	\$ 2,162,700	\$ 93,020	\$ 530,080	\$ 1,351,370	\$ 4,137,170

PUBLIC SAFETY AND SECURITY

General Fund:					
Police:					
Administration	\$ 99,790	\$ 1,870	\$ 0	\$ 112,230	\$ 213,890
Administrative Services	353,200	12,380	28,680	339,250	733,510
Patrol Division	1,638,260	121,970	63,300	1,774,490	3,598,020
Detective Division	404,600	30,700	0	467,810	903,110
Communication Center	373,090	32,980	0	273,710	679,780
Fire:					
Administration	105,750	430	0	97,190	203,370
Operations	2,455,510	146,200	25,000	2,099,900	4,726,610
Inspection	106,470	0	0	110,940	217,410
TOTAL PUBLIC SAFETY AND SECURITY	\$ 5,536,670	\$ 346,530	\$ 116,980	\$ 5,275,520	\$ 11,275,700

TOTAL PAYROLL COSTS	\$ 15,274,570	\$ 932,930	\$ 891,730	\$ 11,598,590	\$ 28,697,820
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Less other taxing entities:

Public Library	1,052,510	7,760	1,320	338,820	1,400,410
City-County Health	1,154,380	0	0	367,570	1,521,950

TOTAL GENERAL CITY POSITIONS	\$ 13,067,680	\$ 925,170	\$ 890,410	\$ 10,892,200	\$ 25,775,460
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DEBT SUMMARY

Debt can be incurred by borrowing money or from purchasing material and property on delayed payments. The City uses debt as one method to fund capital improvement projects. Most debt is in the form of general obligation or revenue bonds, although general obligation promissory notes are also used. Repayment for principal and interest of bonds and notes is accounted for in several funds, depending on the purpose for which the money was used. State Statute 67.03 (1) limits the amount of general obligation debt which a municipality can incur to 5 percent of equalized value. The following tables include:

- 1) General Obligation Debt Limitation
- 2) Schedule of 1995 Debt Retirement (for all funds)
- 3) Principal and Interest Requirements to Maturity (for all funds)

DEBT SUMMARY

General Obligation Debt Limitation

Section 67.03(1) of the Wisconsin Statutes provides that the amount of indebtedness of a municipality shall not exceed 5 percent of the equalized valuation of the taxable property in the municipality.

The following computation compares the total debt allowable for the City of Eau Claire with actual outstanding indebtedness at December 31, 1994:

Equalized valuation (With TID's)	\$	1,563,675,000
Legal debt capacity (5% of equalized value)	\$	<u>78,183,750</u>
General obligation indebtedness: General long-term debt	\$	17,652,200
Less: Amounts available for payment of principal: In Debt Service funds		<u>4,903,000</u>
Net indebtedness		<u>12,749,200</u>
Unused borrowing capacity	\$	<u>65,434,550</u>
Percent of debt capacity remaining		<u>84%</u>

1995 DEBT SUMMARY

	Principal Jan. 1	Proposed Additions	Retired	Principal Dec. 31	Current Interest Requirement
General-obligation debt:					
Bonds:					
City purpose:					
1988 Refunding bonds	\$ 3,197,960.00	\$ 0.00	\$ 1,492,050.00	\$ 1,705,910.00	\$ 161,066.76
1990 Corporate purpose-Pool	1,500,000.00	0.00	60,000.00	1,440,000.00	102,176.26
1993 Corporate purpose	2,345,000.00	0.00	85,000.00	2,260,000.00	119,981.26
1994 Corporate purpose	3,675,000.00	0.00	125,000.00	3,550,000.00	190,792.50
T.I.F. Districts:					
1984 Bonds (TIF #2)	825,000.00	0.00	75,000.00	750,000.00	73,250.00
1988 Refunding bonds (TIF #3)	1,267,040.00	0.00	392,950.00	874,090.00	70,950.74
1994 Refunding bonds (TIF #3)	2,255,000.00	0.00	285,000.00	1,970,000.00	80,946.26
1992 Bonds (TIF #4)	1,355,000.00	0.00	5,000.00	1,350,000.00	83,575.00
Total bonds	16,420,000.00	0.00	2,520,000.00	13,900,000.00	882,738.78
Notes:					
1985 Craig note	94,253.43	0.00	43,549.88	50,703.55	5,218.12
1985 Newman note	115,786.24	0.00	53,505.98	62,280.26	6,410.02
1987 State trust fund note	284,040.00	0.00	23,670.00	260,370.00	20,592.90
1987 WMMIC	627,608.19	0.00	29,152.70	598,455.49	51,875.04
Total notes	1,121,687.86	0.00	149,878.56	971,809.30	84,096.08
1993 Financing Lease-Ameritech	110,515.00	0.00	15,919.37	94,595.63	5,848.03
Total general long-term debt	\$ 17,652,202.86	\$ 0.00	\$ 2,685,797.93	\$ 14,966,404.93	\$ 972,682.89
Proprietary long-term debt:					
Water:					
Revenue bonds:					
1978 Bonds	\$ 450,000.00	\$ 0.00	\$ 140,000.00	\$ 310,000.00	\$ 23,555.00
1984 Refunding bonds	1,105,000.00	0.00	200,000.00	905,000.00	91,750.00
1992 Bonds	1,880,000.00	0.00	60,000.00	1,820,000.00	112,985.00
1993 Bonds	2,270,000.00	0.00	80,000.00	2,190,000.00	119,185.00
Total water	\$ 5,705,000.00	\$ 0.00	\$ 480,000.00	\$ 5,225,000.00	\$ 347,475.00
Sewer:					
Revenue bonds:					
1992 Bonds	\$ 1,695,000.00	\$ 0.00	\$ 55,000.00	\$ 1,640,000.00	\$ 101,952.50
1993 Bonds	2,440,000.00	0.00	60,000.00	2,380,000.00	110,230.00
1994 Refunding bonds	1,740,000.00	0.00	405,000.00	1,335,000.00	62,455.00
Total sewer	\$ 5,875,000.00	\$ 0.00	\$ 520,000.00	\$ 5,355,000.00	\$ 274,637.50
Total proprietary long-term debt	\$ 11,580,000.00	\$ 0.00	\$ 1,000,000.00	\$ 10,580,000.00	\$ 622,112.50
Total long-term debt	\$ 29,232,202.86	\$ 0.00	\$ 3,685,797.93	\$ 25,546,404.93	\$ 1,594,795.39

Note: Proprietary Fund debt is reported on a cash basis in this report.

DEBT SUMMARY

PRINCIPAL AND INTEREST REQUIREMENTS TO MATURITY

General Obligation Debt

Year Due	General Fund		T.I.F.	T.I.F.	T.I.F.	Total
	Bonds	Notes/Lease	District #2	District #3	District #4	
1995	\$ 2,336,067	\$ 255,742	\$ 148,250	\$ 829,847	\$ 88,575	3,658,481
1996	1,968,788	254,011	141,950	988,056	88,362	3,441,167
1997	1,184,964	685,910	135,500	948,163	88,125	3,042,662
1998	669,503	60,882	153,900	738,287	97,875	1,720,447
1999	667,562	59,167	145,000	382,266	97,103	1,351,098
2000	664,402	57,450	161,000		116,307	999,159
2001	660,396	33,966	149,750		119,418	963,530
2002	660,256	32,250	163,500		127,177	983,183
2003	654,036	30,534			139,303	823,873
2004	647,084	28,818			160,468	836,370
2005-2009	3,252,665	52,488			825,692	4,130,845
2010-2014	2,035,056				525,800	2,560,856
	<u>\$ 15,400,779</u>	<u>\$ 1,551,218</u>	<u>\$ 1,198,850</u>	<u>\$ 3,886,619</u>	<u>\$ 2,474,205</u>	<u>\$ 24,511,671</u>

Water Long-Term Debt and Advances

Year Due	Revenue Bonds	Advances From General Fund	Total Long-Term Obligation
1995	\$ 827,475	\$ 650,064	\$ 1,477,539
1996	836,075	648,348	1,484,423
1997	846,055	646,632	1,492,687
1998	642,165	644,917	1,287,082
1999	565,660	643,200	1,208,860
2000	367,973	641,484	1,009,457
2001	368,505	639,767	1,008,272
2002	368,368	638,051	1,006,419
2003	367,545	636,336	1,003,881
2004	366,070	634,620	1,000,690
2005	364,033	632,903	996,936
2006	366,328	631,188	997,516
2007	362,635	605,801	968,436
2008	368,250	605,801	974,051
2009-2013	1,666,388	2,937,206	4,603,594
2014-2018		1,648,641	1,648,641
	<u>\$ 8,683,523</u>	<u>\$ 13,484,959</u>	<u>\$ 22,168,482</u>

DEBT SUMMARY

PRINCIPAL AND INTEREST REQUIREMENTS TO MATURITY

Sewer Long-Term Debt and Advances

Outdoor Pool Advance

Year Due	Total Revenue Bonds	Advances From General Fund	Total Long-Term Obligations	Advance From General Fund
1995	\$ 794,638	\$ 141,893	\$ 936,531	\$ 162,176
1996	786,447	141,893	928,340	162,229
1997	791,558	141,894	933,452	167,395
1998	789,782	141,893	931,675	162,520
1999	376,208	141,892	518,100	157,608
2000	372,217	141,894	514,111	162,285
2001	372,898	99,143	472,041	161,378
2002	372,960	99,144	472,104	164,892
2003	372,390	99,143	471,533	158,018
2004	376,215	99,143	475,358	151,092
2005	379,200	99,143	478,343	158,593
2006	381,430	99,144	480,574	160,192
2007	382,720	99,144	481,864	161,059
2008	378,140	99,144	477,284	165,975
2009	383,020	99,143	482,163	155,325
2010	386,695	99,144	485,839	
2011	394,280	99,144	493,424	
2012	395,195	99,144	494,339	
2013		99,143	99,143	
2014		99,143	99,143	
2015		99,144	99,144	
2016-2020		495,719	495,719	
	<u>\$ 8,485,993</u>	<u>\$ 2,834,231</u>	<u>\$ 11,320,224</u>	<u>\$ 2,410,737</u>

Year Due	Risk Management Advance	TIF District #4 Advances			Capital Projects Advance
	From General Fund	Advance From Water Utility	Advance From Sewer Utility	Total Advances	From Central Equip.
1995	\$ 81,028	\$ 6,430	\$ 6,430	\$ 12,860	\$ 90,933
1996	81,012	6,430	6,430	12,860	65,847
1997	614,348	6,430	6,430	12,860	58,060
1998		6,430	6,430	12,860	41,709
1999		6,430	6,430	12,860	29,646
2000		6,430	6,430	12,860	29,646
2001		6,430	6,430	12,860	
2002-2004		119,290	119,290	238,580	
	<u>\$ 776,388</u>	<u>\$ 164,300</u>	<u>\$ 164,300</u>	<u>\$ 328,600</u>	<u>\$ 315,841</u>

TAX LEVY SUMMARY

Real and personal property taxes are levied in December by the City Council in conjunction with the adoption of the annual budget for the ensuing fiscal year beginning January 1. Levies are based on assessed property values certified on January 1 of the prior year and become a lien on the property at the beginning of the fiscal year. Real estate taxes may be paid in full January 31 or in two installments. The first half is due on or before January 31, and the second half is due on or before July 31. The following tables include:

- 1) **Gross Tax Levy for Each Taxing Entity in the City of Eau Claire (1991-1995)**
- 2) **Tax Rate Per \$1,000 of Assessed Value**
- 3) **Assessed Value Compared to Equalized Value in the City of Eau Claire**

TAX LEVY SUMMARY

Gross Tax Levy for Each Taxing Entity in the City of Eau Claire

<u>Gross Tax Levy</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
City of Eau Claire	\$ 6,739,220	\$ 6,971,920	\$ 7,114,168	\$ 7,545,000	\$ 7,960,000
Public Library	1,305,550	1,339,410	1,361,691	1,466,080	1,513,180
City-County Health	796,120	842,000	928,960	974,850	1,000,960
Eau Claire School District	21,931,968	24,452,320	26,137,854	29,239,300	28,078,474
Chippewa School District	16,808	25,220	48,165	23,305	19,404
Vocational District	2,046,724	2,234,254	2,402,687	2,566,748	2,849,395
Eau Claire County	4,972,257	5,292,849	5,711,485	6,065,549	6,179,440
State Forestry Tax - Eau Claire County	235,610	248,695	262,642	282,783	299,385
Chippewa County	198,258	218,921	226,664	237,210	254,304
State Forestry Tax - Chippewa County	10,833	11,594	11,902	12,543	13,350
T.I.F. District #2	102,944	166,045	166,419	183,328	164,656
T.I.F. District #3	700,609	773,549	1,077,191	1,144,191	1,022,029
T.I.F. District #4	0	0	0	107,433	202,284
Gross Tax Levy	39,056,901	42,576,777	45,449,828	49,848,320	49,556,861
Less - State Credit: Eau Claire County	2,693,222	2,798,499	2,852,456	2,842,782	2,894,742
Chippewa County	120,230	129,316	133,251	133,598	134,577
Total Credit	2,813,452	2,927,815	2,985,707	2,976,380	3,029,319
Net Tax Levy	\$ 36,243,449	\$ 39,648,962	\$ 42,464,121	\$ 46,871,940	\$ 46,527,542
City as a Percentage of the Gross Levy	17.25%	16.37%	15.65%	15.14%	16.06%

TAX LEVY SUMMARY

The City of Eau Claire is located in Eau Claire and Chippewa counties. The portion of the City in Chippewa county is further divided between the Eau Claire and Chippewa Falls school districts. These overlapping districts have separate tax levies which result in the mill rates shown in the following three schedules:

Tax Rate per \$1,000 of Assessed Value

Property Located in Eau Claire County (Eau Claire Area School District)

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
City of Eau Claire	\$5.944	\$5.931	\$5.931	\$6.200	\$5.047
Public Library	1.152	1.140	1.135	1.205	0.959
City-County Health	0.702	0.716	0.775	0.801	0.635
Eau Claire Area School District	19.359	20.827	21.836	24.072	17.831
Vocational District	1.805	1.901	2.003	2.111	1.808
Eau Claire County	4.592	4.710	4.986	5.217	4.101
State Forestry	0.213	0.216	0.223	0.236	0.193
Gross Tax Rate	33.767	35.441	36.889	39.842	30.574
Less: State Credit	1.106	0	0	0	0
School Credit	1.328	2.432	2.418	2.371	1.865
Net Tax Rate - Eau Claire County	<u>\$31.333</u>	<u>\$33.009</u>	<u>\$34.471</u>	<u>\$37.471</u>	<u>\$28.709</u>

TAX LEVY SUMMARY

Tax Rate per \$1,000 of Assessed Value

Property Located in Chippewa County (Eau Claire Area School District)

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
City of Eau Claire	\$5.944	\$5.931	\$5.931	\$6.200	\$5.047
Public Library	1.152	1.140	1.135	1.205	0.959
City-County Health	0.702	0.716	0.775	0.801	0.635
Eau Claire Area School District	19.359	20.827	21.836	23.563	17.570
Vocational District	1.805	1.901	2.003	2.066	1.775
Chippewa County	3.880	4.240	4.205	4.367	3.607
State Forestry	0.212	0.225	0.221	0.231	0.189
Gross Tax Rate	33.054	34.980	36.106	38.433	29.782
Less: State Credit	1.023	0	0	0	0
School Credit	1.331	2.505	2.472	2.459	1.909
Net Tax Rate - Chippewa County	<u>\$30.700</u>	<u>\$32.475</u>	<u>\$33.634</u>	<u>\$35.974</u>	<u>\$27.873</u>

Property Located in Chippewa County (Chippewa Area School District)

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
City of Eau Claire	\$5.944	\$5.931	\$5.931	\$6.200	\$5.047
Public Library	1.152	1.140	1.135	1.205	0.959
City-County Health	0.702	0.716	0.775	0.801	0.635
Chippewa School District	18.191	18.824	20.025	19.810	12.195
Vocational District	1.805	1.901	2.003	2.066	1.775
Chippewa County	3.880	4.24	4.205	4.367	3.607
State Forestry	0.212	0.225	0.221	0.231	0.189
Gross Tax Rate	31.886	32.977	34.295	34.680	24.407
Less: State Credit	1.023	0	0	0	0
School Credit	1.330	2.505	2.472	2.459	1.909
Net Tax Rate - Chippewa County	<u>\$29.533</u>	<u>\$30.472</u>	<u>\$31.823</u>	<u>\$32.221</u>	<u>\$22.498</u>

TAX LEVY SUMMARY

City of Eau Claire

Assessed Value Compared to Equalized Value

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
<u>Assessed Value (000's)</u>					
Eau Claire County	\$ 1,082,296	\$ 1,123,883	\$ 1,146,134	\$ 1,163,433	\$ 1,499,863
Chippewa County	<u>51,096</u>	<u>51,625</u>	<u>53,905</u>	<u>54,325</u>	<u>70,496</u>
Subtotal	1,133,392	1,175,508	1,200,039	1,217,758	1,570,359
T.I.F. District #2	3,122	4,695	4,452	4,156	4,568
T.I.F. District #3	21,247	21,872	28,815	28,521	40,945
T.I.F. District #4	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,723</u>	<u>7,169</u>
Total Assessed Value	\$ <u>1,157,761</u>	\$ <u>1,202,075</u>	\$ <u>1,233,306</u>	\$ <u>1,253,158</u>	\$ <u>1,623,041</u>

Equalized Value (000's)

Eau Claire County	\$ 1,152,560	\$ 1,214,604	\$ 1,275,458	\$ 1,371,191	\$ 1,452,849
Chippewa County	<u>54,165</u>	<u>57,971</u>	<u>59,509</u>	<u>62,716</u>	<u>66,752</u>
Subtotal	1,206,725	1,272,575	1,334,967	1,433,907	1,519,601
T.I.F. District #2	3,051	5,434	5,558	5,497	5,225
T.I.F. District #3	22,437	23,438	32,195	34,106	32,430
T.I.F. District #4	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,118</u>	<u>6,419</u>
Total Equalized Value	\$ <u>1,232,213</u>	\$ <u>1,301,447</u>	\$ <u>1,372,720</u>	\$ <u>1,476,628</u>	\$ <u>1,563,675</u>

Percent of Assessed to Equalized

Eau Claire County	93.94%	92.52%	89.81%	84.78%	103.68%
Chippewa County	94.33%	89.05%	90.58%	86.62%	105.61%

Note: The years listed are fiscal (budget) years. The assessed value for each fiscal year is established on January 1 of the prior year; the equalized value is certified by the State Dept. of Revenue in October of the previous calendar year.

GLOSSARY

APPROPRIATION

An authorization made by the City Council which permits officials to incur obligations and to expend governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period in operating funds.

ASSESSED VALUATION

The estimated value placed upon real and personal property by the City assessors as the basis for levying property taxes.

BONDED DEBT

A written promise to pay a specified sum of money at a future date along with periodic interest. Proceeds from bonds are typically used for long-term debt to pay for construction of capital projects.

BUDGET (OPERATING)

A plan of financial operation embodying proposed expenditures for a given period, typically a fiscal year, and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUSINESS IMPROVEMENT DISTRICT (B.I.D.)

A district created under state statute by petition to the City from owners of commercial property. The purpose is to allow business within the district to develop, manage, and promote their district and provide a method to fund these activities via a self-imposed assessment.

CAPITAL OUTLAY

The purchase, acquisition, or construction of any item having a unit cost of \$300 or more, or a useful life of more than one year. Typical capital outlay items include vehicles, construction equipment, and office equipment.

CAPITAL PROJECT (CAPITAL IMPROVEMENT)

Major construction, acquisition, or renovation activities which add value to the City's physical assets or significantly increase their useful life. Projects normally have a cost in excess of \$10,000 and a useful life of at least five years.

CONTINGENCY

Funds set aside, but not appropriated or approved for use. These funds could be used for unanticipated expenditure requirements, new programs, or to absorb unexpected revenue losses only with specific Council authorization.

CONTRACTUAL SERVICE

Expenditures related to daily routine operation such as utilities, postage, printing, employee travel, repairs etc. and services which are purchased from private contractors.

GLOSSARY

DEBT SERVICE

Payment of principal and interest to holders of the City debt instruments.

DEFICIT

Excess of an entity's liabilities over its assets (a negative fund balance). The term may also be used to describe a situation where expenditures exceed revenues.

DEPARTMENT

A major organizational unit in the City comprised of related work activities aimed at accomplishing a major service or regulatory program.

DIVISION

An organizational subdivision of a department.

EMPLOYEE BENEFITS

Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits. Included are the City's share of costs for Social Security, Wisconsin Retirement System, and the other pension, medical, and life insurance plans.

ENCUMBRANCES

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation. Encumbrances are used for budget-control during the year and not carried on the financial records at year-end. Goods and services received after the close of the fiscal year are charged to the next year's budget, when ordered or committed.

ENTERPRISE FUND

Separate financial entity used for government operations that are financed and operated in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EQUITY TRANSFERS

Non-recurring or non-routine transfers of equity between funds.

EXPENDITURES (EXPENSES)

For funds using the modified accrual basis of accounting, the cost of goods received and services rendered are recognized when measurable, except unmatured interest on debt, which is recognized when due. Funds using full accrual accounting (Proprietary funds) measure cost for operations, capital outlay and debt service as resources expire or are consumed.

FISCAL YEAR

A twelve month period to which the annual operating budget applies. The fiscal year is also the calendar year for all City funds.

GLOSSARY

FULL-TIME EQUIVALENT POSITIONS

A part-time position converted to the decimal equivalent position based on total hours per year. Full-time positions charged to more than one program are shown as an appropriate fraction in each program.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND

The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose.

GENERAL OBLIGATION BONDS

When the city pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds.

GRANTS

Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specified purpose, activity or facility.

INTERGOVERNMENTAL REVENUE

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, on a cost reimbursement basis.

MILLAGE RATE

Property tax levy stated in terms of dollars and cents for every thousand dollars of assessed property value.

NON-DEPARTMENTAL

Program costs that do not relate to any one department, but represent costs of a general City-wide nature.

GLOSSARY

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

ORDINANCE

A formal legislative enactment by the City Council, which implements or amends local law. Any budgetary change which affects total appropriations, levies, use of reserved appropriations, personnel authorizations, or duties and powers of appointed officials requires the adoption of an ordinance.

PAYMENT IN LIEU OF TAXES

Charges to an Enterprise Fund which the City would receive in property taxes if the Enterprise were a private sector operation. Enterprise Funds are assessed a Payment in Lieu of Property Tax based on the value of the real property assets of the fund. Enterprise funds which are routinely subsidized by General Fund have been forgiven this payment.

PERSONAL SERVICES

Services rendered by full-time and part-time employees to support the functions of City departments. Costs include salaries, fringes and other related benefits.

PROGRAM

A distinct function of city government provided to the public or a function providing support to the direct services of other city departments.

REVENUE BONDS

A bond that is payable from a specific source of revenue and to which the full faith and credit of the city is not pledged.

REVENUE

Income derived from taxes, fees, and charges. In the broader sense, "revenue" refers to all government income, regardless of source, used to fund services.

SPECIAL ASSESSMENT

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement of service deemed to primarily benefit those properties.

TAX INCREMENTAL FINANCING DISTRICT (TIF)

A geographical area designated for public and private development. Public improvements are funded by debt which is repaid through segregating the increased property taxes resulting from private development.

RESOLUTIONS

The authority to levy taxes and appropriate funds is vested in the City Council pursuant to State Statutes.

Following are the adopted resolutions to:

- Appropriate funds for General Fund, Public Library, and City-County Health Department budgets for fiscal year 1995.
- Approve Proprietary and Debt Service fund budgets for fiscal year 1995.
- Set the 1995 tax levy and tax rates for General City, Public Library, City-County Health Department, Board of Education and Vocational District operations.
- Extend to the tax roll all 1994 special assessments.
- Appropriate funds for the 1995 Capital Projects and approve the 1995 - 1999 Capital Improvement Plan.

**SUMMARY OF COUNCIL MOTIONS TO ADJUST THE 1995 PROGRAM OF SERVICES
AND THE 1995-1999 CAPITAL IMPROVEMENT PLAN**

I hereby move to reduce the wellness program compensation allocation by 50%. This reduction would take effect for all wellness payments made after April of 1995. The annual impact of this change will be a reduction of \$60,000, however, the 1995 change will be \$30,000. A plan for distribution of funds shall be presented to Council and approved before funds are paid out.

Council Member Charles Kunz
Seconded by: Randy DeMars

I hereby move to transfer hydrant rental charges from the General Fund tax roll to the utility bills, effective in July, 1995. The estimated savings are to be used to reduce bonding requirements for the 1995 streets program.

Council Member Mark Lewis
Seconded by: Glen Tamke

I hereby move to offer the following directive to city staff: Investigate the possibility of creating a Bellinger Street Business Improvement District.

Council Member Mark Lewis
Seconded by: Betty Sonderegger

I hereby move to add \$100,000 to the 1995 bituminous overlay program in the 1995-1999 Capital Improvement Program.

Council Member Mark Lewis
Seconded by: Bill Nielsen

I hereby move to delete funding for the construction of Fairfax Street in the 1997/98 Capital Improvement Program, and to use the funding designated for the construction of Fairfax Street to fund the City's matching share of bridge construction for the Eddy Street, Jeffers Road, and Short Street bridges in 1997/98.

Council Member Mark Lewis
Seconded by: David W. Carlson

I hereby move to appropriate \$2,500 for the Main Street Association.

Council Member Mark Lewis
Seconded by: Howard White

I hereby move to increase Council members' salaries from \$1,500 to \$3,000 and the Council President's salary from \$2,000 to \$3,600, effective for Council terms beginning in April, 1995.

Council Member Glen Tamke
Seconded by: Betty Sonderegger

I hereby move to include additional funding in the amount of \$34,200 in the budget for the Public Access Center. The intent of this motion is to provide funding to Public Access to enter into a lease with Banbury Place beginning November 1, 1995.

Council Member John Morris
Seconded by: Bill Nielsen

I hereby move that bonding be increased by \$150,000 in fiscal year 1995 to provide tax supported funding for street improvements. This amendment will adjust the proposed special assessment program to require a 90% recovery of street improvement costs through special assessments in 1995 rather than the 100% policy recommended in the City Manager's proposed three-year plan.

Council Member Charles Kunz
Seconded by: Randy DeMars

I hereby move to approve the changes in estimated revenues and appropriations for motions approved on November 28, 1994 and authorize the city staff to incorporate the changes in the 1995 Program of Services and 1995-1999 Capital Improvement Plan.

Council Member David W. Carlson
Seconded by: Bill Nielsen

RESOLUTION

A RESOLUTION APPROVING THE THREE YEAR FINANCIAL PLAN.

WHEREAS, the Three Year Plan is an integral concept in the development of the budget and CIP; and

WHEREAS, the Three Year Financial Plan identifies significant policy issues to be addressed in the 1995 and following years' budgets; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That the Three Year Financial Plan is approved in concept and that the City Manager is hereby directed to proceed with the development of the policies, programs, and revenue proposals outlined therein.

Adopted,
November 28, 1994

Motion to adopt the resolution

Glen R. Tamke

Seconded by:

John W. Morris

RESOLUTION

A RESOLUTION APPROVING THE PROPOSED GENERAL FUND BUDGET OF THE CITY OF EAU CLAIRE FOR FISCAL YEAR 1995.

WHEREAS a public hearing was held on November 21, 1994 by the City Council of the City of Eau Claire on the proposed budget for the City of Eau Claire General Fund for the fiscal year ending December 31, 1995

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That there is hereby appropriated for the fiscal year ending December 31, 1995 to the General Fund, the sum of \$31,689,300 for the following purposes:

City Council	\$ 95,990
City Manager	252,520
City Attorney	234,880
Finance	2,245,100
Human Resources	448,150
Community Development	801,130
Public Works	6,202,190
Parks & Recreation	3,406,920
Police	7,278,760
Fire	5,797,300
Non-Departmental	<u>4,926,360</u>
	<u>\$31,689,300</u>

BE IT FURTHER RESOLVED that the proposed budget of the City General Fund, a copy of which is on file in the office of the City Clerk and open to inspection during regular business hours, is hereby approved.

Adopted,

November 28, 1994

Motion to adopt the resolution

Larry L. Reit

Seconded by:

Charles F. Kunz

RESOLUTION

A RESOLUTION APPROVING THE PROPOSED BUDGET FOR THE L. E. PHILLIPS MEMORIAL PUBLIC LIBRARY FOR FISCAL YEAR 1995.

WHEREAS a public hearing was held on November 21, 1994 by the City Council of the City of Eau Claire on the proposed budget of the L. E. Phillips Memorial Public Library for the fiscal year ending December 31, 1995

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That there is hereby appropriated for the fiscal year ending December 31, 1995 to the L. E. Phillips Memorial Public Library fund the sum of \$2,135,480, and

BE IT FURTHER RESOLVED that the proposed budget of the L. E. Phillips Memorial Public Library, a copy of which is on file in the office of the City Clerk and open to inspection during regular business hours, is hereby approved.

Adopted,

November 28, 1994

Motion to adopt the resolution

Larry L. Reit

Seconded by:

Charles F. Kunz

RESOLUTION

A RESOLUTION APPROVING THE PROPOSED BUDGET FOR THE CITY-COUNTY HEALTH DEPARTMENT FOR FISCAL YEAR 1995.

WHEREAS a public hearing was held on November 21, 1994 by the City Council of the City of Eau Claire on the proposed budget of the City-County Health Department for the fiscal year ending December 31, 1995

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That there is hereby appropriated for the fiscal year ending December 31, 1995 to the City-County Health Department fund the sum of \$2,471,220, and

BE IT FURTHER RESOLVED that the proposed budget of the City-County Health Department, a copy of which is on file in the office of the City Clerk and open to inspection during regular business hours, is hereby approved.

Adopted,

November 28, 1994

Motion to adopt the resolution

Larry L. Heit

Seconded by:

Charles F. Kunz

RESOLUTION

A RESOLUTION APPROVING THE PROPOSED BUDGETS FOR VARIOUS AGENCIES AND UTILITIES OF THE CITY OF EAU CLAIRE FOR FISCAL YEAR 1995.

BE IT RESOLVED by the City Council of the City of Eau Claire: That the City Council hereby approves the following budgets for 1995, the same being on file in the office of the City Clerk and open to inspection during regular business hours:

Economic Development	\$1,086,190
Community Enhancement	877,170
Debt Service - General Fund	2,645,300
Debt Service - TIF #2 (Riverfront)	148,850
Debt Service - TIF #3 (Oakwood Hills)	830,650
Debt Service - TIF #4 (Gateway West)	101,660
Redevelopment Authority	150,000
Water Utility	4,583,120
Sewer Utility	3,940,270
Parking Utility	214,800
Public Transit	1,719,080
Hobbs Ice Center	323,550
Outdoor Pool	333,600
Risk Management	1,495,640
Central Equipment	1,375,760
Landfill Remediation	550,000

Adopted,

November 28, 1994

Motion to adopt the resolution

Randall DeMars

Seconded by:

William D. Nielsen

RESOLUTION

A RESOLUTION ESTABLISHING THE 1994 TAX LEVIES AND SETTING THE TAX ROLL FOR ALL GOVERNMENTAL UNITS WITHIN THE CITY OF EAU CLAIRE.

WHEREAS, the City Council of the City of Eau Claire, Wisconsin, has, pursuant to law, determined the amount of tax which is levied against all of the real and personal property included in the 1994 tax rolls (1995 budget) for general city operations; and

WHEREAS, various governmental bodies for whom the City of Eau Claire either levies or collects taxes upon the taxable real and personal property in the City of Eau Claire for the purposes of such governmental bodies have duly determined the amounts to be levied or collected by taxation of such real and personal property in the City of Eau Claire:

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That the following amounts are hereby levied on the 1994 tax rolls, and the City Clerk is hereby directed to spread the amount thereof upon the tax rolls for collection, as follows, for the purposes to-wit:

<u>Eau Claire & Chippewa Counties</u>	<u>Apportioned Levy</u>	<u>Levy for TIF Districts</u>	<u>Total Levy</u>
General City	\$7,960,000	\$230,870	\$8,190,870
Public Library	1,513,180	43,888	1,557,068
City-County Health	1,000,960	29,032	1,029,992

Upon the taxable real and personal property in that part of the City of Eau Claire located in Eau Claire County:

Eau Claire County

Eau Claire County	\$6,179,437	\$187,461	\$6,366,898
State Forestry	299,382	-0-	299,382
Eau Claire Schools	26,867,831	815,073	27,682,904
C. V. Technical College	2,724,229	82,644	2,806,873

Upon the taxable real and personal property in that part of the City of Eau Claire located in Chippewa County:

Chippewa County

Chippewa County	\$254,304	-0-	\$254,304
State Forestry	13,350	-0-	13,350
Chippewa Falls Schools	19,404	-0-	19,404
Eau Claire Schools	1,210,643	-0-	1,210,643
C.V. Technical College	125,166	-0-	125,166

Adopted,

November 28, 1994

Motion to adopt the resolution

Larry L. Reit

Seconded by:

Caroline J. Kortness

RESOLUTION

A RESOLUTION LEVYING 1994 SPECIAL ASSESSMENT CHARGES AND EXTENDING ANNUAL INSTALLMENTS OF SPECIAL ASSESSMENTS.

WHEREAS, the City of Eau Claire has oiled certain streets and alleys upon petition from the owners of the property fronting upon said streets and alleys, and has caused various services to be performed for the owners of certain lots and parcels of land and a proper description of which lots and parcels of land have been rendered these services appears on the records in the office of the City Clerk, together with the amount chargeable to each such lot or parcel of land for such service so rendered by said City, and the expense of the said service having been paid for by the City;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Eau Claire: That the City Clerk be and is hereby directed to extend upon the tax roll of said city for the year 1994 all annual installments of special assessments, which by the terms of the various ordinances and resolutions under which the same are levied are chargeable and collectible in the tax roll for the year 1994, as appears from the records in the office of the City Clerk; and

BE IT FURTHER RESOLVED that an oiling tax be and the same is hereby levied on all lots, parts of lots and parcels of land for the benefit derived from oiling of streets and alleys during the year 1994, in proportion to the frontage on each lot, part of lot or parcel of land benefitted thereby and that such tax be collected in the same manner as other taxes are collected; and

BE IT FURTHER RESOLVED that a special assessment be and the same is hereby levied upon each lot and parcel of land for the amount chargeable thereto for services rendered to such lots and parcels of land by the City of Eau Claire, and the City Clerk of said city is hereby authorized and directed to extend said assessment upon the tax roll for the year 1994 and charge the amount of such expense to each lot or parcel of land to which the same is chargeable, which tax shall be collected in the same manner as other taxes are collected.

Adopted,

November 28, 1994

Motion to adopt the resolution

Howard White

Seconded by:

Caroline J. Kortness

RESOLUTION

A RESOLUTION APPROVING THE 1995-1999 CAPITAL IMPROVEMENT PLAN FOR THE CITY OF EAU CLAIRE.

BE IT RESOLVED by the City Council of Eau Claire: That the 1995-1999 Capital Improvement Plan is hereby approved to be used as a guideline in preparing future city capital projects, and

BE IT FURTHER RESOLVED that the available funding identified in the 1995-1999 Capital Improvement Plan be designated for the projects outlined in the plan; and

BE IT FURTHER RESOLVED that the 1995 capital projects in the amount of \$13,565,000 are hereby specifically approved and funding appropriated for implementation as submitted in the 1995 budget with projects for years 1996-1999 to be returned to the City Council for annual review and updating.

Adopted,

November 28, 1994

Motion to adopt the resolution

David W. Carlson

Seconded by:

Glen R. Tamke

RESOLUTION

A RESOLUTION AUTHORIZING AN OFFICER TO DECLARE OFFICIAL INTENT FOR FEDERAL INCOME TAX PURPOSES.

WHEREAS, the Internal Revenue Service has proposed regulations that, for the purpose of determining whether interest on certain obligations of a state or local government is excluded from gross income for federal income tax purposes, permit proceeds of the obligations to be allocated to reimburse an expenditure that was paid prior to the date of issue of the obligations only if the state or local government, prior to the date of expenditure, declared its official intent to reimburse the expenditure with proceeds of a borrowing, and

WHEREAS, it is desirable for the City of Eau Claire, Wisconsin (the "Municipality") to be able to use the proceeds of its obligations to reimburse expenditures that are paid prior to the date of issue of the obligations,

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Eau Claire:

Section 1. Authorization to Declare Official Intent.

The chief financial officer of the Municipality, namely, the Finance Director and any employee of the Finance Director so designated by the Finance Director, are each hereby authorized, for the purpose of Treasury Regulations Section 1.103-18, as amended from time to time (the "Reimbursement Bond Regulations"), to declare on behalf of the Municipality that the Municipality intends to reimburse expenditures with proceeds of borrowings (a "declaration of official intent"), as specified in the Municipality's Capital Improvement Plan for the years 1995-1999.

Section 2. Public Availability.

The Finance Director is hereby directed to maintain each declaration of official intent and to make each declaration of official intent available for public inspection in compliance with applicable state law governing the public availability of records of official acts of the Municipality.

Section 3. Further Authorizations.

The Finance Director, and any employee of the Municipality so designated by the Finance Director, are each hereby authorized to take such further actions as may be necessary or useful to comply with the Reimbursement Bond Regulations.

Section 4. Captions.

The captions or headings in this resolutions are for convenience only and in no way define, limit or describe the scope or intent of any of the provisions of this resolution.

Section 5. Effective Date.

This resolution shall take effect immediately upon its adoption.

Adopted,

November 28, 1994

Motion to adopt the resolution

John W. Morris

Seconded by:

Randall DeMars

RESOLUTION

A RESOLUTION TO APPROVE THE 1995 BUDGETS FOR THE BUSINESS IMPROVEMENT DISTRICTS WITHIN THE CITY OF EAU CLAIRE AND AUTHORIZATION TO LEVY SPECIAL ASSESSMENTS.

WHEREAS, the Board of Directors of the West Grand Avenue Business Improvement District has recommended the adoption and creation of a \$5,000 assessment for fiscal year 1995, and

WHEREAS, the Board of Directors of the Water Street Business Improvement District has recommended the adoption and creation of a \$9,000 assessment for fiscal year 1995, and

WHEREAS, the Board of Directors of the Downtown Business Improvement District has recommended the adoption and creation of a \$50,000 assessment for fiscal year 1995, and

WHEREAS, the assessments will be levied against each commercial and industrial property within each district based on the 1994 assessed valuation, and

WHEREAS, those properties used exclusively for residential purposes will be exempt and also that portion of mixed-use properties used for residential purposes will be exempt,

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Eau Claire: That pursuant to the power and authority conferred under Wisconsin Statutes s. 66.608, as created by 1983 Wisconsin Act 184, in accordance with the initial operating plan, the 1995 budgets are established and adopted as follows:

Downtown Business District	\$50,000
West Grand Business District	5,000
Water Street Business District	9,000

BE IT FURTHER RESOLVED, that a special assessment is levied upon each qualifying parcel within each Business Improvement District, and that the City Clerk is authorized and directed to extend said assessment upon the tax roll for the year 1994. The tax shall be collected in the same manner as other taxes are collected.

Adopted,

November 28, 1994

Motion to adopt the resolution

Larry L. Reit

Seconded by:

Caroline J. Kortness

RESOLUTION

A RESOLUTION DIRECTING THE CITY MANAGER TO PREPARE AMENDMENTS TO THE SPECIAL ASSESSMENT POLICY.

WHEREAS, the City Council has approved the 1995-1999 Capital Improvement Plan, which includes projects financed by the collection of special assessments, and

WHEREAS, in order to continue with providing the necessary public improvements within the City of Eau Claire it is necessary to modify the special assessment structure through which such improvements are, at present, partially financed, and

WHEREAS, such modification should more closely align special assessments which are imposed for public improvements with the cost of construction of such public improvements,

BE IT RESOLVED, that the City Manager is hereby authorized and directed to prepare the necessary amendments to the special assessment policy of the City of Eau Claire in order to equalize, as nearly as reasonably practicable, the cost of public improvements with the special assessments charged for such improvements, and to present such amendments to the City Council for approval.

Adopted,

November 28, 1994

Motion to adopt the resolution.

Charles F. Kunz

Seconded by:

Howard White

RESOLUTION

A RESOLUTION AUTHORIZING THE CITY MANAGER TO SIGN SUPPLEMENTS TO COLLECTIVE BARGAINING AGREEMENTS WITH CITY OF EAU CLAIRE UNIONS AND ASSOCIATIONS.

BE IT RESOLVED by the City Council of the City of Eau Claire: That the City Council does hereby approve a supplement to the collective bargaining agreement with the following City of Eau Claire Unions and Associations: CTSEA, Local 284, CWA, ATU 1310, and Police Command 39, in accordance with the terms and conditions agreed to by and between the Union and the City's bargaining team, in substantially the form as contained in the documents on file in the office of the Director of Human Resources and made a part hereof by reference, and

BE IT FURTHER RESOLVED that the City Manager and City Clerk be and are hereby authorized to execute an appropriate agreement on behalf of the City of Eau Claire in connection therewith.

Adopted,

November 28, 1994

Motion to adopt the resolution.

William D. Nielsen

Seconded by:

Glen R. Tamke
