

City
Administrator's
Recommended
Budget

2012

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City of Marshfield
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Dear Mayor and Council members:

On behalf of city staff, I am pleased to offer our recommended 2012 budget! Preparing this budget was challenging, due largely to reductions in state funding (i.e. shared revenues, general transportation aids, recycling grant, etc.), and the levy freeze imposed by the State legislature. But department and division heads were up to this task, and they submitted requests that protect our high levels of service, while still limiting costs to the greatest degree possible. Despite their hard work, we found ourselves with a "gap" of roughly \$500,000; however, by meeting together and working as a team, we identified further savings and prioritized projects, allowing us to make difficult decisions needed to bring the budget into balance. No budget is perfect, but we have crafted a proposal that accomplishes our primary goal of maintaining outstanding services for our citizens, while keeping the same tax rate as in 2011.

As you know, we have changed the format for this year's budget, and we hope that by reducing its size, and incorporating more visual elements (graphs, etc.), you'll find it more user-friendly than in past years. We're excited about this new look, but we realize that it's a "work in progress", and we trust that you'll provide feedback on how we can improve the format and content of this document in future years.

I want to thank all of the staff that assisted in preparing this budget, especially department and division heads for their terrific efforts in controlling expenses. I would also like to give special thanks to Amy and Keith for their excellent work in adapting our budget to this new format. As elected officials for the City of Marshfield, you can be very proud of the dedicated and skilled people who work for this city!

In summary, I trust that you will find this budget to be prudent and appropriate for the difficult financial times in which we'll find ourselves in 2012. As you review this document, please call or e-mail me, or contact the appropriate department head, so that we can address your questions or concerns. Thanks!

Sincerely,

A handwritten signature in cursive script that reads "Steve Barg".

Steve Barg
City Administrator



CITY PROFILE

Originally referred to a “Hub City,” due to the many trains that traveled through, Marshfield continues to be a hub for businesses and families alike. Marshfield’s central location, along with a municipal airport, a regional airport within 35 miles, plus the four-lane expansion of UW Hwy 10 offers easy access to larger, metro markets. Marshfield takes great pride in its unparalleled quality of life and its 2008 designation as one of the nation’s top 20 “Dream Towns” by Demographics Daily, based on healthy economics, moderate cost of living and strong educational systems. The community of 19,451 features a historic downtown; consistently high performing schools, the UW-Marshfield/Wood County campus; and Mid-State Technical College. A vibrant community life adds to Marshfield’s small town charm. Marshfield residents participate in a variety of festivals; and the city is home to the Central Wisconsin State Fair. The city also celebrates its heritage as one of the stops along the historic Yellowstone Trail, a 1920-era auto route that directed travelers to Yellowstone National Park. Recreation and a healthy lifestyle are important to Marshfield residents who enjoy an abundance of parks and trails as well as the city’s Wildwood Park and Zoo.

Organization

The City of Marshfield is guided by its mission to create an efficient, successful and sustainable organization providing insightful stewardship of the community, its heritage and its legacies. The city strives to deliver the highest quality, cost-effective and most responsive services possible to residents, taxpayers, visitors and investors, while maintaining an atmosphere of professionalism, integrity, responsiveness and accountability.

Recent accomplishments for Marshfield include achieving an Aa2 credit rating, one of the highest ratings available to a community of Marshfield’s size; construction of a LEED-certified fire station and reconstruction of Central Avenue through the heart of the city’s historic downtown. Sustainability has been a significant focus for the city, reflected by Marshfield’s participation as one of Wisconsin’s ten Energy Independent Pilot Communities working to achieve “25 x 25”, a 25 percent reduction in electrical use and transportation fuels by 2025.

The City of Marshfield is organized as a mayor-council plan under Chapter 62 of Wisconsin Statutes. The Mayor, who serves as the city’s chief executive officer, is elected to a two-year term in even-numbered years. The Common Council includes the Mayor and ten alderpersons, elected by district to two-year terms. Alderpersons representing odd-numbered districts are elected in even-numbered years and alderpersons representing even-numbered districts are elected in odd-numbered years.

In addition to electing the Mayor and Common Council, voters also elect a city clerk and city assessor to four-year terms of office and a municipal judge to a two-year term.

Workforce

Healthcare is the dominant industry, anchored by the Marshfield Clinic, the largest private group medical practice in Wisconsin and one of the largest in the nation, and Saint Joseph’s Hospital, a 500-plus bed tertiary care teaching facility. Other major employers include Roehl Transport and Marshfield Door Systems.



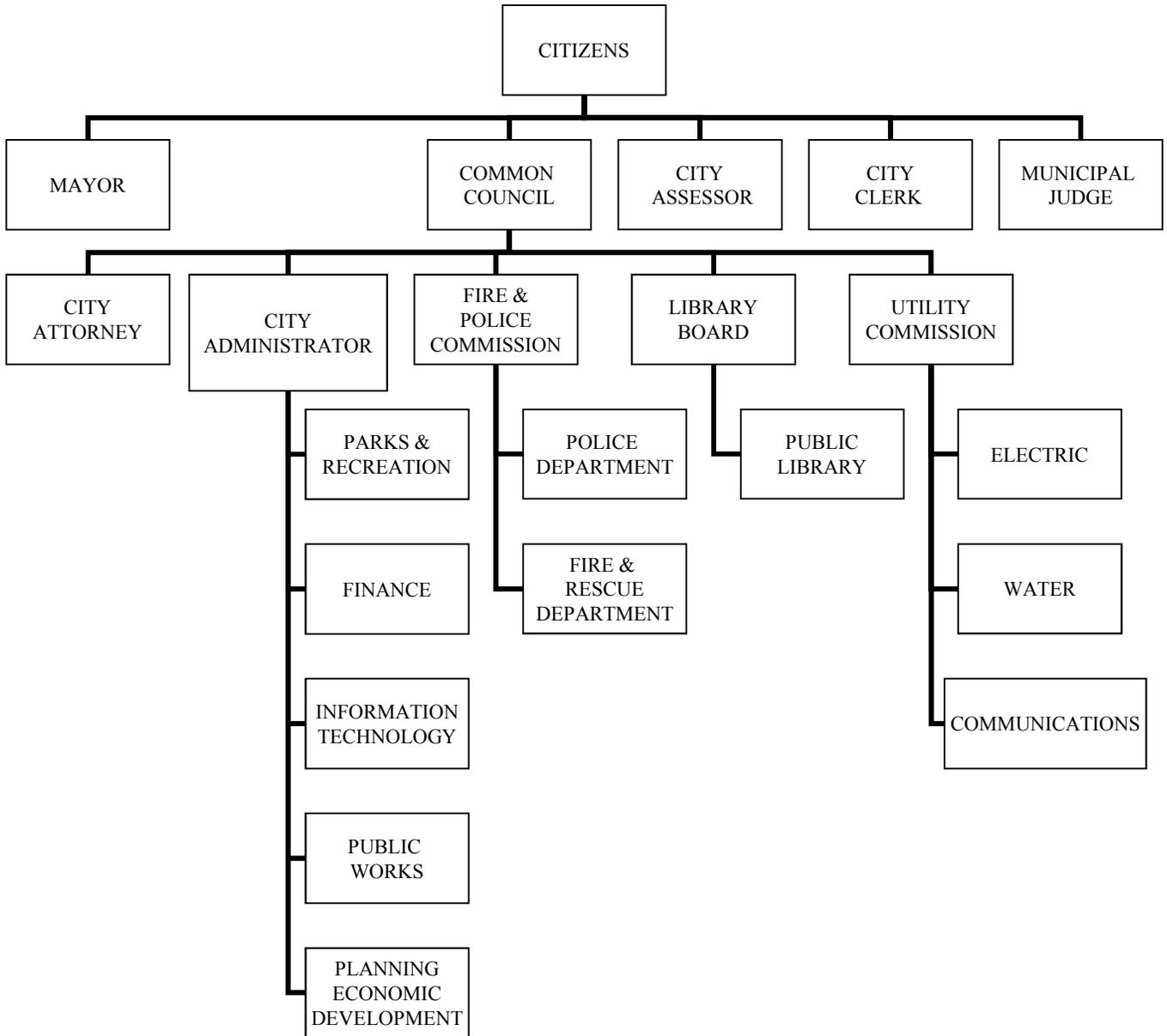
PRESENTED TO
MAYOR AND COMMON COUNCIL
CITY OF MARSHFIELD, WISCONSIN

Chris L. Meyer	Mayor
Michael Feirer	Aldersperson, District 1 Chairperson, Board of Public Works
Alanna Feddick	Aldersperson, District 2 Council President
David LaFontaine	Aldersperson, District 3
Gordon Earll	Aldersperson, District 4
Ed Wagner	Aldersperson, District 5
Russell Stauber	Aldersperson, District 6
Gary Cummings	Aldersperson, District 7
John Spiros	Aldersperson, District 8 Chairperson, Finance, Budget and Personnel Committee
Tom Buttke	Aldersperson, District 9
Peter Hender	Aldersperson, District 10

Steve Barg	City Administrator
Keith R. Strey	Finance Director



CITY OF MARSHFIELD ORGANIZATION CHART





EXECUTIVE SUMMARY

Budget Development

The budget is a financial and operating plan matching planned revenues and expenses with the services provided to city residents, businesses and industries, based upon our established budgetary policies. It expresses in dollar amounts the City's work programs for the upcoming fiscal year. Once adopted, this becomes a major guiding document for department managers for operation of their responsibilities, functions and activities.

The City operates on a calendar-year budget. By state law, the budget must show revenues and expenses over 3 years, plus information on debt service, fund balances, and anything else deemed appropriate.

The City uses the following procedures in developing, adopting, using, and updating its annual budget for each fiscal year:

1. The Council sets budget objectives, targets and overall guidelines taking into account desired service levels, economic conditions, and taxpayer expectations.
2. Each manager submits a preliminary budget request to the Administrator based on established guidelines, including expenses, revenues, and services. Requests are reviewed and revised in the budget process.
3. After working with the staff, the City Administrator sends a recommended budget to the Council which includes department requests, Administrator's recommended expenses, the means of financing, and required tax levy.
4. Copies of the recommended budget are made available for public review at the Library, on the City's website and by request from the Finance Department or City Administrator.
5. The Council set budget workshops (open to the public) with the Mayor, the City Administrator, and staff. A public hearing is held to solicit input from residents and taxpayers. At this anyone interested may speak on any budget issues of interest.
6. The budget, authorizing spending levels and adopting a tax levy, is legally enacted through passage of a Council resolution.

Control/Updating

1. The budget includes total expenses for the following funds: General (operating), Special Revenue, Debt Service, Capital Projects, and other funds as appropriate.
2. General Fund appropriations are made at the following major expenditure program levels:
 - General Government
 - Public Safety
 - Public Works
 - Health and Human Services
 - Culture, Recreation & Education
 - Conservation & Development
 - Miscellaneous Other Uses

All other funds are appropriated at the total expense level. Expenses cannot exceed the amount that has been appropriated without approval of two-thirds of the Council and the publication of a Class I public notice.

3. Internal city policies include budget controls beyond the required level. Budget revisions and updating may take place during the course in order to meet changing needs. Transfers to or from: (a) Salaries/Wages, (b) Capital Outlay, (c) between

“departments” and major cost center accounts, and from the Contingency account require the approval of the Finance, Budget and Personnel Committee and a two-thirds vote of the Council.

4. Budgets serve as policy guides and operating fiscal plans for department managers throughout the year.
5. Detailed budget reports are provided monthly to all department managers. The Finance Director gives monthly written reports to the Finance, Budget and Personnel Committee and Council, and analyzes the fiscal condition of its funds, appropriations and recommendations.
6. Appropriations and department budgets not encumbered by purchase orders, contracts, or other formal obligations at year-end lapse and may be reappropriated, unless otherwise designated by resolution.
7. All budgets and accounting activity conform to Generally Accepted Accounting Principles (GAAP).

The Budget in Brief

The 2012 budget is based upon sound fiscal management policies and proven strategies. It meets our budget parameters, the State’s expenditure restraint program requirements, the State’s levy limit restrictions and State Emergency Service maintenance of effort requirements. The 2012 budget for all city funds is \$38,310,461, a decrease of \$2,467,407 or 6.4% less than the 2011 budget, as amended, of \$40,777,868. This budget reflects the cost of providing basic services and an aggressive economic development program. The city tax rate needed to finance the recommended 2012 budget is \$8.95.

Financial Assessment:

To help you understand where we stand as you consider the proposed budget, I’d like to provide a “snapshot” of our current finances, looking at our debt, reserves, and tax rate.

Debt management

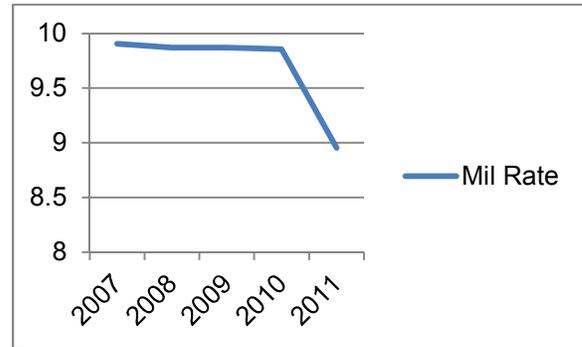
While excessive debt is troubling, a certain amount of debt is usually considered to be essential for major capital improvements, and to ensure that the cost of projects with long-term benefits are paid by current and future taxpayers. Total General Obligation debt, and measuring it as a percentage of the maximum allowed by State law, offers a good indication of a city’s fiscal health. In this respect, the City has positioned itself well, and we can tell our citizens that we are well prepared for the challenges that may lie ahead, if economic recovery does not occur within the next few years. Here are 2 tables that show our present debt as a percentage of the maximum allowed by State law, first compared to where we stood in past years, then how we compare to neighboring cities:

<u>Year</u>	<u>Debt as a percentage the maximum allowed</u>
2012	45%
2011	41%
2010	41%
2009	31%
2008	35%
2007	38%
2006	41%
2005	43%
2004	55%
2003	51%

<u>City</u>	<u>Debt as a %</u>
Chippewa Falls	52%
Wisconsin Rapids	51%
Menomonie	44%
Marshfield	41%
Wausau	38%
Stevens Point	27%

General fund reserves

Sometimes referred to as the City’s “savings account”, maintaining an acceptable level of General Fund reserves are critical to ensure financial health and well-being, especially in difficult financial times. Minimum acceptable General Fund reserve balances are set by Common Council approved City Policy 4.310. This policy was established to provide a framework for utilization of the Unreserved, Undesignated General Fund Balance. The policy requires Unreserved, Undesignated General Fund Balance to be maintained between 25% and 30% of budgeted General Fund expenditures, excluding one-time purchases. Due to the diligence of current and past councils and staff, the City has consistently met this standard, and as of December 31, 2010, our General Fund reserve balance stood at 38%, which exceeds the policy ranges. The excess was applied when developing the 2012 budget.



Additional information

More information on the proposed budget is also available on-line in two supplemental budget documents. One shows cost savings measures implemented for 2009 – 2011; the other includes some detailed information on various City funds, and both can be found at www.ci.marshfield.wi.us.

Tax rate

Another indication of financial management can be measured by changes in the tax rate over time. In recent years, the Council has maintained or reduced our tax rate, laying the foundation for a competitive advantage with other cities in central Wisconsin and across the state. In fact, it has been more than a decade since the City last increased its tax rate. (Please see the attached table for our tax rates from 2007-2011.) Generally a low tax rate is viewed positively; provided the City still offers the quality programs and services expected by its taxpayers.

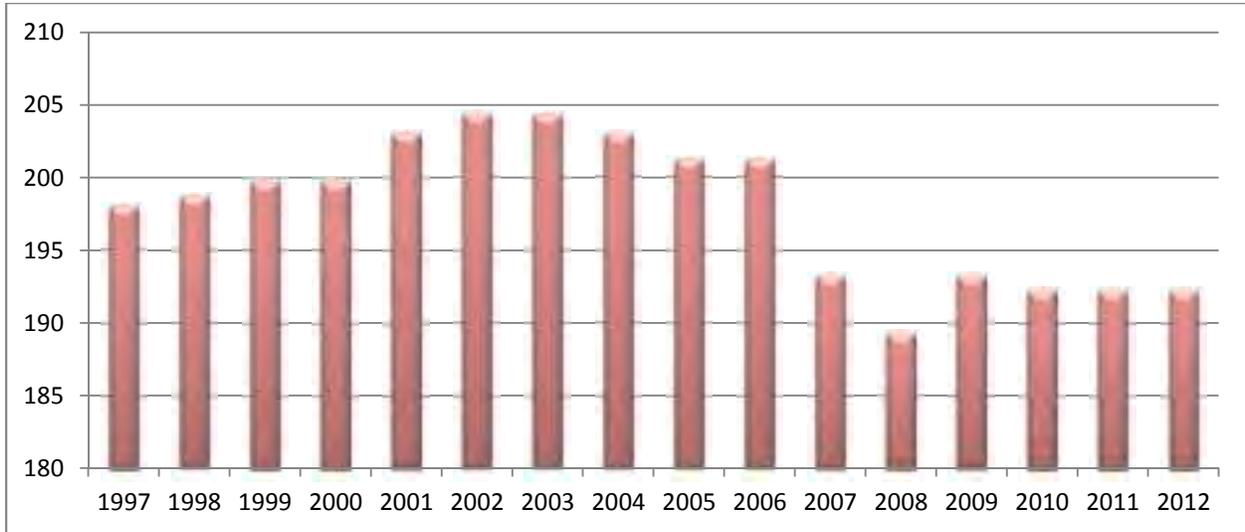


Full-Time Position Comparison

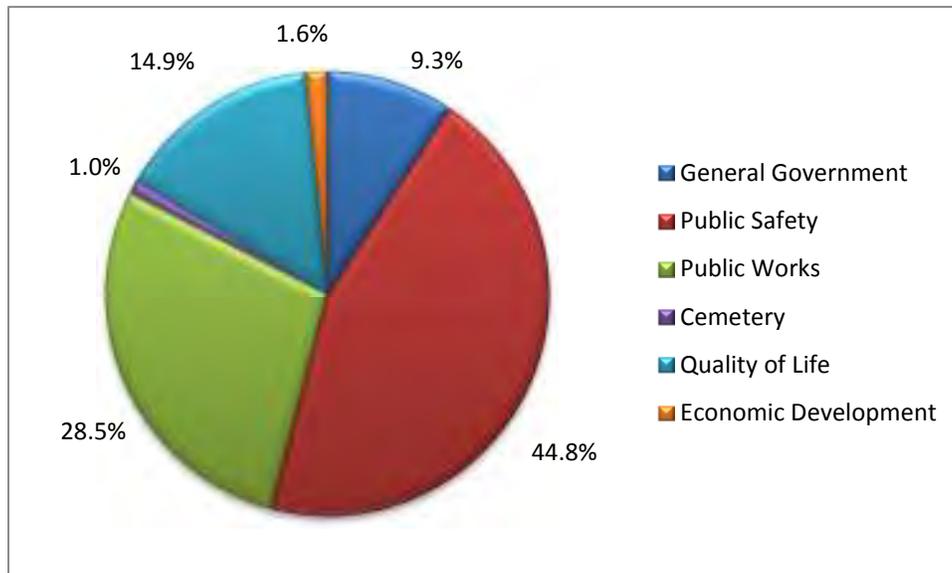
Function/Department	2008 Adopted	2009 Adopted	2010 Adopted	2011 Revised	2012 Rec.	Increase/ (Decrease)
General Government						
Mayor	1.2	1.2	1.2	1.0	1.0	-
Administrator/ Human Resources	3.0	3.0	3.0	2.5	2.5	-
Assessor	4.0	4.0	4.0	4.0	4.0	-
Clerk	2.0	2.0	2.0	2.0	2.0	-
Finance	5.3	5.33	5.3	5.3	5.3	-
Technology	3.0	3.0	3.0	3.0	3.0	-
Public Safety						
Police	45.0	46.0	47.0	47.0	47.0	-
Fire and Rescue	27.3	28.3	28.3	28.3	28.3	-
Emergency	7.7	9.7	9.7	9.7	9.7	-
Medical Services						
Municipal Court	0.75	0.75	0.75	0.75	0.75	-
Public Works						
Public Works Administration	2.0	2.0	2.0	2.0	2.0	-
Engineering	5.0	5.0	5.0	6.0	6.0	-
Street Division	31.0	31.0	31.0	31.0	31.0	-
Wastewater Utility	10.5	10.5	10.5	10.5	10.5	-
Building Services and Inspection	6.0	6.0	5.0	5.0	5.0	-
Cemetery						
Cemetery	2.0	2.0	2.0	2.0	2.0	-
Quality of Life						
Library	19.48	19.48	19.48	19.48	19.48	-
Parks & Recreation	11.0	11.0	10.0	9.0	9.0	-
Economic Development						
Planning & Economic Development	3.0	3.0	3.0	3.0	3.0	-
Total	189.23	193.23	192.23	191.53	191.53	

Full-Time Position Comparison

Total City



2012 Levels



Summary of Full-Time Position Adjustments

Changes approved by Council in 2011

Function/Department	Additions/ (Deletions)	Position Descriptions
Administrator's Office	-.5 FTE	Deleted ½ time Secretarial position
Parks and Recreation	- 1 FTE	Deleted 1 Parks Laborer position

Changes Recommended in 2012 Budget

There are no staffing changes recommended in the 2012 budget.



Long-term borrowing is controlled, in large part, with the Capital Improvement Program (CIP) process that assists in the long-term management of the City's debt. A schedule of the recommended long-term borrowing and the future debt service requirements are shown later in this section.

Section 67.03 (1)(b) of the Wisconsin Statutes sets the maximum amount of debt that a municipality may incur. The limit is 5% of equalized value as certified by the State's Department of Revenue.

The City's current equalized valuation is \$1,365,646,700; therefore, our statutory debt limit is \$68,282,335. As of January 1, 2012, the City projected outstanding general obligation debt of \$30,957,748, or 45.3% of our maximum debt capacity.

Including the recommended \$2,509,040 in 2012 debt shown later in this section, and scheduled 2012 principal payments totaling \$3,535,737, the City's projected outstanding debt as of December 31, 2012 decreases to \$29,931,051, which represents 43.8% of maximum statutory debt capacity.

The 2012 Debt Service Fund budget includes \$4,355,703 in revenues - Tax Levy (\$2,871,026), TIF transfers (\$1,212,975), Build America Bond IRS Refunds (\$146,394), and Marshfield Utilities/CDA WI Retirement System Refunding debt payments (\$125,308). The sum of \$4,353,253 is needed in order to meet 2012 principal and interest payments on outstanding debt - \$3,354,828 for principal and \$998,425 for interest.

The internal service fund and enterprise funds are responsible for their portions of total general obligation debt service of debt used by those funds. Accordingly, the appropriate debt service is included in those funds.

DEBT ISSUE EXPENSE

This account includes professional fees and other costs associated with issuing general obligation long-term debt, such as legal counsel, financial consultants, rating agency fees, and miscellaneous cost for postage and travel related to the closing. No funds are necessary for this purpose in the 2012 debt service funds. Instead, the estimated cost of borrowing (\$58,000) is planned to come from initial borrowing proceeds, and this should be included in various capital project funds benefiting from the debt proceeds.

FISCAL CHARGES

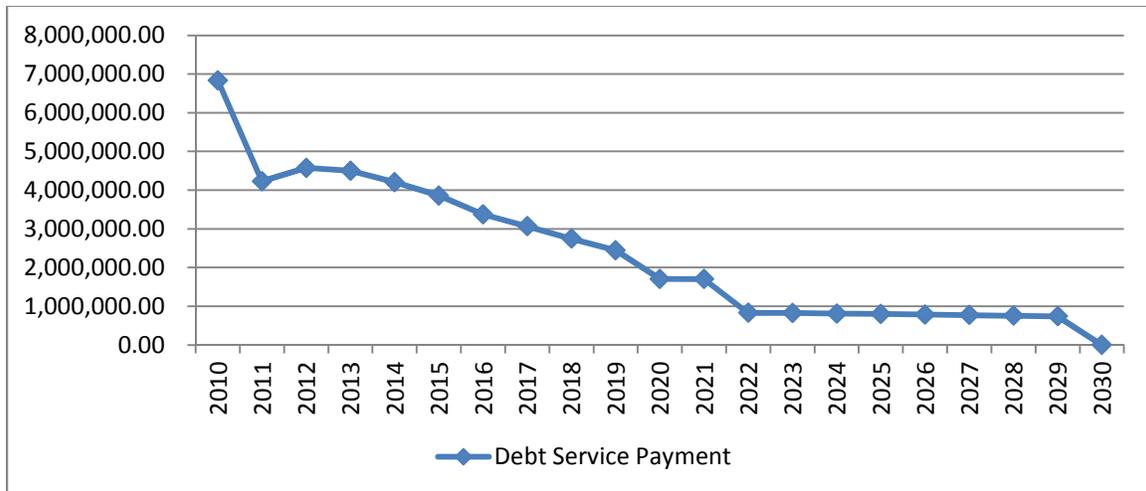
This is for fees and expenses charged by fiscal agents to retire bonds, notices, and coupons. The recommended 2012 budget is \$2,450.

RECOMMENDED 2012 BUDGET LONG-TERM BORROWING:

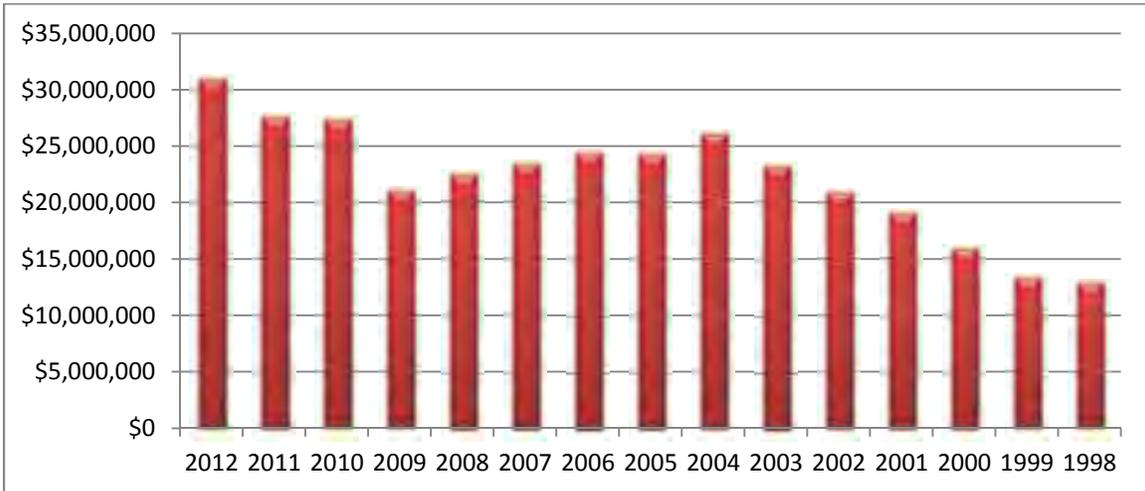
Long-term borrowing for 2012 to finance the following projects, as planned in the City's 2011-2015 Capital Improvement Program and Administrator's Recommended Budget:

CIP Proj. #	Fund #	Project Description	Cost
EN-D-1992	401	Asphalt Street Surfacing and Mill In Place	\$1,523,000
EN-N-2106	401	STH 97 Water Main Extension	94,000
N/A	401	Allocated Debt Issue Expense	38,750
ST-K-6011	405	Salt Storage Facility Expansion and Roofing	215,000
UW-K-7307	405	Campus Utility and Facilities Upgrade II	10,000
UW-K-7318	405	Replace Leopold HVAC System	158,000
N/A	405	Allocated Debt Issue Expense	8,470
EN-C-2124	428	TIF #4 - Chestnut Reconstruction Design - 1st to 7th	67,030
EN-D-1831	428	TIF #4 - West 1st Street Reconstruction Design	3,854
EN-D-1993	428	TIF #4 - Alley Reconstruction - Central/Maple & 4th/5th	43,947
		TIF #4 - Alley Reconstruction - Central/Chestnut & 1st/2nd	65,921
EN-D-2073	428	TIF #4 - 2nd & Chestnut Parking Lot Reconstruction	219,739
EN-N-1986	428	TIF #4 - Chestnut Water Main Design - 1st to 7th	1,603
EN-N-2126	428	TIF #4 - Chestnut Storm Sewer Design - 1st to 7th	20,965
SW-G-6759	428	TIF #4 - Alley - Central/Maple & 4th/5th - Storm Sewer	27,981
SW-H-6744	428	Allocated Debt Issue Expense	10,780
			<u>\$2,509,040</u>

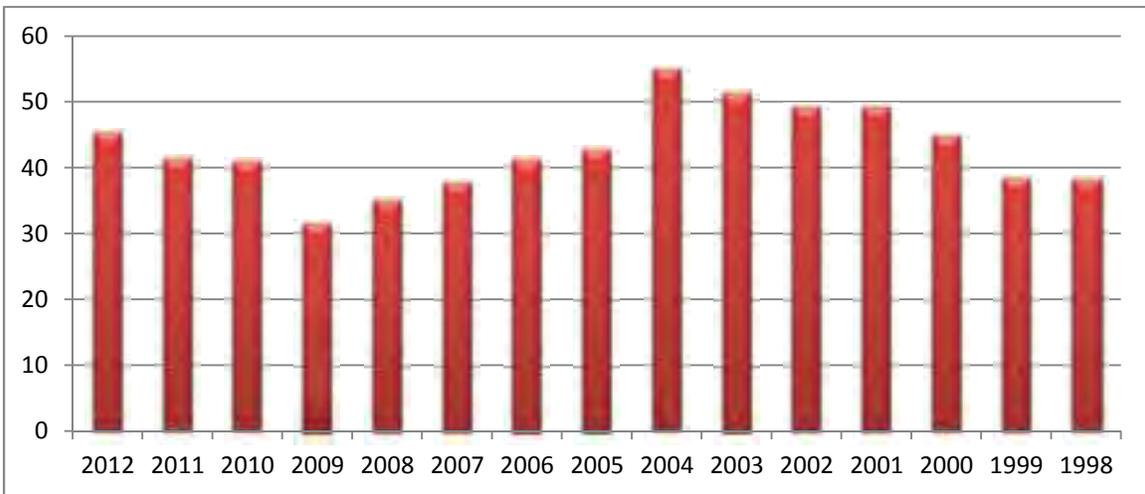
Schedule of Debt Service Requirements
Projected as of 10/11/2011



Outstanding Debt



Percentage of Statutory Debt Capacity





Total Revenues (All Funds)

	2010 <u>Actual</u>	2011 Estimated Total	2012 Department Request	2012 Administrator's Recommended
FINANCIAL SOURCES				
<i>Local Taxes</i>				
General Property Tax Levy	\$11,474,616	\$11,686,539	\$12,238,722	\$11,821,045
Taxes (Other than General Property)	3,087,177	3,394,652	3,385,900	3,385,900
Special Assessments	331,541	390,000	395,000	395,000
<i>Other Revenues</i>				
Intergovernmental Licenses and Permits	8,264,185	8,461,743	7,693,884	7,670,779
Fines, Forfeits, and Penalties	379,505	364,096	359,296	359,296
Public Charges for Services	115,316	177,500	177,600	177,600
Intergovernmental Charges for Services	729,457	631,245	789,417	789,417
Miscellaneous	121,415	180,520	197,573	197,573
Other Financing Sources	995,478	1,053,495	999,874	1,045,296
<i>Enterprise Revenues</i>				
Enterprise Fund	6,913,849	8,060,333	5,580,432	5,492,778
EMS Fund	4,641,048	5,083,290	5,224,790	5,224,790
Internal Service Fund	1,041,474	1,154,889	1,175,330	1,175,330
	1,768,515	2,166,640	1,841,000	1,841,000
Total Revenues	<u><u>\$39,863,576</u></u>	<u><u>\$42,804,942</u></u>	<u><u>\$40,058,818</u></u>	<u><u>\$39,575,804</u></u>

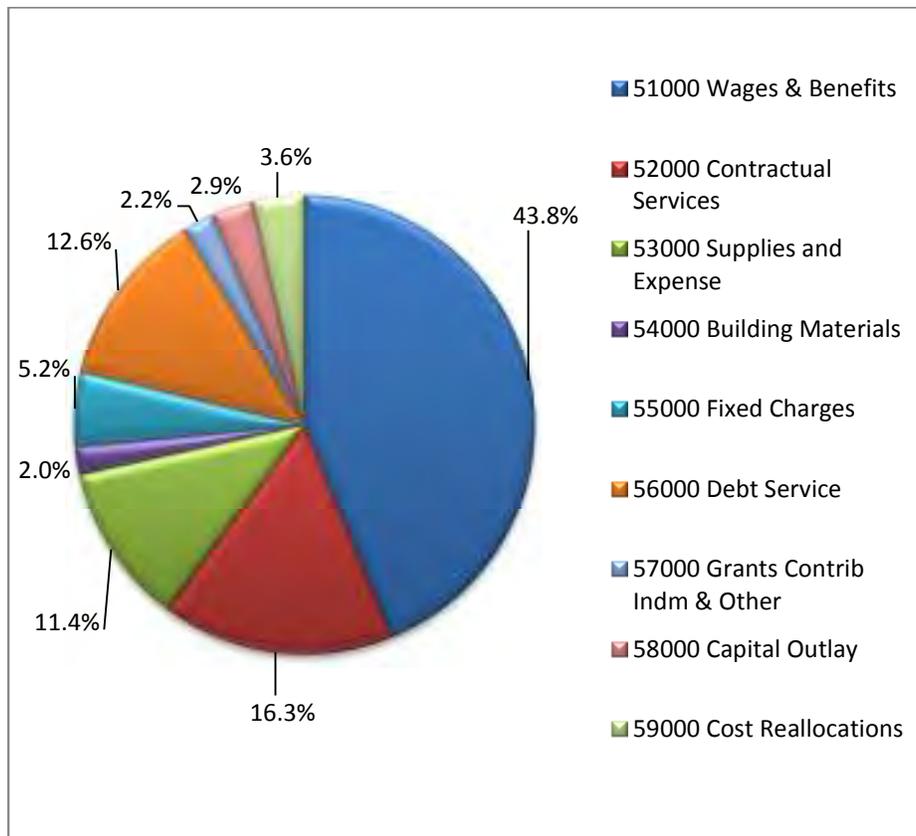


Total Expenses (All Funds)

DESCRIPTION	2010 ACTUAL	2011 ESTIMATED TOTAL	2012 DEPT REQUEST	2012 ADMIN RECOMMEND
Public Works				
Total	\$10,878,092	\$11,938,614	\$12,135,400	\$12,223,900
Public Safety				
Total	8,644,464	9,073,538	9,248,817	9,232,787
Quality of Life				
Total	3,724,860	3,703,692	3,662,491	3,614,270
General Government				
Total	2,712,189	2,687,998	2,853,362	2,868,604
Transportation				
Total	594,118	540,385	588,671	588,671
Economic Development				
Total	1,041,794	611,435	605,193	577,793
Communication				
Total	200,772	186,957	204,996	212,731
Cemetery				
Total	158,221	177,071	164,255	164,255
Committee Committees				
Total	7,124	12,660	11,530	10,030
Debt				
Total	6,696,809	3,964,003	4,355,703	4,355,703
CapitalProjects				
Total	6,378,832	8,398,645	4,962,308	4,461,717
	<u>\$41,037,275</u>	<u>\$41,294,998</u>	<u>\$38,792,726</u>	<u>\$38,310,461</u>

Total Expenses (All Funds)

	2010 <u>Actual</u>	2011 Total <u>Estimated</u>	2012 Department <u>Request</u>	2012 Administrator's <u>Recommended</u>
Expenditures				
51000 Wages & Benefits	\$16,051,934	\$16,584,714	\$16,813,050	\$16,774,879
52000 Contractual Services	6,956,648	9,034,535	6,658,023	6,257,068
53000 Supplies and Expense	3,956,603	4,425,501	4,415,068	4,383,145
54000 Building Materials	430,695	898,581	750,628	750,628
55000 Fixed Charges	1,843,698	1,893,717	1,984,949	1,984,949
56000 Debt Service	7,256,018	4,476,717	4,813,911	4,813,911
57000 Grants Contrib Indm & Other	1,524,212	780,967	802,977	832,077
58000 Capital Outlay	4,684,697	1,878,981	1,165,145	1,124,830
59000 Cost Reallocations	2,042,191	1,447,285	1,388,975	1,388,975
Total Expenditures	\$44,746,697	\$41,420,998	\$38,792,726	\$38,310,461



GENERAL FUND SUMMARY

The General Fund accounts for all revenues and expenditures not allocated to a special purpose fund as required by law. The major activities of city government, as well as the city's appropriation to several agencies, are budgeted in the General Fund.

PROPERTY TAXES are the most important locally-generated component of the city's revenue sources. All required funding that cannot be generated from State aids, licenses, fees, *etc.*, must be derived from the 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 Assessor's Office is in the final stages of completing this year's values. Based on these values, the City of Marshfield's assessment ratio is estimated to be 100.7% of the equalized (market) value. In addition to revenues generated from the city-wide property tax, this category also includes Payments in Lieu of Taxes (PILOTs) which are received from the Marshfield Utilities, Wood County, the Community Development Authority, and others. Together, all sources of revenue in this category titled TAXES finance \$10,507,385 or 50.0% of the recommended 2012 General Fund budget. This represents a slight increase over last year, as the originally adopted 2011 budget showed taxes representing 47.3% of all 2011 General Fund budgets.

SPECIAL ASSESSMENTS are collected from properties benefiting from city capital improvements, including storm sewer, concrete paving, street openings and water mains. Special assessments are also levied for delinquent payment of utility bills, weed cutting, and snow removal. These assessments are due annually and become

a lien against the property, if unpaid. In 2012, \$395,000 is projected from this source, representing 1.9% of the General Fund budget.

INTERGOVERNMENTAL REVENUES comprise \$6,985,787, or 33.2% of the financing for the recommended 2012 General Fund budget. This amount represents a **decrease** of \$497,217 from the adopted 2011 budget. State-shared revenue is projected to total \$4,382,746 in 2012, which represents 62.7% of all Intergovernmental Revenue and 20.9% of the entire 2012 General Fund budget. It is our largest revenue source besides property taxes. Each biennium, the State Legislature returns a portion of State tax collections to municipalities. This appropriation is based on a formula which takes into account the community's tax effort, the equalized value of the property in the community, and the population. The state funding level has decreased for 2012. Individual changes in the components of the formulas have resulted in an estimated **decrease** in the city's share of state-shared revenue by \$197,375 for 2012.

Additionally, \$475,929 is projected to be received from the State of Wisconsin in 2012 from the Expenditure Restraint Program (ERP). This is a voluntary program which encourages municipalities to hold their General Fund expenditures in line with inflation. The revenue source is used to finance general city services, and it is projected to **decrease** by \$35,279, or 7.4%, from the 2011 revised amount.

Revenues from **LICENSES AND PERMITS** are projected to finance \$155,500 or 0.7% of the recommended 2012 General Fund

budget. The main source for this revenue category is Building Permits and Inspection fees. Building Permits and Inspection fees are received as contractors, private citizens, and developers apply for approval to build facilities in Marshfield. The public interest is served as inspectors verify adherence to the various building codes of the city to protect the public's health and safety.

FINES, FORFEITURES, AND PENALTIES include revenue from penalties and costs assessed to persons through the Municipal Court of the city, as well as parking violations. In 2012, this revenue category is expected to yield \$177,600.

When feasible, various **PUBLIC CHARGES FOR SERVICES** are collected to offset the cost of providing basic city services. These charges, often termed "user fees," will provide an estimated \$581,217 to the 2012 General Fund coffers. Without these revenues collected from direct recipients of city services, either the property tax levy would have to be increased, or services would need to be curtailed or discontinued.

Governmental accounting standards require the City of Marshfield and other governments to account for various charges to other units of local government. For example, the city's Street Division does maintenance services for the Wastewater Utility; also various other Enterprise Funds are charged administrative fees for staff

time that involves their operations. Revenues from the other jurisdictions are credited to the General Fund and are reflected in the revenue category titled **INTERGOVERNMENTAL CHARGES FOR SERVICES**. In 2012, these revenues are estimated to produce \$197,573.

MISCELLANEOUS REVENUE is received from a variety of sources and credited to the General Fund, including interest from the investment of idle funds and rent from tenants leasing space in city buildings such as the City Hall Plaza Building and Airport Terminal building. For 2012, \$620,924 of miscellaneous revenue is projected.

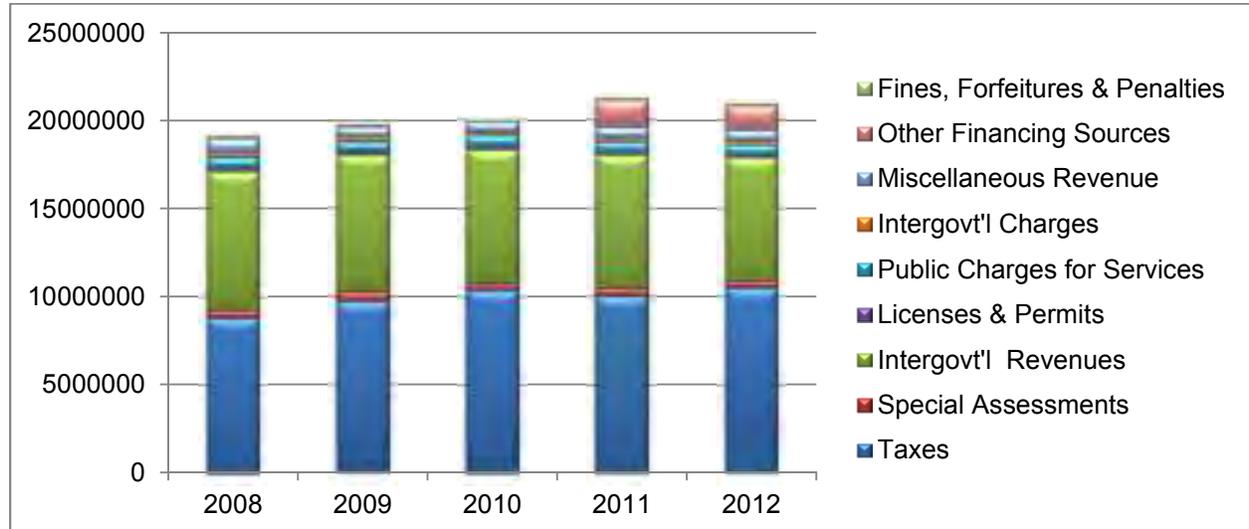
OTHER FINANCING SOURCES include transfers from other funds to offset those expenditures that are borne by general property taxes in the General Fund and undesignated/designated fund balances applied. These monies, totaling \$1,395,943, represent residual cash from excess revenues and unexpended expenditures from prior year budgets and monies specifically designated for certain projects. This appropriation of cash represents 6.6% of the recommended 2012 General Fund budget.

In summary, the recommended 2012 General Fund budget of \$21,016,934 is financed from the following sources:

General Fund Summary

Revenues

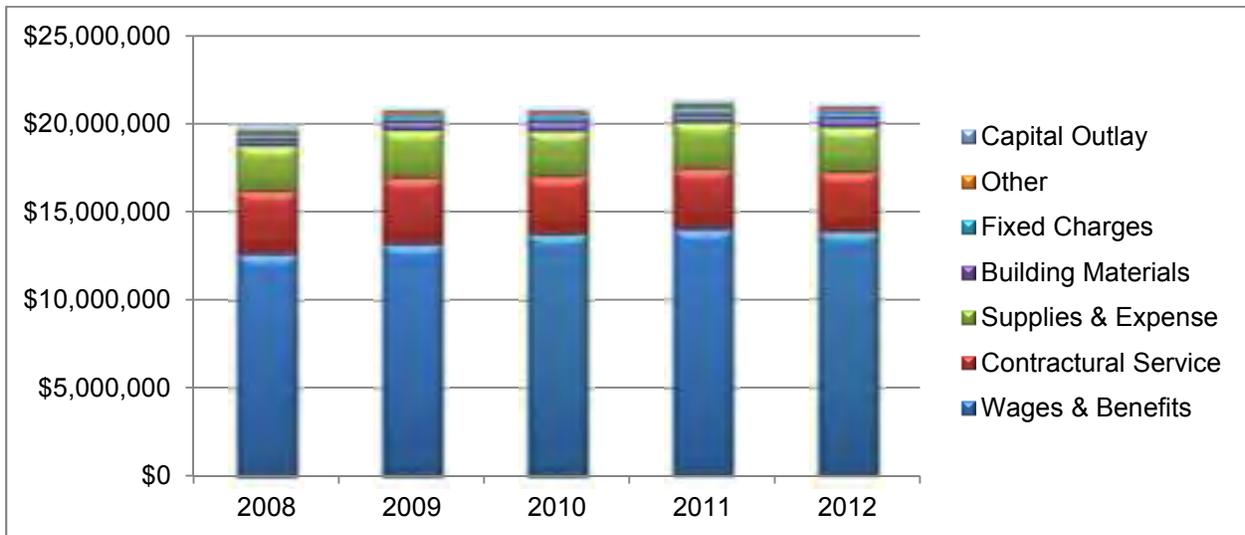
	2010 Actual Budget	2011 Adopted Budget	2012 Administrator's Recommended
Taxes	\$10,397,469	\$10,051,979	\$10,507,385
Special Assessments	331,541	420,000	395,000
Intergovt'l Revenues	7,597,400	7,483,005	6,985,787
Licenses and Permits	174,888	165,500	155,500
Fines, Forfeitures Penalties	115,316	188,250	177,600
Public Charges for Services	641,606	573,070	581,218
Intergovernmental Charges	121,415	169,806	197,574
Miscellaneous Revenue	662,743	647,542	620,925
Other Financing Sources	1,866	1,534,000	1,395,945
	<u>\$20,044,244</u>	<u>\$21,233,152</u>	<u>\$21,016,934</u>



General Fund Summary

Expenses

	2010 Actual Budget	2011 Adopted Budget	2012 Administrator's Recommended
Wages & Benefits	\$13,178,587	\$14,075,918	\$13,847,885
Contractual Services	2938755	3,394,978	3,371,751
Supplies & Expense	2321549	2,614,354	2,548,150
Building Materials	192232	417,021	491,888
Fixed Charges	337567	365,923	356,704
Other	83560	178,500	200,265
Capital Outlay	196571	186,458	200,291
	\$19,248,821	\$21,233,152	\$21,016,934



The Capital Improvement Program (CIP) process was established by the Common Council through City Policy #1.210. The CIP is only a planning tool, not an appropriation or budget document. While the CIP has no legal significance, it's a key link between the 2007 comprehensive plan, subsidiary plans with a 10-15 year planning horizon, and the annual budget. The CIP process is critical, because it helps ensure timely renewal and extension of the physical plant; control over long-term debt relative to financial capacity; and coordinated capital development.

Financing the CIP

The City finances its 5-year CIP through a number of funding sources, including:

Operating funds generated from current year tax levies (and primarily budgeted in the City's General Fund);

Special assessments levied against certain properties to defray part of all of a specific improvement that is determined to primarily benefit those properties;

Borrowed funds generated from long-term debt instruments, such as notes or bonds, issued for annual and nonrecurring capital projects, or projects located in TIF districts.

Room tax funds are available to provide funding for various projects and activities that help promote Marshfield. (For more information on allowed uses, see Chapter 4.38 of the Marshfield Municipal Code.)

Wastewater Utility (fees/debt) generated from Utility customers and then immediately applied to specific capital projects, or generated from Utility customers over a

period of years to retire long-term debt issued on behalf of the Utility.

Non-Local revenue received from the State of Wisconsin, federal agencies, or any other political jurisdictions;

Cemetery Perpetual Care funds from deposits made by individuals for future maintenance of their grave sites.

Donations/Private funds from Wildwood Park Zoological Society and other civic and cultural organizations, as well as individuals within the community.

TIF District taxes generated from the new incremental values on lands within a defined geographic area.

Capital Improvement Program

On April 26, 2011 the Common Council approved the following projects for year 2012 in the 2011-2015 CIP

Replacement of Hangar Roof	Airport	AI-N-3818	\$50,000
City Hall Plaza 7th Roof Replacement	Building Services	BS-K-3904	60,000
City Hall Plaza Carpet Replacement	Building Services	BS-K-3913	21,000
City Hall Plaza Access Control System	Building Services	BS-K-3927	40,000
City Hall Plaza Bathroom Remodel Floor BR	Building Services	BS-K-3948	27,000
CH Electrical Distribution Panel Replacement	Building Services	BS-K-3951	23,000
City Hall Plaza Asbestos Survey	Building Services	BS-K-3952	10,000
City Hall Plaza Water Damage Repair	Building Services	BS-K-3953	23,000
Balsam Ave - Kalsched to Upham -Street Reconstruct	Engineering	EN-D-1983	286,000
Asphalt Street Surfacing and Mill in Place - 2012	Engineering	EN-D-1992	1,747,000
Alley Reconstruction - Central/Maple & 4th/5th	Engineering	EN-D-1993	44,000
Alley Reconstruction - Central/Chestnut - 1st/2nd	Engineering	EN-D-2073	66,000
4th Street & Peach Avenue - Traffic Signal Upgrade	Engineering	EN-F-2109	52,000
Sanitary Sewer Lining - City Wide	Engineering	EN-J-1796	296,000
Washington Ave Interceptor Sewer Rehab	Engineering	EN-J-2077	393,000
STH 97 Sanitary Sewer Collector	Engineering	EN-J-2080	161,000
2nd & Chestnut Parking Lot - Reconstruction	Engineering	EN-N-1986	220,000
Sidewalk Reconstruction - 2012 Ordered Repairs	Engineering	EN-N-1994	48,000
STH 97 Water Main Extension	Engineering	EN-N-2106	94,000
Fairgrounds - Round Barn Improvements	Fair Commission	FG-K-5600	25,000
Wildwood Station-McMillan Connector Trail	Parks & Recreation	PR-L-1647	275,000
Wildwood Zoo - new bear exhibit building	Parks & Recreation	PR-L-2805	50,000
Comprehensive Outdoor Recreation Plan Update	Parks & Recreation	PR-L-2819	20,000
Parks and Recreation Asphalt Surface Maintenance	Parks & Recreation	PR-L-2854	20,000
Park Forestry Improvement Program	Parks & Recreation	PR-L-2855	30,000
Library & Senior Community Center Project	Planning & Economic Development	PL-K-6000	200,000
Community Revitalization	Planning & Economic Development	PL-N-6008	100,000
SLAMM Model Update and BMP Feasibility Study	Storm Water	SW-G-6752	75,000
Balsam Ave - Kalsched to Upham - Storm Sewer	Storm Water	SW-H-6733	66,000
Alley - Central/Maple & 4th/5th - Storm Sewer	Storm Water	SW-H-6744	28,000
Salt Storage Facility Expansion and Roofing	Street Division	ST-K-6011	215,000
Campus Utility and Facilities Upgrade II	University Center	UW-K-7307	10,000
Replace Leopold HVAC System	University Center	UW-K-7318	158,000
			\$4,933,000

Capital Improvement Program

The following projects have been reduced/removed/added/increased in the 2012 Recommended Budget.

	<u>Deleted</u>	<u>Decreased</u>	<u>Added</u>	<u>Increased</u>
Chestnut Ave. - 1st to 7th and Side Streets – Reconstruction, EN-C-2123			\$67,030	
Chestnut Ave - 1st to 7th and Side Streets - Storm Sewer, SW-G-6759			20,965	
Chestnut Ave - 1st to 7th and Side Street, Water Main Reconstruction, EN-D01986			1,603	
Balsam Ave - Kalsched to Upham - Street Reconstruction, EN-D-1983	\$285,655			
Balsam Ave - Kalsched to Upham - Storm Sewer, SW-H-6733	65,915			
Anton Ave Reconstruction, EN-D-2128			130,000	
SLAM Model Update BMP Feasibility Study, SW-G-6752	75,000			
City Hall Plaza Carpet Replacement, BS-K-3913	21,000			
City Hall Plaza Access Control System, BS--K-3952	40,000			
City Hall Plaza Bathroom Remodel Floor BR, BS-K-3948	<u>27,000</u>			
Replacement of Hangar Roof, AI-N-3818			<u>50,000</u>	
	<u>\$514,570</u>		<u>\$269,598</u>	

The following projects are funded by Room Tax.

Wildwood Zoo - new bear exhibit building	Parks & Recreation	PR-L-2805	\$50,000
Comprehensive Outdoor Recreation Plan Update	Parks & Recreation	PR-L-2819	20,000
Parks and Recreation Asphalt Surface Maintenance	Parks & Recreation	PR-L-2854	20,000
Park Forestry Improvement Program	Parks & Recreation	PR-L-2855	30,000
			<u>\$120,000</u>



Capital Projects

Capital Project Funds are intended for financial resources to be used for the acquisition or construction of major capital facilities other than those financed with proprietary funds and trust funds.

The **Infrastructure Construction Fund (#401)** includes appropriations for certain recommended 2012 projects totaling \$1,926,961, including the following:

Street Construction (5331132)(5331531) (5343231)(5733131):

Asphalt Paving and Mill-in-Place, EN-D-1992 \$1,742,276

Overlay

- 11th St. - Central to Oak
- 17th St. - Adams to Lincoln
- Adams Ave - 13th to Arlington
- Doege St. - Cherry to Peach
- Maple Ave - 14th to 16th
- Peach Ave. - Arnold to Becker

Mill-In-Place

- 10th St. - Vine to Peach
- 18th St. - Apple to Palmetto
- 19th St. - Apple to Palmetto
- Apple Ave - 17th to 19th
- Ash Ave - 9th to 14th
- Blodgett St. - Schmidt to Marathon
- Cherry Ave. - 2nd to 9th
- Juno Ave - Blodgett to Doege
- Marathon St - Ridge to State

Traffic Control (5733431)

4th St. & Peach Ave. - Traffic Signal Upgrade, EN-F-2109 51,935

Water Main Construction (5749031)

STH 97 Water Main Extension, EN-N-2106 94,000

Debt Issue Expense (5829108)

38,750

Total Infrastructure Construction Fund (#401)

\$1,926,961

The **General Public Facilities Fund (#405)** includes appropriations for certain recommended projects in 2012 totaling \$507,470, including the following:

City Hall (5714023)

City Hall Plaza 7th Floor Roof Replacement, BS-K-3904	60,000
City Hall Plaza Electrical Distribution Panel Replacement, BS-K-3951	23,000
City Hall Plaza Asbestos Survey, BS-K-3952	10,000
City Hall Plaza Water Damage Repair, BS-K-3953	23,000

Highway Building Outlay (5732732)

Salt Storage Facility Expansion and Roofing, ST-K-6011 215,000

Capital Projects Summary

UW Marshfield/Wood County Campus (5765064)	
Campus Utility and Facilities Upgrade II, UW-K-7307	10,000
Replace Leopold HVAC System, UW-K-7318	158,000
Debt Issue Expense (55829108)	<u>8,470</u>
Total General Public Facilities Fund	<u>\$507,470</u>

The **Airport Outlay Fund (#415)** includes appropriations for the following:

Airport Outlay (5735133)	
Replacement of Hanger Roof, AI-N-3818	<u>\$50,000</u>
Total Airport Outlay Fund	<u>\$50,000</u>

The **Parks & Recreation Capital Project Fund (#420)** includes appropriations totaling \$299,949 for the following:

Parks Outlay (762061)	
Wildwood Station McMillan Marsh Trail, PR-L-1647	\$274,949
Other Culture & Recreation Outlay (5763062)	
Round Barn Improvements, FG-K-5600	<u>25,000</u>
Total Parks & Recreation Capital Project Fund	<u>\$299,949</u>

The **Tax Increment District No. 3 Fund (Tower Hall), Tax Increment District No. 2 Fund (Purdy School), Tax Increment District No. 4 Fund (Downtown), Tax Incremental District No. 5 Fund (Mill Creek Business Park), Tax Incremental District No. 6 Fund (Figi Project), Tax Incremental District No. 7 Fund (Yellowstone Industrial Park) and the Tax Incremental District No. 8 (Shoppes of Woodridge Redevelopment)**, were established to receive tax increments resulting from the increased valuation of properties above the respective base valuations established when the TIF districts were created. The tax increment is applied to pay the City's principal and interest obligations on debt that were incurred as a result of development agreements approved by the Common Council and other improvement costs. The tax increment also pays for the annual audit cost of TIF districts.

Appropriations to these budgets are as follows:

<u>TID #3 (Tower Hall – Fund #425)</u>	
Audit/TIF Review Services & WI DOR Fee	\$ 355
Transfer to Debt Service Fund	<u>21,580</u>
TOTAL	<u>\$21,935</u>
<u>TID #2 (Purdy Project – Fund #426)</u>	
Audit/TIF Review Services & WI DOR Fee	\$ 355
Transfer to Debt Service Fund	<u>101,526</u>
TOTAL	<u>\$101,881</u>

Capital Projects Summary

TID #4 (Downtown – Fund #428)

Audit/TIF Review Services & WI DOR Fee	\$ 492
2 nd & Chestnut Parking Lot – Reconstruction, EN-N-1986	219,739
W. 1 st St. – Chestnut Ave to 300 west – Reconstruction, EN-D-1831	3,854
Alley Reconstruction – Central/Maple & 4 th /5 th , EN-D-1993	43,947
Alley Reconstruction – Central/Chestnut & 1 st /2 nd , EN-D-2073	65,921
Chestnut Ave – 1 st to 7 th and Side Streets – Reconstruction, EN-C-2124	67,030
Alley – Central/Maple & 4 th /5 th – Storm Sewer, SW-H-6744	27,981
Chestnut Ave – 1 st to 7 th and Side Street – storm sewer, SW-G-5769	20,965
Chestnut Ave – 1 st to 7 th and Side Street, Water Main Reconstruction, EN-N-2126	1,603
Debt Issue Expense	10,780
Transfer to Debt Service Fund	<u>750,735</u>

TOTAL **\$1,213,047**

TID #6 (Figi’s Project = Fund #429)

Audit/TIF Review Services & WI DOR Fee	\$ 355
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TOTAL **\$355**

TID #5 (Mill Creek Business Park – Fund #430)

Audit/TIF Review Services & WI DOR Fee	\$ 492
Transfer to Debt Service Fund	<u>276,441</u>

TOTAL **\$276,933**

TID #7 (Yellowstone Industrial Park – Fund #432)

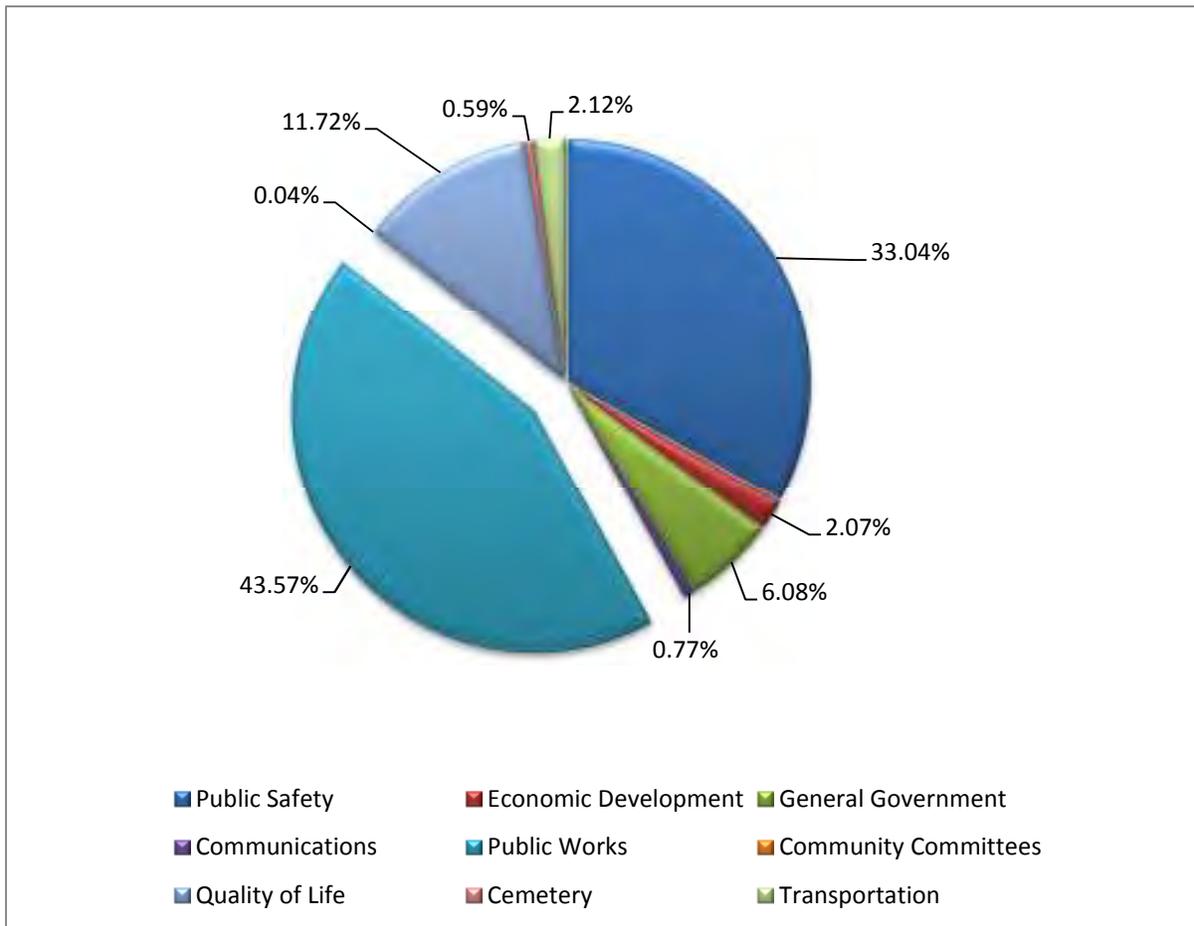
Audit/TIF Review Services & WI DOR Fee	\$ 492
Transfer to Debt Service Fund	<u>62,694</u>

TOTAL **\$63,186**



Public Works

The backbone of any City's quality of service is its infrastructure. Although these services are often taken for granted, they are vital to maintain a sound infrastructure. The Public Works Department is tasked with providing and maintaining the infrastructure of the City. Safe and efficient streets, reliable storm sewer and sanitary sewer systems, effective and competitive wastewater treatment, and sound municipal buildings are essential to creating and maintaining a vibrant and economically growing community.



Public Works

The Department of Public Works is responsible for the installation, maintenance, and operation of a broad range of infrastructure and facilities, including streets, traffic control, sanitary and storm sewers, greenways, vehicles/equipment, public buildings, parking lots, and the wastewater treatment facility. These duties are handled through four divisions: Building Services; Engineering; Street; and the Wastewater Utility.

Summary of Services Provided	
Public Works Administration	
	Plans, directs, and administers the Public Works Department activities and work programs.
	Directs preparation of all operating and capital budget requests and 5-year Capital Improvement Program requests for the Department of Public Works.
	Serves on the management team that provides information and recommendations to the Mayor and Common Council, regarding orderly residential, commercial, industrial, and public facility growth and development.
	Serves as a resource to City staff, city residents, general public, developers, state and federal agencies, and others with regard to a wide variety of public works related issues.
	Participates as a member of the Plan Commission, Industrial Park Authority, the Mill Creek Business Park Covenant Committee, and MACCI Transportation Committee to represent the interests of the City and the Department of Public Works.
Building Services Division	
	Completes plan reviews and issues permits for new buildings or additions to existing buildings.
	Completes plan reviews and issues permits for remodeling projects for existing buildings or structures.
	Provides inspections and code enforcement for plumbing, electrical, heating, air conditioning, gas piping, and structural systems installed in buildings throughout the City of Marshfield.
	Provides code enforcement regarding design, quality of materials, location, use and/or occupancy, maintenance of all buildings, or similar structures throughout the City of Marshfield.
	Provides technical information needed by the public regarding State of Wisconsin building standards and codes.
	Provides inspection services and local enforcement to mitigate public nuisances to assure public health, safety, and welfare.
	Supplies technical support for police and fire departments on issues regarding building uses.
	Supplies technical support and help on bid documents for other city departments on their construction plans and maintenance issues for their respective buildings.
Engineering Division	
	Provides for the professional engineering, design, planning, budgeting, surveying, construction and management of the City's infrastructure; including streets, sidewalks, drainage ways, storm sewers, sanitary sewers, utility coordination and traffic signals.
	Administers the City's storm water management plan in conformance with the requirements of the Wisconsin Department of Natural Resources and secures permits needed for public construction.
	Calculates estimated and final special assessments for assessable projects.
	Holds informational meetings to engage the public and solicit input from citizens regarding projects undertaken by the public works department.

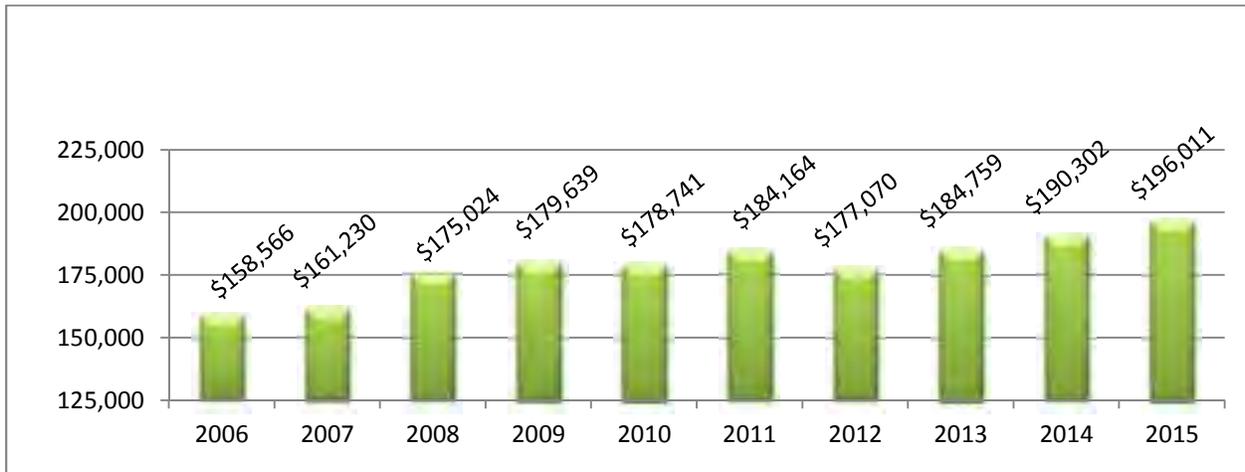
Public Works

Provides support to other City departments and government agencies.
Reviews individual and large scale developments for compliance with City codes and standards.
Administers a permit system for work in the public right-of-way as well as issues permits for curb cuts, road closures oversize/overweight vehicles and other permits as needed.
Maintains public works records.
Wastewater Utility
Treats liquid wastewater generated within the City to meet or exceed discharge parameters and rules set forth by federal and state regulatory agencies.
Maintains treatment facilities, lift stations, the collection system and other equipment to protect the City's investment in wastewater treatment.
Inspects properties and structures to identify sources of clearwater infiltration into the sanitary sewer system. Issues corrective orders when necessary.
Provides documentation to regulatory agencies regarding treatment plant performance and compliance with discharge parameters.
Maintains the sanitary sewer collection system through regular cleaning, closed circuit TV inspections, manhole inspections and other techniques.
Manages a mercury source monitoring and abatement program.
Manages a grease and sand trap inspection program.
Maintains backflow preventers in city facilities.
Maintains "Sewer Only" meters for properties not connected to municipal water supply.
Provides information and education to the public and elected officials regarding the importance of wastewater treatment, clearwater elimination, new regulations and other matters related to operation of the wastewater treatment plant.
Street Division
Undertakes highway, street and alley maintenance and construction.
Undertakes sanitary and storm sewer maintenance and construction.
Performs snow and ice control and removal.
Performs urban forestry planning, operations, maintenance, reforestation and grant writing.
Performs traffic control and related signage and marking operations.
Manages Machinery and Equipment programs, which include the purchase, repair and maintenance of the city-owned fleet vehicles and equipment, and operation of the City's fueling depot.
Manages recycling and refuse pickup and disposal contracts, public relations and education programs and grant writing.
Maintains public parking facilities, greenways, detention basins, and conservancy areas.
Maintains various buildings and grounds related to Street Division operations.
Provides other public services including but not limited to: Dairyfest activities, Hub City Days activities, fairgrounds maintenance, Christmas decoration/American flag/banner installations and removals.
Enforces the City's noxious weed ordinance through the office of Weed Commissioner.
Assists and supports other city departments and divisions as requested.
Vehicle and Equipment Internal Service Fund
Internal Service Funds are used by state and local governments to account for the financing of goods and services provided by one department or agency to other departments on a cost-reimbursement basis.

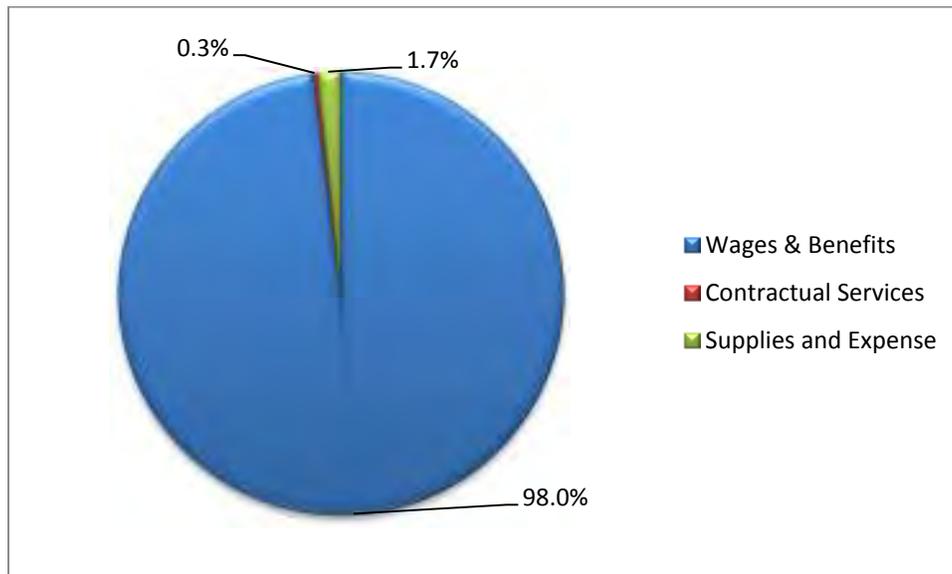
Public Works Administration Budget Summary
1015311030

	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Operating Expenditure Total	<u>\$178,741</u>	<u>\$184,164</u>	<u>\$184,164</u>	<u>\$177,070</u>
Full-Time Positions	2	2	2	2

Expenditures History/Projections



2012 Recommended Budget

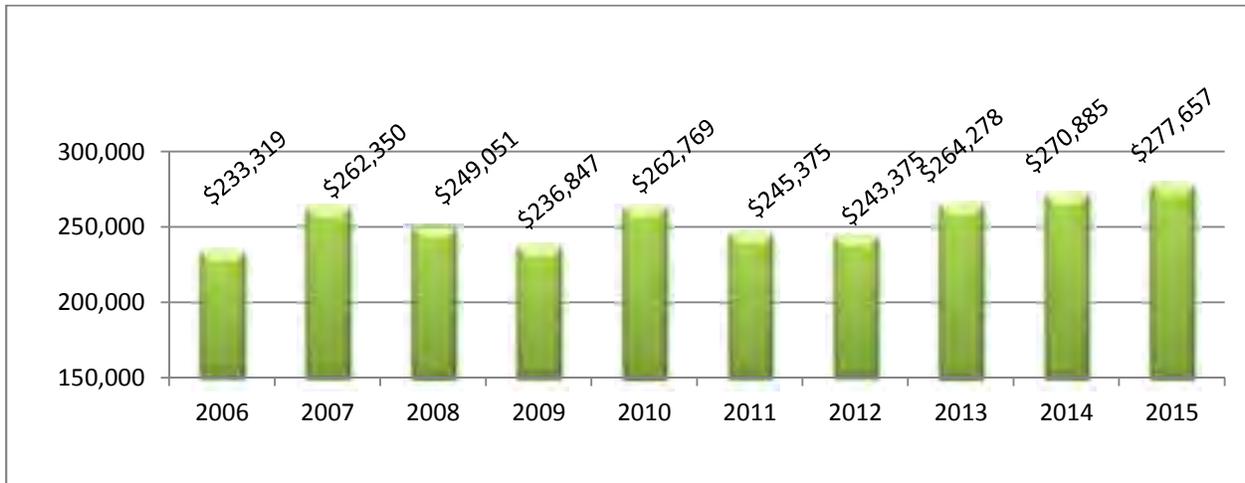


Engineering Budget Summary

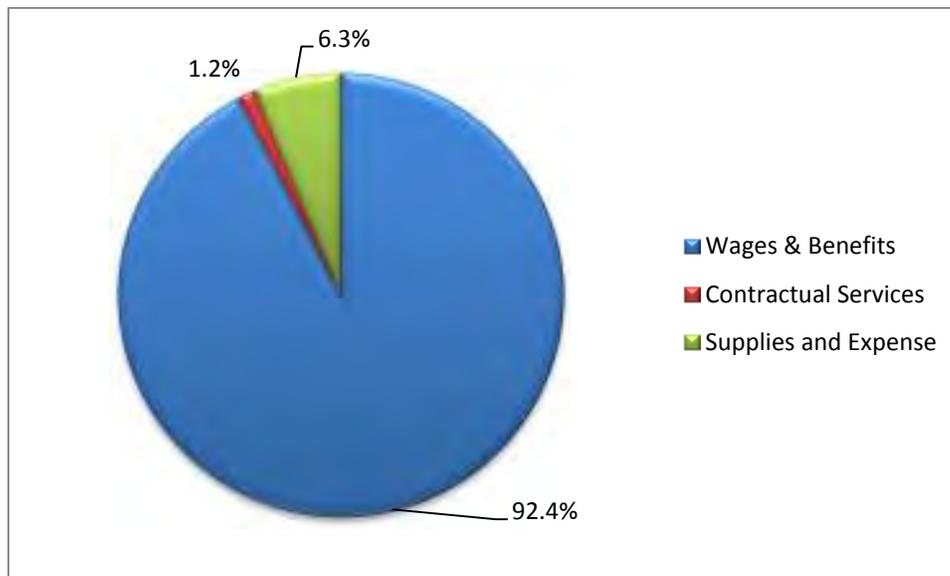
1015312031

	<u>Actual 2010</u>	<u>Budget 2011</u>	<u>Estimated 2011</u>	<u>Recommended 2012</u>
Operating Expenditure Total	<u>\$262,769</u>	<u>\$252,529</u>	<u>\$245,375</u>	<u>\$245,375</u>
Full-Time Positions	5	5	6	6

Expenditure History/Projections



2012 Recommended Budget

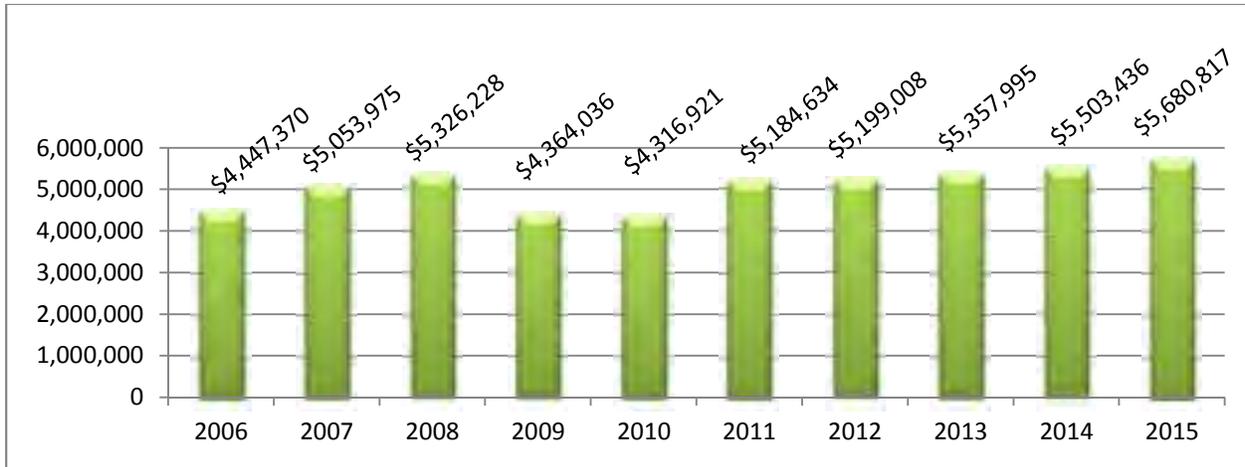


Street Division Budget Summary

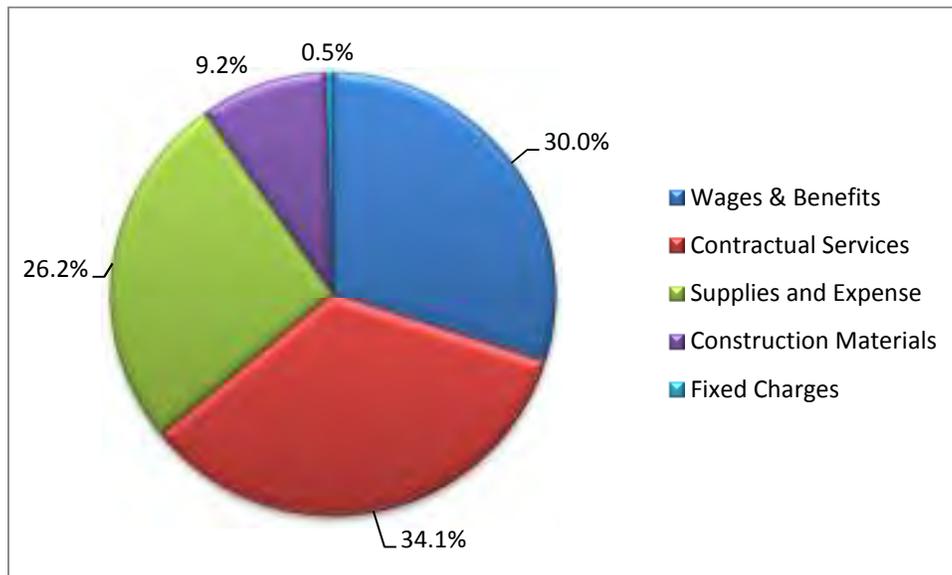
	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Street Div. Administration, 1015315032	\$126,110	\$122,964	\$122,979	\$119,154
Hwy/Street Main., 1015331132	1,061,302	1,380,892	1,386,623	\$1,373,204
Snow & Ice Control, 1015331232	732,654	996,035	996,526	1,066,166
Hwy/Street Cleaning, 1015331332	187,799	201,747	201,745	193,781
Traffic Control O & M, 1015331432	180,575	171,324	171,324	153,507
Street Lighting, 1015342030	197,079	200,000	200,000	205,000
Sidewalk Maint. & Rpr w/St Recon., 1015343132	69,862	98,612	103,574	93,105
New Sidewalk O/L w/o St. Recon., 1015343231	8,409	48,007	47,689	47,905
Storm Sewer Management, 1015344132	669,107	682,803	672,804	687,730
Parking Facilities, 1015345032	90,017	91,114	91,731	89,617
Pits & Quarries, 1015358032	-39,124	88,246	88,246	85,647
Refuse/Garbage Pickup/Disposal, 1015362032	463,169	474,384	474,509	495,193
Recycling, 1015363532	352,559	353,250	353,249	359,428
Christmas Decorations, 1015534132	15,632	24,896	24,902	24,149
Parades, Holidays & Signs, 1015534232	7,626	37,521	37,522	12,871
Forestry, 1015690532	<u>194,145</u>	<u>210,917</u>	<u>211,211</u>	<u>192,551</u>
Operating Expenditure Total	<u>\$4,316,921</u>	<u>\$5,182,712</u>	<u>\$5,184,634</u>	<u>5,199,008</u>
Full-Time Positions	31	31	31	31

Street Division Budget Summary

Expenditures History/Projections



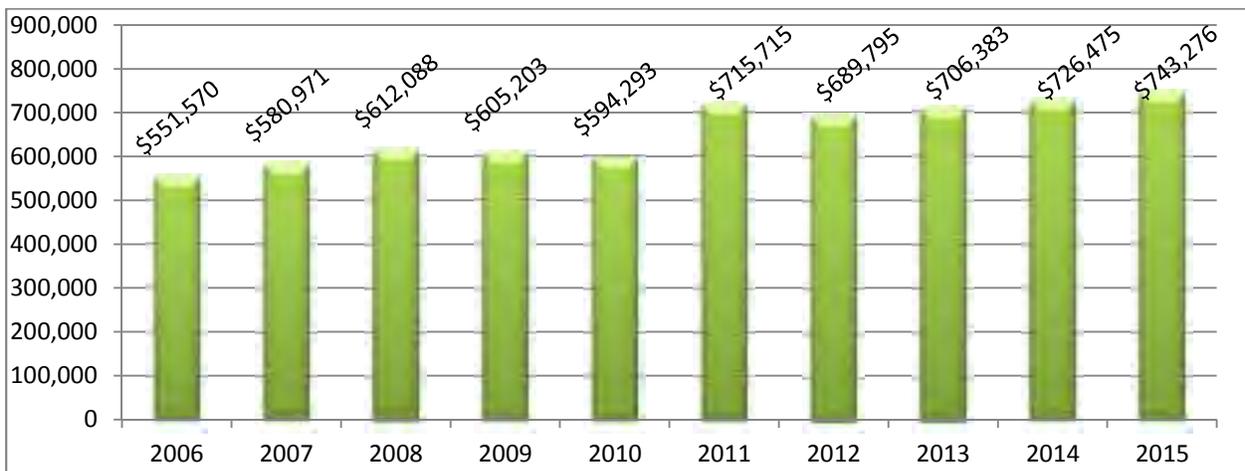
2012 Recommended Budget



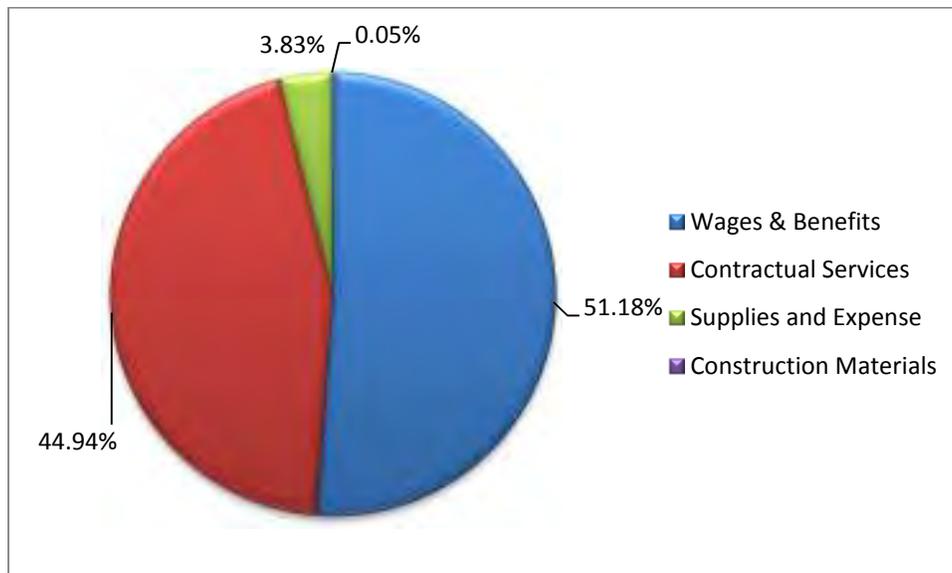
Building Services Division Budget Summary

	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Building Services, 1015241023	245,706	\$316,430	\$336,533	\$301,572
Plumbing Inspector, 1015241135	66,986	72,531	46,745	44,717
City Hall Plaza, 1015162023	<u>281,601</u>	<u>329,320</u>	<u>332,437</u>	<u>343,506</u>
Operating Expenditure Total	<u>\$594,293</u>	<u>\$718,281</u>	<u>\$715,715</u>	<u>\$689,795</u>
Full-Time Positions	5	5	5	5

Expenditure History/Projections



2012 Recommended Budget

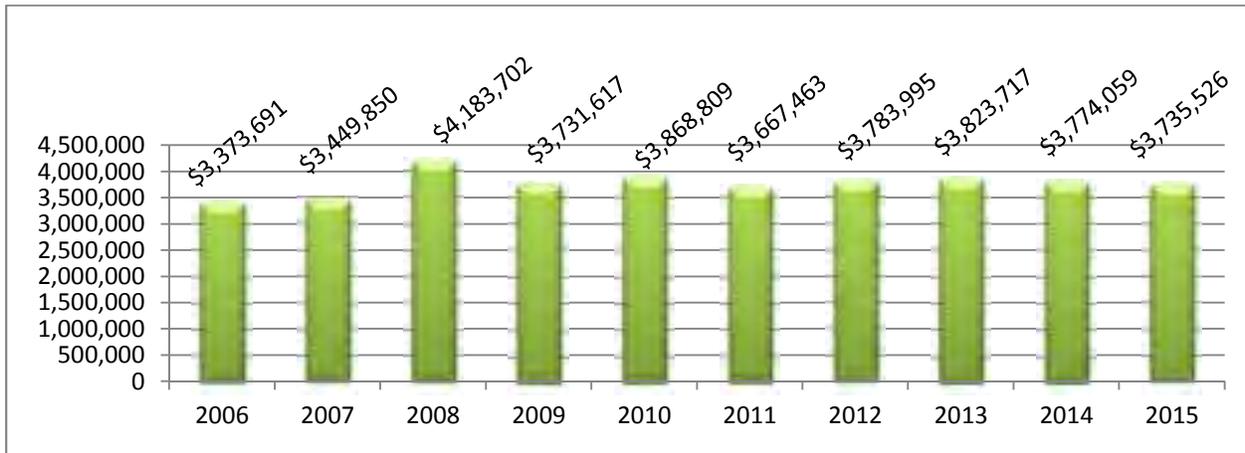


Public Works Wastewater Budget Summary

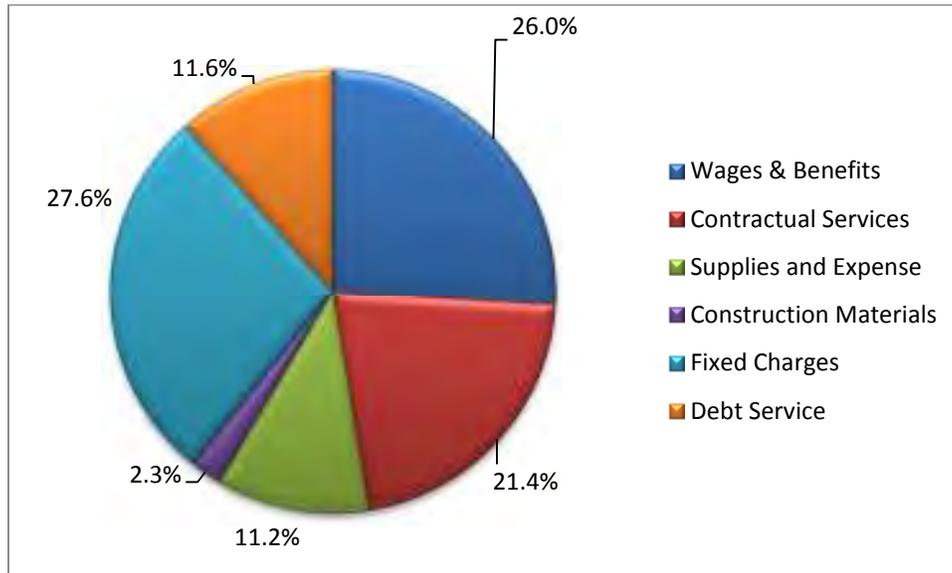
All 601 funds

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$3,868,809</u>	<u>\$3,839,230</u>	<u>\$3,667,463</u>	<u>\$3,783,995</u>
Full-Time Positions	10.5	10.5	10.5	10.5

Expenditures History/Projections



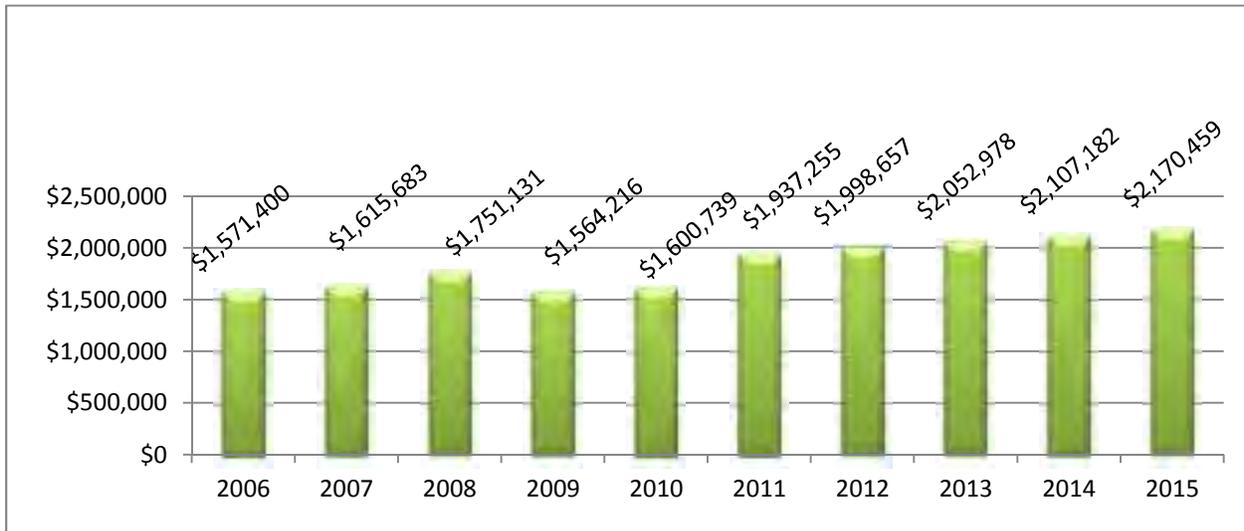
2012 Recommended Budget



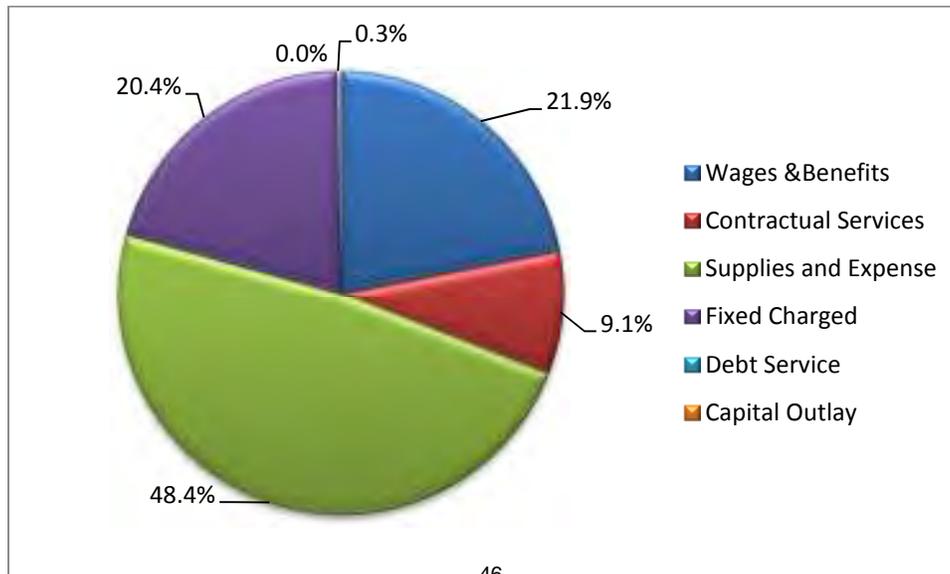
Vehicle & Equipment Internal Service Fund Budget Summary

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Building and Shop Operations, 7015149137	\$130,435	\$176,630	\$176,622	\$181,493
Machinery Operations, 7015149237	872,601	1,037,756	1,039,274	1,017,071
Gas and Diesel Fuel, 7015149337	312,374	412,632	412,632	427,734
Depreciation, 7015366508	282,804	284,600	306,800	371,700
Interest, Long-term Notes, 7015823008	<u>2,525</u>	<u>1,927</u>	<u>1,927</u>	<u>659</u>
Operating Expenditure Total	<u>\$1,600,739</u>	<u>\$1,911,618</u>	<u>\$1,937,255</u>	<u>\$1,998,657</u>

Expenditure History/Projections

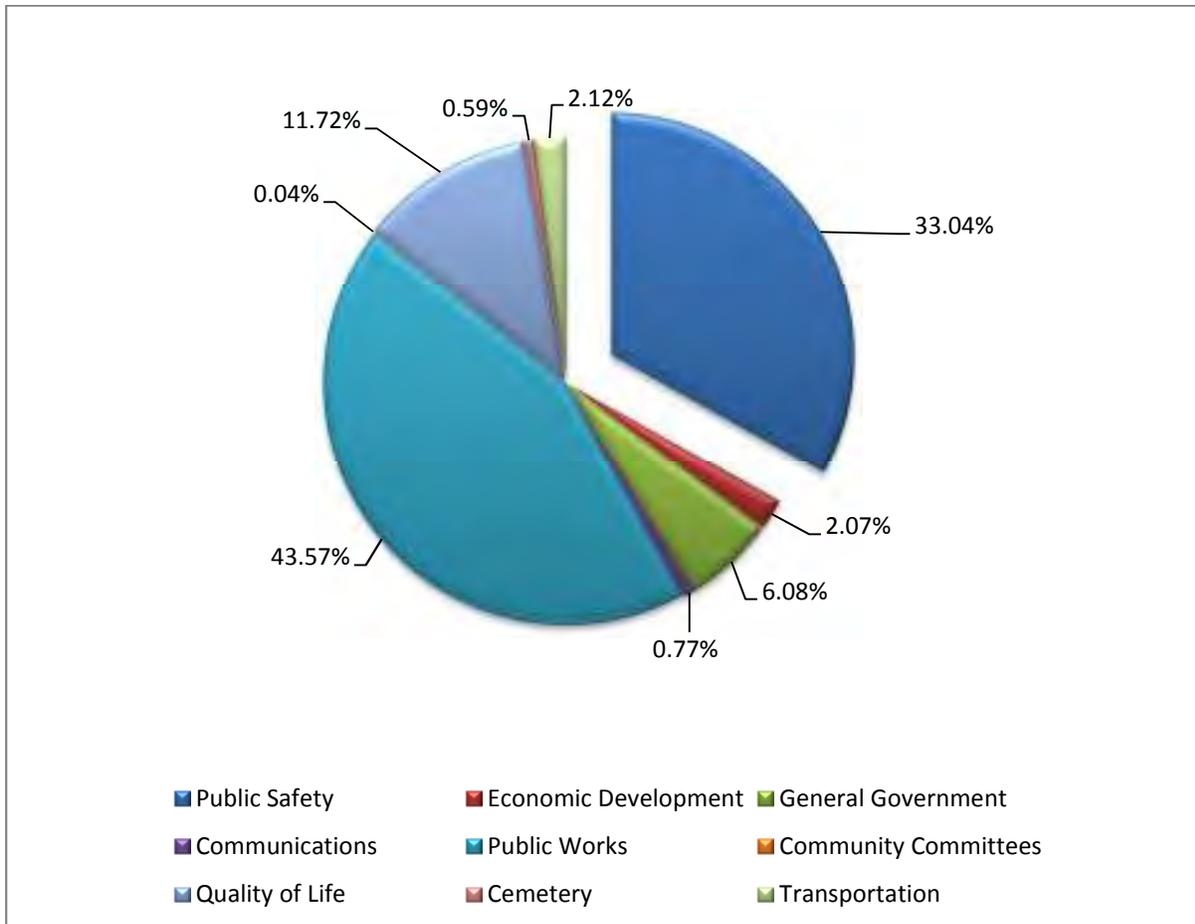


2012 Recommended Budget



Public Safety

One of the top priorities of municipal government is to serve and protect its citizens, businesses, and visitors of the City. Marshfield has first-class police and fire and Rescue Departments that fulfill this mission on a daily basis. Staffed with the finest, highly-trained personnel and the latest technology, the City's public safety is second to none. In addition, the Municipal Court was established in 1997 to provide the citizens a court structure that better meets the community's needs.



Police

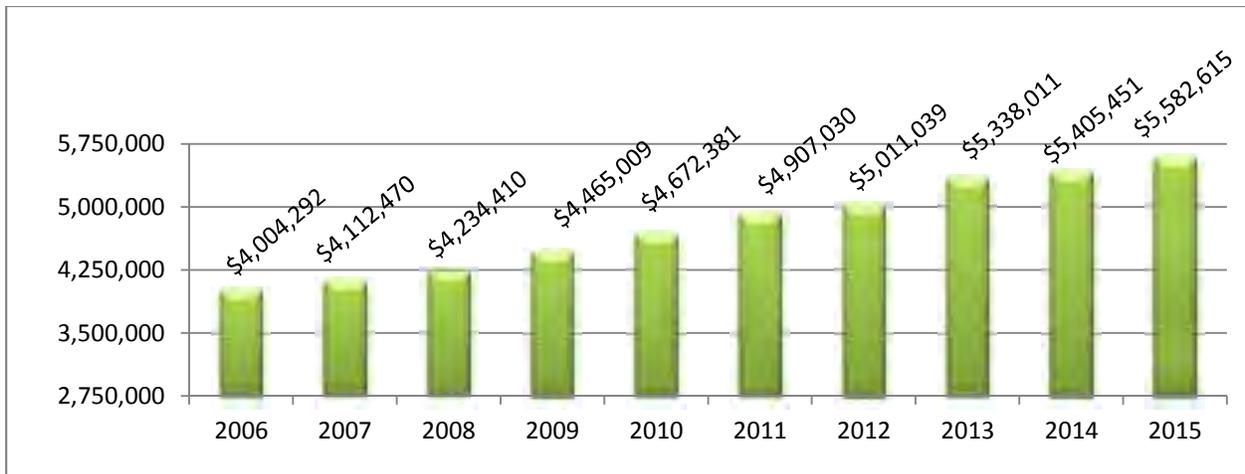
The Marshfield Police Department is a professional law enforcement organization committed to providing the community the most modern and efficient crime prevention, detection services, ordinance enforcement, emergency management, and school crossing guard program possible.

Summary of Services Provided	
Law Enforcement	
	Maintain an effective organizational structure by adopting modern law enforcement principles. Formulate and continuously update department policies which establish standards for the provision of services
	Separate organization components into Police Operations (uniform patrol, investigative personnel, policy school liaison officers, crime prevention/traffic safety officer) and Staff Service supervision/management (secretarial/central records).
Ordinance Control	
	Provides the citizens of Marshfield with an efficient, effective, and humane manner of monitoring and controlling animals. Additionally, ordinance personnel provide an equitable system for the enforcement of vehicle parking and other miscellaneous municipal code violations.
School Crossing Guards	
	Provides maximum safety to school children who are traveling to or from school areas at designated school crossings. Crossing guards provide protection and safety for students as they cross at hazardous intersections.

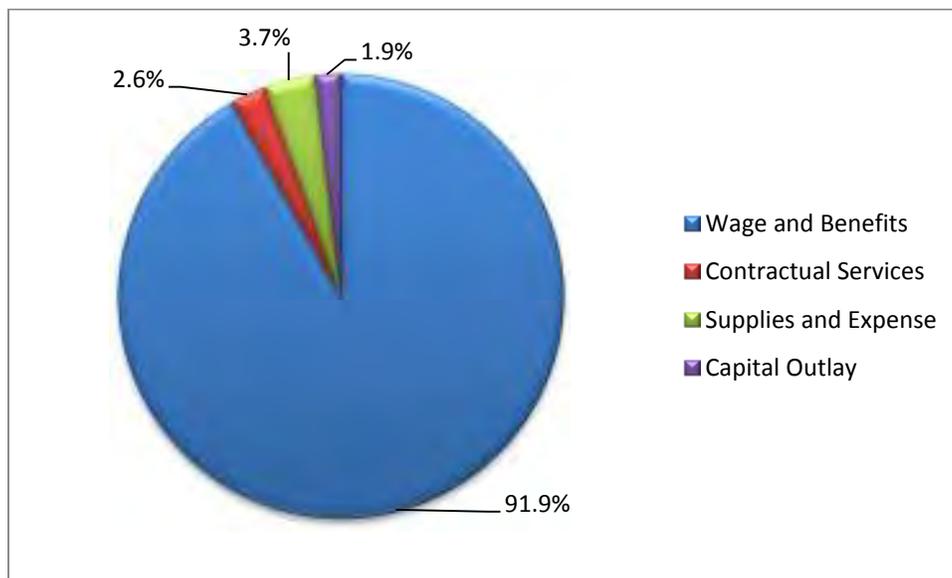
Police Budget Summary

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Law Enforcement, 1015211020	\$4,467,684	\$4,810,729	\$4,690,046	\$4,786,937
Ordinance Control, 1015213020	144,746	158,968	154,562	162,012
School Crossing Guards, 1015214020	<u>59,951</u>	<u>62,167</u>	<u>62,422</u>	<u>62,090</u>
Operating Expenditure Total	<u>\$4,672,381</u>	<u>\$5,031,864</u>	<u>\$4,907,030</u>	<u>\$5,011,039</u>
Full-time Positions	47	47	47	47

Expenditures History/Projections



2012 Recommended Budget



Fire & Rescue Department

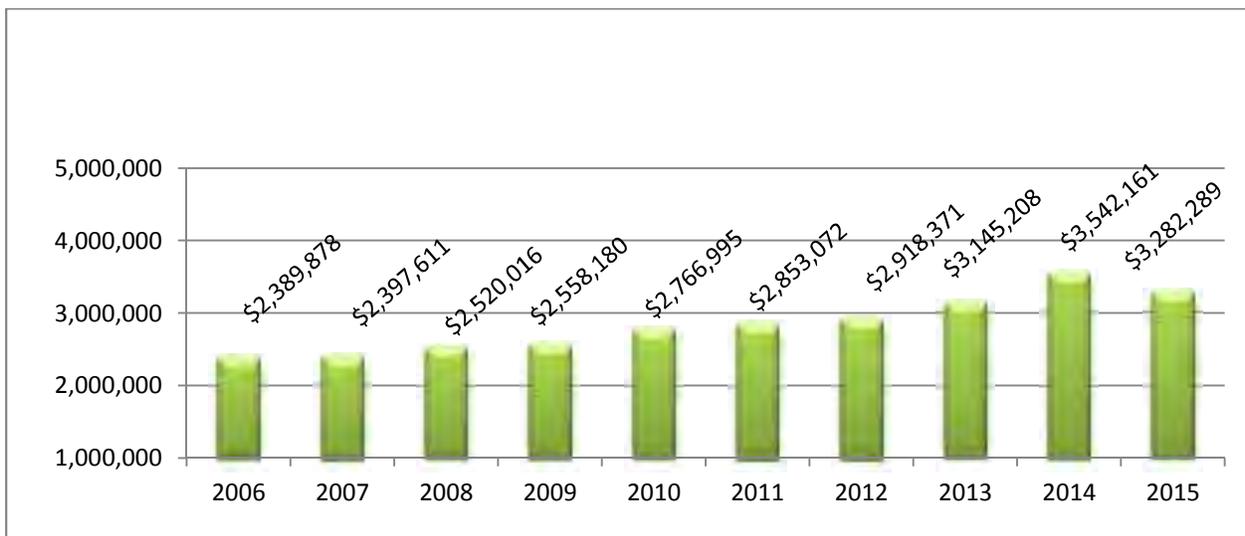
The Fire and Rescue Department's responsibilities include emergency response for the purpose of rescuing endangered persons, combatting and suppressing fires, and the mitigation/intervention of hazardous material release for all who live, work, visit or invest in the City of Marshfield and surrounding areas. In addition, the department educates the public in an effort to reduce fire-related deaths and human suffering, as well as minimizing property loss due to fires.

Summary of Services Provided	
Fire Prevention	Includes fire inspections for city businesses and multifamily residents, approximately 2,500 annually; fire prevention perspective of development plan reviews for new construction; fire prevention education; juvenile fire safety program; fire investigation services for Marshfield and Wood County; underground and above ground storage tank program (UST/AST) coordination; sprinkler plan review; and emergency site plan development and updating for local businesses.
Fire Protection	Includes fire suppression for the City of Marshfield (13.3 square miles); hazardous materials response for the northern half of Wood County; fire protection education/internship for students from three technical college districts; fire protection for special events; special response rescue for Central Wisconsin (Confined space, trench collapse, elevated extrication, and collapse); and 4 foam suppression units for Central Wisconsin flammable liquid fires/releases

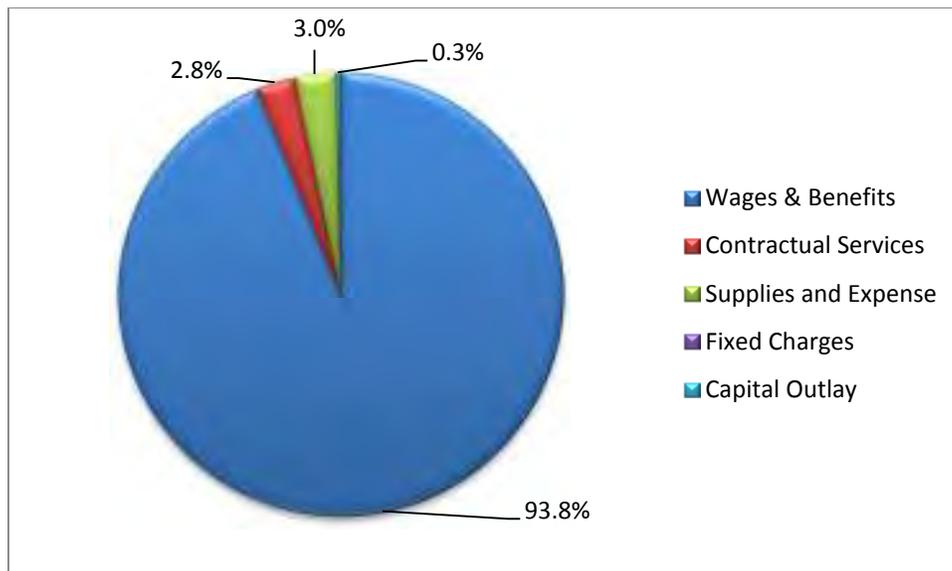
Fire and Rescue Department Budget Summary

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Fire Protection, 1015221021	\$2,129,116	\$2,269,336	\$2,172,465	\$2,245,841
Fire Prevention, 1015225021	<u>637,879</u>	<u>711,724</u>	<u>680,607</u>	<u>672,530</u>
Operating Expenditure Total	<u>\$2,766,995</u>	<u>\$2,981,060</u>	<u>\$2,853,072</u>	<u>\$2,918,371</u>
Full-time Positions	28.3	28.3	28.3	28.3

Expenditure History/Projections



2012 Recommended Budget



Emergency Medical Services

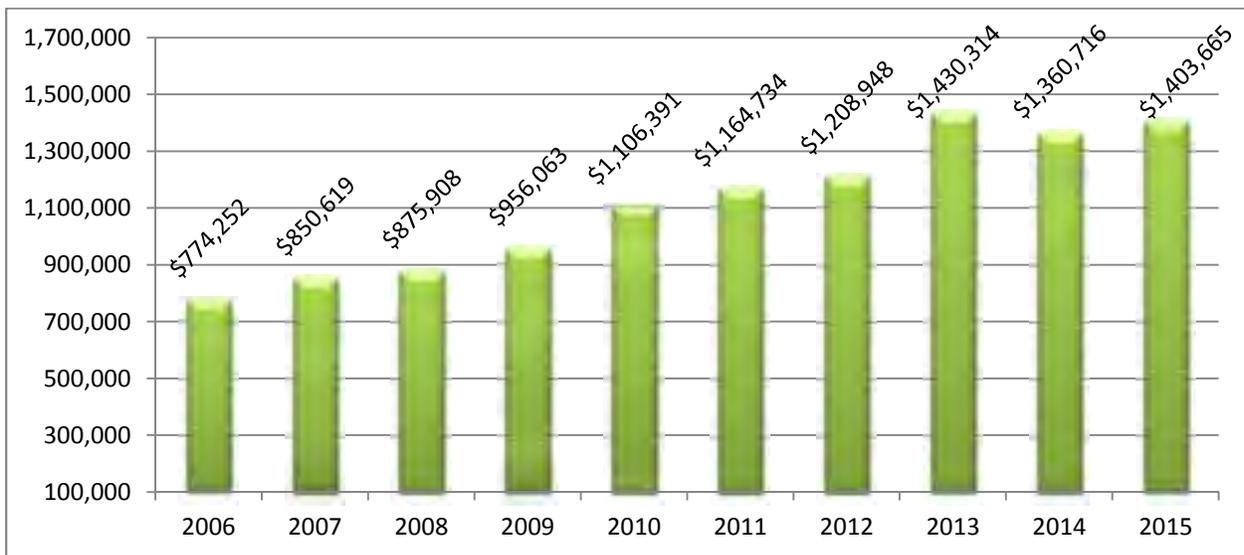
The Emergency Medical Services Division provides quality pre-hospital emergency medical care to sick or injured persons in the City of Marshfield and 13 surrounding towns and villages. They provide emergency and non-emergency transports, neo-natal transports, special pediatric transports and citizens' assists.

Summary of Services Provided	
Emergency Medical Services	
	Includes advanced life support (ALS) and basic life support (BLS) services for the City of Marshfield and thirteen Townships and Villages in the Central Wisconsin Area (314 Square Miles); neonatal transports, pediatric transports, and paramedic intercepts for St. Joseph's Hospital Spirit of Marshfield program; emergency medical service education/internship for students from three technical college districts.

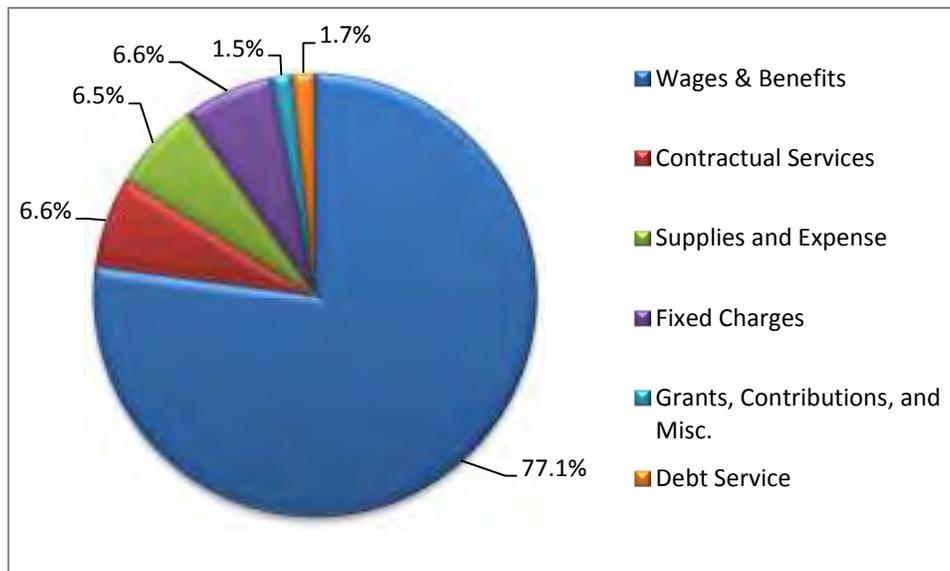
Emergency Medical Services Budget Summary

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Billing and Collection, 6055151008	\$95,123	\$99,825	\$93,377	\$102,553
Emergency Medical Services, 6055231022	943,967	1,026,809	989,384	1,015,392
Depreciation, 6055366508	41,370	72,600	61,300	70,800
Interest on Debt, 6055821008	<u>25,931</u>	<u>21,433</u>	<u>20,673</u>	<u>20,203</u>
Operating Expenditure Total	<u>\$1,106,391</u>	<u>\$1,220,667</u>	<u>\$1,164,734</u>	<u>\$1,208,948</u>
Full-time Positions	9.7	9.7	9.7	9.7

Expenditure History/Projections



2012 Recommended Budget



Emergency Management

Emergency Management coordinates preparedness and warning of potential disasters for the City of Marshfield. In the event of an emergency, Emergency Management will assist the Fire and Police Departments in obtaining the required resources to resolve the emergency. Emergency Management prepares for and coordinates all emergency functions under the command of the Police and Fire Departments to assist them in minimizing injuries and damage. Emergency Management assists with stabilizing the area and repairing damage resulting from disasters caused by severe weather, hazardous material spills, fires, floods, or any other natural or man-made disasters.

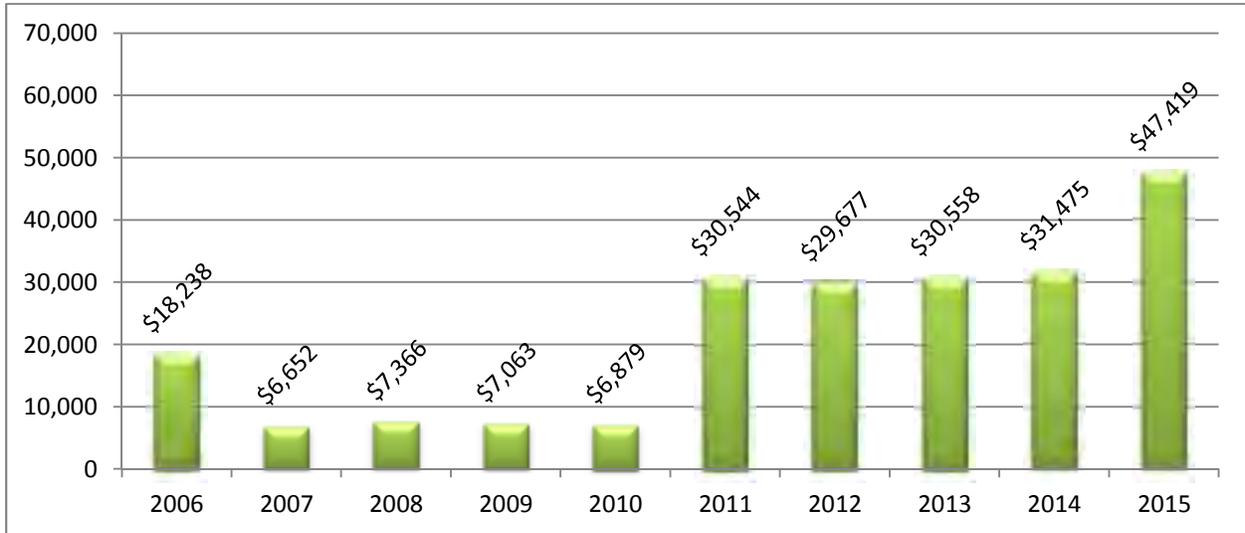
Summary of Services Provided	
Emergency Management	
	Maintain an updated plan for emergency preparedness of the City of Marshfield
	Coordinate participation of the municipality in Emergency Management training programs and exercises as required
	Performing administrative duties necessary for the rendering of reports and procurement of federal funds
	Coordinate the activities of the City's Emergency Management Operation in case of a "state of emergency" proclaimed by the Governor
	Attend training sessions under the Federal Emergency Management Agency (FEMA) and National Incident Management System (NIMS) mandates and other appropriate training
	National Incident Management System (NIMS) mandates and other appropriate training
	Responsible for coordinating emergency efforts between the City's and County's Emergency Management
	Establish a maintenance and replacement program to keep the warning sirens operable and develop and implement a visual internal inspection of each siren semi-annually

Emergency Management Budget Summary

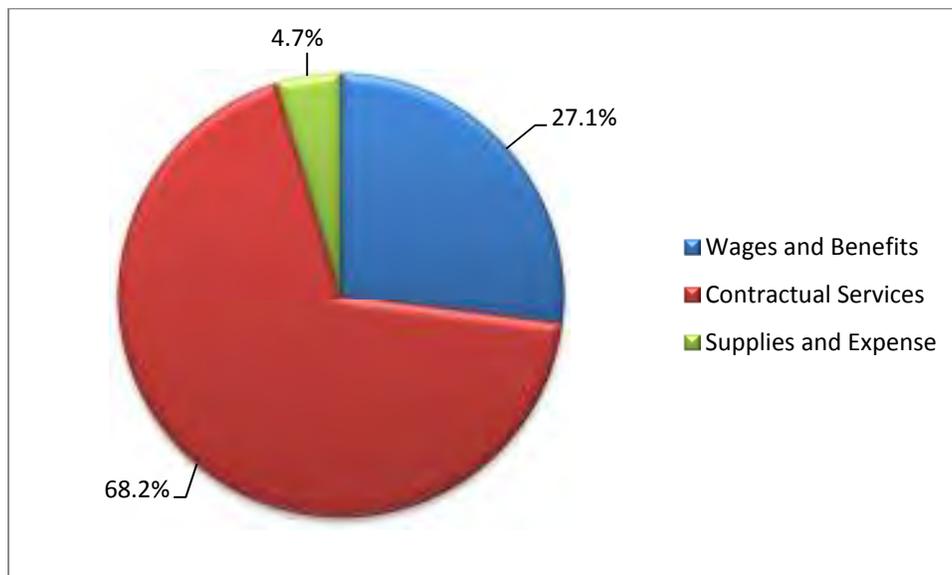
1015291020

	<u>Actual 2010</u>	<u>Budget 2011</u>	<u>Estimated 2011</u>	<u>Recommended 2012</u>
Operating Expenditure Total	<u>\$6,879</u>	<u>\$29,596</u>	<u>\$30,544</u>	<u>\$29,677</u>

Expenditures History/Projections



2012 Recommended Budget



Municipal Court

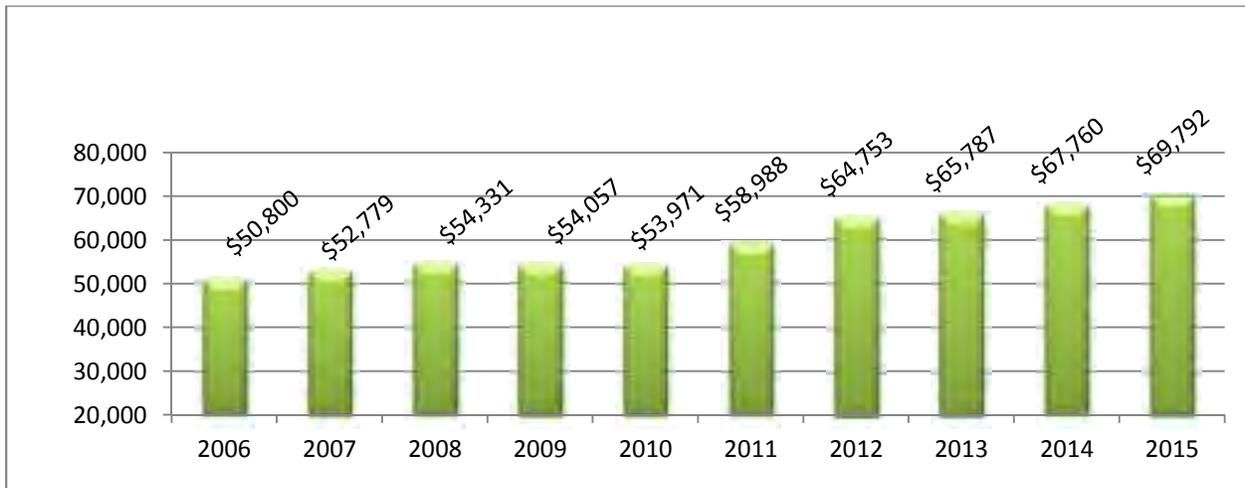
The Marshfield Municipal Court system was established to recover revenues and fees currently retained by the Wood County Circuit Court system for the service they provide. The Municipal Court system will further relieve the need for a fourth judge within the Wood County Circuit Court System and is intended to provide local control for Marshfield judicial actions.

Summary of Services Provided	
Municipal Court	Provides day and night court sessions appropriate to the needs of the Marshfield area community. The Municipal court also provides for a community-based court system through which municipal proceedings such as search warrants, inspection warrants, arrest warrants, property condemnation, health and fire inspection or other ordinance related concerns can be judicially addressed. In addition, the provide programs in lieu of forfeitures for juveniles (i.e. smoking diversion program, community services, and alcohol diversion program). The Juvenile Court remedies to curb truancy.

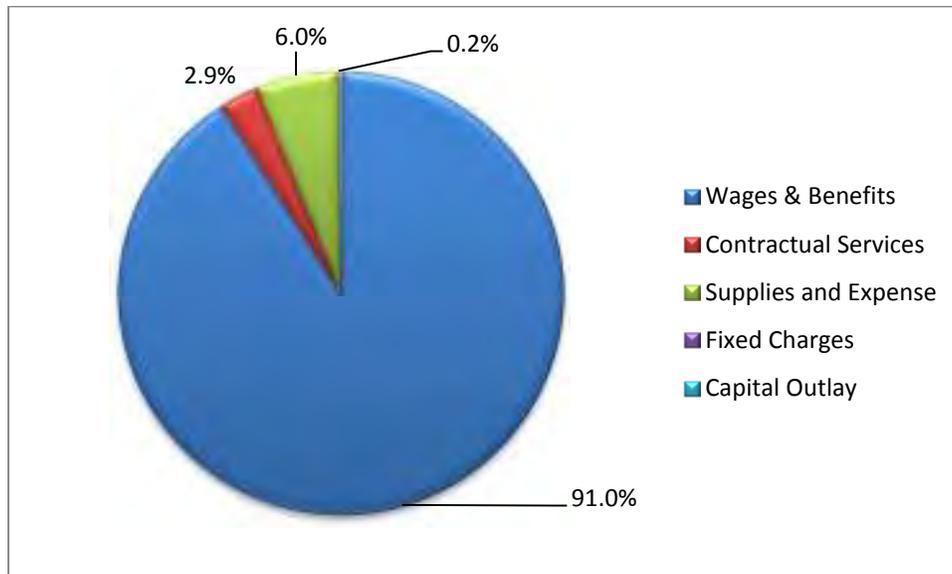
Municipal Court Budget Summary
1015121002

	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Operating Expenditure Total	<u>53,971</u>	<u>\$58,913</u>	<u>58,988</u>	<u>\$64,753</u>
Full-time Positions	.75	.75	.75	.75

Expenditures History/Projections



2012 Recommended Budget



Public Safety Funds

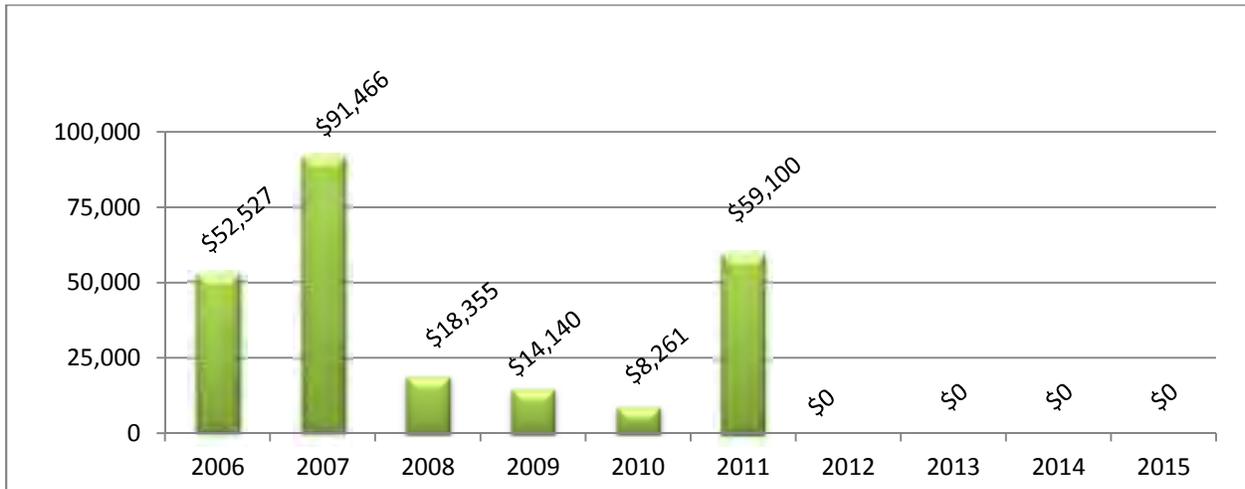
This fund accounts for eligible grants for Law Enforcement and Fire and Rescue service operation. This also includes federal and state drug seizure funds and miscellaneous donations.

Public Service Funds Budget Summary

2065211020

	<u>Actual 2010</u>	<u>Budget 2011</u>	<u>Estimated 2011</u>	<u>Recommended 2012</u>
Operating Expenditure Total	<u>\$8,261</u>	<u>\$59,100</u>	<u>\$59,100</u>	<u>\$0</u>

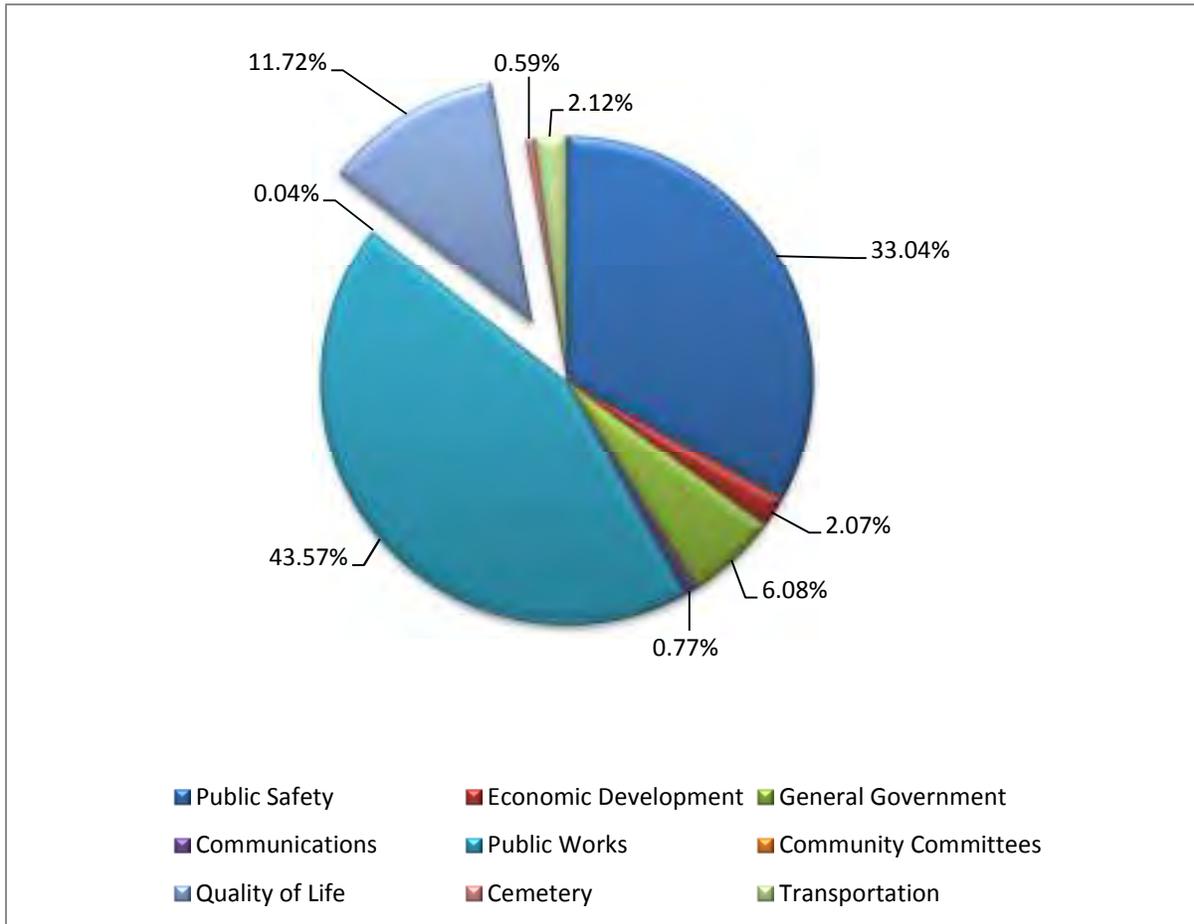
Expenditure History/Projections





Quality of Life

Every community is judged on its quality of life. This does not happen by accident. Careful and consistent planning, execution and commitment ensure the community is balanced – economically, leisurely, and culturally.



Parks and Recreation

The Parks and Recreation Department’s mission is to provide quality recreation opportunities for the citizens of Marshfield that are both accessible and affordable, and to plan, promote, acquire, develop, and maintain parks and recreation facilities that enhance the City of Marshfield and meet the recreational needs of the community.

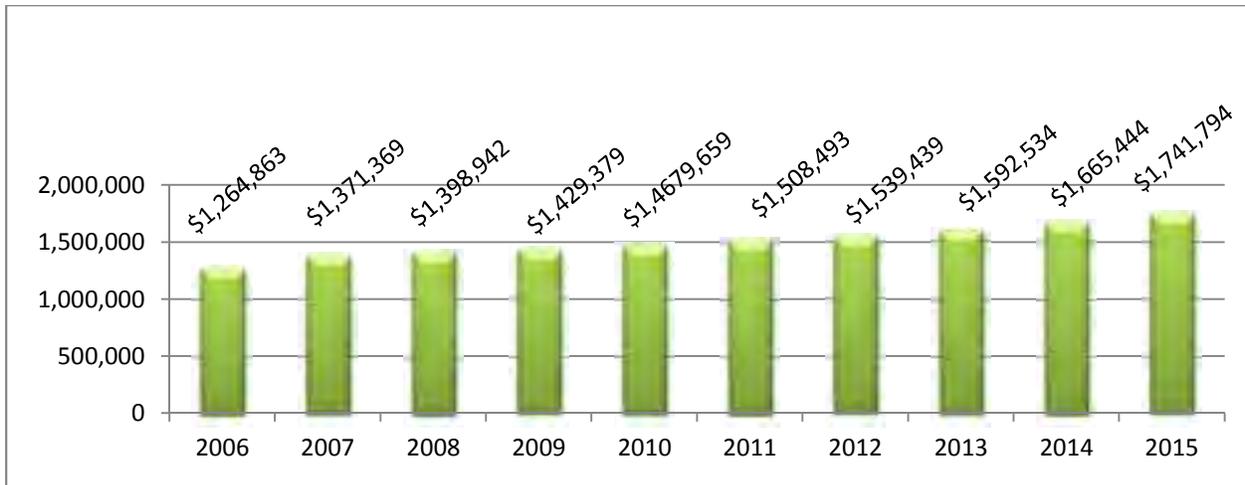
Summary of Services Provided	
Parks and Recreation	
	Manage and maintain the Wildwood Zoo, Marshfield Fairgrounds, Oak Avenue Community Center, Marshfield Senior Community Center, Wildwood Station Building, Marshfield Skate Park, Hefko Swimming Pool, Tennis/Racquetball Center, community athletic fields, 280 acres of public park land in 19 parks, and over ten miles of pedestrian/bicycle trails.
	Provide activities for all ages in aquatics, athletics, trips, instructional programs, and special events. Provide support services and program assistance to a variety of non-city recreation organizations whose programs serve the citizens of Marshfield.
	Provide management and maintenance service for the City-owned facilities at the Marshfield Fairgrounds Park, and work cooperatively with the Central Wisconsin State Fair Association and Marshfield Fair Commission to improve the facilities and increase utilization of the Marshfield Fairgrounds Park.

Parks and Recreation Budget Summary

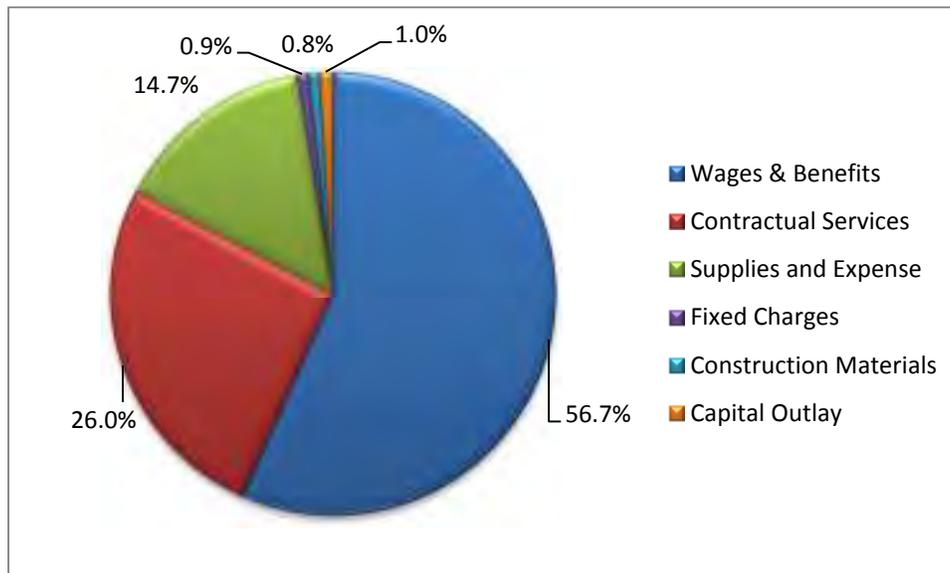
	<u>Actual 2010</u>	<u>Budget 2011</u>	<u>Estimated 2011</u>	<u>Recommended 2012</u>
Parks/Recreation Administration, 1015531062	\$247,732	\$262,178	\$259,888	\$248,968
Oak Avenue Community Center, 1015519162	28,731	34,981	34,981	31,115
Parks Operation/Maintenance, 1015521061	710,799	786,163	719,913	758,205
Recreation Programs, 1015532162	49,528	47,538	47,553	52,122
Tennis/Racquetball, 1015532762	34,899	38,837	38,755	35,074
Adult Athletic League, 1015532862	12,754	12,545	13,415	13,721
Zoo Operation/Maintenance, 1015541063	241,477	218,294	218,294	210,102
Aquatic Facilities, 1015542062	69,398	88,140	88,918	88,652
Fairgrounds, 1015548062	<u>84,341</u>	<u>89,369</u>	<u>86,776</u>	<u>101,480</u>
Operating Expenditure Total	<u>\$1,479,659</u>	<u>\$1,578,045</u>	<u>\$1,508,493</u>	<u>\$1,539,439</u>
Full-Time Positions	10	10	9	9

Parks and Recreation Budget Summary

Expenditures History/Projections



2012 Recommended Budget



Library

Marshfield Public Library provides citizens in the Marshfield area with a comprehensive collection of books and other media that record human knowledge, ideas and culture. The library's main objectives are to organize materials in an easily accessible manner, to provide staff to offer guidance and encouragement in use of materials, and to make the library a reliable source of information and reference.

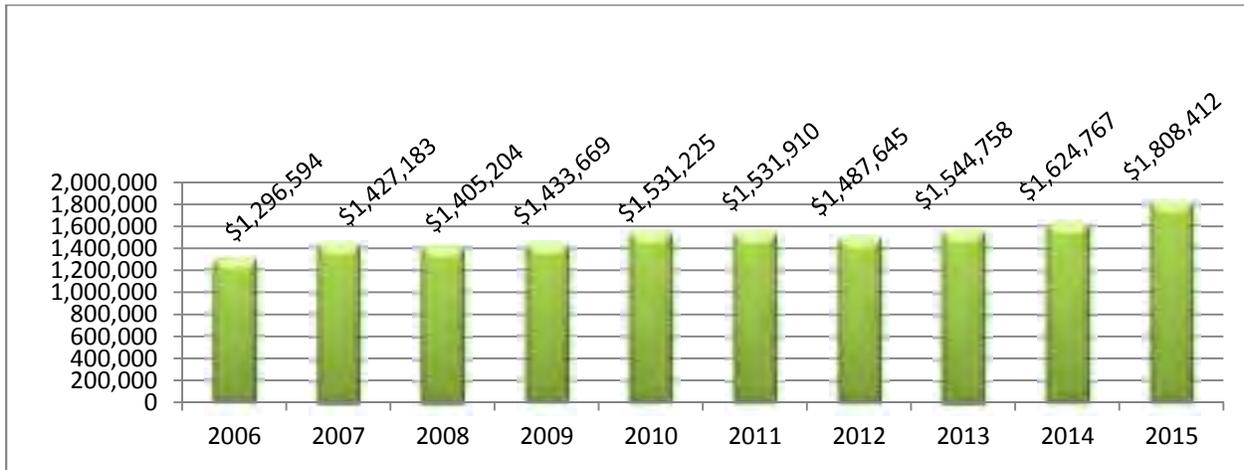
Summary of Services Provided	
Library	
	Popular materials center provides current, high-demand, high-interest materials of recognized quality to persons of various ages in all desired formats.
	Reference Center provides library users with convenient, timely access to information needed for daily living and decision-making. The service is provided via any communication mode (on-site, electronic and telephone reference/information service)
	Independent learning center provides materials and services for adults to pursue such endeavors as citizenship education, cultural interests, job-related competencies, and self-improvement. The library supports individuals of all ages pursuing a sustained program of learning independent of any education provider.
	Child's door to learning providing materials, child and parent services, and programs to enhance interest in learning.
	Community center, 224,500 people visited in 2010. 665 people crossed the threshold each day. Library meeting rooms were used 1,138 times in 2010.

Library Budget Summary

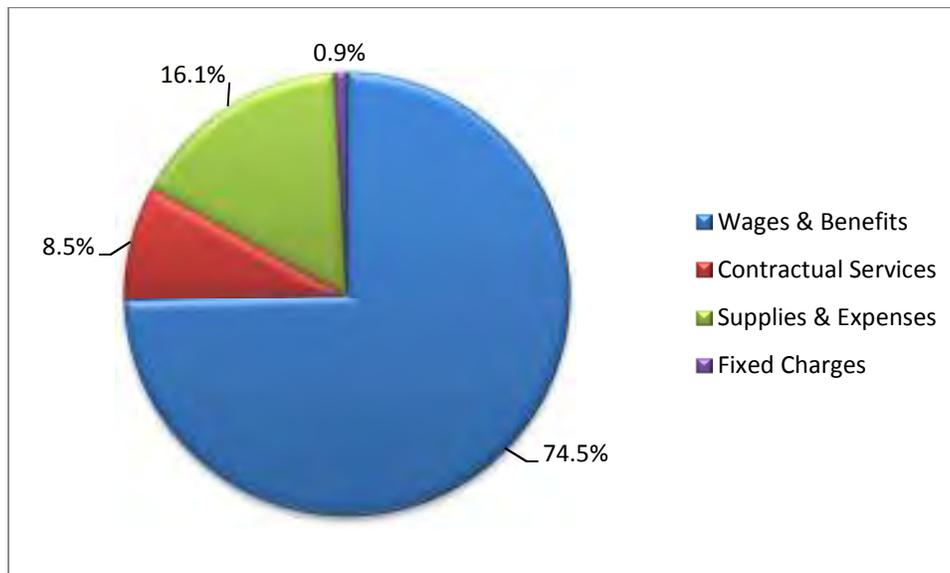
1015511060

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$1,531,225</u>	<u>\$1,523,971</u>	<u>\$1,531,910</u>	<u>\$1,487,645</u>
Full-Time Positions	19.48	19.48	19.48	19.48

Expenditure History/Projections



2012 Recommended Budget



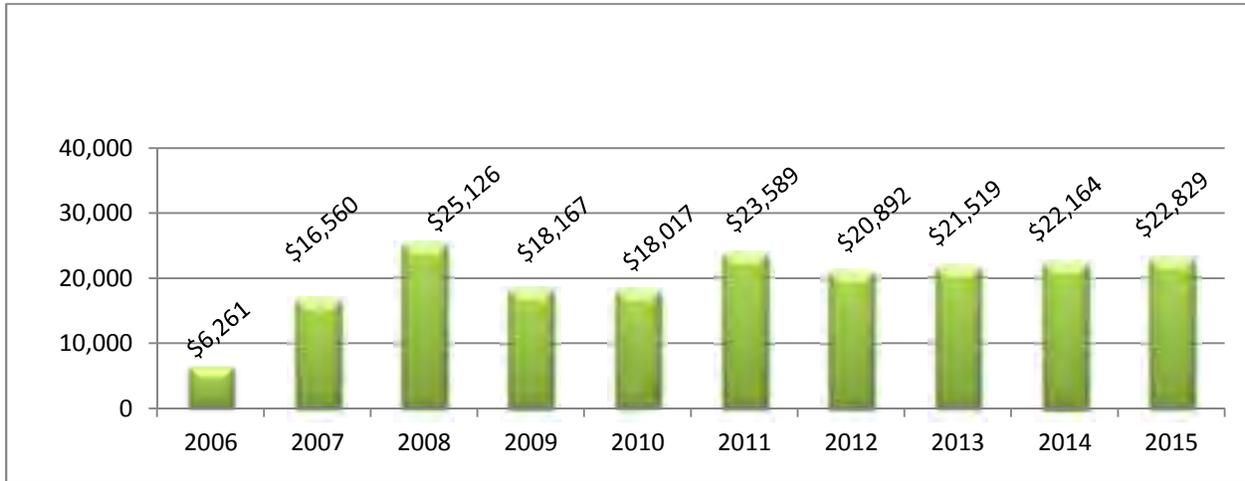
Aging/Senior Center

Summary of Services Provided	
Aging/Senior Center	
	Provide management and maintenance services for the Marshfield Senior Center and work cooperatively with the Marshfield Senior Citizens Council, Marshfield Committee on Aging, Senior Citizens Employment and Training, and the Aging and Disability Resource Center of Central Wisconsin to provide activities and services for older adults, including social and recreational activities, educational programs, and special events.

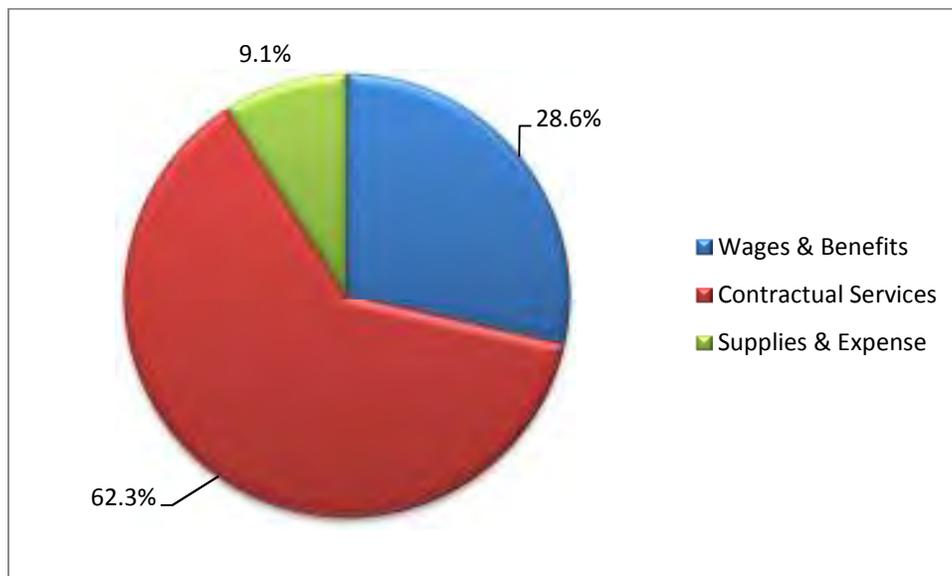
Aging/Senior Center Budget Summary

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$18,017</u>	<u>\$23,560</u>	<u>\$23,589</u>	<u>\$20,892</u>

Expenditures History/Projections



2012 Recommended Budget



UW Marshfield/Wood County

UW Marshfield/Wood County is one of 13 locally-owned campuses, which, collectively, are the UW Colleges, the liberal arts transfer institution of the University of Wisconsin System. The campus was built and is maintained by the City of Marshfield and Wood County.

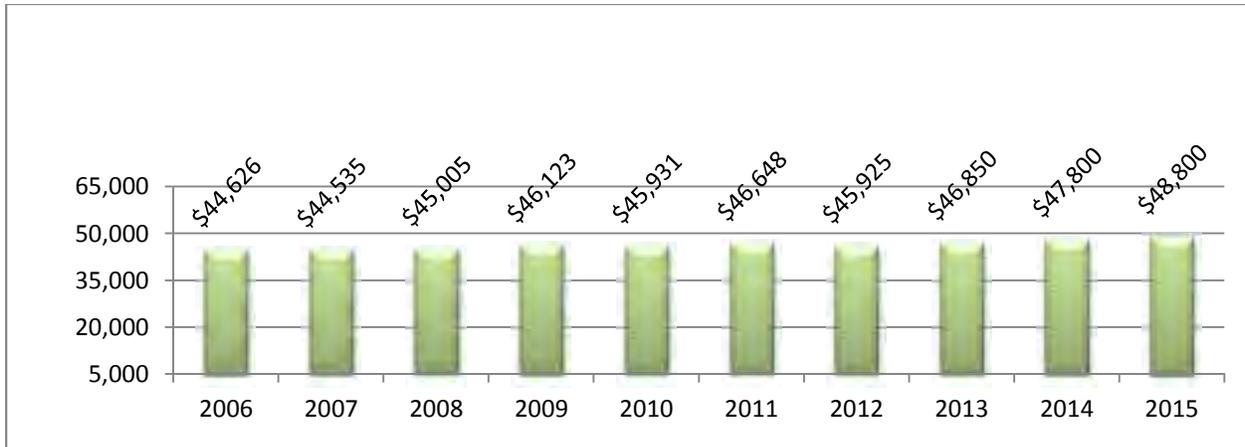
Summary of Services Provided	
UW Marshfield/Wood County	
	UW-Marshfield/Wood County's vision reflects the Wisconsin Idea, a philosophy embraced by the University of Wisconsin System, which holds that the boundaries of the university should be the boundaries of the state, and that research conducted at the University of Wisconsin System should be applied to solve problems and improve health, quality of life, the environment and agriculture for all citizens of the state.
	The University of Wisconsin College is a multi-campus institution that prepares students for success at the baccalaureate level of education, provides the first two years of a liberal arts general education that is accessible and affordable, and advances the Wisconsin Idea by bringing resources of the University to the people of the state and the communities that provide and support its campuses.

UW Marshfield/Wood County Budget Summary

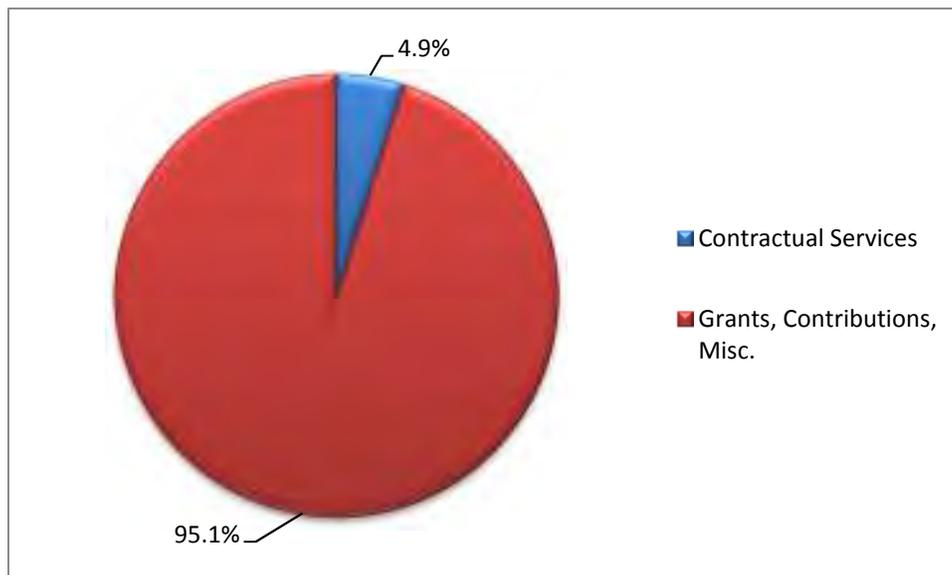
1015561064

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$45,931</u>	<u>\$46,868</u>	<u>\$46,648</u>	<u>\$45,925</u>

Expenditure History/Projections



2012 Recommended Budget



Convention and Visitors Bureau

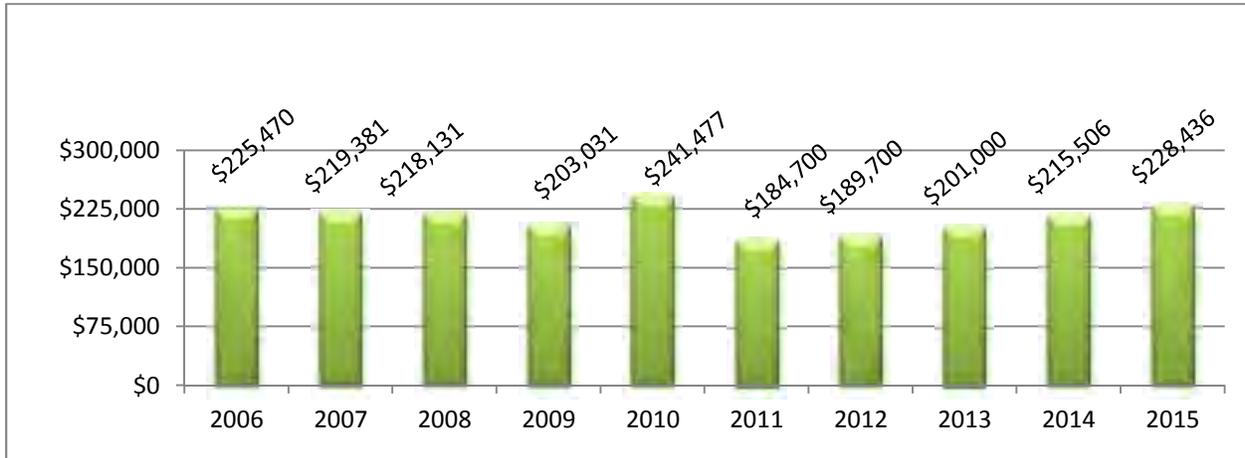
The Bureau is authorized and funded under Section 4-38(3)(b) of the Municipal Code of the City of Marshfield. The Bureau is not permitted to influence legislation, to support political parties, or to endorse candidates for public office. No part of the funds can be used for the direct benefit of the Bureau.

Summary of Services Provided	
Convention and Visitors Bureau	
	The Convention and Visitors Bureau leads the development of Marshfield's hospitality industry through aggressive marketing of its attractions, assets and facilities.
	The Convention and Visitors Bureau sponsors the annual Maple Fall Fest, Dance and Romance Weekend, Amish and Mennonite Tours, and Motor Coach tours

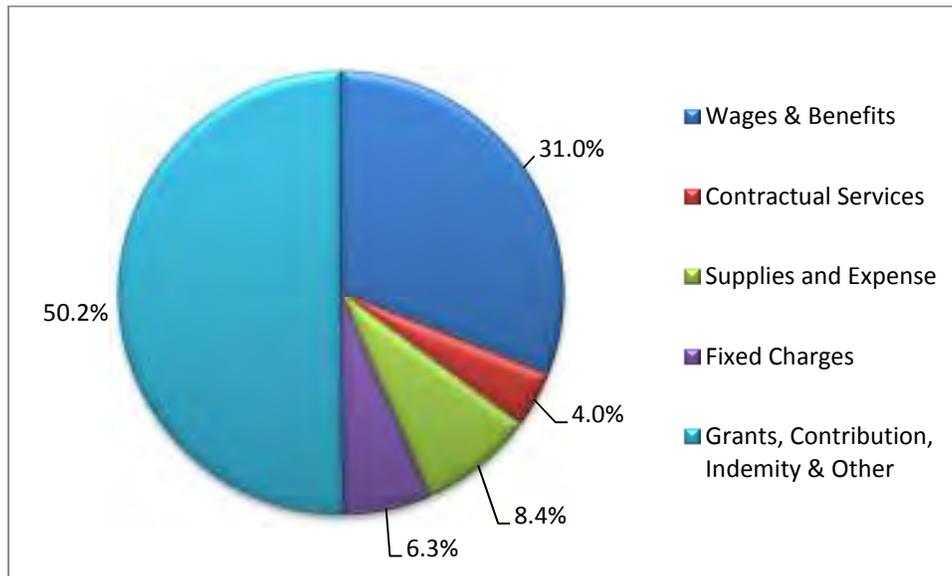
Convention & Visitors Bureau Budget Summary
2035519065

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$241,477</u>	<u>\$260,469</u>	<u>\$184,700</u>	<u>\$189,700</u>

Expenditures History/Projections



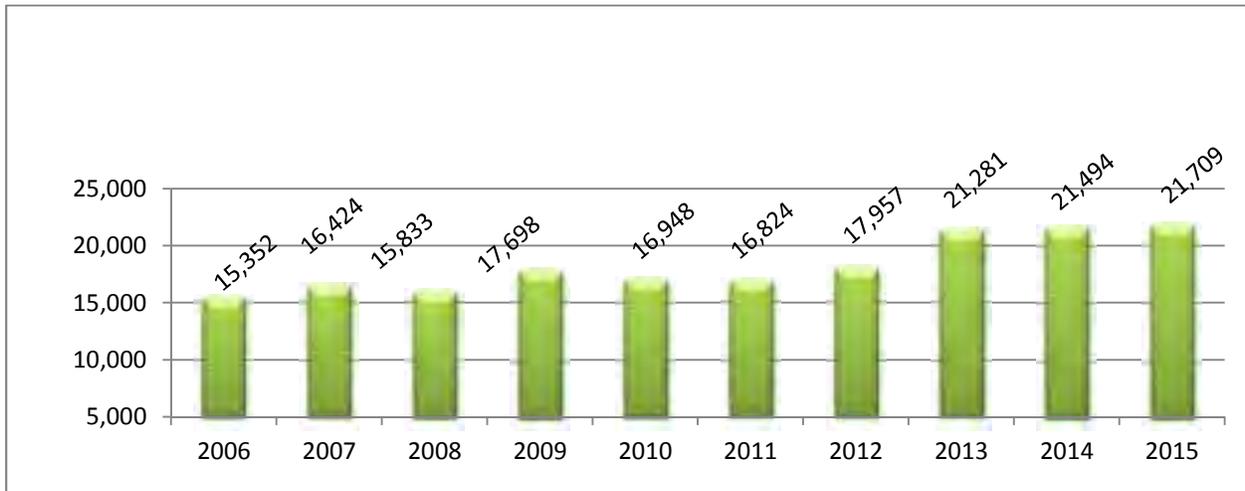
2012 Recommended Budget



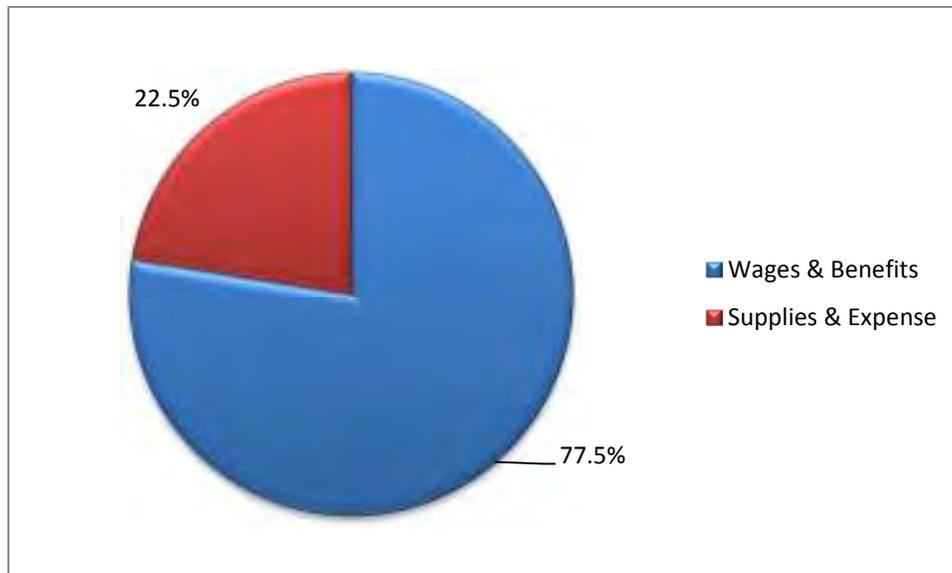
Dairyfest Budget Summary
1015534504

	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Operating Expenditure Total	<u>\$16,948</u>	<u>\$21,149</u>	<u>\$16,824</u>	<u>\$17,957</u>

Expeniture History/Projections



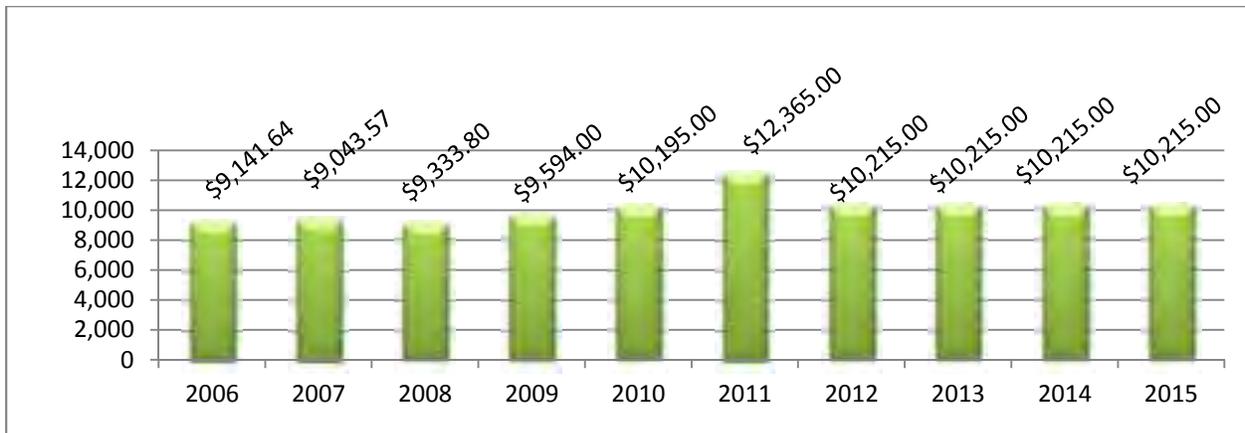
2012 Recommended Budget



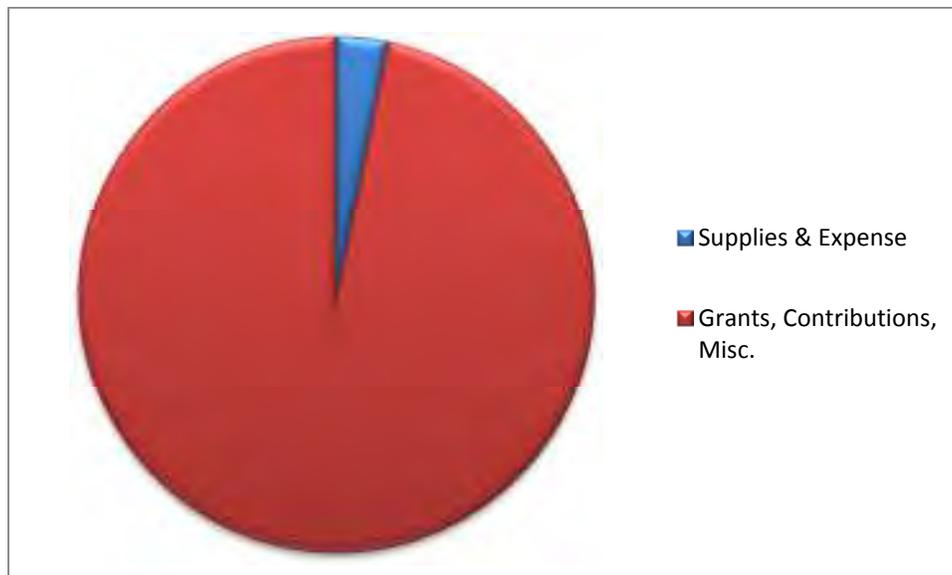
Celebrations and Entertainment Budget Summary
1015534908

	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Palm Sunday Chorus	\$750	\$750	\$750	\$750
School Patrol	4,340	4,340	4,340	4,340
Civic Band	4,800	4,800	4,800	4,800
ASCAP License	<u>305</u>	<u>2,475</u>	<u>2,475</u>	<u>325</u>
Operating Expenditure Total	<u>\$10,195</u>	<u>\$12,365</u>	<u>\$12,365</u>	<u>\$10,215</u>

Expenditure History/Projections



2012 Recommended Budget

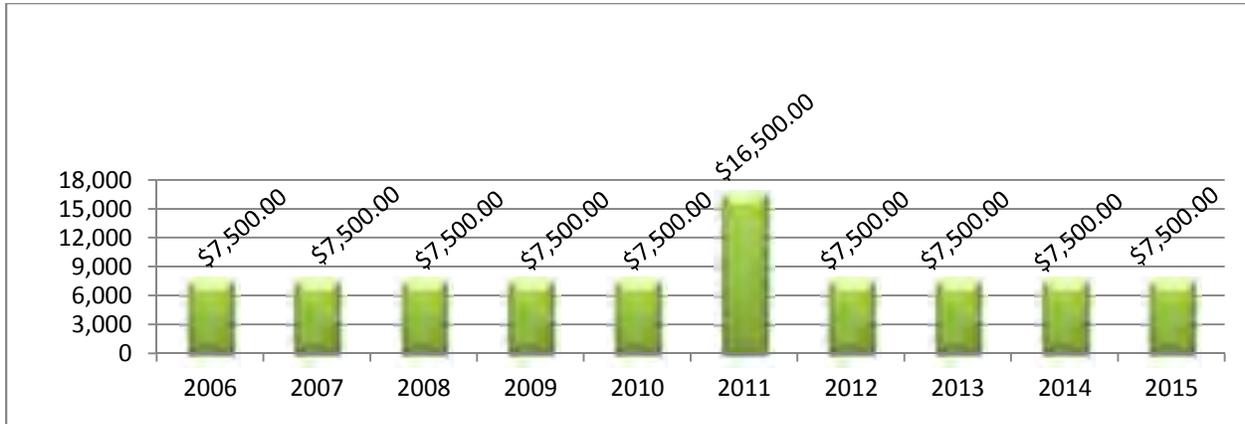


Upham Mansion Budget Summary

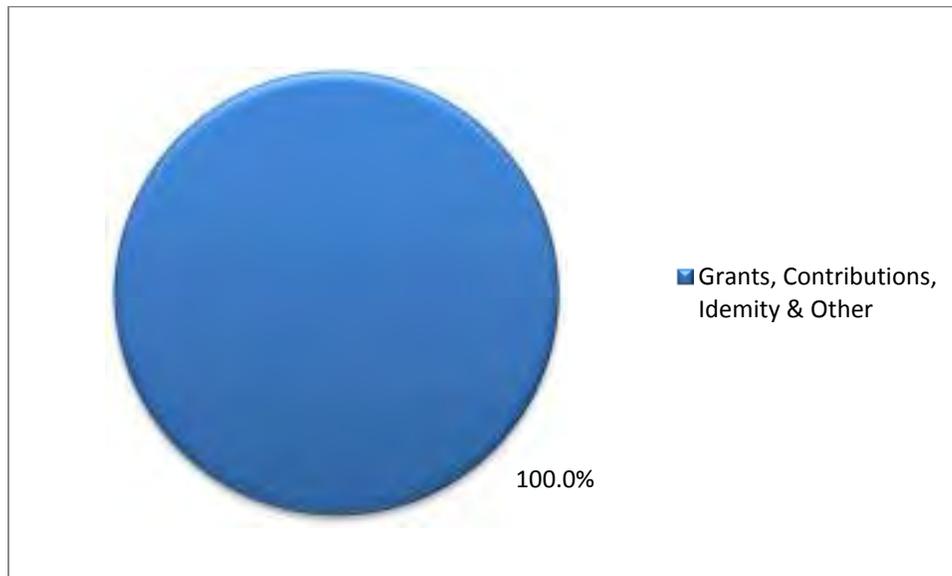
1015512008

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$7,500</u>	<u>\$16,500</u>	<u>\$16,500</u>	<u>\$7,500</u>

Expenditure History/Projections



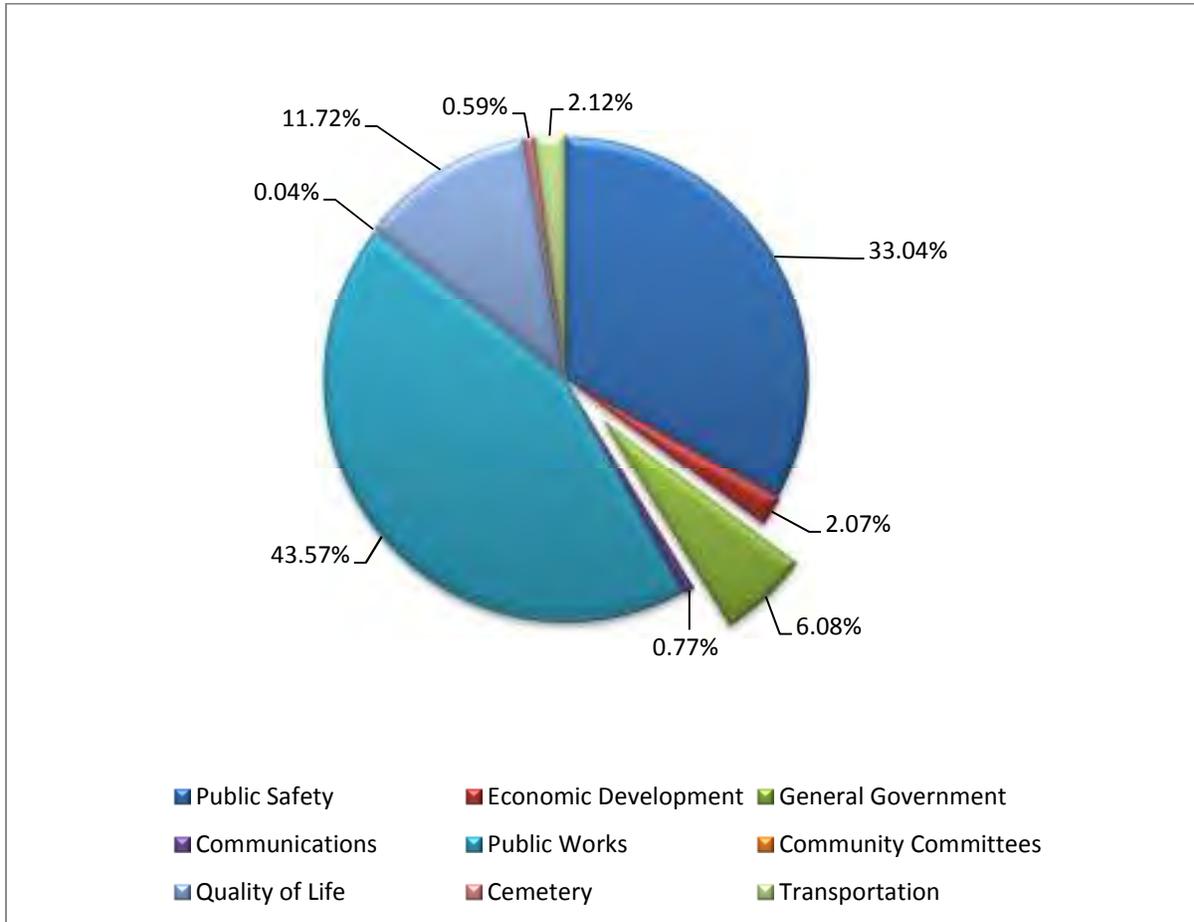
2012 Recommended Budget





General Government

While the Common Council is charged with setting city policies, integral to a consistent flow of city operations are those who carry out these policies, provide legal advice, and support vital recordkeeping functions. Their contributions are usually behind the scenes, but they provide key elements to the efficient functions of the City.



Mayor

The Mayor, elected for a two-year term in even-numbered years, serves as liaison between city government and citizens.

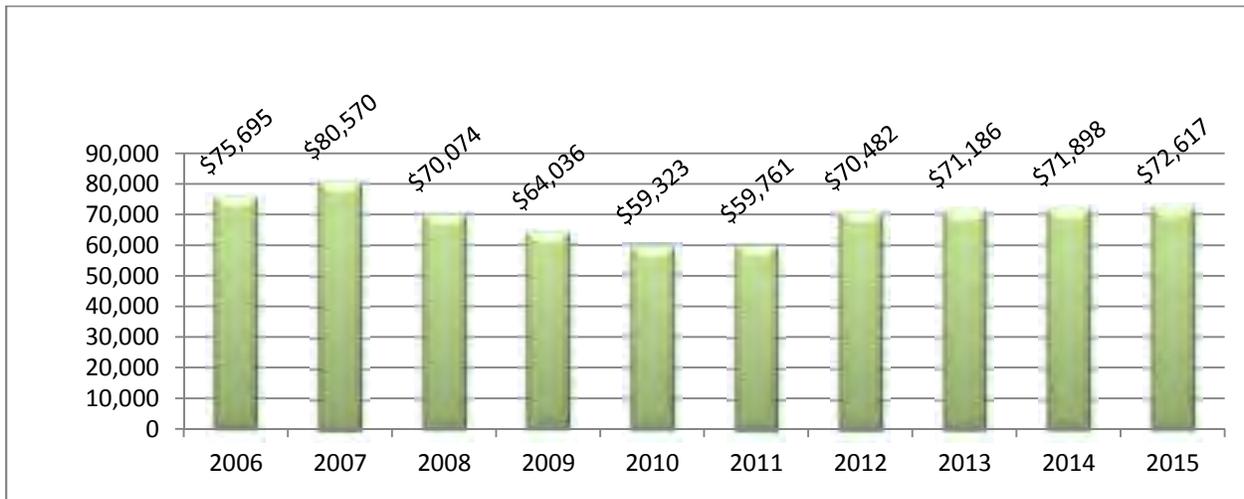
Summary of Services Provided	
Mayor	
	Chief executive officer of the city and represent the citizens of Marshfield at government, business, and social functions.
	Presides at meetings of the Common Council; serves as chairman of the Plan Commission and Industrial Park Authority.
	Signs all documents and contracts for the city
	Issues proclamations for special events as requested
	Hears citizen comments and complaints
	Appoints members to council and citizen committees and board with the confirmation of the Common Council

Mayor Budget Summary

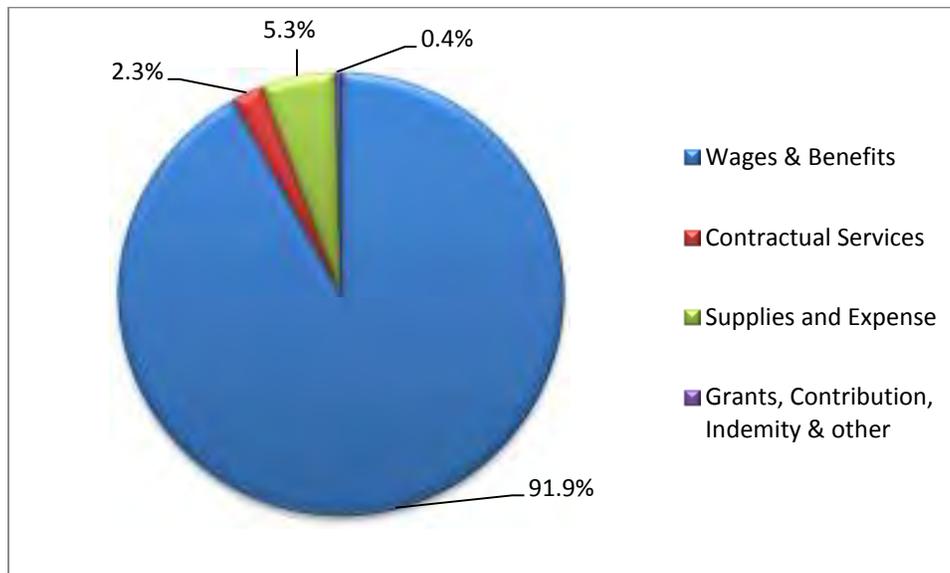
1015141104

	<u>Actual 2010</u>	<u>Budget 2011</u>	<u>Estimated 2011</u>	<u>Recommended 2012</u>
Operating Expenditure Total	<u>\$59,323</u>	<u>\$60,204</u>	<u>\$59,761</u>	<u>\$70,482</u>
Full-Time Positions	1.2	1.0	1.0	1.0

Expenditure History/Projections



2012 Recommended Budget



Common Council

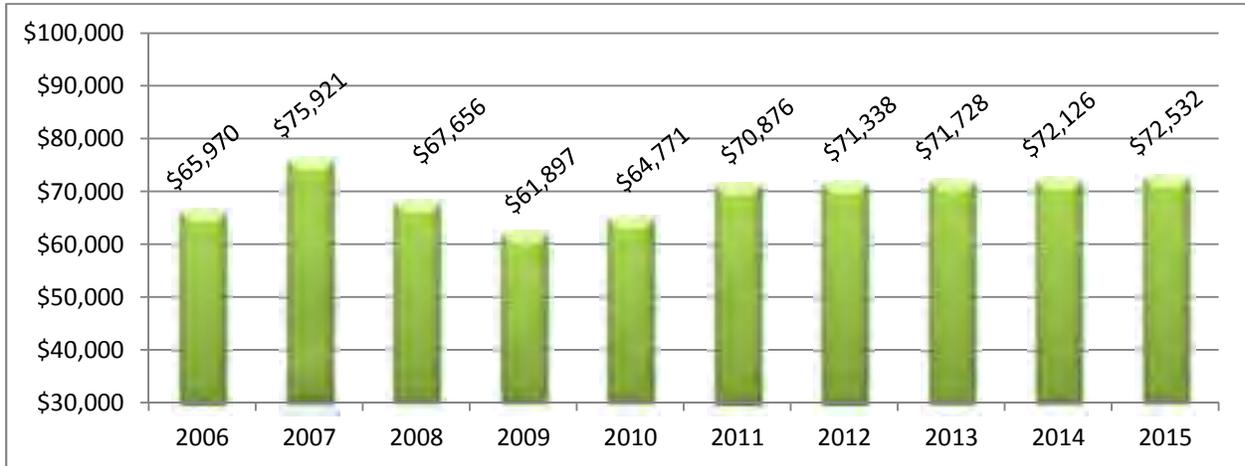
The Common Council provides the City of Marshfield the highest quality, cost effective municipal services for residents and customers in a professional and responsive manner. The Council is comprised of the Mayor and ten members elected on a non-partisan basis by aldermanic district – one-half in even-numbered years and one-half in odd-numbered years.

Summary of Services Provided	
Common Council	
	Is the policy making and governing body of the City of Marshfield.
	Has the management and control of city property, finances, highways and other facilities, and acts for its commercial benefit and powers to license, regular, borrow money, levy taxes, appropriate funds, fine, imprison, and confiscate.
	Appoints the City Administrator and City Attorney

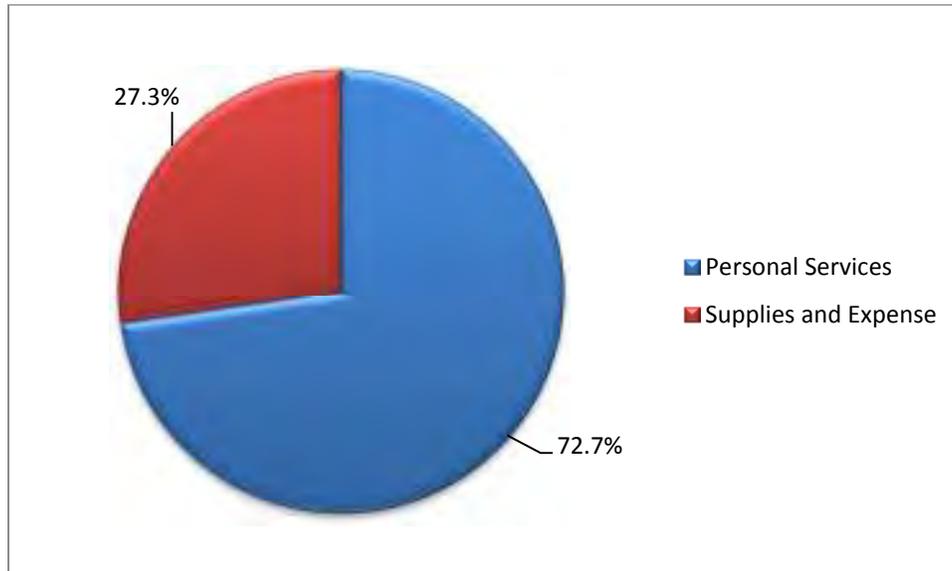
Common Council Budget Summary
1015111006

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$64,771</u>	<u>\$71,695</u>	<u>\$70,876</u>	<u>\$71,338</u>

Expenditures History/Projections



2012 Recommended Budget



City Administrator

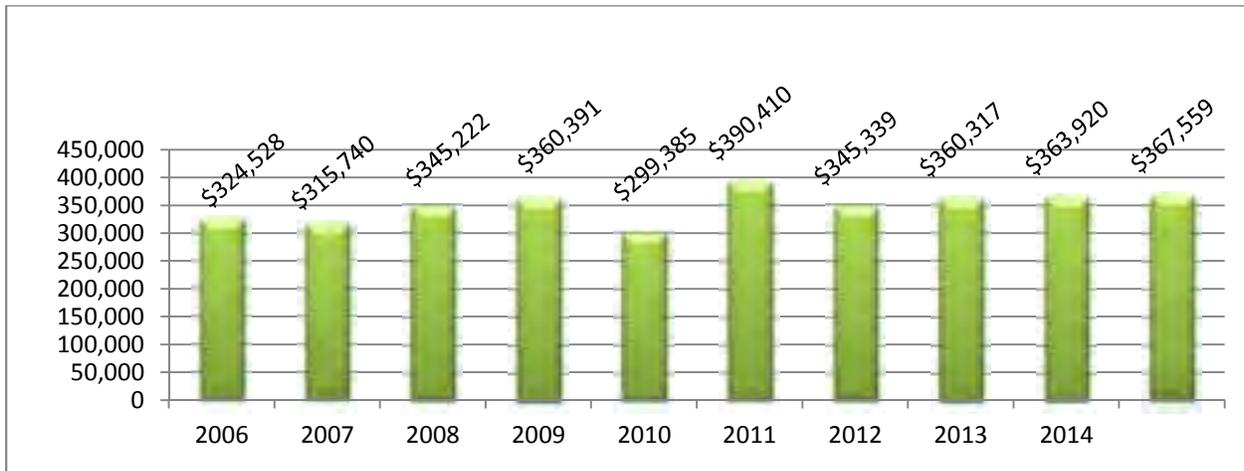
The City Administrator is appointed by, and serves at the pleasure of, the Mayor and common Council. The City Administrator's Office consists of professional, administrative, and clerical support staff to effectively coordinate city services. The City Administrator directly supervises the following departments or functions: 1) Public Works; 2) Parks and Recreation; 3) Information Technology; 4) Finance; 5) Planning and Economic Development; 6) Hill Cemetery; and 7) Human Resources.

Summary of Services Provided	
City Administrator	
	Develop and recommends alternative solutions to community programs for Council consideration; prepares meeting agendas and appropriate background materials for the Common Council, Council committees, and other city committees.
	Represents the city before legislative or intergovernmental bodies, and negotiates with outside parties on behalf of the Common Council.
	Directs preparation and administration of the annual budgets.
	Administers a system of human resources management to fulfill the requirements of federal, state, and local laws governing employment.
	Interprets the city's Personnel Policies and Procedures and/or labor agreements to define appropriate personnel actions.

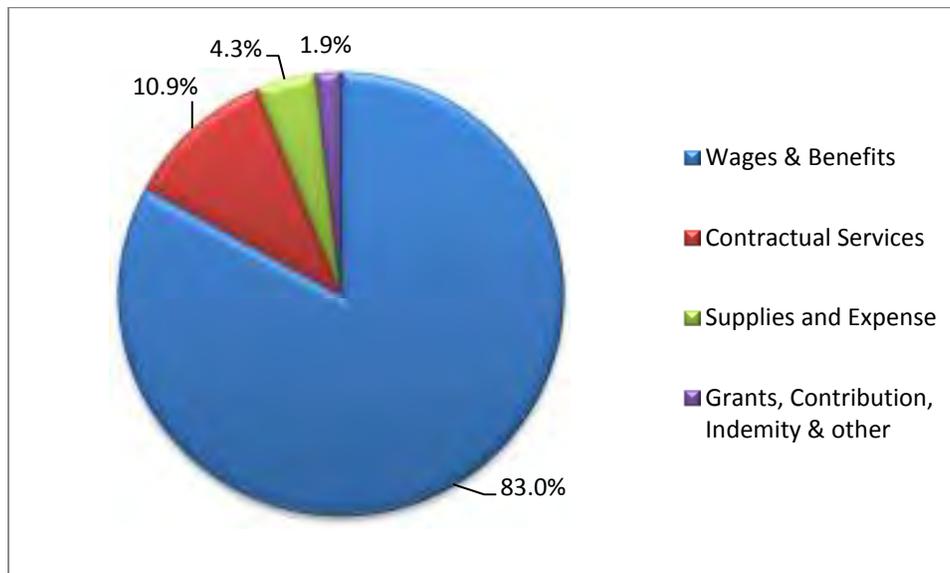
City Administrator Budget Summary
1015141205

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$299,385</u>	<u>\$402,830</u>	<u>\$390,410</u>	<u>\$345,339</u>
Full-Time Positions	3	2.5	2.5	2.5

Expenditure History/Projections



2012 Recommended Budget



City Attorney

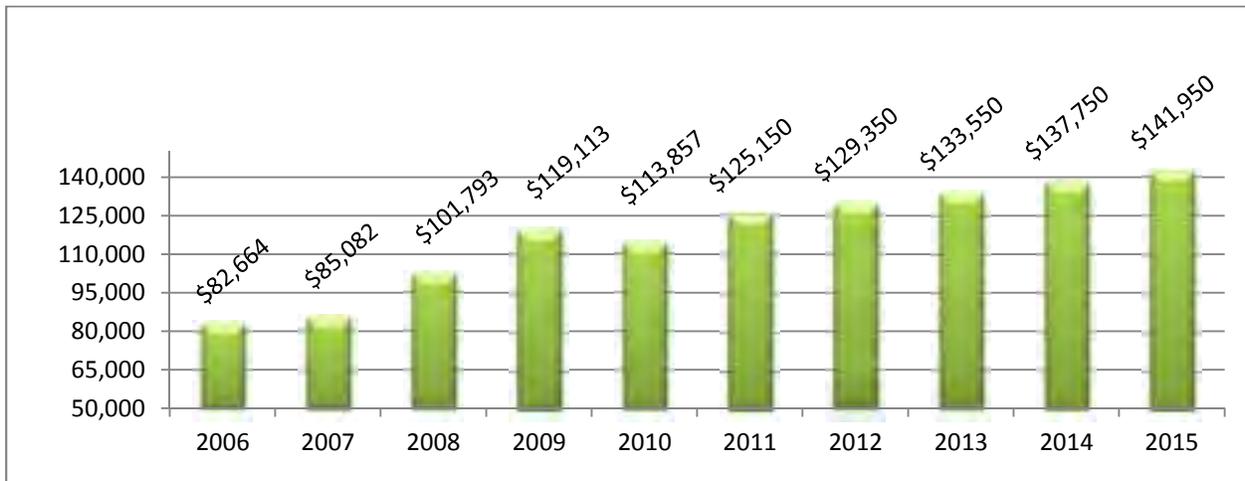
The City Attorney provides legal services concerning civil matters to the Mayor, Common Council, and all other city elected officials, City Administrator, department and division heads, and city boards, commissions, and committees. The City Attorney is appointed by a vote of the Common council for a two-year term, beginning on May 1 of odd-numbered years.

Summary of Services Provided	
City Attorney	
	Drafts ordinances, bonds, and other instruments as may be required by city officers. Also draft pleading, documents, and briefs relating to litigation. Drafts contracts, resolutions, and municipal codes
	Defends actions brought against any officer or employee of the Police Department and the Fire and Rescue Department growing out of any acts done in the course of his or her employment or out of any alleged breach of his or her duty as such offer or employee.
	Consults with and advised the Mayor, Common Council, Fire and Police Commission, Library Board, and City Plan Commission, the City Administrator and all city departments.
	Researches and writes legal opinions for the Mayor, the City Administrator and city departments.
	Acts as parliamentarian at Common Council meeting and advised the Common Council at all Council meetings.
	Represents the city in traffic violation cases and other ordinance violation cases.

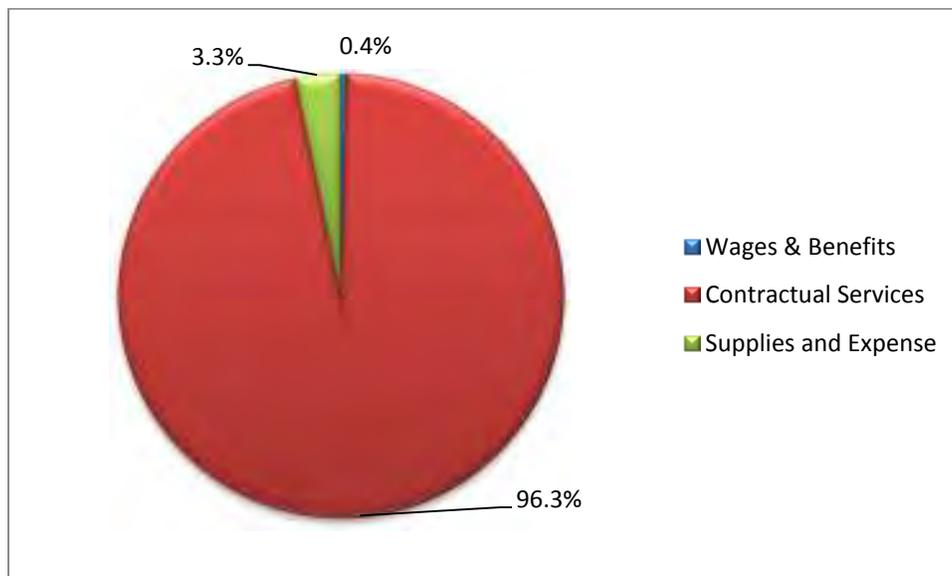
City Attorney Budget Summary
1015131003

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>113,857</u>	<u>125,510</u>	<u>125,150</u>	<u>129,350</u>

Expenditures History/Projections



2012 Recommended Budget



City Clerk

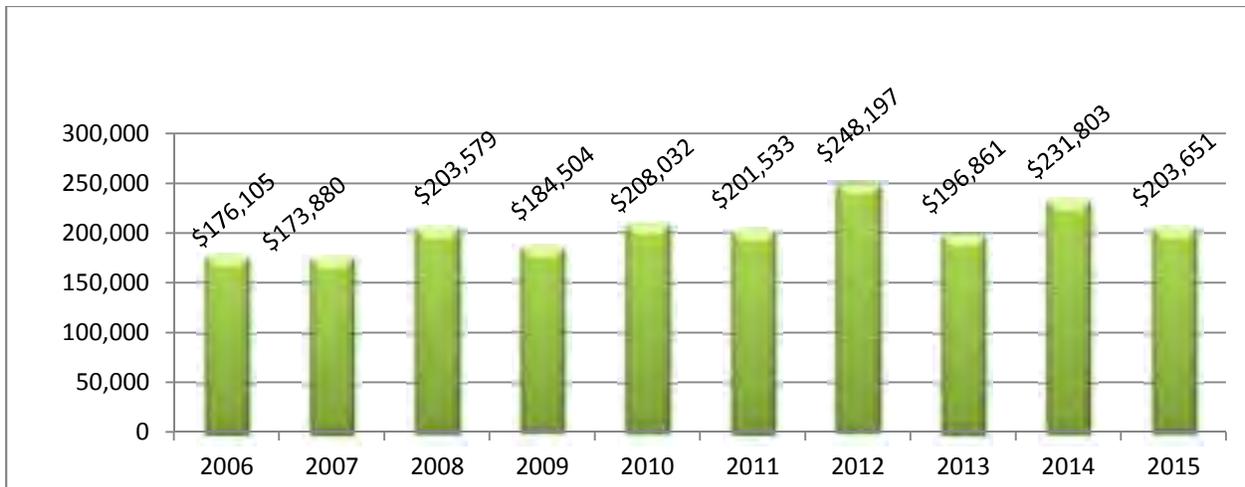
The Office of the City Clerk is responsible for a myriad of services and is comprised of three core functions: official records, elections, and purchasing. The mission of the City Clerk's office is to maintain care and custody of the corporate seal and all papers and records of the City. The City Clerk is elected every four years.

Summary of Services Provided	
City Clerk	
	Acts as secretary and distributes agenda information for Judiciary, License and Cemetery; Finance, Budget and Personnel; Cable TV; Zoning Board of Appeals; Board of Review; Common Council; and Board of Health. In addition, this office develops the agenda for Judiciary, License, and Cemetery, Cable TV; Zoning Board of Appeals; Board of Review; and Board of Health.
	Processes approximately 650 passport annually.
	Responsible for invoicing the property owners for special assessments and keeping track of the loan. Also responsible for placing the outstanding payment on the property owners tax bill each year until it is paid in full.
	Hold elections for the City of Marshfield as per Wisconsin Statute 5.01.
	Procure for the city, materials and supplies at the best price for city offices.

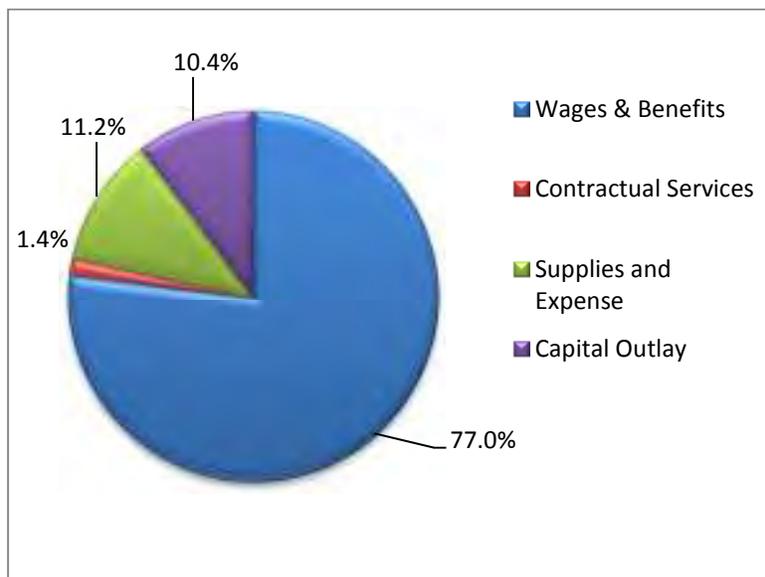
City Clerk Budget Summary

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Clerk's Office, 1015142006	\$163,107	\$171,849	\$171,076	\$162,260
Elections, 1015144006	39,851	27,270	21,277	76,757
Purchasing, 1015155006	<u>5,074</u>	<u>9,180</u>	<u>9,180</u>	<u>9,180</u>
Operating Expenditure Total	<u>\$208,032</u>	<u>\$208,299</u>	<u>\$201,553</u>	<u>\$248,197</u>
Full-Time Positions	2	2	2	2

Expenditure History/Projections



2012 Recommended Budget



Finance Department

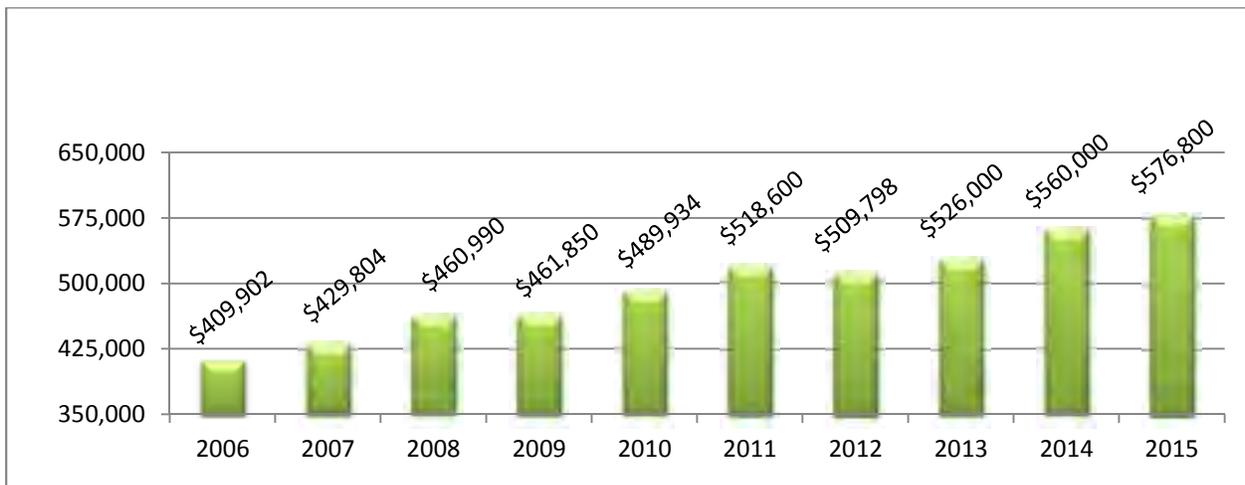
The Finance Department provides administrative support and financial information services to the public and city departments, maintain financial information in accordance with generally accepted accounting principles, and to ensure compliances to legal and prudent fiscal requirements in all financial and procedural operations. In addition, the Department is responsible for the collection, investing, and disbursement of all city funds and MEDA economic development commercial loan administration.

Summary of Services Provided	
Finance Department	
	Responsible for all accounting and financial reporting, including general ledger, payroll, accounts payable/disbursements, fixed assets management, debt management, direct fund surveillance, taxi service, and compiling the Comprehensive Annual Financial Report (CAFR).
	Works with city departments and summarizes their initial budget requests so that the City Administrator can prepare a recommended annual operating and capital budget for consideration by the Common Council.
	Monitors and reviews the condition of all city budgets and recommends remedial or corrective budget action when necessary.
	Reviews, analyzes, and presents finding on a wide range of city and legislative issues, as well as city management, financial, personnel and administrative policies to the City Administrator and Common Council.
	Responsible for all internal and external audits
	Collects and deposits all general city revenues, dog and cat license fees, as well as taxes for Wood County and Marathon Counties.
	Coordinate all city insurance programs

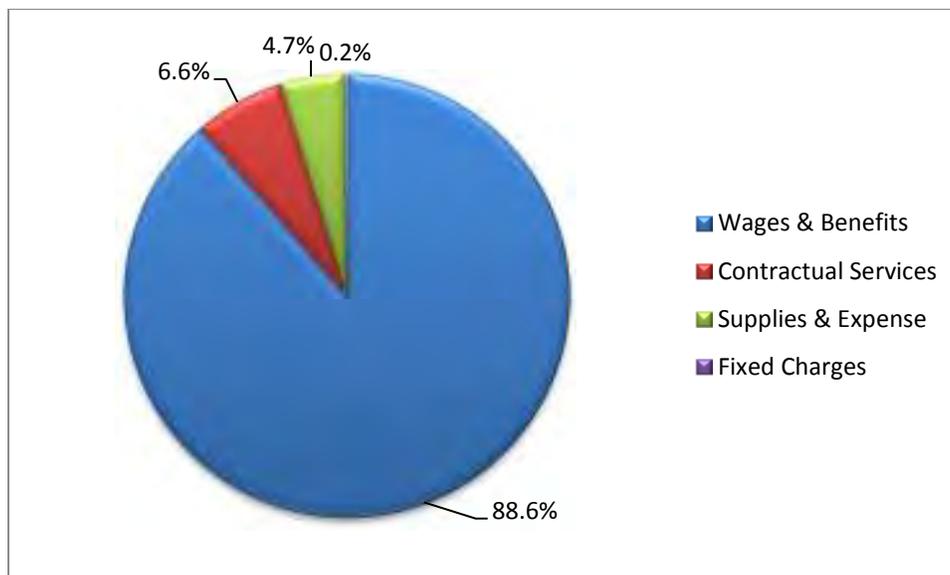
Finance Budget Summary
1015151008

	<u>Actual 2010</u>	<u>Budget 2011</u>	<u>Estimated 2011</u>	<u>Recommended 2012</u>
Operating Expenditure Total	<u>\$489,934</u>	<u>\$534,805</u>	<u>\$518,600</u>	<u>\$509,798</u>
Full-Time Positions	5.3	5.3	5.3	5.3

Expenditure History/Projections



2012 Recommended Budget



Technology Department

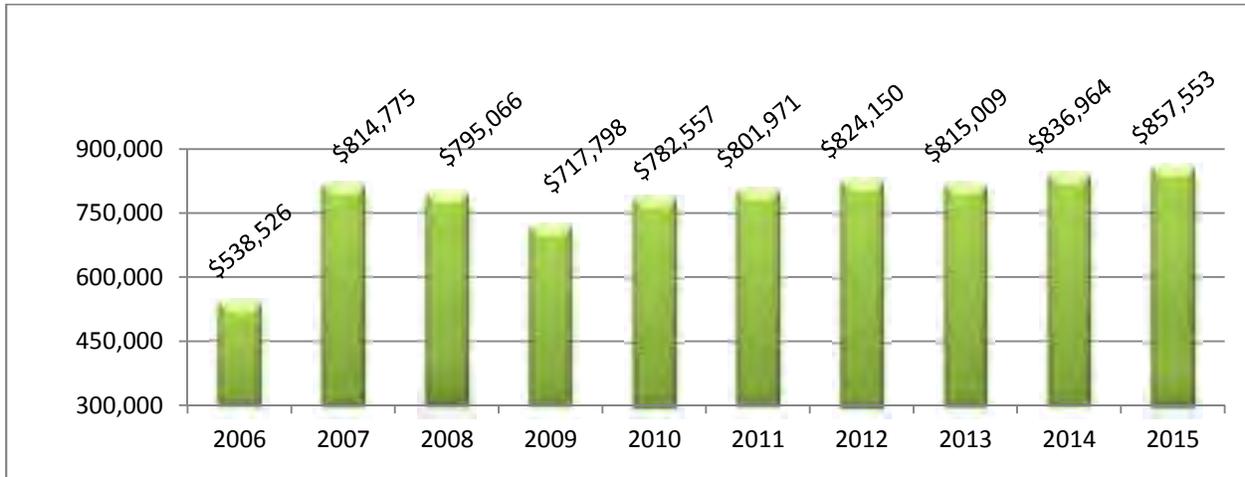
The Technology Department provides for the highest quality cost effective information services for customers in a professional and responsive manner. The department collaboratively provides access to high-quality knowledge system and strives to facilitate cutting edge technologies to exceed customer expectation.

Summary of Services Provided	
Technology Department	
	Provide reliable technological services as cost effectively as possible. Assure uninterrupted service and continuity of business operations including emergency and protective services
	Define and resolve technology problems, and recommend preventative measure whenever possible. Develop and recommend long-term planning addressing technological advances and needs to individual users as well as inter/intra-City departments.
	Suggest improvements in productivity through the use of technology.
	Provide sound technology policies and procedures; ensure compliance with all pertinent regulations and initiatives and State and Federal technology guidelines.
	Plan, organize, manage and control all use of technology throughout entire city.
	Provide training to improve user technology skills, and to increase City user productivity and accuracy on City systems whenever possible.

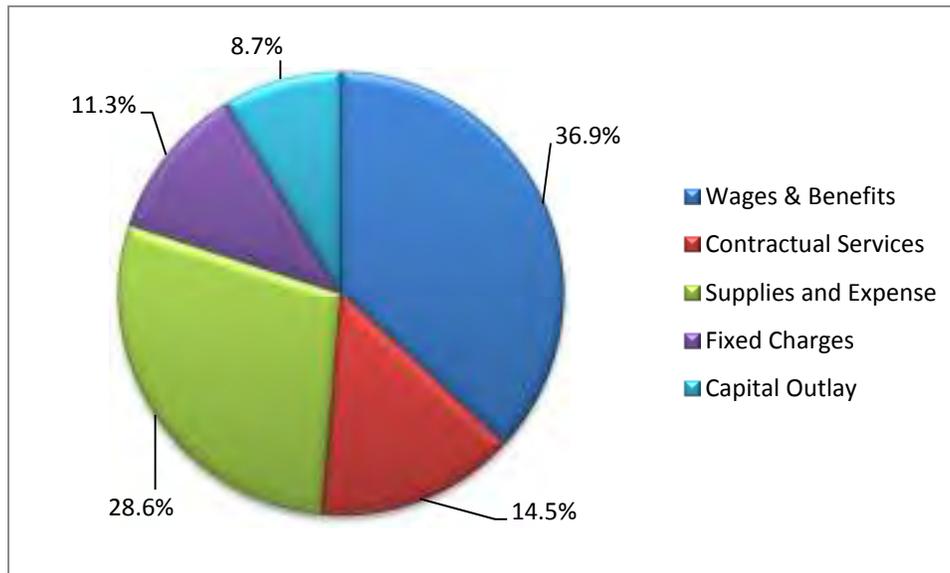
Technology Department Budget Summary
1015145007

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$782,557</u>	<u>\$833,942</u>	<u>\$801,971</u>	<u>\$824,150</u>
Full-Time Positions	3	3	3	3

Expenditure History/Projections



2012 Recommended Budget



Assessor's Department

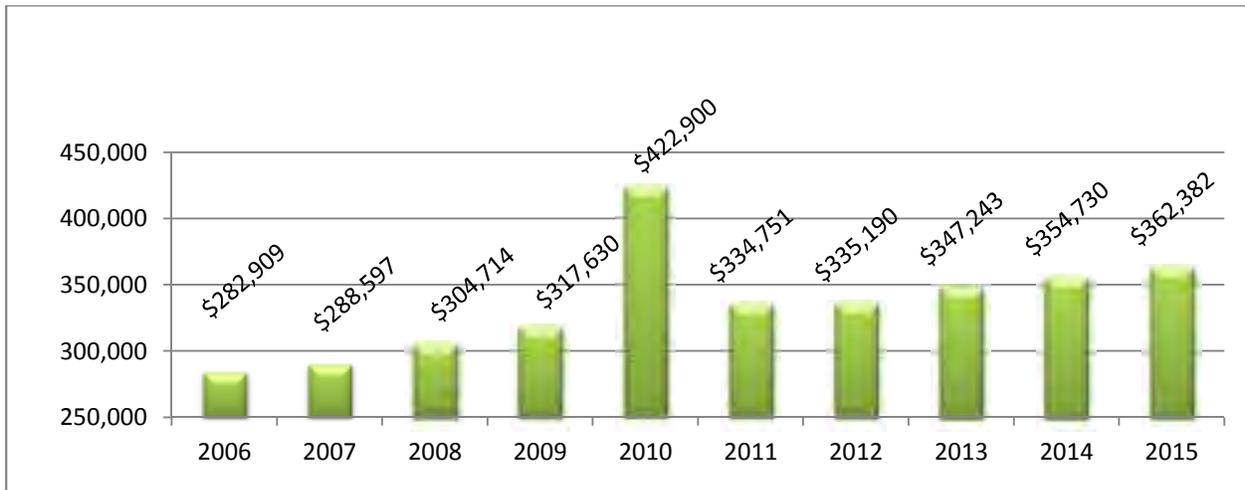
The Assessor's Department prepares the annual assessment roll (the official record of all taxable and exempt property within the City of Marshfield) while providing the best possible service. Assessed values determine the amount of general property tax charged to each property owner, while the information gathered provides a historical record and reference base for municipal operations. The primary goal is to reconcile fair and equitable assessments, emphasizing objective, defensible, and effective mass appraisal techniques.

Summary of Services Provided	
Assessor's Department	
	Establish assessed values for the real estate and personal property assessment rolls in compliance with Chapter 70, Wisconsin Statutes, the Wisconsin Property Assessment Manual, and the Uniform Standards of Professionally Acceptable Appraisal Practices.
	Work directly with property owners throughout the year and especially during open book conference, providing efficient service and accurate information for customers.
	In addition to field inspections for new construction and remodeling, inspect an estimated 1,500 more homes each year within a rotation cycle to field all properties.
	Defend the assessed values during the appeals process
	Work with sales and assessment statistical analysis annually to help determine the need for citywide revaluations
	Incorporate new requirements from the Wisconsin Department of Revenue into standardized procedures.
	Take a proactive approach in working with legislators on proposed legislation affecting the assessment process.

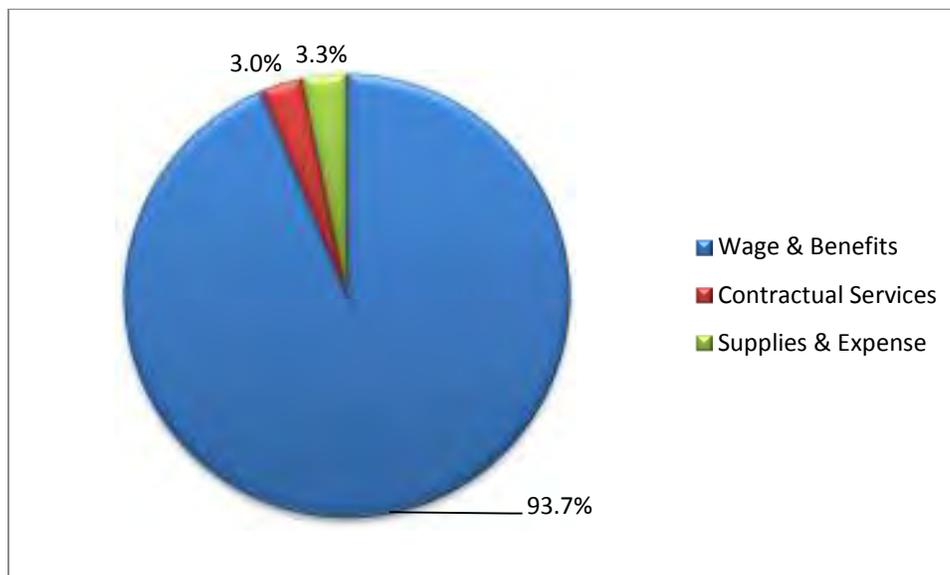
Assessor's Department Budget Summary
1015153009

	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Operating Expenditure Total	<u>\$422,900</u>	<u>\$348,974</u>	<u>\$334,751</u>	<u>\$335,190</u>
Full-Time Positions	4	4	4	4

Expenditure History/Projections



2012 Recommended Budget



Various Non-Departmental Budgets

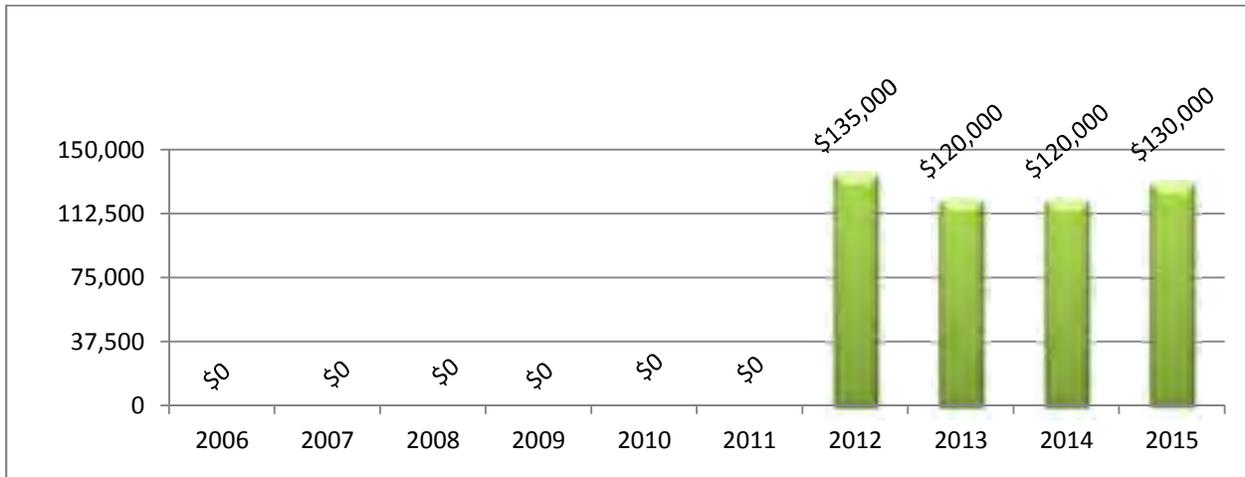
Non-departmental accounts are budgets that do not relate specially to any one department. They are summarized below:

Summary of Services Provided	
Contingency Account	This budget includes provisions for unallocated funds to cover unforeseen general operating costs not recognized when the budget was prepared
Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables	This budget covers illegal real estate taxes charged back to the City by the County, and tax refunds authorized by the Common Council under Section 74.135 of WI Statutes. This account also covers the cost of collection, collection agency fees, and the actual amounts approved to be written off as uncollectible for taxes, special assessments, and receivables.
Non-Departmental Insurance and Bonds	This account includes premiums on general, umbrella, professional and automobile liability insurance; fire, theft, general and comprehensive insurance; boiler insurance; volunteer's insurance, Sister City Insurance, and employee bonds

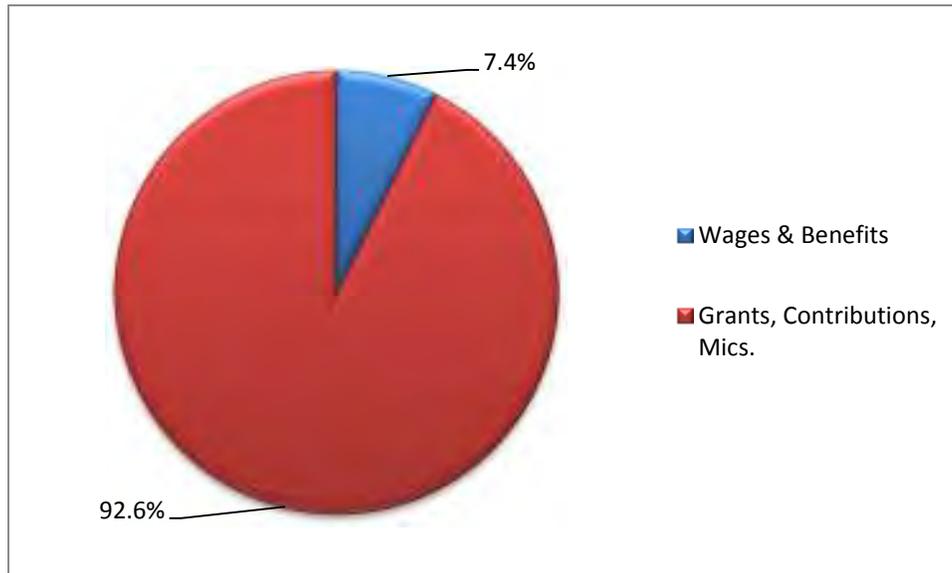
Contingency Budget Summary
1015156008

	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Operating Expenditure Total	<u>\$0</u>	<u>\$83,647</u>	<u>\$0</u>	<u>\$135,000</u>

Expenditures History/Projections



2012 Recommended Budget

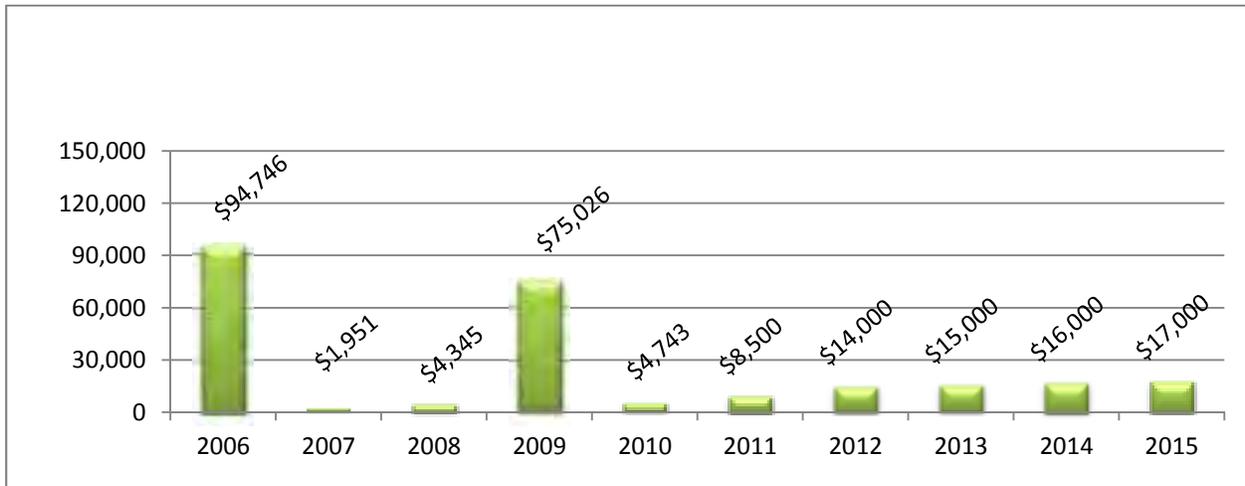


Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables Budget Summary

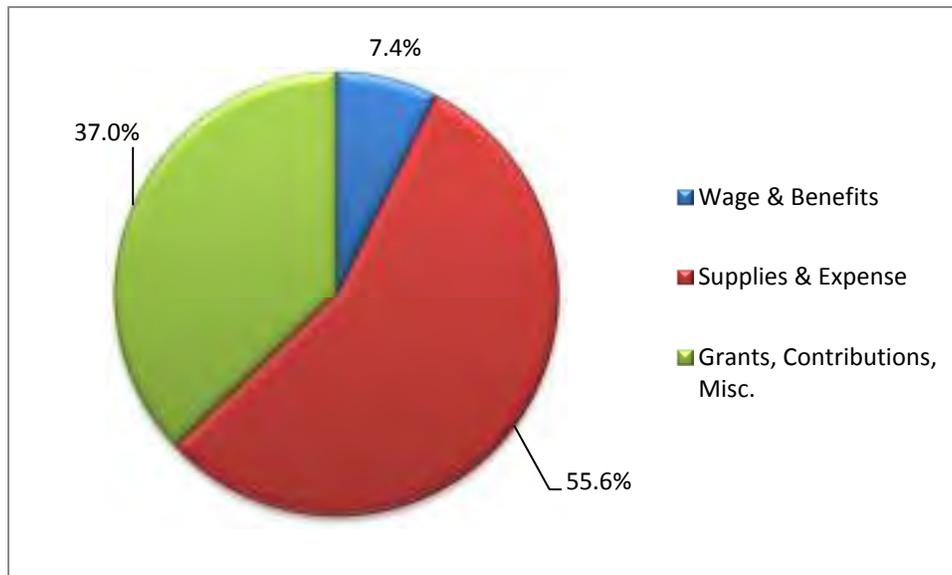
1015191008

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$4,743</u>	<u>\$27,000</u>	<u>\$8,500</u>	<u>\$14,000</u>

Expenditures History/Projections



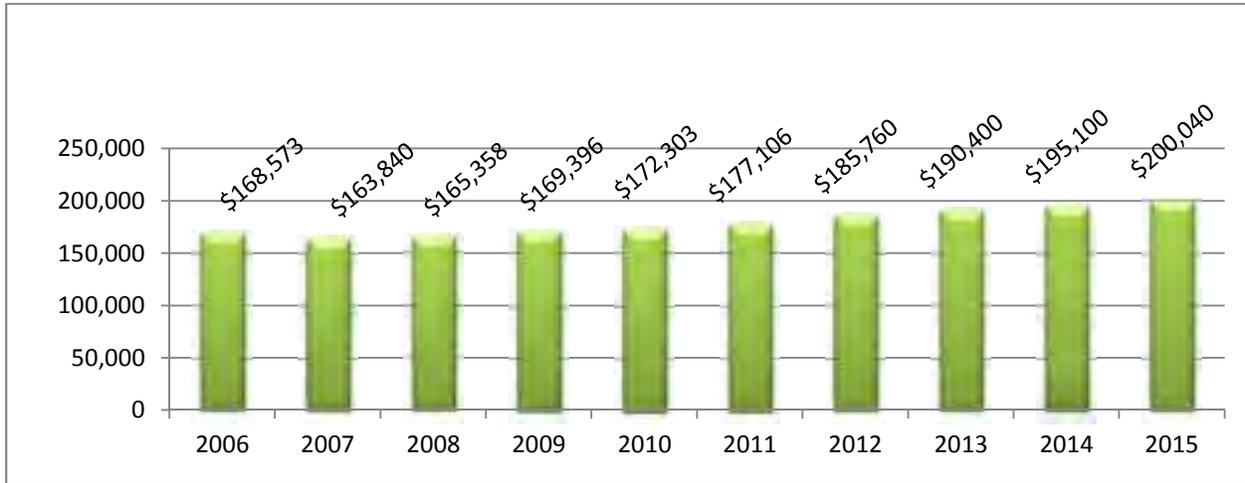
2012 Recommended Budget



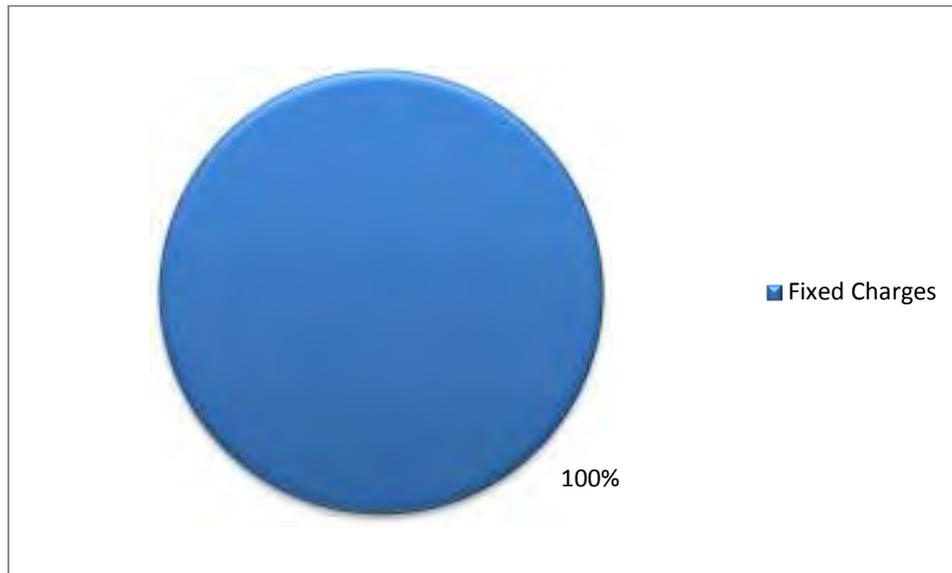
Non-Departmental Insurance and Bonds Budget Summary
1015193008

	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Operating Expenditure Total	<u>\$172,303</u>	<u>\$177,150</u>	<u>\$177,106</u>	<u>\$185,760</u>

Expenditures History/Projections



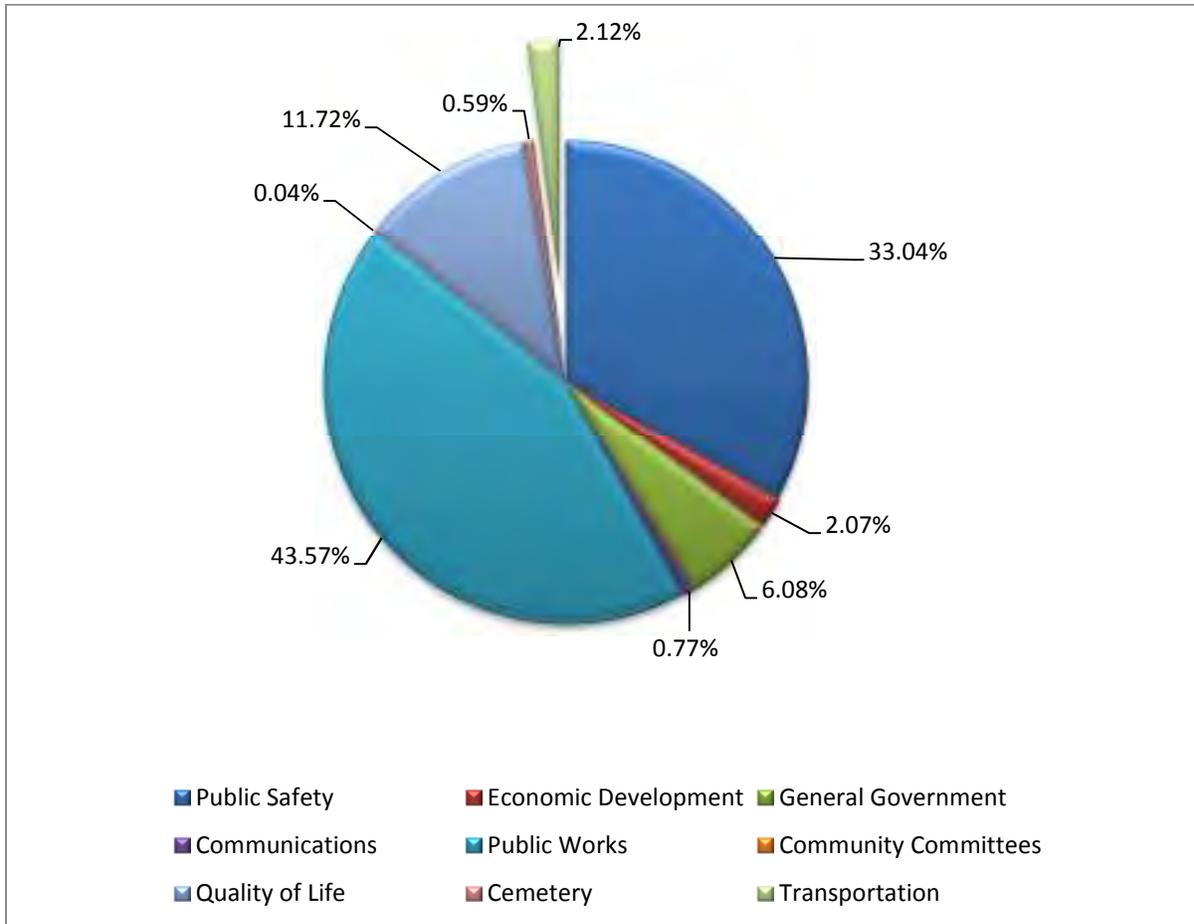
2012 Recommended Budget





Transportation

Transportation is one of the most determining factors for where economic activity can be. Residences need access to work, shopping, and education centers. Improving access will make further development possible, and interrupting it will have the opposite effect, cutting out working areas from the economy.



Taxi

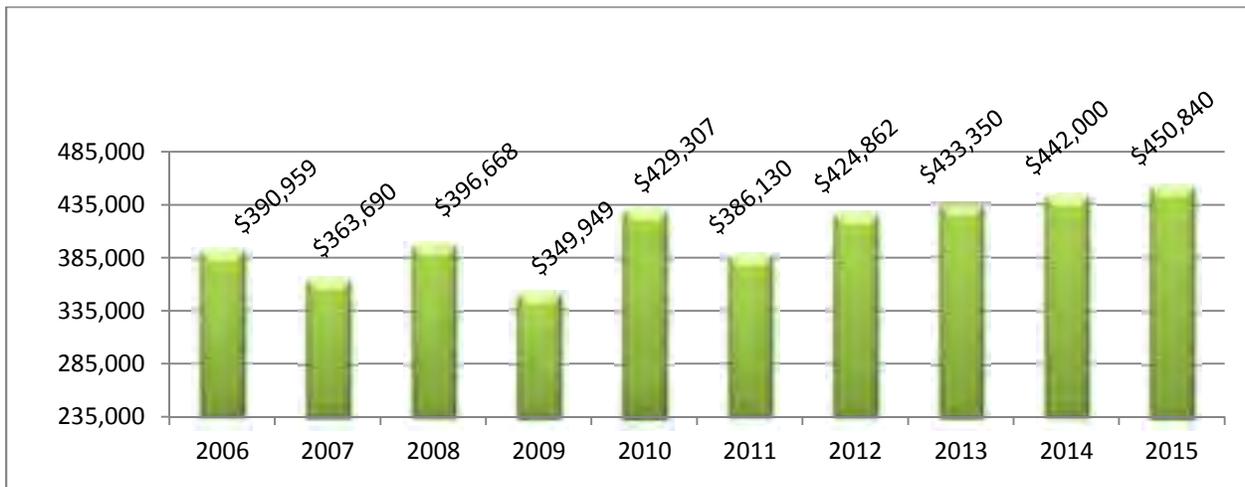
The City of Marshfield receives state mass transit operating and capital assistance aids under Section 85.20 of Wisconsin Statutes, and under Section 5311 of the Urban Mass Transportation Act. The purpose is to offer assistance to surface public transportation system operating out of urbanized areas. This is a shared-ride program.

Summary of Services Provided	
Taxi	
	Provides service for about 81,000 transports to the citizens of Marshfield by operating during the hours of 6 a.m. to 12:00 midnight Sunday through Thursday, and 6 a.m. to 3 a.m. on Friday and Saturday.
	Currently operate 12 taxis for daily service, including 2 chair lift vans for people in wheelchairs.
	Radio Cab also operates a shuttle bus to and from Tomah, WI.

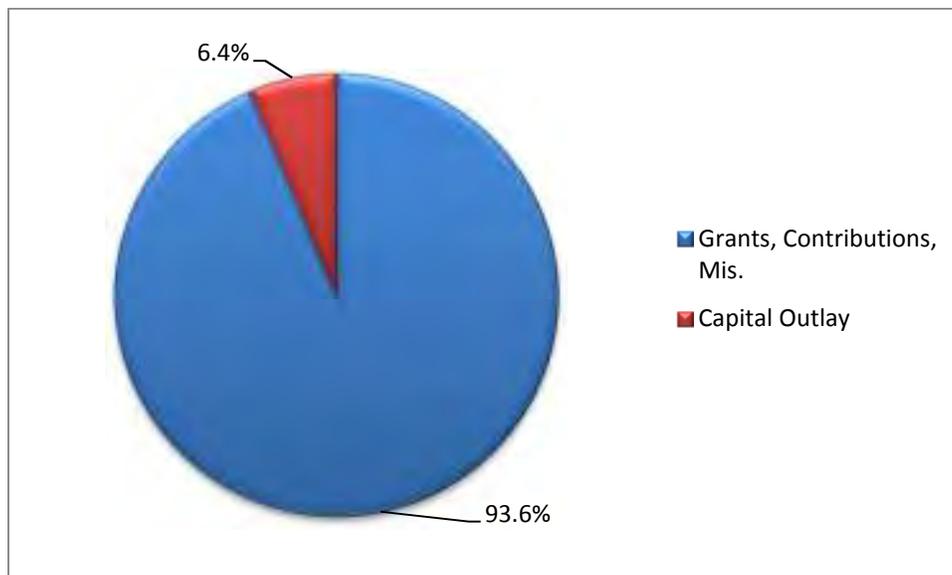
Taxi Budget Summary
2205352234

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$437,631</u>	<u>\$399,193</u>	<u>\$386,130</u>	<u>\$424,862</u>

Expenditures History/Projections



2012 Recommended Budget



Airport

Constant improvements and upkeep are not only good investments for the airport, but they are investments in the future of the City's growth. An efficient, appealing airport is an incentive for local businesses to remain and continue to expand in Marshfield. New businesses looking to expand or relocate to our area may seek a quality airport before they even consider the City as a possible new location. The Marshfield Municipal Airport is one of the gateways to Marshfield.

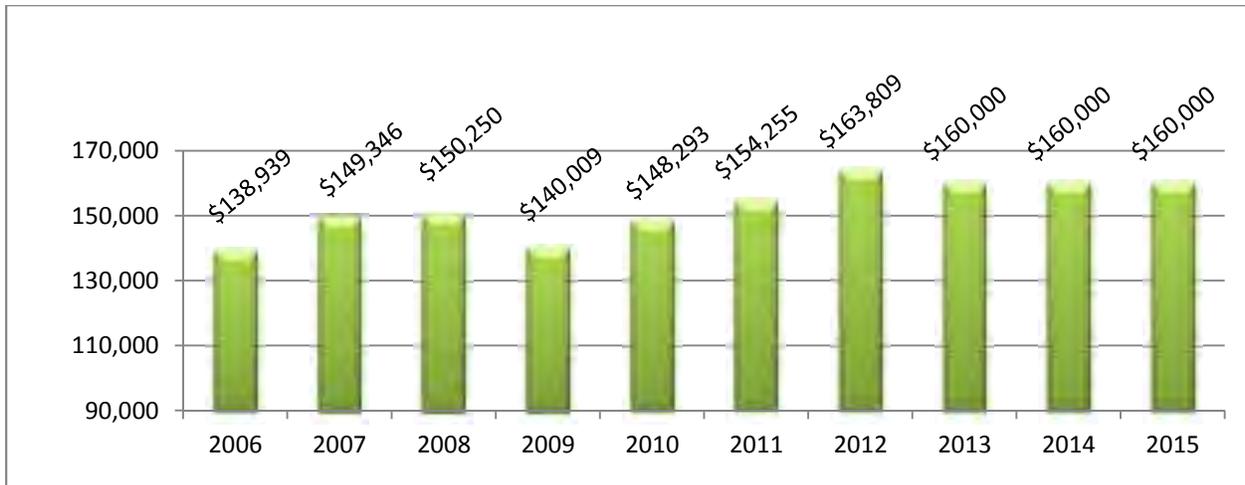
Summary of Services Provided	
Airport	
	Provide and maintain a safe, user-friendly, and well-maintained airport for both business and private aircraft.
	Maintains and improve lighting and landing system, runways, taxiways and ramps, mowing and brush control, snow removal.
	Greet and help airport visitors and users
	Work closing with governmental units and personnel to obtain maximum help and efficiency from federal, state, county, and local agencies

Airport Budget Summary

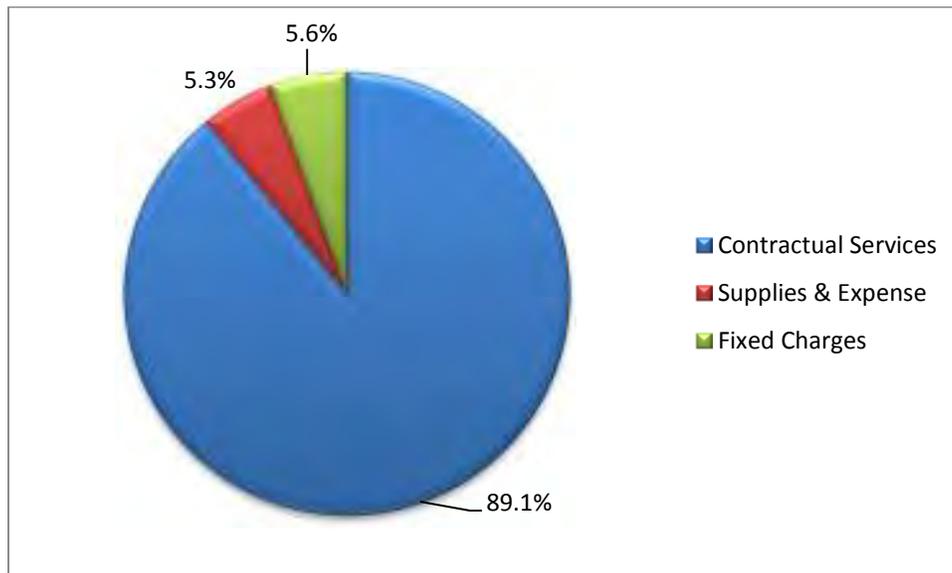
1015351033

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$156,487</u>	<u>\$155,610</u>	<u>\$154,255</u>	<u>\$163,809</u>

Expenditures History/Projections



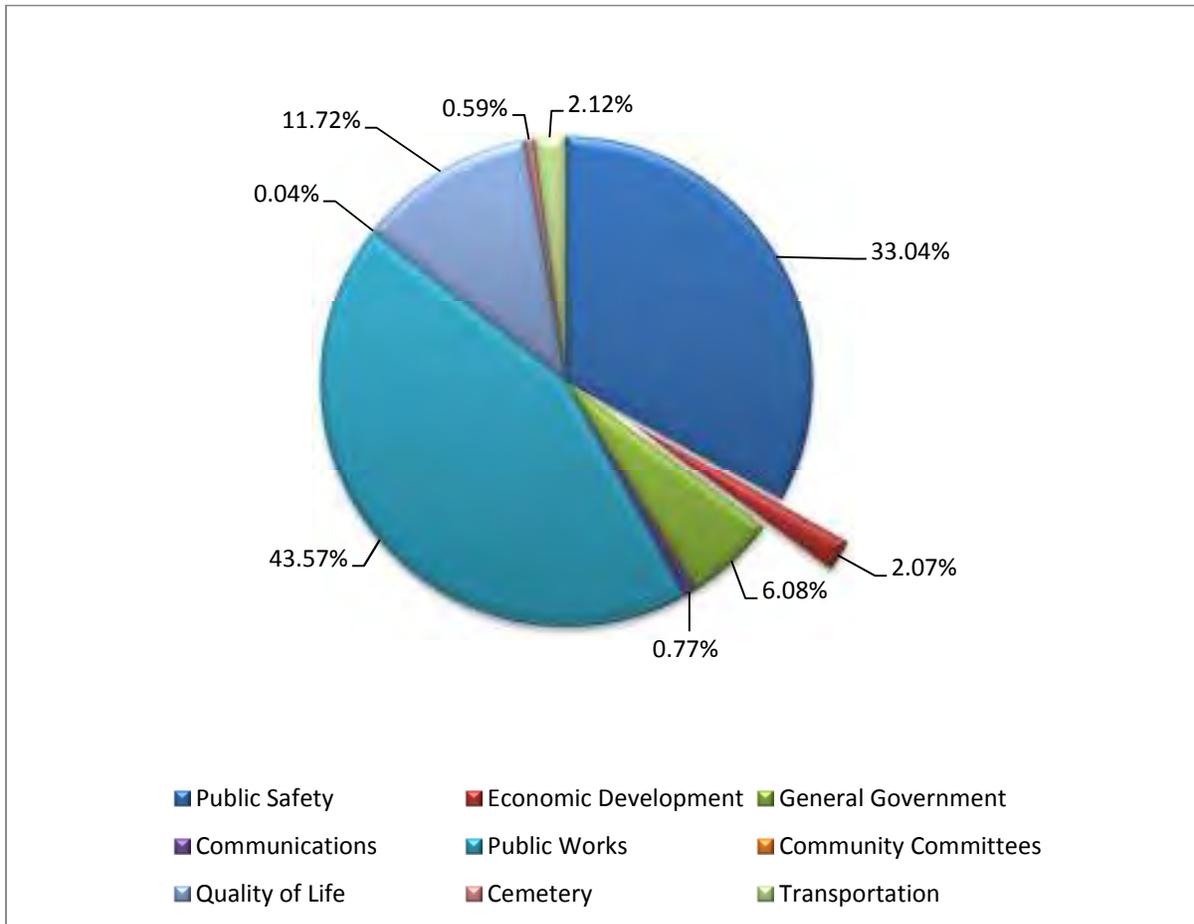
2012 Recommended Budget





Economic Development

Economic Development plays an integral part in the health of any community. It is important to encourage and promote city-wide economic development activities that help create a business climate that enhances development. The various entities in this section work closely together to promote growth in the City of Marshfield.



Planning and Economic Development

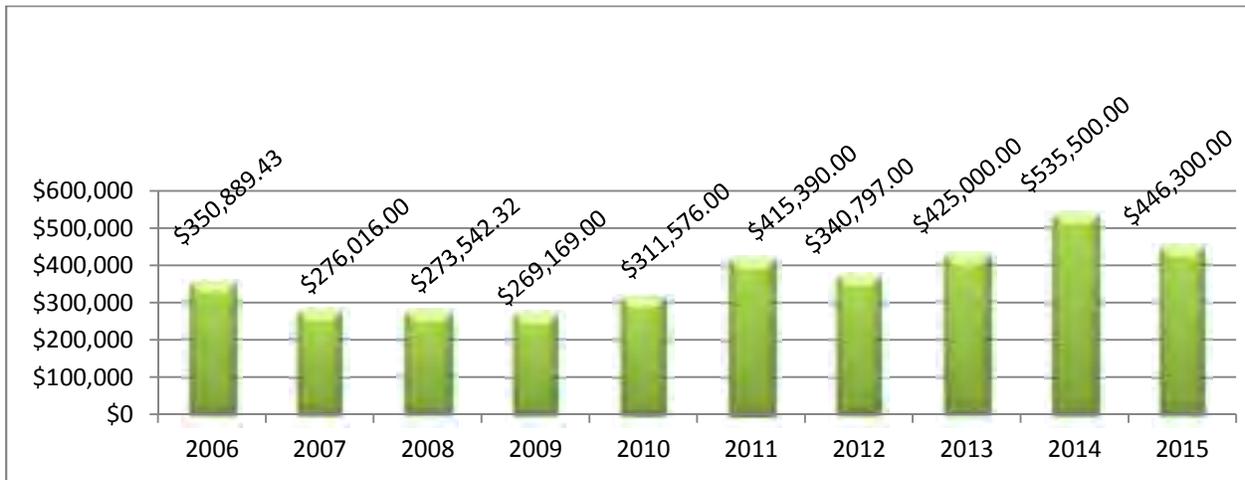
The Planning & Economic Development Department engages in and coordinates processes to ensure planned, orderly development for the City of Marshfield. To be effective, this should be accomplished in a manner that is consistent with the goals and objectives of existing plans and policies.

Summary of Services Provided	
Planning & Economic Development	
	Working in partnership with other community organizations, the Planning & Economic Development Department promotes economic development within the city by teaming in partnership with existing and proposed businesses. Marketing and promotion of City owned properties and financial assistance programs are a function of the Department.
	Utilizing GIS as the central hub of City information, assures that information is easily accessible for staff and the general public. Working with all departments to assure information is updated on a regular basis and placed in the proper location, drastically reduces the amount of time spent and trips made to city offices to gather information.

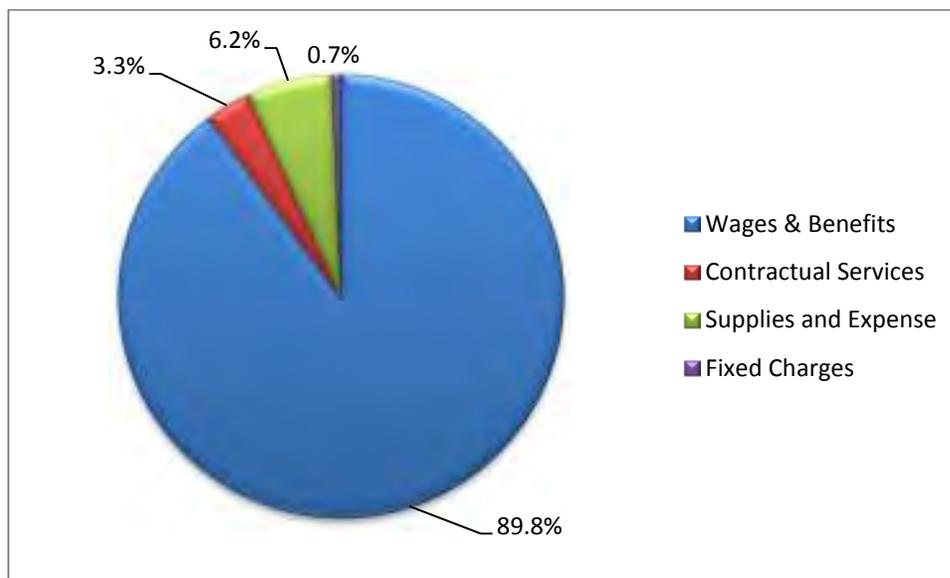
Planning and Economic Development Budget Summary
1015690170

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$311,576</u>	<u>\$417,772</u>	<u>\$415,390</u>	<u>\$340,797</u>
Full-Time Positions	3	3	3	3

Expenditures History/Projections



2012 Recommended Budget



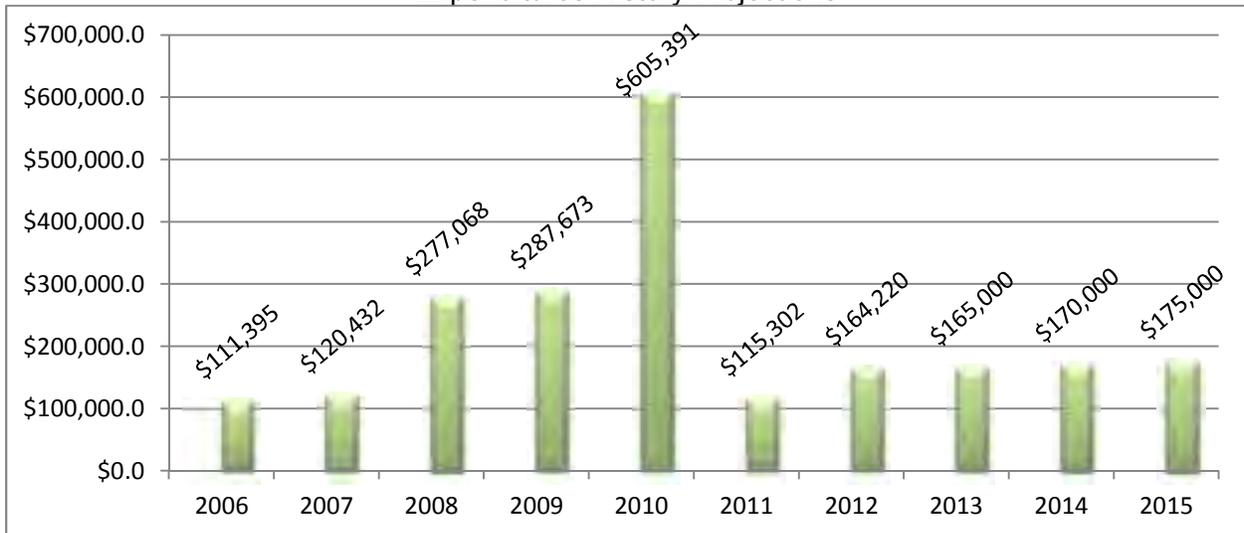
Economic Development Fund

Summary of Services Provided	
Administration of Revolving Loans	
	The Finance Department currently manages all approved commercial loans through this program.
MACCI (Business Development Director)	
	The City of Marshfield provides continued funding for the Business Development Director position at MACCI. This position assists both the MACCI Executive Director and the City's Planning and Economic Development Department.
Main Street Contribution	
	Marshfield has been a Main Street community since 1990. This program was formed to offer an opportunity for projects that increase investment and tax base in the downtown area, and that encourage a broad array of service for downtown clients and customers.
Marshfield Economic Development Association (MEDA)	
	MEDA's mission is to be responsible for enhancing the quality of life in the Marshfield area through business development.

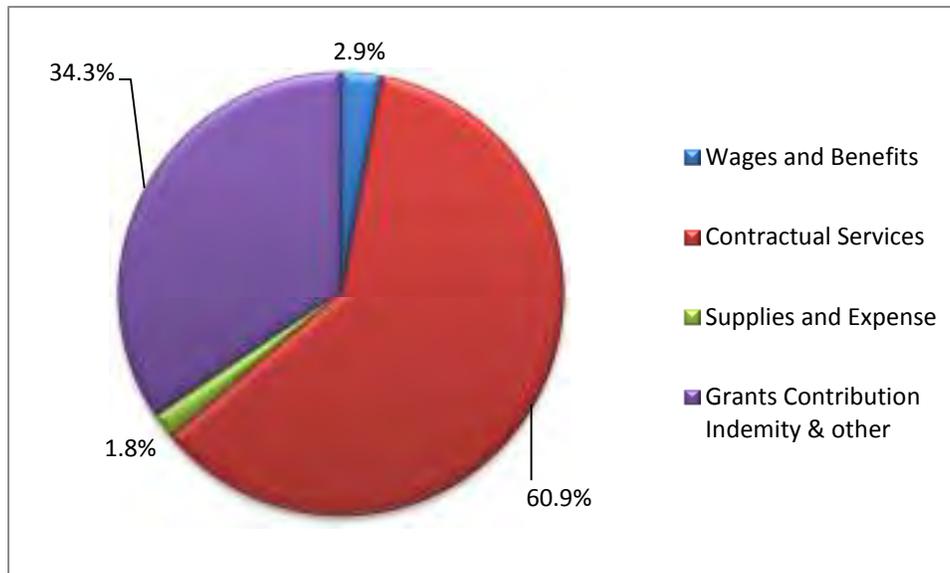
Economic Development Fund Budget Summary
2055673008

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Administration of Revolving Loans	\$9,716	\$5,420	\$5,002	\$4,820
MACCI (Bus Development Director)	50,000	50,000	50,000	50,000
Main Street	27,300	27,300	27,300	31,400
CDA Grant Writer				50,000
MEDA	25,000	25,000	25,000	25,000
Econ. Dev. Travel Budget				3,000
Transfer to Planning Budget		8,000	8,000	
Other Donations	493,375	0	0	0
Operating Expenditure Total	\$605,391	\$115,720	\$115,302	\$164,220

Expenditures History/Projections



2012 Recommended Budget



Business Improvement District Fund

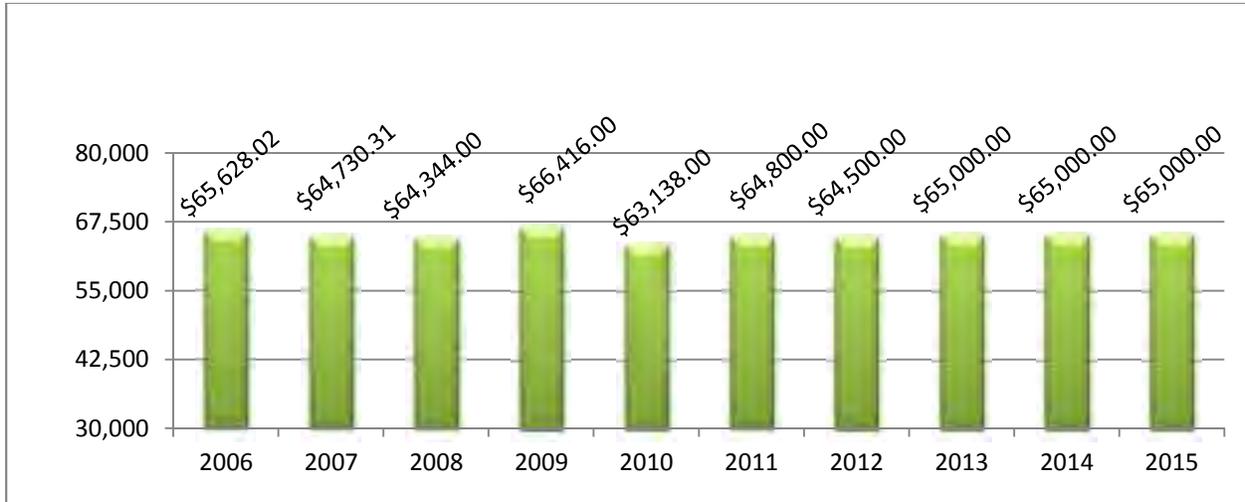
In 1990, the Common Council created the Downtown Marshfield Business Improvement District. The purpose of the district is to provide a mechanism of self-assessment to property owners within the Business Improvement District, with these funds intended for purposes that enhance and improve the downtown area. The District is governed by a 7-member board.

Business Improvement District Budget Summary

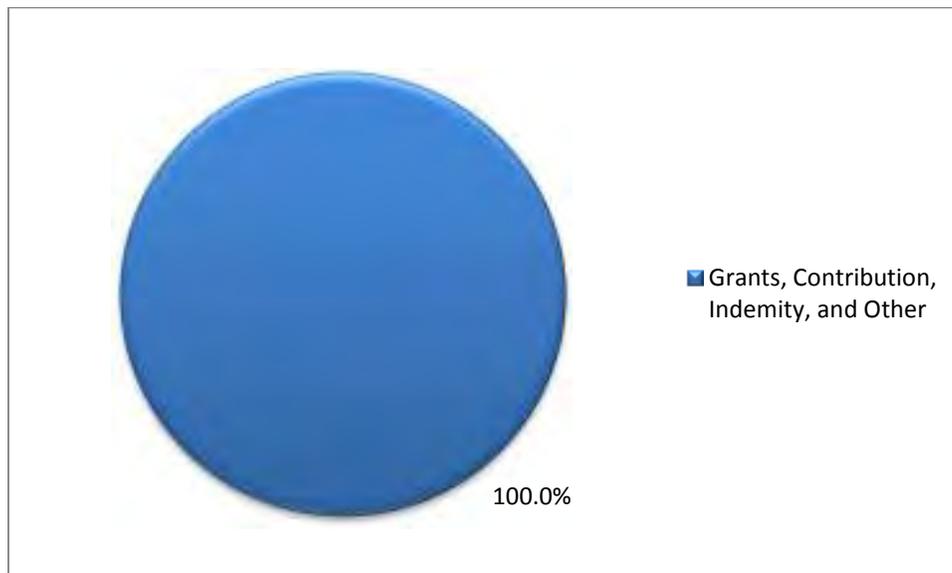
2144570108

	<u>Actual 2010</u>	<u>Budget 2011</u>	<u>Estimated 2011</u>	<u>Recommended 2012</u>
Operating Expenditure Total	<u>\$63,138</u>	<u>\$64,600</u>	<u>\$64,800</u>	<u>\$64,500</u>

Expenditures History/Projections



2012 Recommended Budget



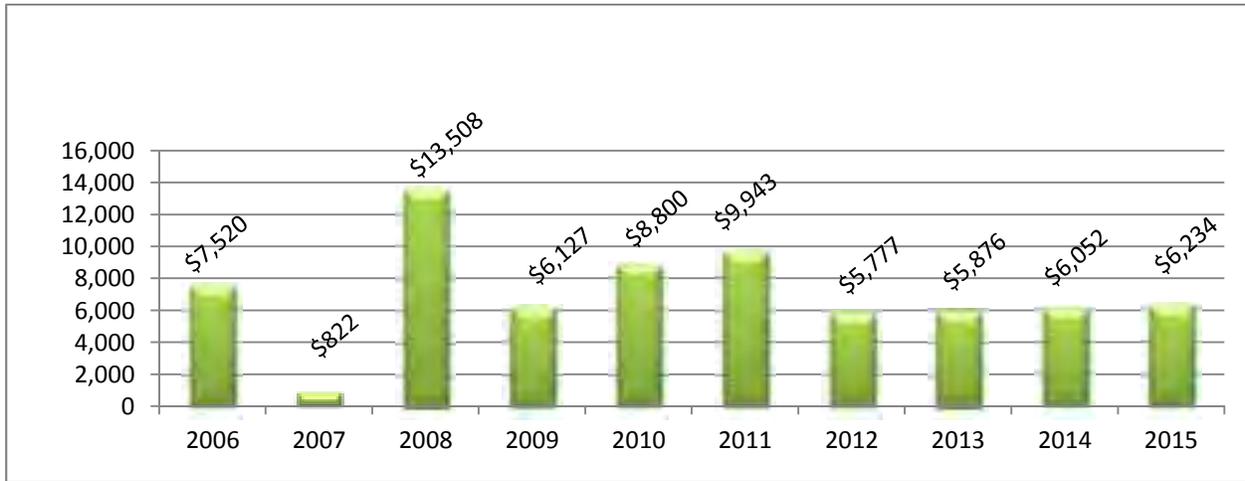
Industrial Park Authority

The Industrial Park Operating and Development budget includes appropriations for the ongoing maintenance of the East Industrial Park, Mill Creek Business Park, Yellowstone Industrial Park and the Air Industrial Park. This budget is not intended to be used for development of the City's industrial parks.

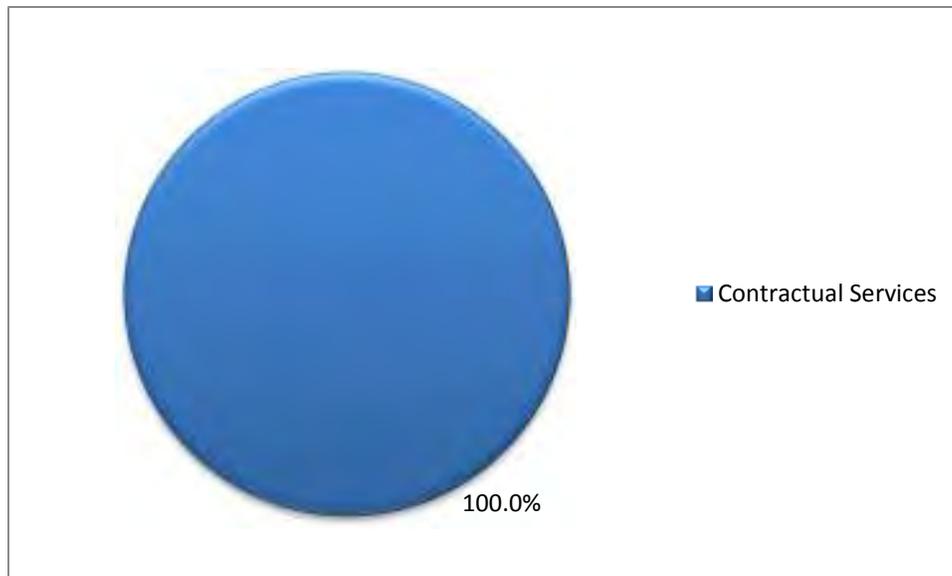
Industrial Park Authority Budget Summary
1015672030

	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Operating Expenditure Total	<u>\$8,800</u>	<u>\$10,705</u>	<u>\$9,943</u>	<u>\$5,777</u>

Expenditures History/Projections



2012 Recommended Budget



Residential Rehabilitation

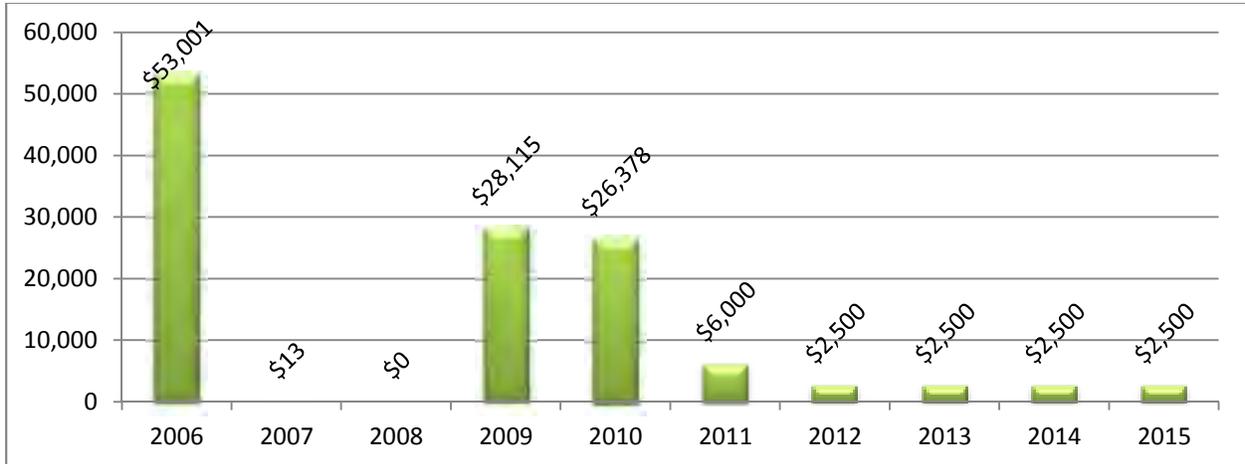
In 1992, the City of Marshfield received a Community Development Block Grant (CDBG) to assist in creating additional affordable housing units for low to moderate income (LMI) persons.

Summary of Services Provided
Residential Rehabilitation
Rehabilitate and conserve the existing housing stock
Make decent, safe and sanitary housing more affordable for LMI households
Increase the supply of decent, safe, and sanitary housing for LMI persons
Increase the energy efficiency of housing units occupied by LMI persons

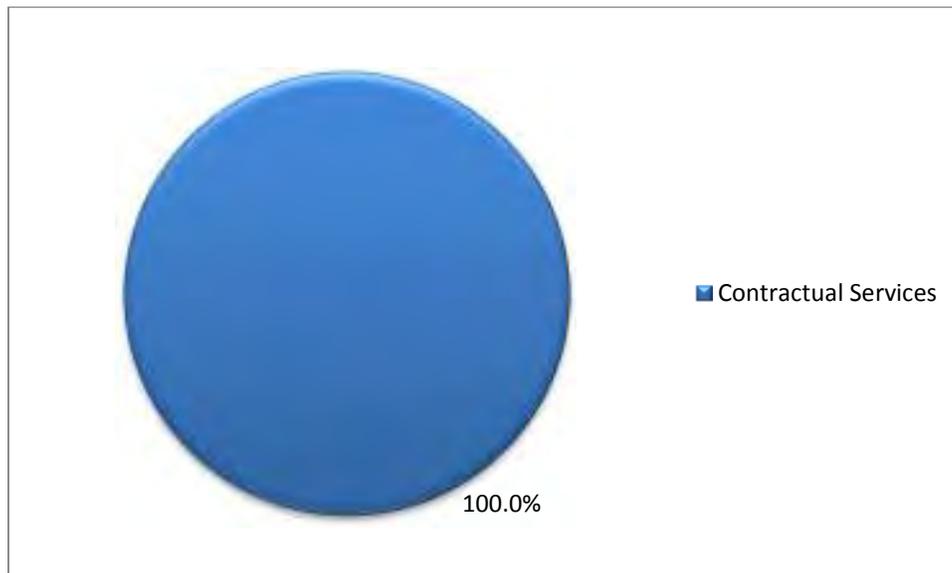
Residential Rehabilitation Budget Summary
2045661008

	<u>Actual 2010</u>	<u>Budget 2011</u>	<u>Estimated 2011</u>	<u>Recommended 2012</u>
Operating Expenditure Total	<u>\$26,378</u>	<u>\$5,200</u>	<u>\$6,000</u>	<u>\$2,500</u>

Expenditures History/Projections



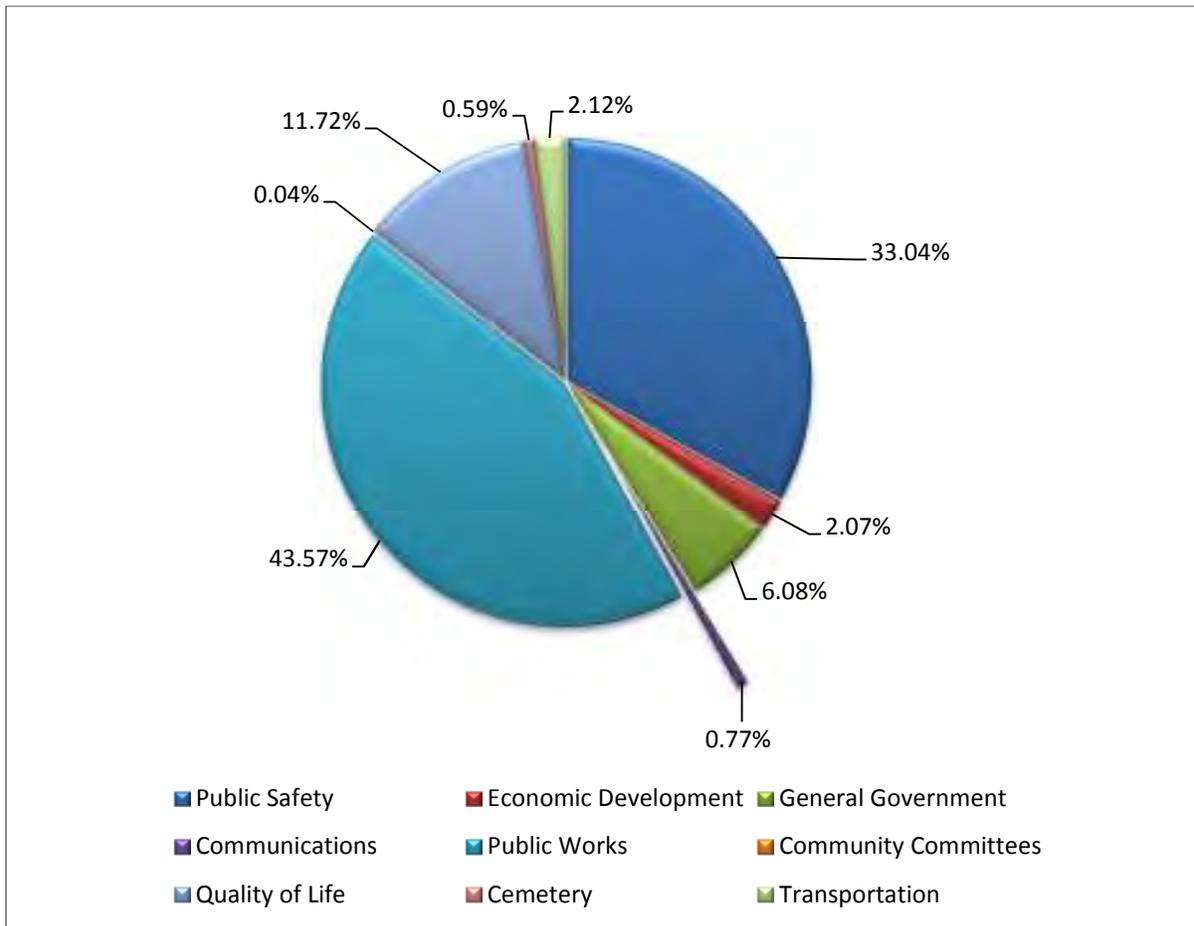
2012 Recommended Budget





Communication

One of the most important responsibilities of local government is to maintain the transparencies of its actions to the citizens. The Public Access Chanel is an important player in keeping the citizens informed as to what is happening in local politics, as well as actions of the Marshfield School Board and Wood County.



Cable Access

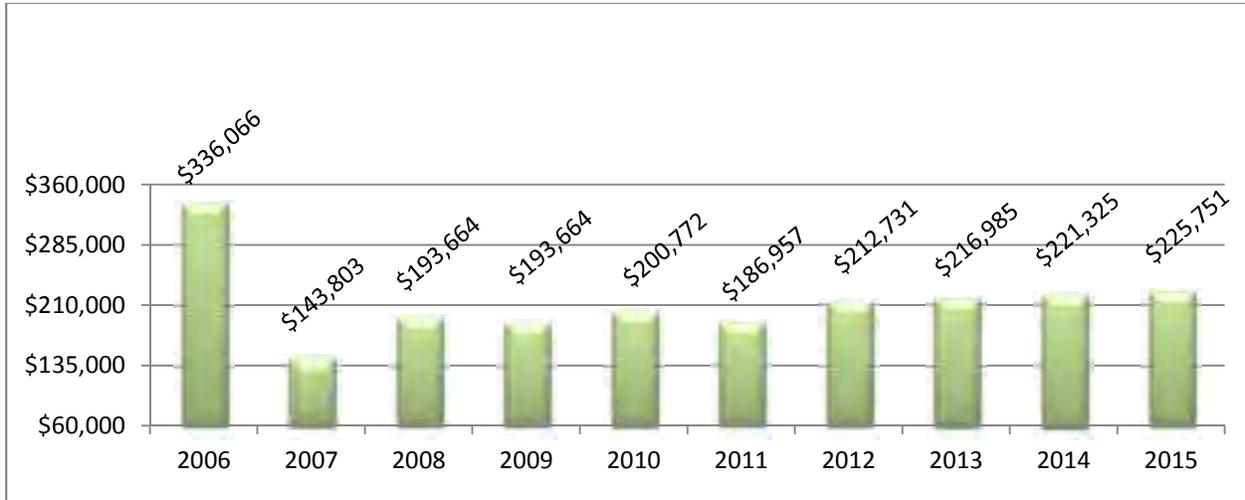
Cable Access serves the residents of the City of Marshfield that have Cable television.

Summary of Services Provided	
Cable Access	
	By producing and showing governmental bodies in action Cable Access makes the community more aware of the governing process.
	Cable Access is available for any city resident to become trained in the use of T.V. Equipment and to produce programs for public viewing.

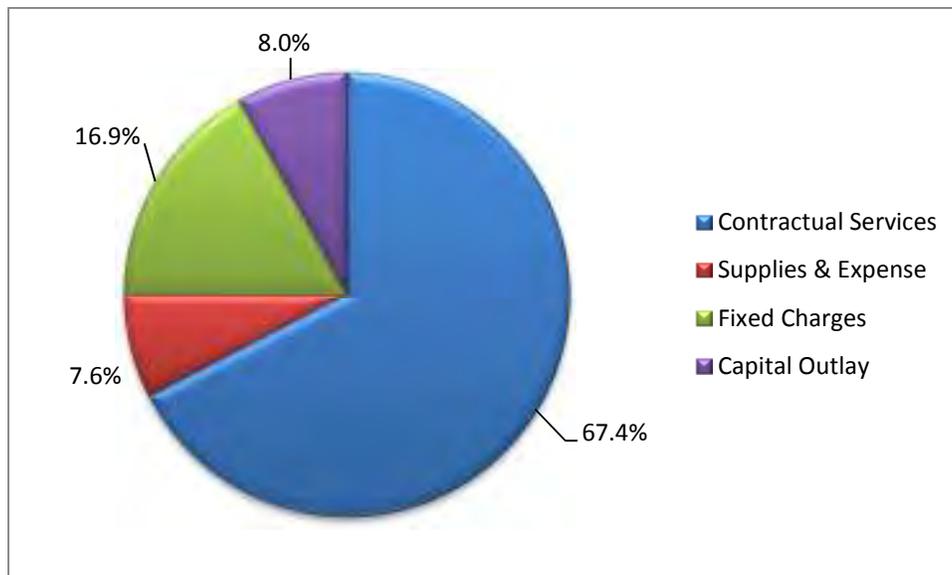
Cable Access Budget Summary
2355112001

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Operating Expenditure Total	<u>\$200,772</u>	<u>\$195,246</u>	<u>\$186,957</u>	<u>\$212,731</u>

Expenditure History/Projections



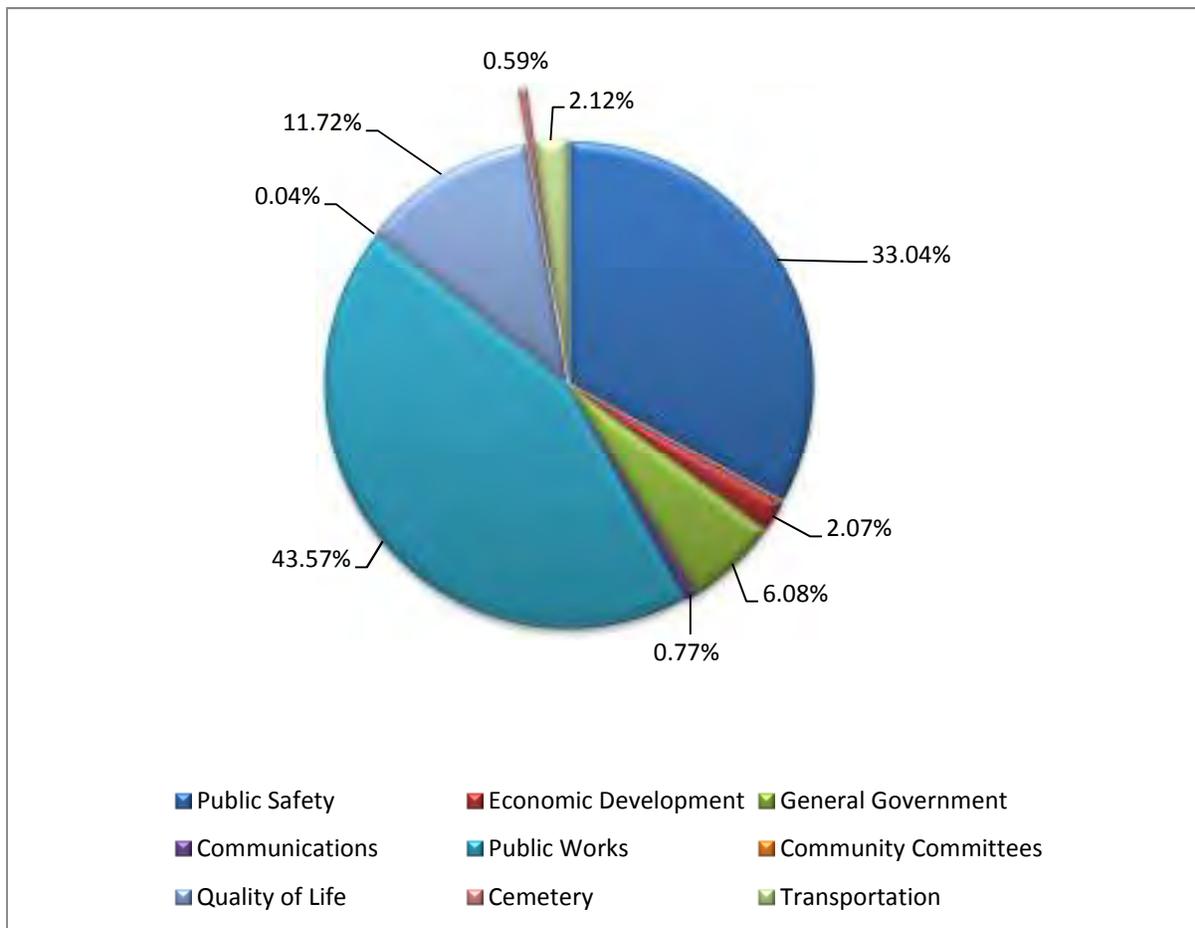
2012 Recommended Budget





Cemetery

A cemetery serves two purposes (1) the burial of the dead and (2) a place where people may visit grave sites of their loved ones. Cemeteries and their symbols guide us into the past. They are not just where the dead reside, nor are they static snapshots of old views and attitudes about death. Cemeteries are dynamic places, reflecting changing cultural institutions, social values, and regional ethnic identity. All cemeteries encode social and cultural values reflecting specific choices; therefore they provide insight into how people organized their social and physical landscape.



Cemetery

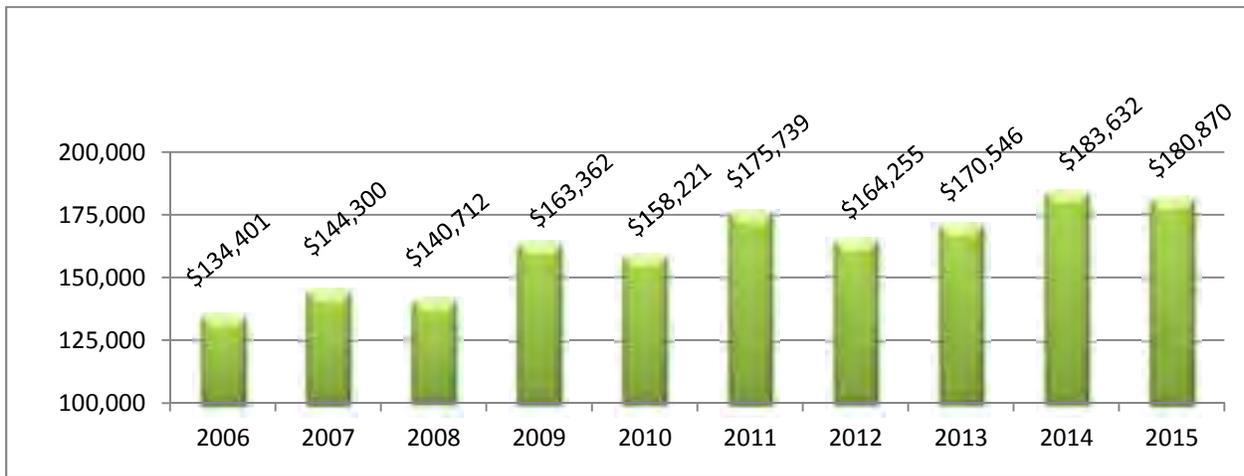
The mission of the Hillside Cemetery is to assist with interments; provide care and maintenance of the grounds and equipment; keep accurate records; and serve as a resource for individuals seeking locations of burial sites of loved ones.

Summary of Services Provided	
Cemetery	
	Clean and maintain the Vaughn-Hansen Chapel; dig graves as required and authorized; level sites and brings grounds back to original condition as soon as possible.
	Mow lawns and remove snow on roads and sidewalks, level sites, re-sod and/or re-seed as needed to maintain an attractive grass cover; prune trees and trims shrubs as needed; maintain machinery.
	Keep an accurate record of sites sold or available for sale; show and sell sites to prospective buyers; record and plant interments
	Provide information on individuals on locations of interments

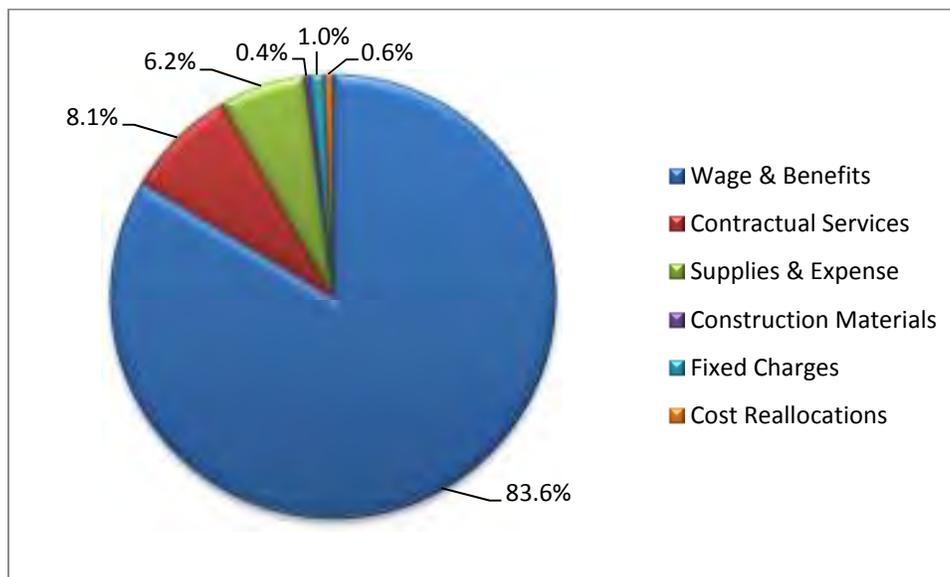
Cemetery Budget Summary

	Actual 2010	Budget 2011	Estimated 2011	Recommended 2012
Cemetery, 1015491051	\$156,355	\$174,739	\$176,071	\$163,255
Cemetery Perpetual Care Fund, 8015900008	<u>1,866</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Operating Expenditure Total	<u>158,221</u>	<u>\$175,739</u>	<u>\$177,071</u>	<u>\$164,255</u>
Full-time Positions	2	2	2	2

Expenditure History/Projections



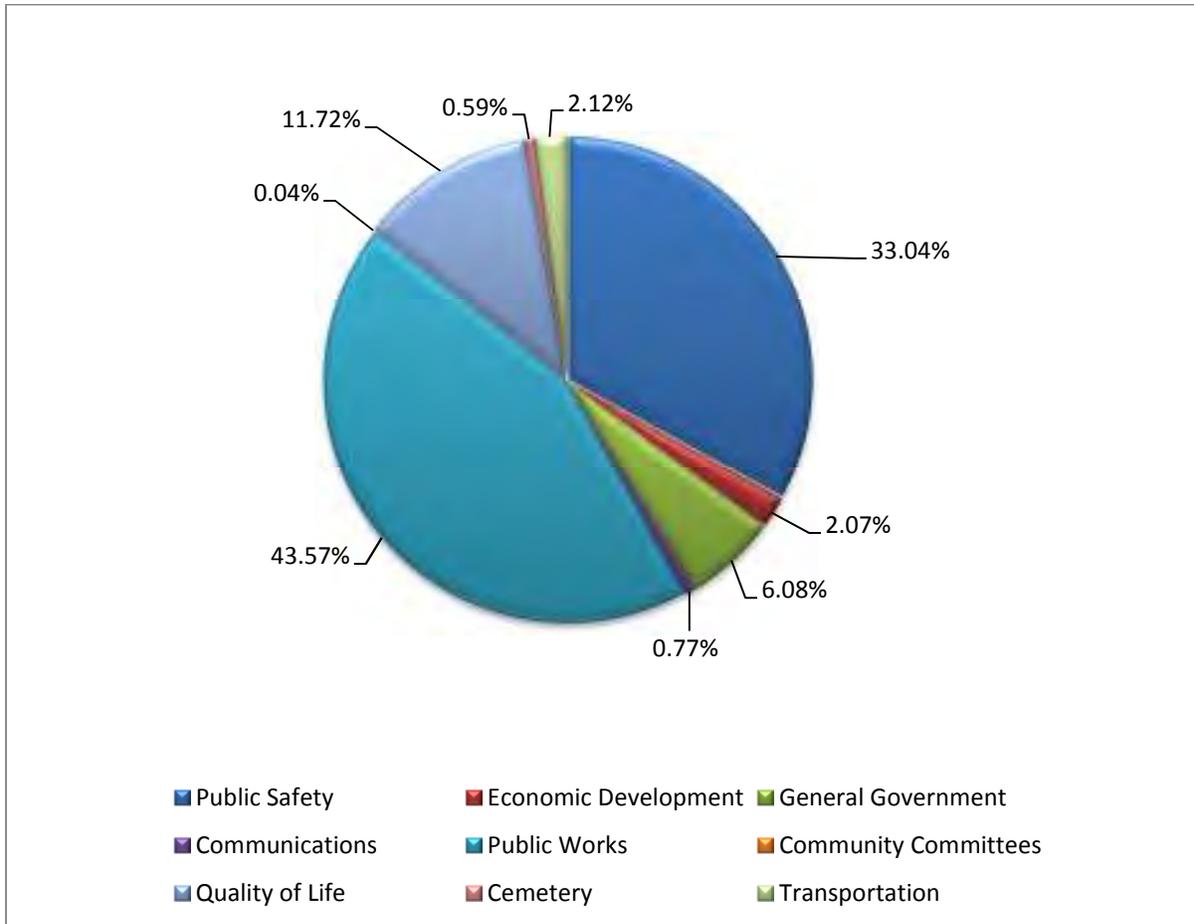
2012 Recommended Budget





Community Committees

One of the key elements to a successful community is the willingness of its citizens to volunteer their time and be active in local decision making. The City of Marshfield has several Community Committees whose members donate hundreds of hours of time to help our community thrive.



Sustainable Marshfield Committee

The Sustainable Marshfield Committee was established by ordinance in 2007 to develop a comprehensive and integrated plan, using the four guidelines that were developed by the American Planning Association to help communities implement sustainable practices, and to apply these principles in its decision-making, planning, policy-making and municipal practices to achieve an ecologically, economically and socially healthy city.

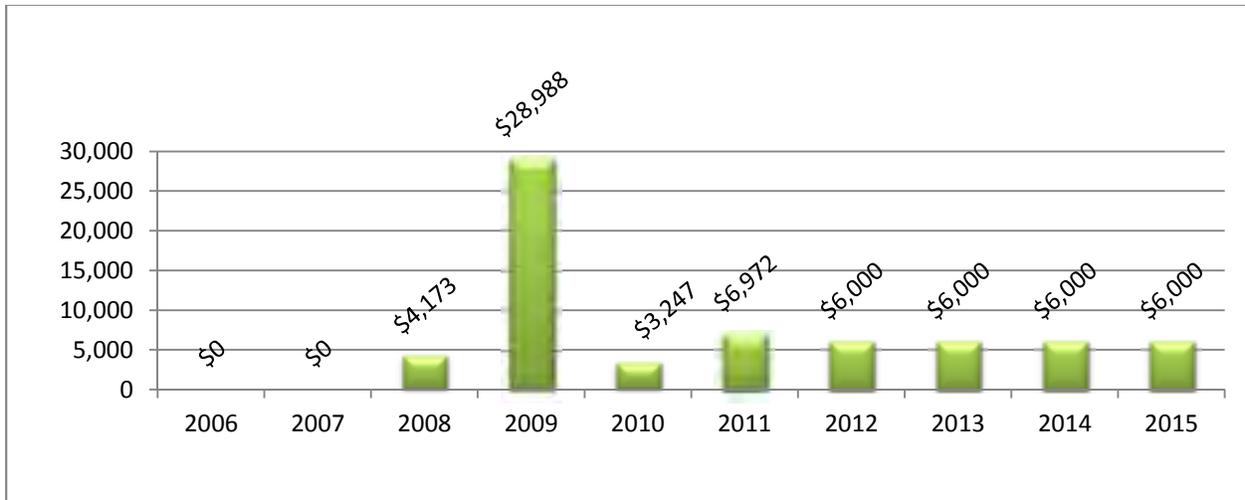
Summary of Services Provided	
Sustainable Marshfield Committee	
	Recommend policies and ordinances to the Common Council on matters that are sustainable practices
	Educate citizens and city employees on ways to achieve an ecologically healthy city.
	Prepare grant applications for monies available from other entities.

Sustainable Marshfield Budget Summary

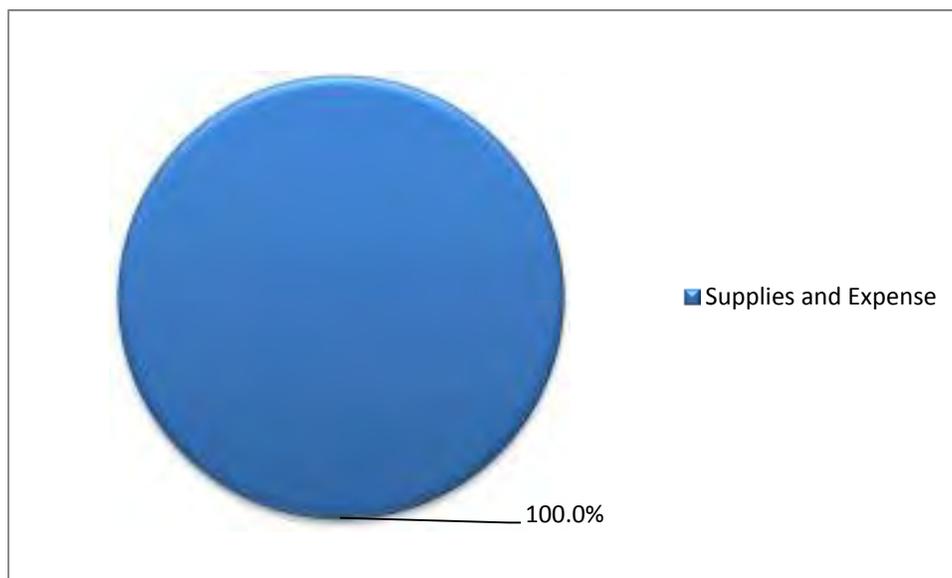
1015114005

	Actual <u>2010</u>	Budget <u>2011</u>	Estimated <u>2011</u>	Recommended <u>2012</u>
Operating Expenditure Total	<u>\$3,247</u>	<u>\$5,000</u>	<u>\$6,972</u>	<u>\$6,000</u>

Expenditure History/Projections



2012 Recommended Budget



Committee on Youth

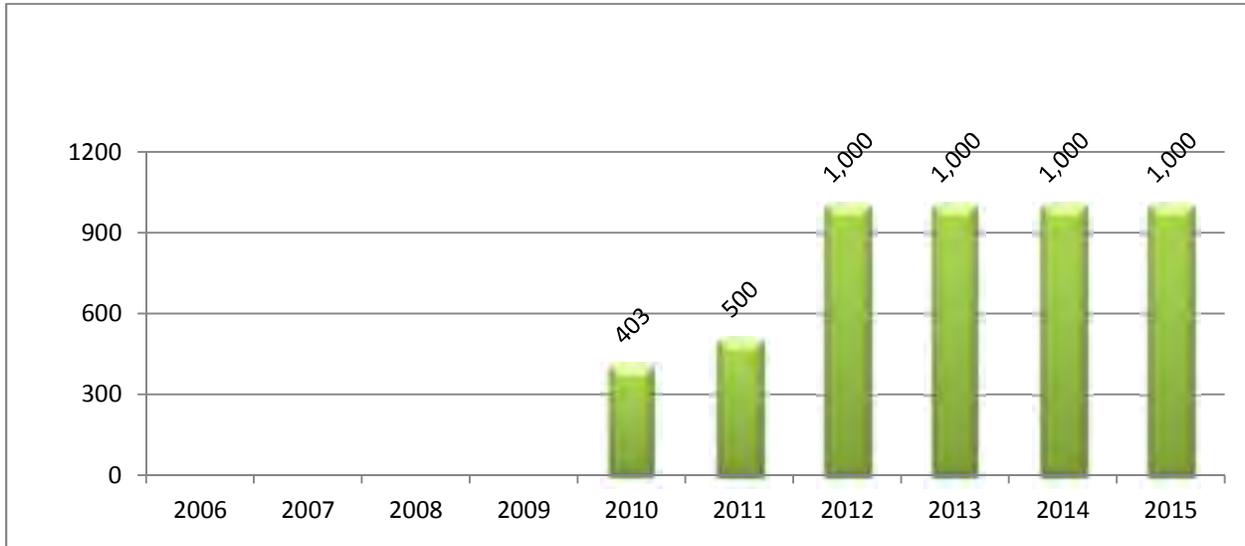
The Committee on Youth was established to encourage youth participation and leadership through volunteerism and community involvement.

Summary of Services Provided	
Committee on Youth	
	Identify concerns and issues of special importance and communicate those issues by making recommendations to the Mayor and the City Council on matters affecting youth in the community.
	Listen, clarify, and prioritize the needs of young people in Marshfield and make plans to respond to those needs in a comprehensive and effective manner.
	Promote programs, activities and other resources available to youth in the community.
	Education the community on youth issues, programs and activities, and enhance the positive image of youth in the community.

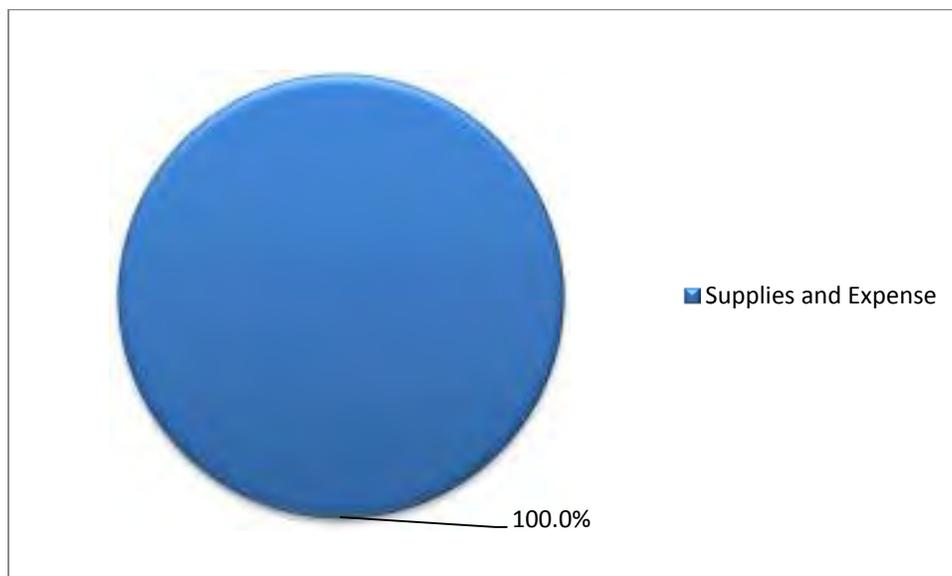
Committee on Youth Budget Summary
1015115006

	<u>Actual 2010</u>	<u>Budget 2011</u>	<u>Estimated 2011</u>	<u>Recommended 2012</u>
Operating Expenditure Total	<u>\$403</u>	<u>\$1,000</u>	<u>\$500</u>	<u>\$1,000</u>

Expenditures History/Projections



2012 Recommended Budget



Historic Preservation Committee

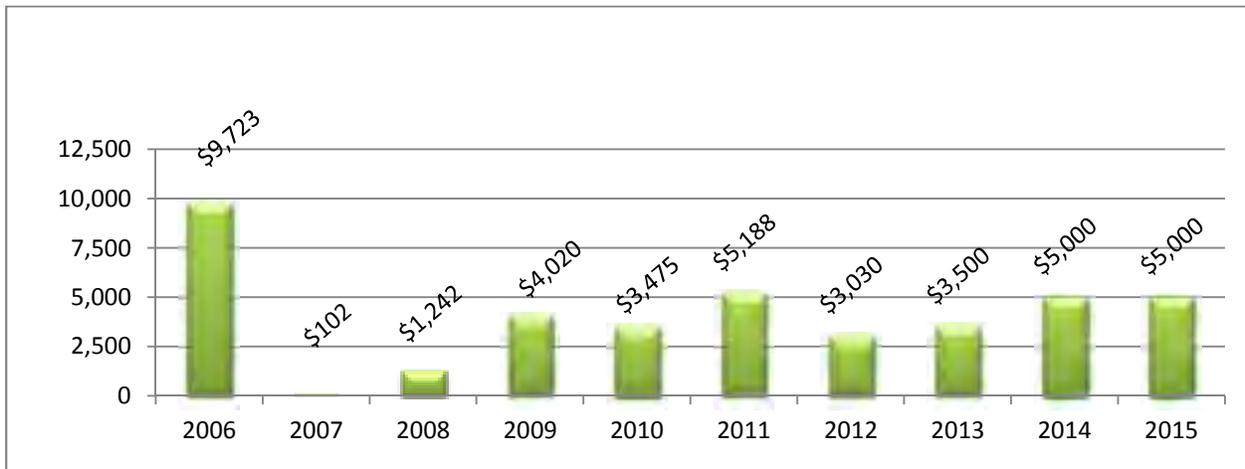
The Historic Preservation Committee was established by ordinance in 1993 to promote among the citizens of Marshfield continuing public awareness and support for the heritage of the city, as exemplified by its historic structures, sites and districts.

Summary of Services Provided	
Historic Preservation Committee	
	Develop appropriate criteria and standards for identifying and evaluating historic structures, sites and districts.
	Collect necessary data, including photographs, drawings, descriptions, recorded interviews and written documentation, and to survey and permanently record the origin, development, use and historical significance of structure, sites, and districts.
	Recommend the designation of historical structures, sites, and districts within the city limits.
	Cooperate with federal, state, and local agencies in the nomination of locally designated historic structures, sites and districts to the National Register of Historic Places.
	Recommend legislation and programs which provide economic incentives for historic preservation
	Recommend appropriate markers or plaques for historic structures, sites and districts.
	Receive and solicit gifts and contributions for historic preservation in the city, to be placed in a special account.

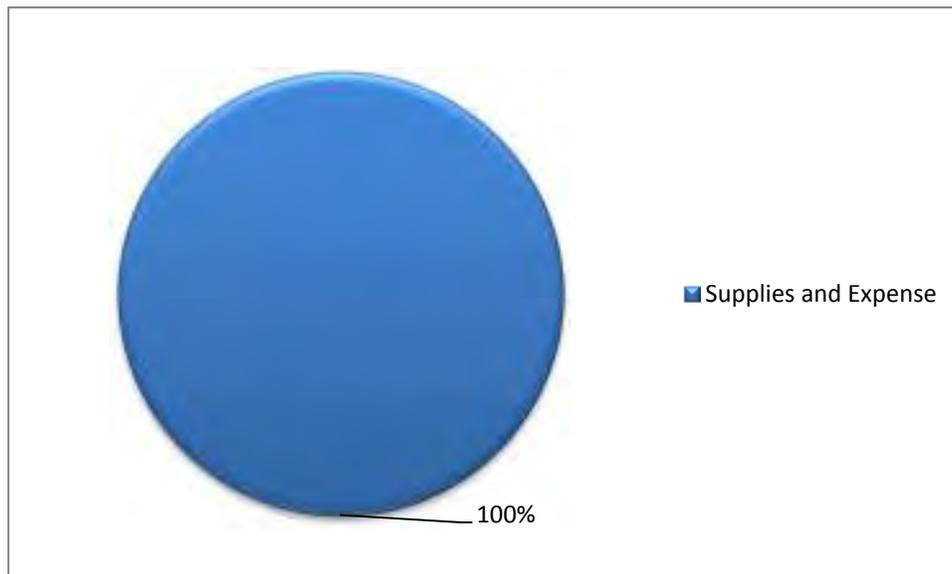
Historic Preservation Budget Summary
1015113070

	<u>Actual 2010</u>	<u>Budget 2011</u>	<u>Estimated 2011</u>	<u>Recommended 2012</u>
Operating Expenditure Total	<u>\$3,475</u>	<u>\$8,500</u>	<u>\$5,188</u>	<u>\$3,030</u>

Expenditures History/Projections



2012 Recommended Budget





Capital Outlay/Technology Improvement

<u>Budget</u>	<u>Description</u>	<u>Included</u>	<u>Removed</u>	<u>Reduced</u>
Technology	Wireless Access for City Hall Meeting Rooms	\$14,672		
	Evidence Tracking Software	8,000		
	Data Protection and Recovery Solution	53,628		
	Two Ruggedized Tablets/Laptops for Fire Inspection		\$5,694	
	Wall Mounted Smart Board for the Mayor's Conference Room		2,145	
	Wall Mounted Smart Board for the Fire Department Training Room		2,145	
	Elections	4 Election Ballot Counters	25,755	
Law Enforcement	3 replacement first line patrol vehicles	82,623		\$9,700
	1 moving radar unit	1,000		
	Replace/Install 2 new radio antennas	9,000		
Fire Protection	Con Space Air	2,590		
	Rescue Randy	1,165		
	Blitz Nozzle	2,840		
	Lawn Tractor Snow Blower (1/3 of cost)	1,435		
	Foam Wagon Appliances		2,280	
Fire Prevention	Lawn Tractor Snow Blower (1/3 of cost)	1,435		
Taxi System	1 new taxi-cab/radio	25,500		
	1 computer and related equipment	1,500		
Cable Access	HD SD Video Camera	3,900		
	New Editing Workstations	13,200		
EMS	Lawn Tractor Snow Blower (1/3 of cost)	1,435		
	STAT Manikin	5,606		
	Cardiac Monitor & Defibrillator	64,000		
Park Operations/Maintenance	Wildwood Tennis Court Conversion		10,000	
Aquatic Facilities	ADA Compliance at Hefko Pool		15,000	

Capital Outlay/Technology Improvement

<u>Budget</u>	<u>Description</u>	<u>Included</u>	<u>Removed</u>	<u>Reduced</u>	
Vehicle/Equipment Fund	Tandem Axle Dump Truck	166,675			
	Front End Loader	138,685			
	Pick-up Truck	27,945			
	Two Way Radio	6,800			
	Drill Press	5,750			
	Compact Tracker	33,765			
	Replace Sodium Lights to T-8 Florescent	5,325			
	Inspection Car #9 (Engineering)	10,000			
	Inspection Car #7 (Engineering)	10,000			
	1 ton dump truck (Parks & Recreation)	47,500			
	1/2 ton pick-up truck (Parks & Recreation)	26,200			
	Skid Steer Snow Blower (Parks & Recreation)	8,885			
	Front End Loader Mounted Snow Blower		195,719		
			<u>\$730,514</u>	<u>\$232,983</u>	<u>\$9,700</u>

Appropriation – An authorization made by the Common Council which permits officials to incur obligations and to expend city resources.

Assessed Valuation – The total taxable value placed on real estate, personal property, and utilities as a basis for levying taxes. 2009 taxes to support the 2010 City of Marshfield budgets will be levied on an estimated 2009 assessed valuation of \$1,203,300,780, an increase of 0.71% from one year ago.

Bond - A written promise to pay a specified sum of money called principal at a specified maturity date along with periodic interest paid at a specified percentage of the outstanding principal. Bonds are used for long-term debt.

Budget - A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given year. It is the primary means by which most of the expenditure and service delivery activities of a government are planned. The term "Recommended Budget" indicates the budget document presented by the City Administrator to the Mayor and Common Council for their review. The term "Adopted Budget" utilized throughout this document refers to official budgetary totals adopted by the Common Council.

Business Improvement District - A district created under state statute by petition to the city from owners of commercial property. The purpose is to allow property owners within the district to develop, manage, and promote their district and provide a method to fund these activities via a self-imposed assessment.

Capital Outlay - The purchase, acquisition, or construction of any item having a unit cost of \$1,000 or more. Typical capital outlay items include

vehicles, construction equipment, and office equipment. Capital outlay appropriations (accounts) begin with the two digits (58__).

CIP - Capital Improvement Program. A long-term plan of capital expenditures. The City of Marshfield annually updates its 5-year CIP to guide physical development and renewal of the city within finite financial resources.

Contingency - Funds budgeted and set aside, but not appropriated or approved for a specific use. These funds are used to finance costs that were not anticipated when the budget was considered and approved.

Contractual Services - Expenditures related to daily routine operations such as utilities, postage, printing, repairs, etc. which are purchased from private contractors.

Debt Service - Payments of interest and repayment of principal to holders of the city's debt instruments (e.g. bonds).

Depreciation - That portion of the cost of a capital asset which is charged as an expense during a particular year.

Fiduciary Fund - A fund accounting for assets held by the city in a trustee or agency capacity. In the case of the City of Marshfield, this pertains to the Cemetery Perpetual Care Fund.

Fiscal Year - A twelve-month period designated as the operating year for an entity. For the city, the fiscal year is the same as the calendar year (also called the Budget Year). The fiscal year for the State of Wisconsin is July 1 - June 30.

Franchise Fee - A fee levied by the Common Council on businesses that use city property or right of way. This fee is usually charged as a percentage of gross receipts.

Fund - An independent accounting entity that has a set of self balancing accounts and that records all financial transactions for specific activities or government functions.

General Fund - The main operating fund of the city. It accounts for basic operating services such as Police, Fire and Rescue, Traffic Control, Streets, Parks and Recreation, Library, and administrative services.

Mill - One thousandth of a dollar or \$1.00 of tax per \$1,000 assessed valuation. The property tax levy is the total amount to be taxed against all property. The number of mills at which property is taxed is calculated by dividing the amount of taxes levied by the assessed valuation.

Non-Departmental - Program costs that do not relate to any one department, but represent costs of a general city-wide nature.

Ordinance - A formal legislative enactment by the Common Council which implements or amends local law.

Proprietary Fund - A fund type which pays for itself. Also known as an enterprise fund, proprietary funds establish revenue-based fees and charges based on recouping the cost of services provided. In the case of the City of Marshfield, the recommended 2010 budgets include three proprietary funds (the Wastewater Utility Enterprise Fund, the Emergency Medical Services Enterprise Fund, and the Vehicle/Equipment Internal Service Fund).

Special Assessments - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service determined to primarily benefit those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. For example, the Room Tax Fund (202) is established to account for the City of Marshfield's room tax revenues and expenditures.

Tax Year - The calendar year in which ad valorem property taxes are levied to finance the ensuing calendar year budget. For example, taxes levied in 2009 will finance the 2010 budget.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as, special assessments.

Tax Incremental Financing District (T.I.F.) - A geographical area designated for public and private development. Public improvements within the T.I.F. District are initially financed by debt issued by the city. The debt is then repaid over time from taxes resulting from increased private development within the T.I.F. District which are segregated from taxes levied on the base year value within the district. The City of Marshfield currently has seven active districts - the Tower Hall project, the Purdy School project, the Downtown redevelopment project, the Mill Creek Business Park project, the Figi's project, and the Yellowstone Industrial Park project.