



\*\*\* All present are expected to conduct themselves in accordance with our City's Core Values \*\*\*

# OFFICIAL NOTICE AND AGENDA

of a meeting of a City Board, Commission, Department, Committee, Agency, Corporation, Quasi-Municipal Corporation, or sub-unit thereof.

Meeting of: **FINANCE COMMITTEE**  
Date/Time: **Thursday, April 7, 2016 at 5:00 PM**  
Location: City Hall, 2nd Floor Board Room  
Members: David Oberbeck (C), Karen Kellbach, Dave Nutting, Bill Nagle, Robert Mielke

## AGENDA ITEMS FOR CONSIDERATION (All items listed may be acted upon)

## Presenter

- |   |   |               |
|---|---|---------------|
| 1 | Public Comment on matters appearing on the agenda.  |               |
| 2 | Authorizing a Community Development Application to Wisconsin Housing and Economic Development Authority's (WHEDA) Foundation Grant  | Stratz        |
| 3 | Discussion and possible action regarding the 2016 room tax grant awards and related budget modification   |               |
| 4 | Discussion and possible action on Station 2 replacement   | Kujawa        |
| 5 | Discussion and possible action on modification of the budget policy to provide budget modification oversight of the Water and Sewer Utility Funds to the Water Utility Commission | Lindman/Groat |
| 6 | Discussion and possible action regarding budget modification Walgreens 2015 excessive taxes   | Groat         |
| 7 | December 31, 2015 General Fund Financial Report   | Groat         |

Adjournment

David Oberbeck, Chair

**IMPORTANT: THREE (3) MEMBERS NEEDED FOR A QUORUM:** If you are unable to attend the meeting, please notify Mary by calling (715)261-6621 or via email [mgoede@ci.wausau.wi.us](mailto:mgoede@ci.wausau.wi.us)

It is possible and likely that members of, and possibly a quorum of the Council and/or members of other committees of the Common Council of the City of Wausau may be in attendance at the above-mentioned meeting to gather information. **No action will be taken by any such groups.**

This Notice was posted at City Hall and faxed to the Daily Herald newsroom on 4/1/16 @ 2:00 PM

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids & services. For information or to request this service, contact the City Clerk at (715) 261-6620.

Other Distribution: Media, (Alderspersons: Wagner, Neal, Gisselman, Winters, Rasmussen, Abitz), \*Tipple, \*Jacobson, \*Groat, Rayala, Department Heads

**STAFF REPORT TO FINANCE COMMITTEE**

**AGENDA ITEM**

Authorization for Community Development application to Wisconsin Housing and Economic Development Authority (WHEDA) Foundation Grant

**BACKGROUND**

Since 1990, the City of Wausau owns a six-bedroom house located at 1408 Bissell Street in which North Central Health Care rents from the City for housing of six severely disabled male clients. The rear handicapped accessible deck/exit is in need of repairs. Wisconsin Housing and Economic Development Authority (WHEDA) Foundation has a grant opportunity to assist with the rehabilitation needs for special needs clients.

**KEY ISSUES**

- \* The WHEDA Foundation has a grant opportunity to assist up to \$25,000 towards improvement of housing facilities for low-income persons with special needs.
- \* The rear handicapped accessible deck/exit at 1408 Bissell Street is in need of replacement/repairs. This deck has been repairs/repainted several times throughout the year and we would like to rebuilt with a composite type material so there will no longer be the additional maintenance and upkeep costs.
- \* The cost associated with rebuilding with a composite material is quite a bit more than the normal replacement of rotten boards and repainting. The later will continuously need to be addressed to make it safe for the clients.
- \* The WHEDA grant would assist with the replacement costs to make it more affordable for the City.
- \* Clients will be able to once again utilize the rear deck for outdoor enjoyment.

**STAFF RECOMMENDATIONS**

Staff recommends applying for the WHEDA Foundation grant and moving forward with the replacement of the rear deck/exit ramp.

**CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403**

<b>RESOLUTION OF THE FINANCE COMMITTEE</b>	
Authorizing a Community Development Application for Wisconsin Housing and Economic Development Authority (WHEDA) Foundation Grant	
Committee Action:	
Fiscal Impact:	Additional grant funds up to \$25,000
<b>File Number:</b>	<b>Date Introduced:</b>

FISCAL IMPACT SUMMARY			
<b>COSTS</b>	<i>Budget Neutral</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	N/A – no costs
	<i>Included in Budget:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
	<i>One-time Costs:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
	<i>Recurring Costs:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount:</i>
<b>SOURCE</b>	<i>Fee Financed:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount:</i>
	<i>Grant Financed:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount:</i>
	<i>Debt Financed:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount</i> <span style="float: right;"><i>Annual Retirement</i></span>
	<i>TID Financed:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
	<i>TID Source: Increment Revenue</i> <input type="checkbox"/> <i>Debt</i> <input type="checkbox"/> <i>Funds on Hand</i> <input type="checkbox"/> <i>Interfund Loan</i> <input type="checkbox"/>		

**WHEREAS**, the City of Wausau owns and operates a six-bedroom residential home located at 1408 Bissell Street;

**WHEREAS**, Northcentral Health Care Center rents this residential home along with six of their severely handicapped male clients;

**WHEREAS**, the rear handicapped accessible deck/entry way is in need of repairs/rebuilding and the rear landscaping needs to be addressed to alleviate flooding that occurs during the spring/heavy rain storms;

**WHEREAS**, the City has an opportunity to apply for funding (up to \$25,000) through the WHEDA Foundation in which the grant’s purpose is to assist in the development of improvements of housing facilities for income-qualified persons with special needs;

**BE IT RESOLVED**, by the Common Council of the City of Wausau that it hereby approves submission of an application to the Wisconsin Housing and Economic Development Authority (WHEDA) for grant funds to assist with the rehabilitation of the rear handicapped accessible rear deck and landscaping, and

**BE IT FURTHER RESOLVED**, that the Mayor be designated the authorized representative of the City to provide all information, report, and execute agreements and other documents necessary to implement the WHEDA Foundation grant.

Approved:

\_\_\_\_\_  
James E. Tipple, Mayor









**TO: FINANCE COMMITTEE MEMBERS**  
**FROM: MARYANNE GROAT**  
**DATE: March 16, 2015**

**SUBJECT: 2016 Room Tax Fund Budget**

Purpose: To present for Committee consideration the Room Tax Applications submitted at the end of February for consideration in the 2016.

Background Information

The City of Wausau collects and disburses room tax based upon the Wausau Code, the room tax policy and the CVB contract. The City's room tax rate of 8% is the maximum allowed by Wisconsin Statutes. The City of Wausau is exempt from the state provision regulating expenditure of 70% of room tax on tourism promotion and development, since our rate was established prior to May 13, 1994. In 2014, the City initiated a change to our ordinance which allows hotels to retain 1% of the room tax funds they collect.

Attached is a copy of the room tax policy. The policy guarantees funding to those entities outlined in the Continuing Appropriation section of the policy. The City has a written contract with the CVB that commits room tax for CVB and Sports Authority operations. These funds are percentage based on room taxes collected and remitted quarterly.

2016 will be the last year the City will be able to entertain applications for Room Tax because beginning in 2017 funds will need to be remitted to a commission for allocation to tourism.

Twice per year, August and February, not-for-profits can apply for room tax funds. The continuing appropriation members complete an abbreviated application each fall. The City includes the August applications and funding for continuing appropriation entities within the next year's budget. After the February applications are compiled, the committee considers the additional applications and makes any final adjustments to the allocations as deemed appropriate.

A history of room tax collections is:

2015	\$845,155
2014	\$809,198
2013	\$767,192
2012	\$739,569
2011	\$692,704

Attached is a proposed budget that includes the following:

- Room Tax Revenue of \$750,000
- Continuing Contribution Recipients funding at 2015 levels as approved by the 2016 budget.
- 400 Block, Capital Projects and General Fund transfers contained in the 2016 budget.

- The fall event and marketing requests approved within the 2016 budget.
- The spring 2016 requests which are highlighted in pink. This includes two brand new community events Beer and Bacon from Wausau Area Events and Wausau Dining Week from Main Street. The Wausau Symphony has also requested funds in the amount of \$4,000.
- Increase requests include: the 4<sup>th</sup> of July is requesting a \$4,040 increase, Festival of Arts is requesting a \$2,000 increase.
- The following events are decreasing their financial support requests: Market Place Thursdays \$1,000, Chalkfest \$200, First Thursdays \$1,000.

To accommodate all requests the Finance Committee would need to modify the revenue estimate from \$750,000 to \$793,000. This would result in an accumulated surplus of \$441.

**CITY OF WAUSAU  
ROOM TAX FINANCE COMMITTEE PROPOSED BUDGET 2016**

		<b>2016 ADOPTED BUDGET</b>	
<b>FUND BALANCE</b>	<b>December 31, 2015</b>		\$ 82,126
<b>2016 ESTIMATED REVENUES</b>		<u>\$ 750,000</u>	
<b>EXPENSES</b>	Prior year collections		\$ 845,155
<b>CONTINUING CONTRIBUTIONS</b>			
	CVB	<i>(2.5% of Room Tax Rate or .3125%)</i>	\$ 234,375
	SPORTS MARKETING FUND	<i>(.5% of Room Tax Rate or .0625%)</i>	<u>46,875</u>
			<u>281,250</u>
	WAUSAU EVENTS, INC	10.25%	\$ 79,004
	MAIN STREET	5.00%	30,000
	PERFORMING ARTS	6.50%	50,100
	WOODSON ART MUSEUM	4.30%	33,143
	HISTORICAL SOCIETY	3.00%	23,123
	CONCERT BAND	1.00%	7,708
	CENTER FOR VISUAL ARTS	1.50%	11,562
	400 BLOCK		31,200
	CAPITAL PROJECTS FUND		40,000
	CITY FUNDING	25.00%	<u>187,500</u>
<b>TOTAL CONTINUING CONTRIBUTIONS</b>			<u>\$ 493,340</u>
<b>ROOM TAX RETAINED BY HOTELS</b>			<u>7,500</u>
<b>2016 ROOM TAX REQUESTS - EVENTS AND MARKETING</b>		<b>2015 BUDGET</b>	
<b>Fall 2015 Requests</b>			
	Wausau Kayak and Canoe Corporation - Event	\$ 12,000	\$ 12,000
	Central Stage Band	-	5,000
	Wausau Events WinterFest - Event	5,000	4,000
<b>Spring 2016 Requests</b>			
	Wausau Area 4th of July Celebration, Inc.	7,700	11,740
	Wausau Events - Screen on the Green	3,000	3,000
	Wausau Events - Balloon Rally	10,000	10,000
	Wausau Events - Market Place Thursdays	6,000	5,000
	Wausau Events - Beer and Bacon	-	3,000
	Festival of Arts	5,000	7,000
	Wausau Community Theater	2,500	2,500
	Chalkfest	1,000	800
	Wausau Symphony Band	-	4,000
	Main Street First Thursdays Event	2,500	1,500
	Main Street Dining Week	-	2,000
	Wausau Artrageous Weekend	4,500	4,500
		<u>\$ 59,200</u>	<u>\$ 76,040</u>
<b>PROJECTED FUNDS AVAILABLE 12/31/2015</b>			<u>\$ (26,004)</u>

## **CITY OF WAUSAU, WISCONSIN ROOM TAX POLICIES**

*The City of Wausau maintains a room tax to assist with funding services necessary to support and attract visitors that would otherwise be borne by local taxpayers as well as to promote, protect, preserve and invest in activities and facilities that make Wausau a more attractive, safe and compelling destination for visitors and residents alike.*

City of Wausau ordinance 3.25.030 Collection and Distribution shall be followed.

The annual budget for room tax revenues shall be determined by the Finance Director and approved by the Finance Committee based on actual receipts from the prior full calendar year for which data is available as the city's budget is being prepared along with reasonable projections. The following annual distributions shall occur:

### **CONTINUING ANNUAL APPROPRIATIONS:**

The city shall contribute an amount equal to 31.25% of actual current collections to the Wausau/Central Wisconsin Convention & Visitors Bureau, and an additional 6.25% for Badger State Games as governed by agreement with CWCVB.

In addition to the CWCVB, the City of Wausau recognizes other not-for-profit organizations that have demonstrated their significance as a destination for visitors and residents. These organizations shall receive an annual allocation of room tax revenues which shall be apportioned as follows:

**Wausau Area Events:** An amount of \$65,600 but not greater than 10.25% of immediate prior year collections. It is intended that this amount be used to fund operating expenses. Additional amounts for specific events such as Chalkfest, Concerts on the Square, Wausau Hot Air Balloon Rally & Glow and certain other events will be funded separately through the Room Tax Grants portion.

**Wausau Main Street:** An amount of \$30,000 but not greater than 5% of immediate prior year collections, however, the total City contribution to Main Street shall not exceed one-third of the annual Main Street budget.

**Grand Theater – Performing Arts Foundation:** An amount of \$45,000 but not greater than 6.5% of immediate prior year collections.

**Leigh Yawkey Woodson Art Museum:** An amount of \$30,100 but not greater than 4.30% of immediate prior year collections.

**Marathon County Historical Society:** An amount of \$21,000 but not greater than 3% of immediate prior year collections.

**Center for the Visual Arts:** An amount of \$10,000 but not greater than 1.5% of immediate prior year collections.

Wausau Concert Band: An amount of \$6,500 but not greater than 1% of immediate prior year collections.

Each organization shall submit complete annual financial reports and include the City logo on promotional materials.

In addition to these allocations the City of Wausau operations will benefit from Room Tax Collections as follows:

- General Fund will be allocated a sum of 25% of projected room tax collections to offset operating costs.

**ROOM TAX GRANT PROGRAM:**

To the extent that funds are available, the Finance Committee will consider, semi-annually (August 30<sup>th</sup> and February 28<sup>th</sup>) applications for room tax grants from outside organizations which clearly show benefits to the City of Wausau in the following categories: economic development, tourism and special community events or projects which enhance the quality of life.

There are three categories in which grants are awarded. Capital projects, Events, and Marketing efforts:

**Capital costs** associated with acquisition, restoration, enhancement, construction or expansion of existing facilities, sites or attractions for the purpose of accommodating tourism or increased tourism attraction, or for the purpose of providing new or increased programming.

**Events** including festivals, celebrations, shows, performances, special exhibits or displays and other events, particularly those that will attract outside visitors will be considered in this category. The maximum grant available is \$15,000.

**Marketing efforts** including the development and implementation of a marketing plan designed to increase visitation to an attraction or event. The maximum grant available is \$7,500.

All organizations should attempt to demonstrate their plan towards event self-sufficiency. Interested organizations must submit timely and meet the requirements and specifications identified within the applications instructions. The Finance Committee will review the funding requests and forward a recommendation to Common Council for incorporation within the annual budget.

**OTHER:**

Any monies remaining at yearend will stay within the segregated room tax fund for allocations in subsequent budget cycles.



## Memorandum

**Date:** March 16, 2016  
**To:** Finance Committee  
**From:** Tracey Kujawa, Fire Chief  
**Subject:** Station 2 Replacement

### Purpose

The purpose of this staff report is to create discussion and possible action specific to a timetable for the replacement of Station 2.

### Recommendation

The replacement of Station 2 is long overdue, we have outgrown the Station and efficiencies are lacking in both design and building services. My recommendation is that a timetable be created and adhered to in order to complete this project in a timely fashion.

### Facts OR Considerations

The replacement of Station 2 has been a consideration for the past 12 – 15 years and the land has already been “earmarked” for this project. Station 2 is 45 years old and requires many improvements to upgrade to current standards and space needs. The building was built when we had smaller vehicles and fewer vehicles so the apparatus bay is not able to accommodate the vehicles that are currently or should be located at Station 2. According to the Insurance Services Office (ISO) the ideal location for the reserve ladder truck is at Station 2 but the space is too small and the floor construction will not accommodate the weight of this vehicle. Our Public Protection Classification (PPC) has been jeopardized because of the inability to locate this vehicle where recommended. The ambulance also has to park diagonally inside the apparatus bay or it interferes with the ability to exit the living quarters into the bay. This increases the likelihood of a crash every time the ambulances is pulling out or backing into the apparatus bay. Our work-out room is also currently located in our apparatus bay because there is no other place to put the equipment. This of course is a health concern because of the diesel exhaust and exposure to the carcinogens on turnout gear and equipment. It is recommended that all turnout gear and equipment be kept out of the living quarters to prevent exposure to carcinogens but yet we workout in that environment. The current configuration of the bay also requires that all vehicles back into the station when the recommended and safest practices endorse drive-through apparatus bays. The apparatus doors were recently repainted but are very old as well.

The living quarters at Station 2 is also failing those who are assigned there. The station has no basement. This of course is a huge limitation where storage is concerned but most importantly the personnel stationed at this location have no reprieve in the event of severe or hazardous weather. There are no female facilities and therefore we have limitations as to where we can

assign females within our ranks. There is no classroom or study area and in today's fire service, with all the diverse training and requirements, it is important to have this type of dedicated quiet space.

In addition, the heating, ventilation and air conditioning systems are antiquated and lack in efficiency. We have outgrown the electrical panel and the plumbing throughout the structure needs to be attended to.

This list is not all encompassing, there are certainly other items that are pressing and need to be addressed as well but I think this gives an overall general impression of the condition of Station 2.

Impact:

The estimated construction cost for the replacement of Station 2 is \$2,500,000 to \$3,000,000.

This estimate does not include soft fees (i.e. material testing, site surveys, architect/engineer fees) or the Furniture, Fixtures and Equipment Budget (FF&E Budget) which typical can add 10 – 20% to the total cost.

Appreciate your consideration in this matter.

Drafted by: Tracey Kujawa, Chief

Cc: Mayor



**TO: FINANCE COMMITTEE**

**FROM: MARYANNE GROAT**

**DATE: MARCH 31, 2016**

**RE: BUDGET POLICY**

**BACK GROUND INFORMATION**

The City of Wausau Common Council adopted a Budget Policy which provides guidance and authority over budget modifications. This budget modification provision delegates budget modifications of \$5,000 or less to the Mayor, budget modifications under \$15,000 to the Finance Committee with all other modifications considered by the Common Council.

Chapter 13.04 of Wausau Municipal Code provides that the Water Utility Commission shall oversee financial control of the Utility through budget review, audits and financial reporting. Below is a proposed modification to the budget policy that reflects delegation of the utility budget authority to the Commission.

Budget Amendments

- The following budget amendments require written approval by the Mayor and Finance Director and shall be reported to the Finance Committee as an informational item:
  - New appropriations funded by grants, user fees or other non-tax revenues of \$5,000 or less,
  - Transfers of \$5,000 or less between programs or departments within a fund,
  - Transfers of \$5,000 or less between projects in the capital budget,Authority granted in this section specifically excludes amendments to use money budgeted for personnel costs for any other purpose.
- The following budget amendments require written approval by the Mayor and Finance Director and approval by the Finance Committee:
  - New appropriations funded by grants, user fees or other non-tax revenues of \$5,001 to 15,000,
  - Transfers of \$5,001 to 15,000 between programs or departments within a fund,
  - Transfers of \$5,001 to 15,000 between projects in the capital budget,
- The following budget amendments shall be considered by the Finance Committee and require Common Council Approval
  - New appropriations in excess of \$15,000 funded by grants, user fees, or other non-tax revenues,
  - Transfers in excess of \$15,000 between programs or departments within a fund,
  - Transfer in excess of \$15,000 between projects in the capital budget,
  - All transfers between funds,
  - Transfer from the Contingency Account,
  - Transfers from personnel costs to other budgetary line items.
- **In accordance with Wausau Municipal Code Section 13.04.030 all budget amendments of the Water and Sewer Utility Funds shall be considered by the Water and Sewer Commission with no further consideration required by the Finance Committee or Common Council.**

Chapter 13.04

WAUSAU UTILITY COMMISSION

Sections:

- 13.04.010 Created.
- 13.04.020 Membership, terms, appointments and meetings.
- 13.04.030 Management and control.

13.04.010 Created. There is created an independent and nonpartisan utility commission, which will be known as the Wausau Utility Commission, which commission shall manage and operate the water and sewerage utilities of the city of Wausau, pursuant to Section 66.1109 of the Wisconsin Statutes. The commission shall operate the water utility and the sewerage utility, autonomously, as enterprise funds of the city.

These utilities shall collectively be referred to as “Wausau Water Works for You.” (Ord. 61-4983 §1(part), 1997.)

13.04.020 Membership, terms, appointments and meetings. The utility commission shall consist of five members. The commission shall consist of the mayor, one alderperson elected from the membership of the common council, and three citizens of the city of Wausau.

The mayor shall be deemed to be a member of the commission for the term for which he/she is elected, and the mayor shall act as the president and presiding officer. The alderperson shall be elected (or re-elected) by the common council at the inaugural organizational meeting of the council after its election, which alderperson shall serve a two year term commencing immediately upon election, and which alderperson shall be the secretary of the commission.

The three citizen members of the commission shall be appointed (or reappointed) by the mayor, subject to confirmation by the common council, and shall serve a five-year term of office which shall begin on the first day of May of the year in which the term commences.

Commission vacancies shall be filled for the unexpired term of office in accordance with appropriate state statutes and city ordinances, and shall be confirmed by the common council, as necessary.

These shall be regular monthly commission meetings, and special meetings may be held at any time upon the call of the president or upon the request of a majority of the commission. A majority of the commission shall constitute a quorum. The president shall have the authority to sign any contracts authorized by the commission. (Ord. 61-5001 §1(part), 1998; Ord. 61-4983 §1(part), 1997.)

13.04.030 Management and control. The utility commission shall have the exclusive right to manage and supervise the Wausau water works subject only to the general control and supervision of

the common council, with such general control and supervision being exercised pursuant to the enactment and amendment of this and other ordinances.

(a) Management and Staff. The commission may appoint a manager (utilities director) who shall be the general executive officer of the water works to act on behalf of the commission. The commission delegates all other personnel matters to the utilities director and human resources department of the city to employ, compensate, set policy, and resolve all personnel matters as necessary in the best interest of the water works. The commission reserves the right to employ or contract for management and general operation of the utilities through agents or consultants as the commission deems necessary or convenient.

(b) Utilities Director. The utilities director shall serve at the discretion of the utility commission and will report directly to the president (mayor). A detail of the utilities director's job description shall be maintained by the human resources department. The utilities director will abide by and participate in all policies, benefits, compensation packages, etc., as established by the human resources department and committee which are ratified by the common council. The commission reserves the right to recommend and affirm any employment relationship with the utilities director in the best interest of the utilities.

(c) Rates, Rules and Regulations. The commission shall have authority to fix rates, and establish rules and regulations for the governance, management, and operation of the utilities which make up water works, subject to state statutes and to the jurisdiction of the Public Service Commission of Wisconsin, Wisconsin Department of Natural Resources, and any other approving authority. The utilities shall comply with and enforce any required regulations, tariffs, codes, permits, plan approvals, etc. The common council may enact and amend ordinances to confirm and/or modify policies, rates and regulations of the utilities.

(d) Contracts and Other Powers. The commission shall have full authority to let bids and enter into contracts in the name of the city; provided, that such contracts are necessary or convenient to the management and operation of the water works and that funding is available. The commission shall have such other powers as are necessary or convenient to the management and operation of the utilities within water works, and the city intends that the commission shall have full authority respecting the utilities unless that authority is specifically withheld by statute or ordinance.

(e) Funding and Financial Control. The commission shall oversee financial control through budget review, audits and directing the utilities director to prepare and summarize financial reports appropriate to ensure sound fiscal control of the utilities within water works. Each utility shall maintain segregated accounts to correctly reflect financial status under enterprise fund practices and will work with the finance department for the overall administration of utility finances. Payment shall be made for labor, salaries, and other regular expenses deemed appropriate to manage and operate the utilities. Financial and other fiscal decisions necessary for day-to-day operations of the utilities, shall be made either by the utilities director or under the direction of the mayor. (Ord. 61-4983 §1(part), 1997.)

**CITY OF WAUSAU 2015 BUDGET**  
**GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
December, 2015  
**NARRATIVE**

**REVENUES**

Revenues in total exceeded budget by \$24,825 which represents a positive variance of .078%.

Other Taxes – In 2014 the City received an omitted tax payment of \$42,340 which is not a regularly occurring payment.

Intergovernmental Grants and Aids – We will experienced a short fall in revenue of \$63,446 due to final estimates established by the State.

Permits – Building permits are showing a positive variance from 2014 and exceeded budget by \$56,826.

Fines, Forfeitures and Penalties – This revenue is down \$17,264 from 2014. We dropped the 2015 budget as compared to the 2014 budget but was not sufficient. The 2016 budget was further reduced.

Public Charges – Exceeded both 2014 and budget projections.

Intergovernmental Charges for Services – Down slightly due to the city departmental charges.

Commerical Revenues – These revenues exceeded budget by \$75,673. The interest income figure also contains any adjustment to market as required. This represents the 2014 to 2015 variance.

Other Financing Sources – Pilot from the Water Utility has been adjusted to reflect final numbers.

**EXPENSES**

The budget to date appears in line with the budget with 97.85% of the budget spent and 100% of the year complete. In addition the expenses of \$31,057,041 are \$605,343 less than 2014.

Unclassified – Is over budget due to the Walgreens settlement.

Transportation and Streets – These accounts reflect the minimal snowfall in 2015. Expenses are \$971,084 less than 2014.

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL**  
Period Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
<b>TAXES</b>					
General property taxes	\$ 16,200,627	\$ 16,200,627	\$ 16,200,627	\$ -	\$ 15,843,883
Mobile home parking fees	28,000	28,000	25,781	(2,219)	27,712
Payments in lieu of taxes	115,000	115,000	128,698	13,698	109,559
Other taxes	<u>67,709</u>	<u>67,709</u>	<u>67,841</u>	<u>132</u>	<u>84,971</u>
Total Taxes	<u>16,411,336</u>	<u>16,411,336</u>	<u>16,422,947</u>	<u>11,611</u>	<u>16,066,125</u>
<b>INTERGOVERNMENTAL</b>					
State shared taxes	4,434,045	4,434,045	4,397,539	(36,506)	4,469,344
Expenditure restraint	771,566	771,566	764,764	(6,802)	755,960
Fire insurance tax	105,000	105,000	102,678	(2,322)	104,834
Municipal services	195,000	195,000	184,010	(10,990)	195,507
Transportation aids	2,541,749	2,541,749	2,537,317	(4,432)	2,375,057
Other grants	<u>123,834</u>	<u>123,834</u>	<u>121,440</u>	<u>(2,394)</u>	<u>196,712</u>
Total Intergovernmental	<u>8,171,194</u>	<u>8,171,194</u>	<u>8,107,748</u>	<u>(63,446)</u>	<u>8,097,414</u>
<b>LICENSES AND PERMITS</b>					
Licenses	175,531	175,531	183,756	8,225	179,827
Franchise fees	340,000	340,000	354,938	14,938	354,407
Permits	<u>227,519</u>	<u>227,519</u>	<u>261,182</u>	<u>33,663</u>	<u>181,803</u>
Total Licenses and Permits	<u>743,050</u>	<u>743,050</u>	<u>799,876</u>	<u>56,826</u>	<u>716,037</u>
<b>FINES, FORFEITURES AND PENALTIES</b>					
	<u>398,000</u>	<u>398,000</u>	<u>337,841</u>	<u>(60,159)</u>	<u>355,105</u>
<b>PUBLIC CHARGES FOR SERVICES</b>					
General government	67,300	67,300	83,602	16,302	76,324
Public safety	1,377,200	1,431,200	1,454,518	23,318	1,415,481
Streets and related facilities	79,971	79,971	146,569	66,598	152,831
Recreation	144,700	144,700	151,093	6,393	132,375
Public areas	<u>159,479</u>	<u>159,479</u>	<u>93,140</u>	<u>(66,339)</u>	<u>96,947</u>
Total Public Charges for Services	<u>1,828,650</u>	<u>1,882,650</u>	<u>1,928,922</u>	<u>46,272</u>	<u>1,873,958</u>
<b>INTERGOVERNMENTAL CHARGES FOR SERVICES</b>					
State and federal reimbursements	11,340	11,340	12,082	742	10,920
County and other municipalities	236,264	239,514	273,283	33,769	220,020
City departments	<u>1,249,432</u>	<u>1,249,432</u>	<u>1,175,202</u>	<u>(74,230)</u>	<u>1,191,202</u>
Total Intergovernmental Charges for Services	<u>1,497,036</u>	<u>1,500,286</u>	<u>1,460,567</u>	<u>(39,719)</u>	<u>1,422,142</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)**  
Period Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
<b>COMMERCIAL</b>					
Interest on general investments	\$ 260,000	\$ 260,000	\$ 313,826	\$ 53,826	\$ 492,346
Interest on special assessments	15,000	15,000	10,814	(4,186)	19,423
Other interest	<u>19,000</u>	<u>19,000</u>	<u>45,033</u>	<u>26,033</u>	<u>19,820</u>
Total Commercial	<u>294,000</u>	<u>294,000</u>	<u>369,673</u>	<u>75,673</u>	<u>531,589</u>
<b>MISCELLANEOUS REVENUES</b>					
Rent of land and buildings	210,100	210,100	212,489	2,389	267,686
Sale of City property/loss compensation	12,500	12,500	26,579	14,079	39,888
Other miscellaneous revenues	<u>110,022</u>	<u>116,149</u>	<u>111,004</u>	<u>(5,145)</u>	<u>133,301</u>
Total Miscellaneous Revenues	<u>332,622</u>	<u>338,749</u>	<u>350,072</u>	<u>11,323</u>	<u>440,875</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>1,897,000</u>	<u>1,897,000</u>	<u>1,883,444</u>	<u>(13,556)</u>	<u>1,955,253</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>					
	<u>\$ 31,572,888</u>	<u>\$ 31,636,265</u>	<u>\$ 31,661,090</u>	<u>\$ 24,825</u>	<u>\$ 31,458,498</u>

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL**  
Period Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget	2014 Actual
	Original	Final			
<b>GENERAL GOVERNMENT</b>					
City Council	\$ 112,122	\$ 94,272	\$ 88,427	\$ 5,845	\$ 93,561
Mayor	203,263	203,263	200,925	2,338	228,547
City Promotion	124,600	119,811	115,296	4,515	108,396
Finance department	471,638	488,638	497,421	(8,783)	468,771
Data processing	696,369	696,369	665,289	31,080	639,305
City clerk/customer service	492,398	492,398	484,308	8,090	528,074
Elections	34,950	19,950	20,471	(521)	61,985
Assessor	595,907	595,907	559,101	36,806	596,410
City attorney	490,025	494,814	489,757	5,057	491,750
Municipal court	128,529	128,529	125,183	3,346	130,204
Human resources	293,937	300,064	296,967	3,097	308,328
City hall and other municipal buildings	321,523	321,523	280,922	40,601	309,428
Unclassified	32,000	135,192	318,345	(183,153)	103,042
Total General Government	3,997,261	4,090,730	4,142,412	(51,682)	4,067,801
<b>PUBLIC SAFETY</b>					
Police department	8,973,536	8,968,536	8,839,760	128,776	8,462,239
Fire department	3,431,816	3,431,816	3,387,092	44,724	3,606,118
Ambulance	2,991,652	3,053,902	2,933,494	120,408	2,944,275
Inspections and electrical systems	705,394	705,394	665,341	40,053	591,960
Total Public Safety	16,102,398	16,159,648	15,825,687	333,961	15,604,592
<b>TRANSPORTATION AND STREETS</b>					
Engineering	1,401,003	1,423,003	1,354,809	68,194	1,439,454
Department of public works	6,082,730	5,967,334	5,778,590	188,744	6,665,029
Total Transportation and Streets	7,483,733	7,390,337	7,133,399	256,938	8,104,483
<b>SANITATION, HEALTH AND WELFARE</b>					
Garbage and refuse collection	1,537,400	1,529,400	1,539,308	(9,908)	1,490,395
<b>NATURAL RESOURCES/RECREATION</b>					
Parks and recreation	2,452,096	2,425,054	2,271,947	153,107	2,331,613
<b>OTHER FINANCING USES</b>					
Transfers out	-	144,288	144,288	-	63,500
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>					
	\$ 31,572,888	\$ 31,739,457	\$ 31,057,041	\$ 682,416	\$ 31,662,384

**CITY OF WAUSAU, WISCONSIN**  
**GENERAL FUND**  
**SUMMARY OF BUDGET MODIFICATIONS**  
Period Ended December 31, 2015

**BUDGET REVENUES RECONCILIATION**

2015 ADOPTED BUDGET	\$ 31,572,888
Budget modification for Police Department for sale of sniper rifle	3,250
Resolution 14-1109 Budget modification for midyear budget adjustment	54,000
Budget modification for CVMIC Safety Grant Program	<u>6,127</u>
2015 MODIFIED BUDGET	<u>\$ 31,636,265</u>

**BUDGET EXPENDITURES RECONCILIATION**

2015 ADOPTED BUDGET	\$ 31,572,888
Resolution 12-0313 Budget modification for settlement of tax claims by Sears Holdings Corporation	86,419
Budget modification for Police Department for use of sniper rifle proceeds for SWAT equipment	3,250
Resolution 15-0406 Budget modification for settlement of tax claim by Associated Bank	16,773
Resolution 14-1109 Budget modification for midyear budget adjustment	54,000
Budget modification for CVMIC Safety Grant Program	<u>6,127</u>
2015 MODIFIED BUDGET	<u>\$ 31,739,457</u>