

CITY OF WAUSAU

2014 PROPOSED BUDGET



WAUSAU FINANCE

OCTOBER 15, 2014

Finance Director Maryanne Groat, CPA



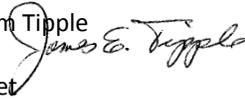
Office of the Mayor

James E. Tipple

October 14, 2013

To: Members of the Finance Committee, Common Council and citizens of the City of Wausau

From: Mayor Jim Tipple



Re: 2014 Budget

Last year during my budget message I noted a growing urgency for increased city services and increased city intervention in a wide variety of areas including: public safety, animal control, blight elimination, code enforcement, economic development, quality of life and riverfront urban renewal. While we've made some great strides in meeting these needs, there is still much work still ahead. I want to express my appreciation to council and staff for their dedication and commitment in facing these challenges. Here is a snapshot of our progress so far:

Public Safety and Animal Control

- In February 2013, increased police efforts by adding one officer position funded with the generous support of the Alexander Foundation.
- Reassigned two police officers to the role of Community Resource Officer. Their responsibility and focus is eliminating nuisance properties and drug activity in the neighborhoods. 92 nuisance properties have been identified within the community. These officers are focused on corrective action and the resolution of these trouble properties.
- Increased the evidence custodian position to full time to provide additional administrative support within the police department.
- Created an animal control officer position and developed a vision for an area wide animal control program.
- Adopted a number of ordinances that encourage pet licensing including: mandated veterinarian reporting and increased fines and penalties.
- Initiated an online pet licensing program in partnership with the Village of Weston.
- Adopted a vicious dog ordinance that allows for the effective removal of dangerous animals from our city.
- Conducted a fire study to determine the community value of shared fire services.

Code Enforcement and Blight Elimination

- Improved the effectiveness of the inspection department's enforcement actions by condensing the complaint and citation process.
- Cross trained all inspectors to increase property inspection resources.

Riverfront Renewal

- Purchased Savo Supply, Wipfli, and McDevco property for redevelopment.
- Secured a number of grants to finance necessary planning, assessment, remediation and market studies for the riverfront properties.
- Initiated a construction contract to daylight the Stenchfield Creek and remediate approximately 6 acres along the waterfront.



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Economic Development

- Secured additional developments such as Panera Bread, Briqs, RMM Solutions Expansion, Kocourek, Kwik Trip, and Thunder Lube.
- Created Tax Increment District Number Ten to assist Linetec and Wausau Coated Products with expansion needs.

Quality of Life

- Signed the first engineering contract to design the reconstructed Kaiser Swimming Pool.
- Facilitated \$2.8 million of improvements to Athletic Park - demolished homes and vacated a street in preparation of the Athletic Park – park.
- Continued to prepare for the expansion of the River Edge trail.

In addition to furthering these initiatives, the 2014 budget addresses a variety of issues including:

- Funding .25 turf maintainer position in the county parks department to support the 400 Block maintenance
- Funding of the city's share of two new IT positions within the CCITC. Additional staffing will eliminate backlog and assist in managing the growing workload
- Funding additional part time help in the Assessment Department. This staffing is necessary to prepare for the City of Wausau and Schofield re-valuations
- Funding the expansion of a vacant part-time customer service staff to full time payroll analyst position. This will support increased workloads and provide succession training
- Increased the legal services budget in the City Attorney's office to reflect outside counsel demands
- Allocate \$50,000 of the levy to fund economic development - specifically \$35,000 for the ED manager position and \$15,000 for other business recruiting and retention activities.

The 2014 budget presented to you finances the initiatives outlined above and remains committed to the other programs, services and activities that are the back bone of our full service community. These are the services our citizens rely on - clean parks, street lights, maintained roads, bus service, weekly refuse collection and 24/7 fire, paramedic and police services. This budget funds the salaries and fringes for employees, contract costs for refuse and recycling, costs for critical technology information services, salt for winter maintenance, asphalt overlays, utilities and fuel costs. We minimized budget increases through favorable insurance rates (0% for health insurance, 6% for dental), a reduction in the Wisconsin Retirement System costs and controlling other inflationary pressures. But costs go up and unfortunately, without other revenue sources to fund these increases, the 2014 budget provides for a levy increase of \$404,530. This increase is the first real increase in taxes since 2011. Its impact to a resident with a \$100,000 house is \$13 dollars.

Taxes may be unpopular, but there are limited resources available to cities. The state legislators and governor have reduced state assistance and stifled our revenue generating power through highly restrictive levy limits that not only limit our tax generating power but also limit our ability to generate fees for services. This budget lives within their restrictions by limiting the tax increase to the net new construction formula.

There are a few initiatives that are important, but have not been included in the budget: the creation of a landlord licensing program and an increase in police force.



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Staff and the housing task force have created a landlord licensing program that is results driven. An ordinance has been developed and will be presented to the Public Health and Safety Committee and Council this fall. This program will require additional staffing which will be funded by rental licensing revenues. These fees, the staffing authorization and budget will be presented to the Council for consideration alongside of the ordinance.

Expanding our police force is another area of need. Increased crime, drug and nuisance activities are placing unusually high demands on our police officers. We need to be proactive. The Alexander Foundation has generously offered to fund a police officer position for one year if the City finances a second position. The 2014 financial impact of a police officer position is \$54,000 to \$63,400, based upon a hire date of April 1. I have met with staff and offer a few financing scenarios for Council's consideration.

1. Increase the levy to fund the position. The levy limit does allow communities to increase their levy beyond net new construction for debt service costs. While the city is eligible for this opportunity we have never utilized the provision. We could take advantage of this option and increase taxes to finance this position. This would result in another 2.5 cent increase. The revised budget impact would be \$15.5 for a home owner with a \$100,000 home.

2. The Senate and Assembly have signed SB15/AB22 allowing governing bodies the ability to increase municipal court fees from a maximum of \$28 to \$38. This bill is now awaiting the governor's signature. Adopt an ordinance increasing these fees. This should increase annual revenues by \$37,000. Re-direct \$26,000 of general property taxes from the Parking Fund to finance the balance of the position.

I would like to express my appreciation of staff for all of their hard work in developing this budget. I think it is an important process, no matter how tedious or difficult, as it allows us to refocus on our mission of meeting the needs of our community and enhancing the quality of life.

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2014 BUDGET INTRODUCTION

This budget introduction is meant to serve as a summary of the detail budget which follows. The document represents many hours invested by the departments planning for the upcoming year and by the Finance Department to produce the document. If you have any additional questions or feedback please contact the Finance Department. Our goal is to be as transparent as possible in the budgeting process.

GENERAL PROPERTY TAXES

The first thing that comes to people’s mind when the subject of government budgets is discussed is taxes. For the City of Wausau property taxes is the largest and single most important revenue source available to fund city operations. The level of property taxes generated is based upon the valuation of properties located within the city and the tax rate. Property valuation on the real estate tax bill can be confusing as the State of Wisconsin utilizes the dual valuation process.

The equalized valuation is intended to represent market value. The equalized valuation of each municipality is determined annually by the State of Wisconsin. This valuation is assigned in total to the municipality - not by parcel. This valuation is used by governmental units that allocate taxes to many taxing jurisdictions such as the state, school district, county and technical college.

The assessed valuation of each residential and commercial property parcel within the city is determined by the City of Wausau Assessor. The State of Wisconsin is currently responsible for the valuation of manufacturing property. These valuations are used to calculate the real estate taxes owed on the parcels. The assessed valuation of property is adjusted when appropriate, to reflect changes such as improvements, property sale, annexation, new construction or demolition. Periodically all property valuation is adjusted during a city-wide reassessment. During this city-wide assessment, individual property values are adjusted to reflect proximity of fair market value. The last city-wide reassessment which re-established values of all property was effective 1/1/2007. Prior

re-evaluations have been conducted in 2004, 1996, 1986 and 1974. The assessed value and equalized value of each parcel are reported on the tax bill. The City of Wausau completes the assessment process each year in early June. Manufacturing values are received from the state in November. The equalized valuation has declined annually since 2010. Assessed valuation remains unknown at time of publishing but has been estimated to increase slightly.

BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
2004	\$2,003,188,900	4.13%	\$1,664,553,800	2.15%
2005	\$2,080,684,300	3.87%	\$2,118,236,300	27.26%
2006	\$2,233,469,700	7.34%	\$2,194,171,700	3.58%
2007	\$2,433,934,300	8.98%	\$2,274,289,300	3.65%
2008	\$2,504,826,100	2.91%	\$2,595,448,100	14.12%
2009	\$2,768,967,000	10.55%	\$2,670,251,200	2.88%
2010	\$2,726,775,100	-1.52%	\$2,710,877,800	1.50%
2011	\$2,681,223,200	-1.67%	\$2,729,456,700	0.68%
2012	\$2,652,252,200	-1.08%	\$2,735,039,900	0.20%
2013	\$2,554,319,700	-3.69%	\$2,723,406,100	-0.43%
2014	\$2,520,917,800	-1.31%	\$2,729,406,100 *	0.22%

*2014 Assessed Valuation is Estimate

The Tax Levy is restricted by the State of Wisconsin through levy limits. The legislation mandates that levy increases are restricted to the percentage of net new construction. The levy limit provides that the “unused” prior year levy capacity can be applied to the following year’s budget if approved by three-quarters majority vote. A historical analysis of the levy limit utilization, since its inception, is presented to the right. Based upon the law the current year levy increase, without considering debt provisions or carryover, is \$306,623.

	Allowable * Levy	Actual Levy	Under Utilized
2013 for 2014	\$21,824,002	\$21,824,002	\$0
2012 for 2013	\$21,623,913	\$21,517,379	\$106,534
2011 for 2012	\$21,590,872	\$21,492,379	\$98,493
2010 for 2011	\$21,793,723	\$21,462,314	\$331,409
2009 for 2010	\$21,158,955	\$21,142,347	\$16,608
2008 for 2009	\$20,530,822	\$20,500,585	\$30,237
2007 for 2008	\$19,623,273	\$19,611,064	\$12,209
2006 for 2007	\$18,718,941	\$18,718,941	\$0
2005 for 2006	\$17,971,506	\$17,971,506	\$0

* Levy before tax increment computation

The State added a number of other restrictions to the levy limit law that prevents communities from raising a variety of other revenues with decreasing taxes on an equal basis. These revenues are specifically listed in the statutes and include: garbage collection, fire protection, snow plowing, street sweeping and storm water management.

A historical view of total property taxes including the tax increment is presented below:

Year	General Property Tax Levy	Increase/(Decrease) from the Prior Year	
		Dollar	Percent
2004	\$17,261,424	\$360,446	2.13%
2005	\$18,160,689	\$899,265	5.21%
2006	\$19,141,599	\$980,910	5.40%
2007	\$20,121,923	\$980,324	5.12%
2008	\$21,242,811	\$1,120,888	5.57%
2009	\$21,979,852	\$737,041	3.47%
2010	\$22,803,079	\$823,227	3.75%
2011	\$23,186,604	\$383,525	1.68%
2012	\$23,234,021	\$47,417	0.20%
2013	\$23,178,270	-\$55,751	-0.24%
2014	\$23,582,800	\$404,530	1.75%

The Tax Rate and Tax Bill are determined once the property tax levy (how much revenue the city needs to operate in the next year) and total property value are determined. The tax rate is computed by dividing the levy by the assessed valuation. Based upon the budget submitted the tax rate will increase 13 cents. This change will increase the tax bill of a \$100,000 home by \$13

	BUDGET YEAR		Change
	2014	2013	2014-2013
Property Tax Levy	\$ 23,582,800	\$ 23,178,270	\$ 404,530
Assessed Valuation*	\$ 2,729,406,100	* \$ 2,723,406,100	\$ 6,000,000
Tax Rate	\$ 8.64	\$ 8.51	\$ 0.13

* Assessed Valuation for 2014 budget is an estimate

When evaluating the budget people frequently ask how much does one penny on the levy generate in taxes? The answer is about \$27,300.

Of course the tax bill contains more than just City of Wausau taxes. The bill is a consolidated property tax bill that includes the taxes of the school districts, county, state and technical college. The tax rates of these entities are generally determined in mid-November when they complete their budget process.

GENERAL FUND REVENUE

With limited property tax revenue increases and state restrictions on implementing new revenue sources the City must rely on existing revenue sources to offset cost increases. A review of the general fund shows that other revenue sources will contribute \$308,766 of additional monies to the budget. Some of these changes include: Transportation Aid increase of \$86,883, building permits \$62,924, ambulance revenues \$67,513 and the transfer from TID #2 of \$84,494 and Room Tax Fund \$5,000.

GENERAL FUND REVENUES

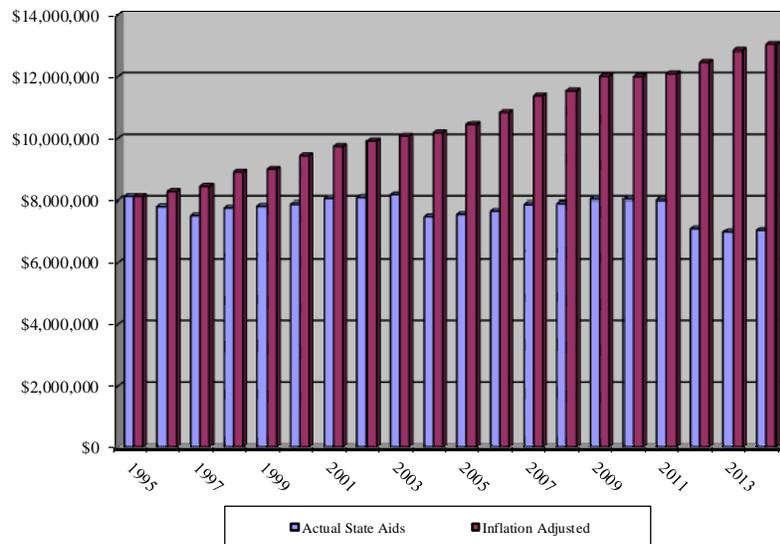
	2011 Actual	2012 Actual	2013 Adopted	2013 Modified Budget	2013 Estimated Actual	2014 Budget
General Property Taxes	\$15,277,702	\$15,470,374	\$15,570,606	\$15,570,606	\$15,570,606	\$15,817,883
Other Taxes	246,579	245,259	223,743	223,743	235,094	230,536
Intergovt Grants/Aids	9,023,031	8,179,251	7,979,941	7,990,056	7,998,241	8,053,492
Licenses/Permits	668,740	743,971	644,199	644,199	684,209	723,349
Fines & Forfeitures	371,580	387,646	370,800	370,800	365,000	368,000
Public Charges	1,900,605	1,844,874	1,710,752	1,710,752	1,749,185	1,805,465
Intergovt Charges	1,199,461	1,527,173	1,617,308	1,617,308	1,552,940	1,559,623
Miscellaneous	793,095	524,824	596,960	596,960	569,728	622,510
Other Sources	1,841,746	1,931,725	1,979,000	1,979,000	2,004,000	2,068,494
	<u>\$31,322,539</u>	<u>\$30,855,098</u>	<u>\$30,693,309</u>	<u>\$30,703,424</u>	<u>\$30,729,003</u>	<u>\$31,249,352</u>

Intergovernmental Grants and Aids represent the second largest revenue source for the City of Wausau General Fund budget. The vast majority of these revenues are received from the State of Wisconsin. The State of Wisconsin reduces state aids to municipalities to bolster its reputation among the electorate and to remedy its financial problems. As a result, state aids have declined three of the four prior years as shown on the table below.

STATE AIDS						
Year	Shared Revenues	Expenditure Restraint	Recycling Grants	Transportation Aids	Total	Increase/ (Decrease)
2004	\$4,856,892	\$800,192	\$178,084	\$1,832,625	\$7,495,830	-\$683,295
2005	\$4,863,755	\$819,645	\$177,690	\$1,896,651	\$7,567,875	\$72,045
2006	\$4,864,118	\$886,855	\$177,647	\$2,006,841	\$7,676,841	\$108,966
2007	\$4,868,333	\$942,428	\$168,585	\$2,076,994	\$7,889,134	\$212,293
2008	\$4,867,501	\$1,018,811	\$224,387	\$2,029,364	\$7,918,236	\$29,102
2009	\$4,885,011	\$1,067,034	\$201,981	\$2,102,265	\$8,046,786	\$128,550
2010	\$4,678,334	\$901,467	\$212,506	\$2,257,160	\$8,049,467	\$2,681
2011	\$4,676,319	\$901,114	\$137,391	\$2,310,244	\$8,025,068	-\$24,399
2012	\$4,011,479	\$853,965	\$147,904	\$2,079,025	\$7,092,373	-\$932,695
2013	\$4,009,960	\$792,433	\$147,904	\$2,040,812	\$6,991,109	-\$101,264
2014	\$4,012,779	\$755,879	\$147,904	\$2,125,889	\$7,042,451	\$51,342

Unfortunately, to exacerbate the problem, both expenditure restraint and transportation aids reward spending, so as the city restricts spending, state aids decline. In addition, more communities have chosen to participate in the expenditure restraint program resulting in a smaller allocation for each community.

The impact of reducing shared revenues is dramatically depicted in the chart to the right. The actual state aids received by the city are compared to state aids adjusted for consumer price index rate of inflation. This chart shows the dramatic difference in 2013 alone with the actual allocation of \$7,042,451 versus the CPI adjusted amount of \$13,033,850.



Public Charges for Service - within the General Fund are itemized below. The most significant revenue source is ambulance revenues.

General Government	\$ 66,150
Public Safety	1,424,775
Streets and other Related Activities	77,000
Recreation	139,800
Public Areas	<u>97,740</u>
	\$ 1,805,465

Other Taxes include revenues such as payment in lieu of taxes, mobile home fees, and interest and penalty on delinquent taxes. These revenues are expected to decline from the prior year due to the sale of CDA property.

License and Permit income is generated by a number of departments including Customer Service, Inspections Police and Fire. Charges are either established by the State of Wisconsin or locally by the city. Rates set by the city are reviewed annually. Changes from the 2013 budget include \$5,000 increase expected in cable fees, license revenue increase of \$6,226 and building permit revenue increase of \$62,924.

Fines and Forfeitures include revenue from citations issued by the police department or inspections department for traffic and ordinance violations. Parking ticket revenue is recorded within the Parking Fund. Fine and forfeiture rates are established within State Statutes or by the city. Forfeitures on animal related citations are allocated to the Animal Control Fund.

Intergovernmental Charges for Services represent internal department allocations or charges to other local governments. The majority of this revenue is the allocation of administrative efforts such as finance, human resources, facility maintenance, technology, administration, and legal efforts to other departments and tax increment districts. This allocation provides an accurate measure of the costs of operating a department. Allocation rates are determined by an indirect cost study. Revenues from other units of government such as township ambulance agreements and school officer payments are reflected in this category.

Miscellaneous revenues include interest income, building rents and ground leases.

Other Financing Sources include transfers from other funds. The General Fund records transfers from the Room Tax Fund of \$180,000, the Water Utility of \$1,100,000, the Sewer Utility of \$507,000 and the Motor Pool Fund of \$197,000. In addition, the 2014 budget expects a termination payment from TID #2 in the amount of \$84,494.

GENERAL FUND EXPENDITURES

	GENERAL FUND EXPENDITURES				2013	
	2011 Actual	2012 Actual	2013 Adopted	2013 Modified Budget	2013 Actual	2014 Budget
Personal Service	21,823,473	21,717,527	21,916,255	21,922,255	21,777,785	22,124,596
Contractual Services	7,031,736	6,557,317	6,501,516	6,666,016	6,581,228	6,800,359
Supplies & Expense	972,049	1,062,103	1,036,097	1,036,097	1,012,820	1,072,645
Building Materials	512,918	435,905	651,591	651,591	679,316	693,785
Fixed Charges	356,851	363,752	345,075	345,075	341,368	343,221
Grants, Contributions & Other	68,099	248,247	109,075	109,075	176,000	87,275
Capital Outlay	103,009	137,017	133,700	230,766	212,446	127,471
Other Financing Uses	0	70,000	0	0	0	0
	<u>30,868,135</u>	<u>30,591,867</u>	<u>30,693,309</u>	<u>30,960,875</u>	<u>30,780,964</u>	<u>31,249,352</u>

The General Fund expenditure budget increased \$556,043 from 2013. Major cost increases include:

- Salary cost of living of 2% along with step increases. The exact amount is governed by union contracts or the new salary plan.
- 0% increase in health insurance and 6% in dental insurance.
- Wisconsin Retirement system increase from 6.65% to 7% for most employees and the reduction of duty disability from 5.4% to .46% for protective employees.
- Contractual Service Cost increases: refuse contract of \$70,079, legal services of \$70,000, CCITC contribution increase of \$63,187 and the ambulance billing contract of \$25,000
- Salt budget of \$34,000.

An analysis of the General Fund Budget by department is presented below:

	GENERAL FUND - BY DEPARTMENT					
	2011 Actual	2012 Actual	2013 Adopted	2013 Modified Budget	2013 Estimated Actual	2014 Budget
Council	\$104,693	\$104,687	\$100,242	\$100,242	\$99,776	\$115,297
Mayor	237,867	234,385	226,468	226,468	226,440	229,680
Customer Service	1,267,415	1,439,821	1,317,767	1,348,767	1,294,035	1,372,877
CCITC	578,144	572,724	612,610	612,610	605,654	675,797
Refuse	1,268,122	1,402,297	1,396,669	1,396,669	1,428,000	1,481,300
Assessment Department	567,292	557,815	577,842	583,842	585,961	629,047
City Attorney	378,972	460,202	414,899	451,399	462,865	508,901
Human Resources	295,125	362,264	279,637	306,637	303,340	293,597
Municipal Court	126,487	124,588	122,799	122,799	123,573	124,931
Unclassified	168,449	253,991	164,325	184,325	229,400	165,675
Police Department	8,496,548	8,413,303	8,423,329	8,489,280	8,521,268	8,531,499
Fire Department	6,408,364	6,402,731	6,351,742	6,369,542	6,356,966	6,307,376
Municipal Airport	247,284	0	0	0	0	0
Department of Public Works	8,412,890	7,998,367	8,412,576	8,465,776	8,258,966	8,394,342
Parks and Recreation	2,310,482	2,264,693	2,292,404	2,302,519	2,284,720	2,419,032
	\$30,868,135	\$30,591,867	\$30,693,309	\$30,960,875	\$30,780,964	\$31,249,352

Other General Fund budget changes include:

- Reduction in Election budget due to the decrease in elections in 2014.
- Two new positions in CCITC – PC Tech and network analyst.
- Additional part time staffing and additional costs related to revaluation work.
- Increase in Legal Service to reflect historical spending.
- Grant funded police officer authorized after the 2013 budget adoption.
- Increase in Evidence Custodian position from half time to full time in the police department.
- Increase of vacant part time position within the finance department to full time payroll position
- Increase in garbage collection costs based upon our existing contract.
- Increase in Health Insurance and Workers Compensation in the Parks Department.
- ¼ Turf Position within the Parks Department.
- Increase in seasonal hourly rates in the Parks Department.

GENERAL FUND BALANCE

A history of the General Fund unassigned fund balance is presented to the right. The GFOA recommends reserves of 16.67% of expenses which is reiterated in the city's fund balance policy.

	Undesignated General Fund Balance	Total General Fund Budget Expenses	Percent of Budget
2006	\$ 5,973,553	\$ 27,364,048	21.83%
2007	5,875,267	28,325,711	20.74%
2008	5,933,697	29,378,133	20.20%
2009	6,048,941	31,002,748	19.51%
2010	5,545,637	30,898,445	17.95%
2011	5,715,907	31,512,034	18.14%
2012	6,835,651	30,693,309	22.27%
2013 Projected	6,085,651	31,212,797	19.50%

SPECIAL REVENUE FUNDS

The city maintains special revenue funds to accumulate the financial transactions of special projects, grants or other activities where segregated reporting is important. The city’s annual budget anticipates the revenues and expenditures in the following funds: Hazardous Materials Contract Fund, Public Access Fund, Economic Development Fund, EMS Grant Fund, Holtz Krause Fund, Recycling Fund, Community Development Fund and Tax Increment District Number Two Fund. Increment District Two is accounted for as a special revenue fund as its construction phase has expired.

FUND	EXPENDITURES	REVENUES	2014 GENERAL PROPERTY TAX LEVY
Community Development Funds	\$ 1,966,224	\$ 2,007,224	
Recycling Fund	646,324	148,574	497,750
Room Tax Fund	666,605	720,000	
Public Access Fund	39,190	39,190	
Economic Development Fund	50,000		50,000
Hazardous Materials Contract Fund	84,351	81,000	
Holtz Krause Clean Up Fund	36,440	62,410	
Tax Increment District Number Two	884,099	629,640	
EMS Grant Fund	8,000	8,000	
Total	\$ 4,381,233	\$ 3,696,038	\$ 547,750

Major changes in the Special Revenue Funds include:

- Recycling Fund includes cost increase for recycling and refuse contract \$19,940
- Room Tax budget is based upon continuing appropriation requests and an increase in the General Fund allocation of \$5,000.
- Public Access increase in Franchise Fee revenue.
- Economic Development Fund, \$50,000 allocated to fund the Economic Development Manager position of \$35,000 and \$15,000 or other business recruiting and retention activities.
- Tax Increment Number Two – Transfer to General Fund \$84,494, \$169,965 distributed to School, County or Technical College. 2014 increment will be used to improve housing stock.

DEBT SERVICE FUND

Major changes in the Debt Service is outlined below. Tax Increment Debt will be retired with future increments, the Capital Improvement Plan General Obligation Bonds will finance pool reconstruction.

SUMMARY OF DEBT CHANGES					
	General Obligation Bonds	General Obligation Notes	Total General Obligation Debt	Utility Revenue Bonds	Total
BALANCE 1/1/2013	\$ 4,515,000	\$ 43,830,575	\$ 48,345,575	\$ -	\$ 48,345,575
2013 Additions:					
Capital Improvement Plan		2,855,000	2,855,000		2,855,000
TID #3		1,108,000	1,108,000		1,108,000
TID #6		2,065,000	2,065,000		2,065,000
TID #7		445,000	445,000		445,000
TID #9		630,000	630,000		630,000
2013 Retirements	(1,300,000)	(7,085,000)	(8,385,000)		(8,385,000)
BALANCE 1/1/2014	\$ 3,215,000	\$ 43,848,575	\$ 47,063,575	\$ -	\$ 47,063,575
2014 Projected Additions:					
Capital Improvement Plan	3,130,000	3,370,000	6,500,000		6,500,000
TID #3		330,000	330,000		330,000
TID #6		220,000	220,000		220,000
TID #8		1,125,000	1,125,000		1,125,000
TID #10		315,000	315,000		315,000
2014 Retirements	(1,150,000)	(6,775,000)	(7,925,000)		(7,925,000)
BALANCE 12/31/2014	\$ 5,195,000	\$ 42,433,575	\$ 47,628,575	\$ -	\$ 47,628,575

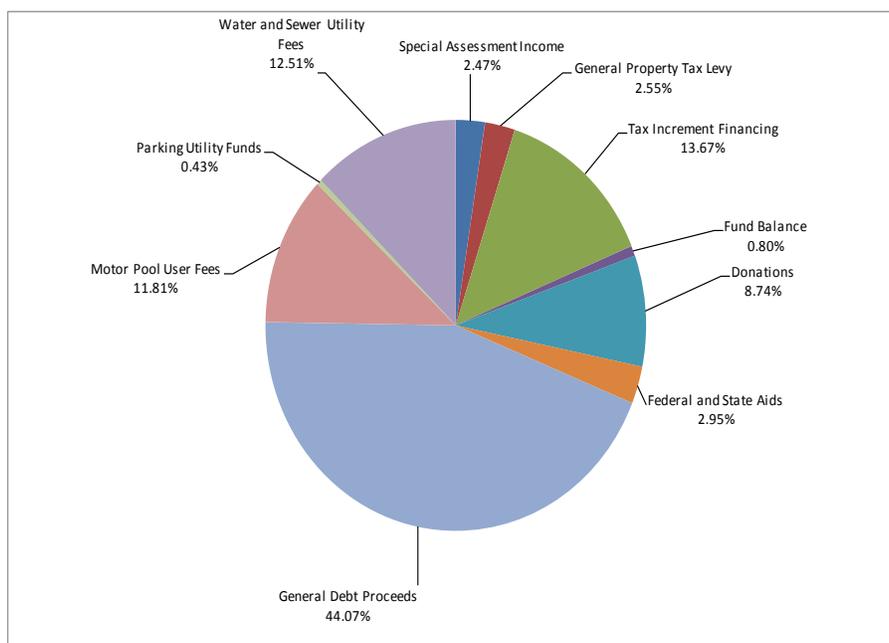
The city continues to show favorable trends in the debt limit computation in spite of the declining equalized value.

COMPUTATION OF DEBT LIMIT						
	December 31, 2009	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014
Equalized Valuation	\$ 2,726,775,100	\$ 2,681,223,200	\$ 2,652,252,200	\$ 2,554,319,700	\$ 2,520,917,800	\$ 2,600,000,000
	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$136,338,755	\$134,061,160	\$132,612,610	\$127,715,985	\$126,045,890	\$130,000,000
Outstanding Debt	\$ 52,334,075	\$ 49,754,677	\$ 50,103,175	\$ 48,345,575	\$ 47,063,575	\$ 47,628,575
Legal Debt Margin	\$84,004,680	\$84,306,483	\$82,509,435	\$79,370,410	\$78,982,315	\$82,371,425
Debt Utilized	38.39%	37.11%	37.78%	37.85%	37.34%	36.64%

CAPITAL PROJECTS

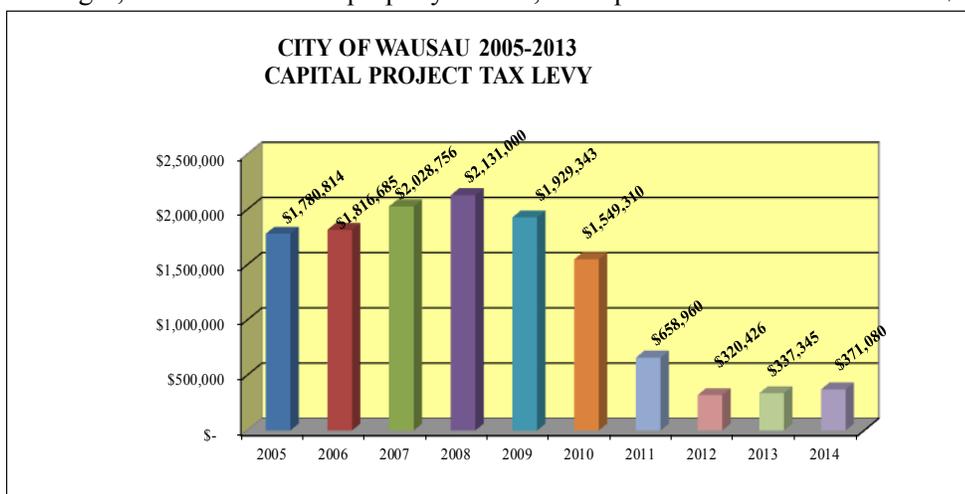
The 2014 budget contains \$14,552,560 of projects. Significant projects include: \$7,447,002 of infrastructure projects, \$276,500 of facilities projects, \$526,558 of equipment, \$1,689,000 of rolling stock, and \$4,613,500 of park and recreation. Park projects include the River Edge development totaling \$1,230,000, \$417,500 for Athletic Park and the pool construction \$2,966,000.

Capital Projects are financed from a number of sources as shown at the right. The general property tax levy increased by \$33,745 to \$371,080.



Investment in infrastructure has been negatively impacted by state aid reductions. The City has shifted property tax revenues that supported the capital plan each time the state has cut programs such as Shared Revenues.

This is portrayed in the chart below. In addition, in 2012, the city modified the special assessment policy to allow property owners longer repayment terms on special assessment bills and reduced the interest rate charged. These changes, while beneficial to property owners, are expected to reduce funds about \$130,000 in the short term.



TAX INCREMENT DISTRICT FUNDS

Tax Increment Districts Number 3, 5, 6, 7, 8, 9 and 10 are accounted for as Capital Projects funds. These districts are all still in the expenditure period of their life and retiring project related debt. The city is experiencing a reduction of revenues in the tax increment districts due to declining equalized values. A summary of the 2014 district budgets and financial condition follows:

FUND	Projected Fund Balance			Debt Retirement	Other Project Costs	Projected Fund Balance 12/31/2014
	1/1/2014	Increment	Other Revenue			
TID 3	\$ (3,063,898)	\$ 1,801,039	\$ 14,900	\$ 2,197,602	\$ 684,150	\$ (4,129,711)
TID 5	(153,763)	1,262,699		458,923	962,860	(312,847)
TID 6	511,791	1,257,427	-	769,689	616,325	383,204
TID 7	(1,511,793)	422,972	17,000	671,117	336,150	(2,079,088)
TID 8	(62,000)	181,053	1,135,000		1,234,500	19,553
TID 9	(42,429)	-	-	78,868	4,000	(125,297)
TID 10	(1,500)	-	315,000	-	343,500	(30,000)
Total	\$ (4,323,592)	\$ 4,925,190	\$ 1,481,900	\$ 4,176,199	\$ 4,181,485	\$ (6,274,186)

A list of projects within the districts includes: wayfinding in the central business district and I-39 corridor, River Edge Trail improvements, lighting improvements, revolving fund financing, 2nd Avenue Reconstruction, Clark Street Acquisition and improvements, streetscape enhancements and street improvements in the business park. In addition, the following developer payments by district are:

- TID #6 \$584,175
- TID #3 \$10,000

INTERNAL SERVICE FUNDS

The city maintains four Internal Service Funds: the Motor Pool Fund, Liability Insurance Fund, Employee Benefits Fund. The employee benefits fund will be used to account for the City’s health self- insurance activity. These funds accumulate costs and provide services to internal departments and are not designed to generate profits. The motor pool fund not only maintains rolling stock but finances future rolling stock replacements. Equipment replacement is slowly being added to this fund. Below is a summary of the 2014 budgets:

FUND	EXPENDITURES	REVENUES	2014 GENERAL PROPERTY TAX LEVY
Motor Pool Fund	\$ 2,966,376	\$ 2,966,376	\$ -
Liability Insurance Fund	894,700	916,000	-
Employee Benefits Fund	5,516,200	5,565,488	-
Total	\$ 9,377,276	\$ 9,447,864	\$ -

ENTERPRISE FUNDS

The Water and Wastewater Funds both predict a profit for 2014. The Airport Fund, Metro Ride and Parking Fund all continue to rely on property taxes. The parking fund levy decreased by \$50,000 which was diverted to the Economic Development Fund to finance a portion of the Economic Development Manager wages along with other activity.

The MetroRide budget required levy contribution of \$781,414 which is an increase of \$102,125 from the prior year. This budget is prepared conservatively which is beneficial for maximizing aid payments. Rather than budgeting the entire levy required, the budget assumes that reserves will fund any amounts over the \$679,289.

The animal control fund budget currently predicts a loss of \$21,838. This will be the first fully operational year for the animal control program. The city made significant progress in improving compliance with licensing. It is difficult to predict the revenue growth due to increased enforcement.

Below is a summary of the 2014 enterprise fund budgets:

FUND	EXPENDITURES	REVENUES	2014 GENERAL	2013 GENERAL	CHANGE
			PROPERTY TAX LEVY	PROPERTY TAX LEVY	
Water Utility Fund	\$ 4,860,758	\$ 5,129,700			
Wastewater Utility Fund	4,902,498	5,310,500			
MetroRide Fund	3,320,536	2,539,122	679,289	679,289	
Parking Fund	1,828,060	1,059,930	250,000	300,000	-50,000
Municipal Airport Fund	323,850	134,850	70,000	68,677	1,323
Animal Control Fund	127,614	105,776			
Total	\$ 15,363,316	\$ 14,279,878	\$ 999,289	\$ 1,047,966	\$ (48,677)

THE BUDGET PROCESS

The creation of the city’s budget is a collaborative effort. The budget process attempts to fund the services and projects considered important by the constituents and council with the available financial resources. The annual budget consists of two major components: the operating budget and the capital budget.

The operating budget process begins when the Finance Director provides budget predictions along with pending financial issues to the Mayor. These issues along with the Mayoral goals and objectives serve to formulate the budget directives and salary projections received by departments. Based upon this information each department creates an expenditure and revenue budget. The operating budget, the capital budget and any proposals for enhancements to services, staffing adjustments and other budget modifications to meet tax levy and tax rate objectives are submitted to the Finance Committee. The Finance Committee conducts several budget meetings where they review the budget and make recommendations to the Common Council for adoption. A public hearing is held to obtain taxpayer input. These procedures will change in 2013 to reflect the budget policy.

The capital budget consists of two major components: infrastructure and other significant capital projects. The city defines a significant capital project as any project in excess of \$25,000. These projects are developed by city departments and submitted to the Capital Improvements Committee (CIP) for evaluation and ranking. The Capital Improvements Committee is comprised of: the Chairperson of the Finance Committee, the Council President, the Chairperson of the CISM Committee, the City Finance Director, and the Director of Public Works and City Planner. The Capital Improvements and Street Maintenance Committee (CISM) along with engineering staff reviews and recommends infrastructure projects. Revenues and other financial resources are reviewed to determine the available level of funding and the overall capital projects budget is formulated. This budget is incorporated into the operating budget prior to presentation to the Finance Committee.

THE BUDGET POLICY

The Common Council adopted the following budget policy in September 2012 to guide the spending and taxing direction of the city. Since the budget directly impacts the financial condition of the city it is an important tool for guiding behaviors and financial goals.

City of Wausau Budget Policy

The following policies guide the development of the city annual budget and help manage the financial pressures due to growing demands on city resources and services, while preserving the long-term fiscal stability.

Budget Communication

Public involvement shall be encouraged in the annual budget process to ensure that the budget aligns with citizen priorities and to promote a well-informed community. An annual budget calendar will be adopted by the Finance Committee to communicate the process and timelines involved.

Budget Priorities

The City Council shall develop and pass a formal statement of budget priorities at the beginning of each annual budget cycle. The city’s annual budget will be developed in accordance with the policies and priorities set forth in the

comprehensive plan, the five year strategic financial plan, city council goals, the needs of the community and federal and state laws.

Budget Process

1. Annually, the Common Council acting as a Committee of the Whole will convene, at their first meeting in March to develop a formal statement of budget priorities for the ensuing year.
2. The Mayor will develop budget directives reflecting the priorities established which will guide departments with the development of their budgets.
3. Department directors have primary responsibility for preparing their budgets in compliance with budget directives.
4. The Mayor will review the departmental budget requests to determine whether they fulfill the budget priorities.
5. The Mayor and staff will develop a proposed budget and submit to the Finance Committee for consideration at the first meeting in October.
6. The Finance Committee will review the budget and make recommendations to the Common Council for approval.
7. A public hearing in compliance with Wisconsin State Statutes will be conducted to obtain final input on the budget prior to Council consideration.

Basis of Budgeting

The city's budget shall be prepared on a basis consistent with generally accepted accounting principles. Budgets shall be adopted for all funds except trust and agency funds.

Budget Document

The budget document is an important device for communicating the city's budget priorities and policy decisions. The budget shall be a detailed comprehensive document that outlines council priorities, and provides adequate detail on departmental responsibilities, mission, organizational structure, goals and objectives and financial information. The budget document shall also include a narrative summarizing the major budget issues, a summary of personnel changes and staffing levels, historical information on property taxes and rates and a review of state aids. The budget document will contain detail on the outstanding debt and a summary of the debt retirement by year along with the capital budget.

Budget Monitoring

The Finance Director will prepare and submit to the Finance Committee a monthly financial report providing a statement of combined revenues and expenses for all funds. The financial report will provide a budget, actual and prior year comparison along with narrative outlining areas of concern or points of interest.

The Finance Director will prepare and submit to the Finance Committee on a quarterly basis a financial forecast of personnel service costs compared to budget accompanied by a narrative outlining areas of concern or interest.

Five Year Financial Plan

Long-term financial forecasts provide insight into potential future financial problems so that action can be taken on a proactive basis. The Finance Department shall maintain a long-term financial forecast of the General Fund and present the report to the Common Council at the beginning of the annual budget process.

Balanced Budget

General Fund- The General Fund, which is the main operating fund of the city, is required to have a balanced budget, meaning that total anticipated recurring revenues will equal total budgeted recurring expenditures.

Other Funds - Non-general funds shall be considered balanced when budgeted expenditures are equal to or less than the amount of budgeted revenues plus available fund balance. If sufficient funds are not available (such as in a Tax Increment District) a cash flow will be presented to demonstrate the long range financial impact of the deficit.

Budget Control

The city shall maintain a budgetary control system to ensure adherence to the budget. Department heads are responsible for monitoring their budget and reporting expected budget difficulties to the Finance Director. Budget control is maintained as follows:

- At the overall fund level for all funds,
- At the program level for special revenue, enterprise and internal service funds,
- At the department level for the General Fund,
- At the level of total personnel expense and total other operating expense within each program or department for all operating budgets,
- At the project level for capital budgets.

Proprietary Fund Budgets generally serve as a financial plan with revenues and costs varying with the demand for services.

Contingency Account

A contingency account of 1.5% of the general fund budget shall be maintained in the operating budget for unanticipated expenditures. If sufficient unexpended balance remains in the current year's contingency account, these funds may be carried over to the following year's budget to meet this requirement.

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 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.

Cost Allocations

The city employs cost allocation plan models for a variety of purposes including: the recovery of indirect costs from grants, aids, capital projects funds, internal service funds, enterprise funds and external work-for-others.

Cost allocation models should abide by grant agreements, contracts and other applicable Federal, State and local guidelines.

Lapsing and Non-Lapsing Budgets

Budgets are classified as either lapsing (spending authority terminates at year end) or non-lapsing (spending authority continues through the life of the project). All funds are considered lapsing except, Capital Project Funds and Community Development Funds.

Carryover of Prior Year Budgeted Expenditures

Carryover requests shall be considered by the Finance Committee and require Common Council approval. Re-appropriation of unspent prior year authorizations for purposes other than their original designations shall be specifically identified.

BUDGET DETAIL

The balance of this budget document is organized with summary information in the front of the document, with detailed information following.

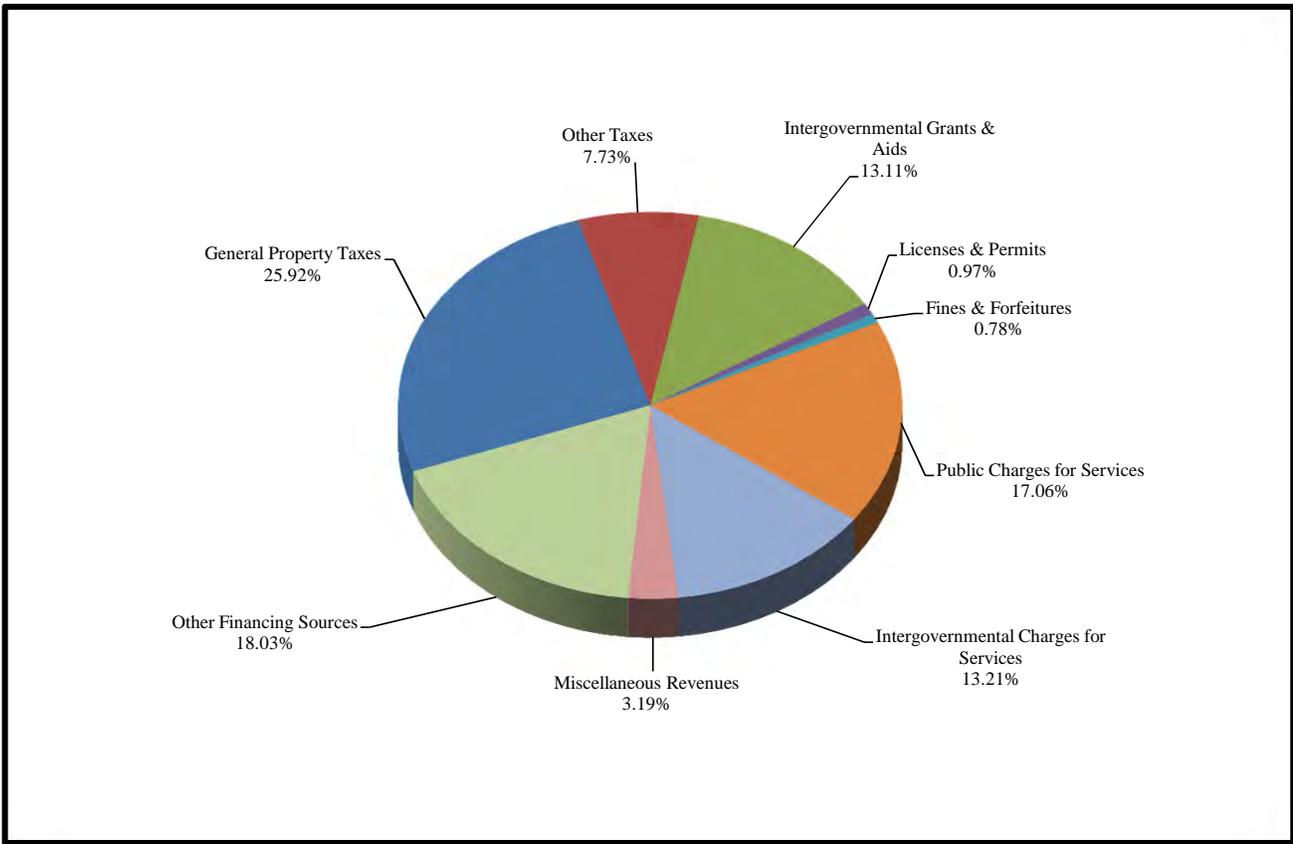
CITY OF WAUSAU
2014 BUDGET ANALYSIS- LEVY DEPENDENT FUNDS

	2014 BUDGET	2013 BUDGET	CHANGE INCREASE (DECREASE)
GENERAL FUND			
Expenditures	\$31,249,352	\$30,693,309	\$556,043
Revenues	15,431,469	15,122,703	308,766
Fund's Net Levy Requirement	15,817,883	15,570,606	247,277
RECYCLING FUND			
Expenditures	646,324	621,966	24,358
Revenues	148,574	148,504	70
Fund's Net Levy Requirement	497,750	473,462	24,288
ECONOMIC DEVELOPMENT FUND			
Expenditures	50,000	9,000	41,000
Revenues	0	9,000	(9,000)
Fund's Net Levy Requirement	50,000	0	50,000
DEBT SERVICE FUND			
Expenditures	8,086,996	8,698,550	(611,554)
Revenues	4,343,574	4,610,550	(266,976)
Fund's Net Levy Requirement	4,088,000	4,088,000	0
CAPITAL PROJECT FUND			
Expenditures	9,264,003	4,509,124	4,754,879
Revenues	8,776,845	3,808,279	4,968,566
Fund Balance Application (Addition)	116,078	363,500	(247,422)
Fund's Net Levy Requirement	371,080	337,345	33,735
METRO RIDE FUND			
Expenditures	3,320,536	3,388,706	(68,170)
Revenues	2,539,122	2,648,938	(109,816)
Fund Balance Application (Addition)	102,125	60,479	41,646
Fund's Net Levy Requirement	679,289	679,289	0
PARKING FUND			
Expenditures	1,828,060	1,710,241	117,819
Revenues	1,059,930	981,300	78,630
Fund Balance Application(Noncash Depreciation)	518,310	428,941	89,369
Fund's Net Levy Requirement	250,000	300,000	(50,000)
WAUSAU DOWNTOWN AIRPORT FUND			
Expenditures	323,850	192,775	131,075
Revenues	134,850	124,098	10,752
Fund Balance Application(Noncash Depreciation)	119,000		119,000
Fund's Net Levy Requirement	70,000	68,677	1,323
Levy before Increment	21,824,002	21,517,379	306,623
City's Share of TIF Increment	1,758,798	1,660,891	97,907
TOTAL LEVY	\$23,582,800	\$23,178,270	\$404,530
Assessed Value	\$2,729,406,100	\$2,723,406,100	\$6,000,000
Tax Rate Per \$1,000 of Assessed Value	\$8.640268	\$8.510765	\$0.13
Equalized Value	\$2,520,917,800	\$2,554,319,700	(\$33,401,900)
Tax Rate Per \$1,000 of Equalized Value	\$9.3548470	\$9.0741460	\$0
\$100,000 Home	\$864.03	\$851.08	\$13

**CONSOLIDATED EXPENDITURES AND REVENUE BY CATEGORY
2014 ADOPTED BUDGET**

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
EXPENDITURES							
Personal Services	22,124,596	1,140,633	-	-	5,051,026	644,136	28,960,390
Contractual Services	6,800,359	1,362,284	-	404,945	2,899,747	357,390	11,824,725
Supplies & Expenses	1,072,645	78,700	-	-	1,833,645	992,650	3,977,640
Building Materials	693,785	-	-	-	733,500	-	1,427,285
Fixed Charges	343,221	4,800	-	-	4,128,898	7,186,100	11,663,019
Debt Service	-	-	8,086,996	113,208	133,500	-	8,333,704
Grants, Contributions, Other	87,275	503,605	-	1,184,175	19,000	-	1,794,055
Capital Outlay	127,471	823,067	-	11,743,160	114,000	-	12,807,698
Other Financing Uses	-	468,144	-	4,176,199	450,000	197,000	5,291,343
Expenditures	<u>31,249,352</u>	<u>4,381,233</u>	<u>8,086,996</u>	<u>17,621,687</u>	<u>15,363,316</u>	<u>9,377,276</u>	<u>86,079,859</u>
REVENUES							
General Property Taxes	15,817,883	547,750	4,088,000	371,080	999,289	-	21,824,002
Other Taxes	230,536	1,349,640	-	4,925,190	-	-	6,505,366
Intergovernmental Grants & Aids	8,053,492	796,974	-	273,945	1,911,080	-	11,035,491
Licenses & Permits	723,349	39,190	-	-	58,600	-	821,139
Fines, Forfeitures & Penalties	368,000	-	-	-	285,695	-	653,695
Public Charges for Services	1,805,465	-	-	375,000	11,638,785	548,101	14,367,351
Intergovernmental Charges for Services	1,559,623	615,000	-	-	110,292	8,837,763	11,122,678
Miscellaneous Revenues	622,510	600,234	-	1,265,900	135,426	62,000	2,686,070
Other Financing Sources	2,068,494	295,000	4,343,574	8,333,900	140,000	-	15,180,968
Revenues	<u>31,249,352</u>	<u>4,243,788</u>	<u>8,431,574</u>	<u>15,545,015</u>	<u>15,279,167</u>	<u>9,447,864</u>	<u>84,196,760</u>

**CITY OF WAUSAU
2014 REVENUES BY CATEGORY
ALL FUNDS**



General Property Taxes	\$ 21,824,002
Other Taxes	6,505,366
Intergovernmental Grants & Aids	11,035,491
Licenses & Permits	821,139
Fines & Forfeitures	653,695
Public Charges for Services	14,367,351
Intergovernmental Charges for Services	11,122,678
Miscellaneous Revenues	2,686,070
Other Financing Sources	15,180,968
	<hr/>
Total Revenues	<u><u>\$ 84,196,760</u></u>

CITY OF WAUSAU 2014 BUDGET

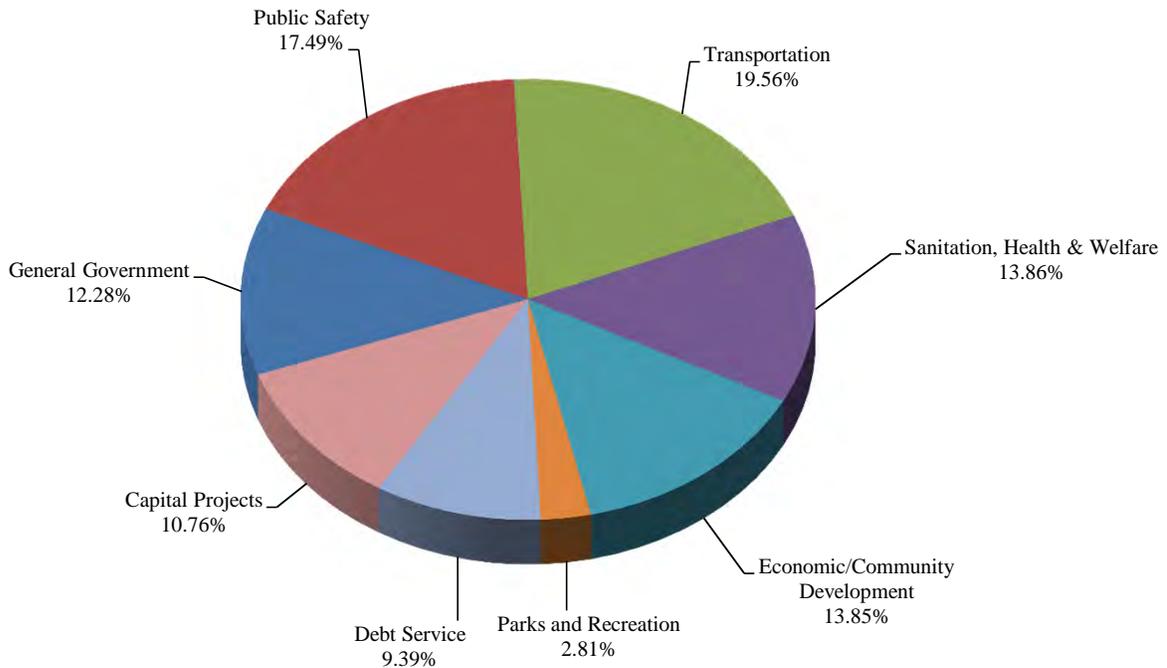
COMBINED STATEMENT OF REVENUES - BY CATEGORY (ALL FUNDS)

	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED BUDGET	2013 MODIFIED BUDGET	ESTIMATED ACTUAL	2014 ADOPTED BUDGET	BUDGET INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
General Property Taxes	\$21,462,314	\$21,492,379	\$21,448,702	\$21,517,379	\$21,515,687	\$21,824,002	\$375,300	1.75%
Other Taxes	6,620,860	6,710,498	6,214,075	6,214,075	6,112,239	6,505,366	\$291,291	4.69%
Intergovernmental Grants & Aids	15,519,135	12,491,426	10,601,417	11,345,103	10,980,944	11,035,491	\$434,074	4.09%
Licenses & Permits	668,740	743,971	673,389	731,989	766,699	821,139	\$147,750	21.94%
Fines & Forfeitures	534,645	527,389	570,800	592,730	626,200	653,695	\$82,895	14.52%
Public Charges for Services	20,097,930	17,986,244	13,568,775	13,570,775	13,449,777	14,367,351	\$798,576	5.89%
Intergovernmental Charges for Services	6,019,632	12,683,295	7,115,920	7,124,340	11,095,556	11,122,678	\$4,006,758	56.31%
Miscellaneous Revenues	4,046,579	3,621,480	1,848,817	1,911,317	1,645,432	2,686,070	\$837,253	45.29%
Other Financing Sources	12,372,027	31,062,377	15,228,821	16,652,821	13,923,289	15,180,968	(\$47,853)	-0.31%
TOTAL REVENUES	\$87,341,862	\$107,319,059	\$77,270,716	\$79,660,529	\$80,115,823	\$84,196,760	\$6,926,044	8.96%

CITY OF WAUSAU

2013 BUDGETED EXPENDITURES BY FUNCTION

ALL FUNDS

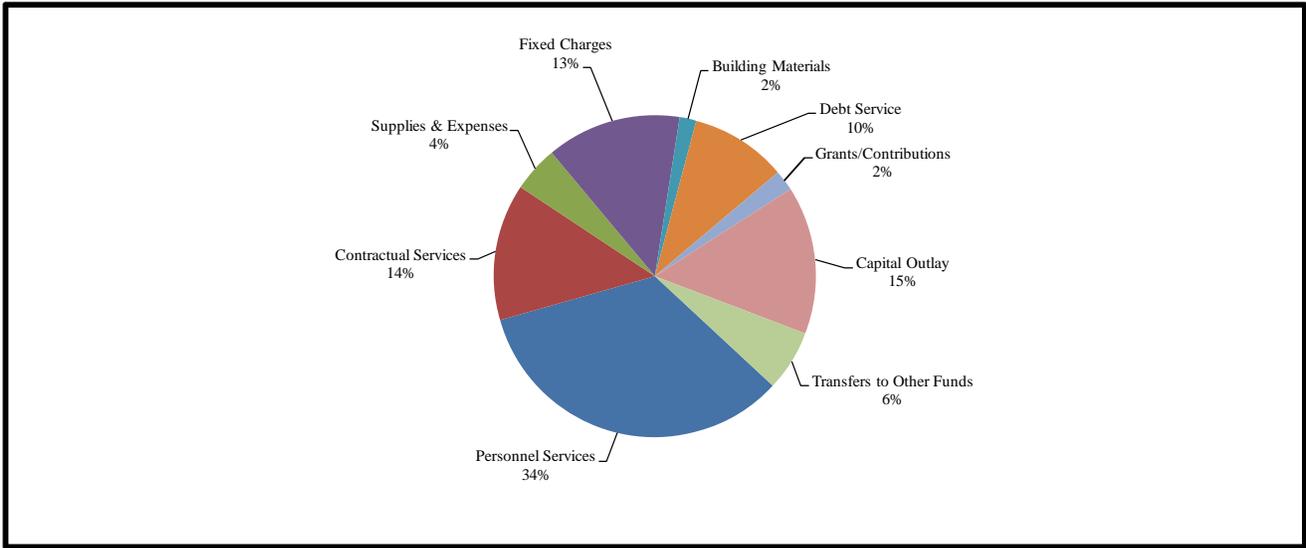


General Government	\$ 10,565,892
Public Safety	15,058,840
Transportation	16,833,164
Sanitation, Health & Welfare	11,927,320
Economic/Community Development	11,924,612
Parks and Recreation	2,419,032
Debt Service	8,086,996
Capital Projects	9,264,003
 Total Expenditures	 <u>\$ 86,079,859</u>

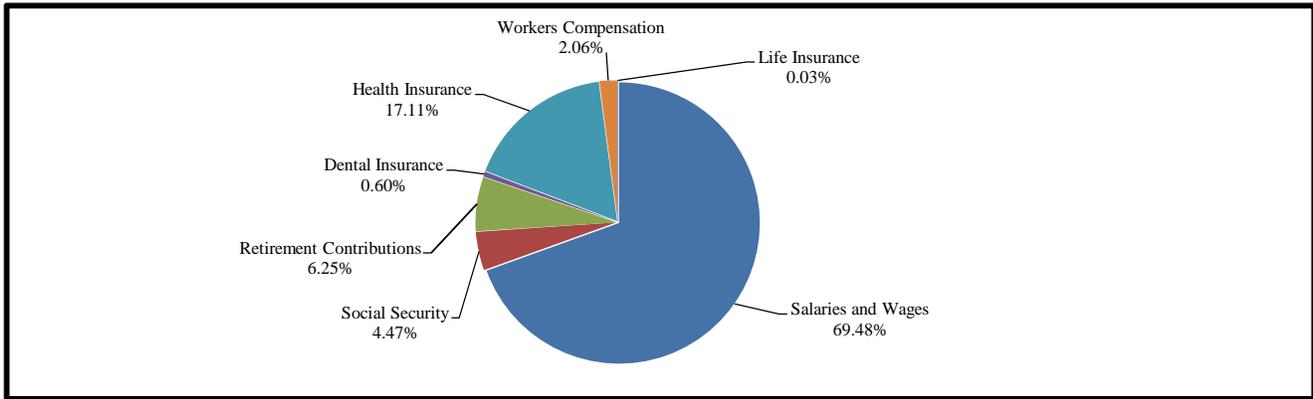
**CITY OF WAUSAU 2014 BUDGET
COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)**

	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED BUDGET	2013 MODIFIED BUDGET	ESTIMATED ACTUAL	2014 ADOPTED BUDGET	BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
GENERAL GOVERNMENT								
Council	\$104,693	\$104,687	\$100,242	\$100,242	\$99,776	\$115,297	15,055	15.02%
Mayor	237,541	234,385	226,468	226,468	226,440	229,680	3,212	1.42%
Customer Service	1,267,416	1,369,822	1,317,767	1,348,767	1,294,035	1,372,877	55,110	4.18%
City County Information Technology	578,144	572,724	612,610	612,610	605,654	675,797	63,187	10.31%
Property Assessment	567,292	557,814	577,842	583,842	585,961	629,047	51,205	8.86%
Legal Affairs	378,972	460,202	414,899	451,399	462,865	508,901	94,002	22.66%
Human Resources	295,125	362,263	279,637	306,637	303,340	293,597	13,960	4.99%
Municipal Court	126,487	124,588	122,799	122,799	123,573	124,931	2,132	1.74%
Liability Insurance Fund	1,008,122	991,218	1,030,000	1,030,000	881,853	894,700	(135,300)	-13.14%
Employee Benefits Insurance Funds		5,741,545	6,130,336	6,130,336	5,526,457	5,516,200	1,172,357	19.12%
Public Access Fund	7,476	15,846	47,190	47,190	42,043	39,190	(8,000)	-16.95%
Unclassified	168,449	253,991	164,325	184,325	229,400	165,675	1,350	0.82%
Total General Government	\$4,739,717	\$10,789,085	\$11,024,115	\$11,144,615	\$10,381,397	\$10,565,892	(458,223)	-4.16%
PUBLIC SAFETY								
Police Department	\$8,496,547	\$8,413,302	\$8,423,329	\$8,489,280	\$8,521,269	\$8,531,499	108,170	1.28%
Fire Department	6,408,365	6,402,732	6,351,742	6,369,542	6,356,966	6,307,376	(44,366)	-0.70%
Hazardous Materials Contract Fund	102,565	109,656	22,957	117,757	87,318	84,351	61,394	267.43%
Animal Control Fund				118,450	119,402	127,614	127,614	
EMS Grant Fund	7,282	1,033	8,000	8,000	8,000	8,000		0.00%
Total Public Safety	15,014,759	14,926,723	14,806,028	15,103,029	15,092,955	15,058,840	252,812	1.71%
TRANSPORTATION								
Airport	\$247,284	\$309,398	\$192,775	\$192,775	\$305,005	\$323,850	131,075	67.99%
Public Works	8,412,890	7,998,367	8,412,576	8,465,776	8,258,966	8,394,342	(18,234)	-0.22%
Metro Ride	4,049,837	3,557,036	3,388,706	3,388,706	3,153,408	3,320,536	(68,170)	-2.01%
Motor Pool Fund	2,714,399	2,755,397	2,685,247	2,685,247	2,898,507	2,966,376	281,129	10.47%
Parking	1,887,449	1,746,005	1,834,983	1,834,983	1,749,041	1,828,060	(6,923)	-0.38%
Total Transportation	\$17,311,859	\$16,366,203	\$16,514,287	\$16,567,487	\$16,364,927	\$16,833,164	318,877	1.93%
SANITATION, HEALTH & WELFARE								
Refuse Collection	\$1,268,122	\$1,402,297	\$1,396,669	\$1,396,669	\$1,428,000	\$1,481,300	84,631	6.06%
Recycling Program	608,041	671,093	621,966	621,966	621,931	646,324	24,358	3.92%
Water Utility	4,354,278	4,276,606	4,662,671	4,662,671	4,655,210	4,860,758	198,087	4.25%
Wastewater Utility	4,337,577	4,215,139	4,706,846	4,706,846	4,764,218	4,902,498	195,652	4.16%
Holtz Krause Fund	55,892	53,748			35,257	36,440	36,440	
Total Sanitation, Health & Welfare	\$10,623,910	\$10,618,883	\$11,388,152	\$11,388,152	\$11,504,616	\$11,927,320	539,168	4.73%
ECONOMIC/COMMUNITY DEVELOPMENT								
TID Number Two Fund	736,175	766,599	634,117	634,117	380,930	884,099	249,982	39.42%
TID Number Three Fund	7,537,747	9,578,079	3,065,624	5,490,287	5,328,985	2,881,752	(183,872)	-6.00%
TID Number Four Fund	386,555	386,555	4,220	26,700	26,500		(4,220)	-100.00%
TID Number Five Fund	968,540	2,764,791	470,116	470,116	572,381	1,421,783	951,667	202.43%
TID Number Six Fund	988,865	2,710,469	3,942,333	4,607,663	3,604,246	1,386,014	(2,556,319)	-64.84%
TID Number Seven Fund	716,183	747,598	1,183,511	1,183,511	1,095,449	1,007,267	(176,244)	-14.89%
TID Number Eight Fund		7,802	1,139,500	1,139,500	53,000	1,234,500	95,000	8.34%
TID Number Nine Fund		139,167	467,804	467,804	533,262	82,868	(384,936)	-82.29%
TID Number Ten Fund					1,500	343,500	343,500	
Community Development Fund	3,008,501	2,781,026	1,913,180	1,851,280	1,776,939	1,966,224	53,044	2.77%
Economic Development Fund	5,768	46,392	9,000	89,000	90,000	50,000	41,000	455.56%
Room Tax Fund	675,046	726,798	687,454	697,454	724,375	666,605	(20,849)	-3.03%
Total Economic/Community Development	\$15,023,380	\$20,655,276	\$13,516,859	\$16,657,432	\$14,187,567	\$11,924,612	(1,592,247)	-11.78%
PARKS AND RECREATION								
	\$2,310,483	\$2,264,693	\$2,292,404	\$2,302,519	\$2,284,720	\$2,419,032	126,628	5.52%
DEBT SERVICE FUND								
	\$8,920,272	\$18,803,097	\$8,698,550	\$8,698,550	\$8,694,220	\$8,086,996	(611,554)	-7.03%
CAPITAL PROJECTS FUND								
	\$6,653,464	\$7,683,095	\$4,509,124	\$7,098,981	\$6,094,095	\$9,264,003	4,754,879	105.45%
TOTAL EXPENDITURES	\$80,597,844	\$102,107,055	\$82,749,519	\$88,960,765	\$84,604,497	\$86,079,859	3,330,340	4.02%

**CITY OF WAUSAU
2014 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

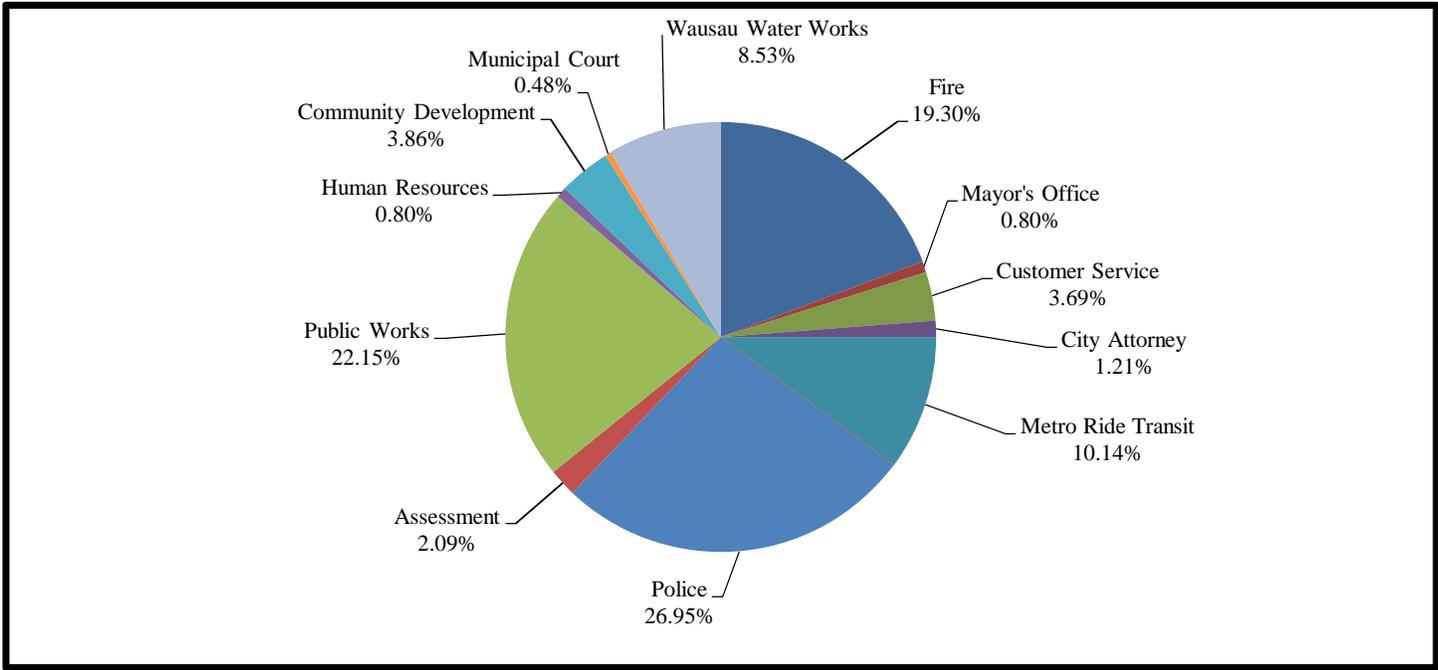


BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)	2014 BUDGET	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET	2008 BUDGET	2014-2013 CHANGE
Personnel Services	\$28,960,390	\$28,521,646	\$28,871,211	\$29,780,313	\$30,039,329	\$29,030,943	\$28,319,134	\$438,744
Contractual Services	11,824,725	11,462,021	12,501,322	12,211,992	11,999,905	11,579,105	10,852,350	\$362,704
Supplies & Expenses	3,977,640	3,867,895	3,686,561	3,626,514	3,905,291	4,277,127	3,559,924	\$109,745
Fixed Charges	11,663,019	7,363,244	6,232,970	6,190,928	6,410,580	6,437,970	5,004,423	\$4,299,775
Building Materials	1,427,285	1,331,991	1,486,155	1,381,895	1,283,201	1,224,628	1,039,100	\$95,294
Debt Service	8,333,704	8,858,550	9,178,760	9,081,962	9,666,293	9,622,696	9,765,390	(\$524,846)
Grants/Contributions	1,794,055	832,593	998,254	1,313,895	528,300	1,123,625	1,040,188	\$961,462
Capital Outlay	12,807,698	9,492,589	7,669,045	9,601,066	8,667,460	10,485,354	16,738,712	\$3,315,109
Transfers to Other Funds	5,291,343	5,855,923	5,925,552	5,475,977	6,127,379	5,631,599	6,163,432	(\$564,580)
TOTAL	\$86,079,859	\$77,586,452	\$76,549,830	\$78,664,542	\$78,627,738	\$79,413,047	\$82,482,653	\$8,493,407



PERSONNEL COST ANALYSIS (ALL FUNDS)	2014 BUDGET	2013 BUDGET	2012 BUDGET	2011 BUDGET	2010 BUDGET	2009 BUDGET	2008 BUDGET	2013-2012 CHANGE
Salaries and Wages	20,121,697	\$19,473,652	\$19,239,528	\$19,535,663	\$19,532,649	\$19,217,477	\$18,990,060	\$648,045
Social Security	1,294,686	1,239,150	1,205,463	1,232,976	1,249,702	1,245,050	1,205,615	55,536
Retirement Contributions	1,810,371	2,233,182	2,461,126	3,061,673	3,057,615	2,666,895	2,661,620	(422,811)
Dental Insurance	172,874	160,982	237,209	238,306	229,542	215,732	207,635	11,892
Health Insurance	4,955,995	4,900,512	5,153,281	5,120,439	5,265,898	5,043,297	4,666,586	55,483
Workers Compensation	597,451	505,736	566,673	583,662	696,046	634,545	579,900	91,715
Life Insurance	7,316	8,433	7,931	7,594	7,877	7,947	7,718	(1,117)
TOTAL	\$28,960,390	\$28,521,647	\$28,871,211	\$29,780,313	\$30,039,329	\$29,030,943	\$28,319,134	\$438,743

CITY OF WAUSAU 2014 BUDGET PERSONNEL SUMMARY

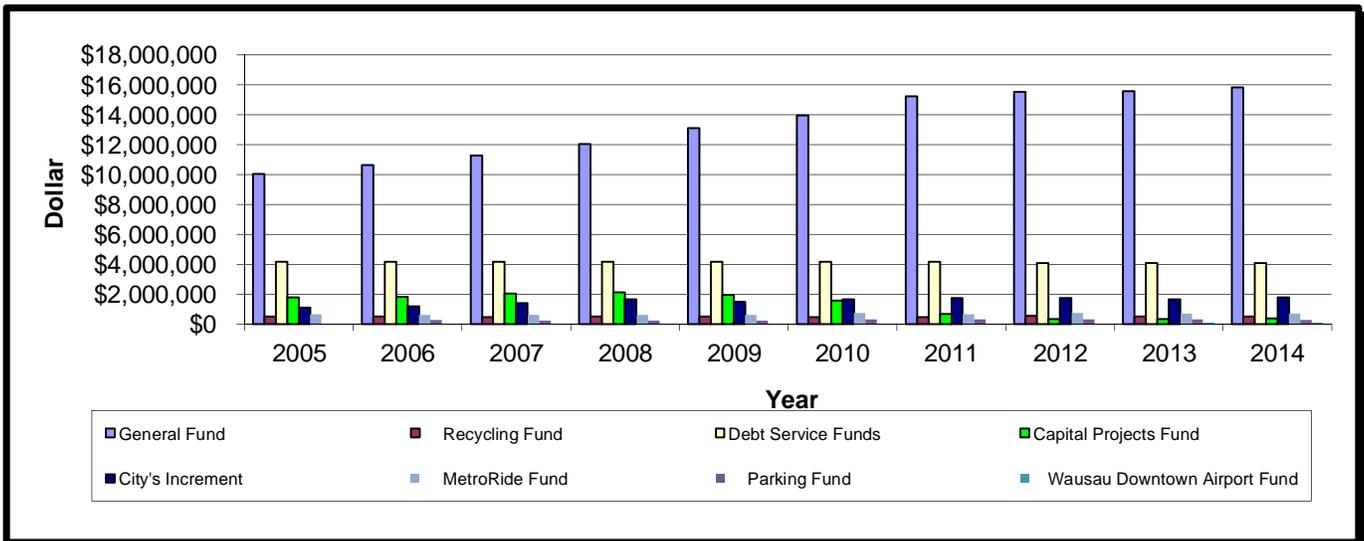


	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Mayor's Office	2.50	2.50	3.00	2.50	2.50	3.50	3.50	3.50	3.50	3.50
Customer Service	11.46	11.46	11.46	11.20	11.20	13.20	13.65	14.15	14.15	15.25
Assessment	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Human Resources	2.50	2.50	3.00	2.00	2.00	2.00	2.00	2.50	2.50	2.00
City Attorney	3.75	3.75	3.25	3.25	3.25	3.25	4.00	4.00	3.75	3.75
Municipal Court	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Inspections/Electrical	0.00	0.00	0.00	6.00	10.00	11.00	11.00	12.00	13.00	13.00
Police	83.75	81.50	80.25	80.25	80.25	83.75	83.75	79.75	78.75	78.75
Fire	60.00	60.00	60.00	60.00	60.00	59.00	59.00	59.00	60.00	59.00
Public Works	68.85	68.85	68.85	68.35	60.85	63.50	65.85	64.00	66.00	66.00
Community Development	12.00	12.00	12.00	11.75	11.75	11.75	11.75	12.75	12.75	12.75
Metro Ride	31.50	31.50	30.50	33.00	33.00	33.00	32.00	33.00	33.00	33.00
Wausau Water Works	26.50	26.50	26.50	21.50	26.50	26.50	26.50	26.50	27.50	31.25
Grand Total	310.81	308.56	306.81	307.80	309.30	318.45	321.00	319.15	322.90	326.25

2013 payroll changes include:
 - New Police Officer authorized in 2013
 - Animal Control Officer
 - Increased Evidence Technician Position to Full Time

**CITY OF WAUSAU
2014 BUDGET
SUMMARY OF PROPERTY TAXES BY FUND**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
GENERAL FUND	\$10,015,443	\$10,649,293	\$11,249,784	\$12,015,788	\$13,109,712	\$13,940,920	15,248,395	15,546,035	15,570,606	15,817,883
SPECIAL REVENUE FUNDS										
Economic Development Fund										50,000
Recycling Fund	481,167	480,123	461,725	485,600	485,600	470,007	470,000	522,629	473,462	497,750
DEBT SERVICE FUND	4,156,866	4,156,866	4,156,866	4,156,866	4,156,866	4,156,866	4,156,866	4,088,000	4,088,000	4,088,000
CAPITAL PROJECTS FUND	1,780,814	1,816,685	2,028,756	2,131,000	1,929,343	1,549,310	658,960	320,426	337,345	371,080
ENTERPRISE FUNDS										
MetroRide Fund	652,871	609,907	594,064	594,064	594,064	725,244	628,093	715,289	679,289	679,289
Parking Fund		258,632	227,746	227,746	225,000	300,000	300,000	300,000	300,000	250,000
Wausau Downtown Airport Fund									68,677	70,000
SUBTOTAL	17,087,161	17,971,506	18,718,941	19,611,064	20,500,585	21,142,347	21,462,314	21,492,379	21,517,379	21,824,002
TAX INCREMENT	<u>1,073,528</u>	<u>1,170,093</u>	<u>1,402,982</u>	<u>1,631,747</u>	<u>1,479,267</u>	<u>1,660,732</u>	<u>1,724,290</u>	<u>1,741,642</u>	<u>1,660,891</u>	<u>1,755,853</u>
TOTAL LEVY	<u>\$18,160,689</u>	<u>\$19,141,599</u>	<u>\$20,121,923</u>	<u>\$21,242,811</u>	<u>\$21,979,852</u>	<u>\$22,803,079</u>	<u>\$23,186,604</u>	<u>\$23,234,021</u>	<u>\$23,178,270</u>	<u>\$23,579,855</u>
YEAR	<u>\$899,265</u>	<u>\$980,910</u>	<u>\$980,324</u>	<u>\$1,120,888</u>	<u>\$737,041</u>	<u>\$823,227</u>	<u>\$383,525</u>	<u>\$47,417</u>	<u>(\$55,751)</u>	<u>\$401,585</u>
% INCREASE	<u>5.21%</u>	<u>5.40%</u>	<u>5.12%</u>	<u>5.57%</u>	<u>3.47%</u>	<u>3.75%</u>	<u>1.68%</u>	<u>0.20%</u>	<u>-0.24%</u>	<u>1.73%</u>



**CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2014-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
COUNCIL						
2014	\$115,297	\$15,055	15.02%	\$0	\$0	0.00%
2013	\$100,242	-\$9,360	-8.54%	\$0	\$0	0.00%
2012	\$109,602	-\$9,654	-8.10%	\$0	\$0	0.00%
2011	\$119,256	-\$1,962	-1.62%	\$0	\$0	0.00%
2010	\$121,218	-\$331,910	-73.25%	\$0	\$0	0.00%
2009	\$453,128	-\$18,685	-3.96%	\$0	\$0	0.00%
2008	\$471,813	-\$25,540	-5.14%	\$0	\$0	0.00%
2007	\$497,353	-\$61,659	-11.03%	\$0	\$0	0.00%
2006	\$559,012	\$82,660	17.35%	\$0	\$0	0.00%
2005	\$476,352	-\$18,412	-3.72%	\$0	\$0	0.00%
MAYOR						
2014	\$229,680	\$4,955	2.20%	\$0	\$0	0.00%
2013	\$224,725	-\$9,896	-4.22%	\$0	\$0	0.00%
2012	\$234,621	-\$5,360	-2.23%	\$0	\$0	0.00%
2011	\$239,981	\$25,845	12.07%	\$0	\$0	0.00%
2010	\$214,136	\$4,347	2.05%	\$0	\$0	0.00%
2009	\$211,584	\$3,021	1.45%	\$0	\$0	0.00%
2008	\$208,563	\$10,276	5.18%	\$0	\$0	0.00%
2007	\$198,287	\$7,646	4.01%	\$0	\$0	0.00%
2006	\$190,641	-\$9,116	-4.56%	\$0	\$0	0.00%
2005	\$199,757	-\$27,595	-12.14%	\$0	\$0	0.00%
CUSTOMER SERVICE						
2014	\$1,372,877	\$46,942	3.54%	\$219,426	-\$12,509	-5.39%
2013	\$1,325,935	-\$126,521	-8.71%	\$231,935	\$19,697	9.28%
2012	\$1,452,456	\$42,727	3.03%	\$212,238	-\$9,504	-4.29%
2011	\$1,409,729	-\$28,805	-2.00%	\$221,742	\$20,067	9.95%
2010	\$1,438,534	\$68,324	4.87%	\$201,675	-\$13,315	-6.19%
2009	\$1,402,567	\$30,890	2.25%	\$214,990	-\$7,035	-3.17%
2008	\$1,371,677	\$40,436	3.04%	\$222,025	\$41,340	22.89%
2007	\$1,331,241	-\$29,305	-2.15%	\$180,685	\$3,650	2.06%
2006	\$1,360,546	\$86,814	6.82%	\$177,035	-\$164,320	-48.14%
2005	\$1,273,732	-\$10,904	-0.85%	\$341,355	-\$5,420	-1.56%
CITY COUNTY INFORMATION TECHNOLOGY COMMISSION						
2014	\$675,797	\$63,187	10.31%	\$0	\$0	0.00%
2013	\$612,610	-\$26,866	-4.20%	\$0	\$0	0.00%
2012	\$639,476	\$0	0.00%	\$0	\$0	0.00%
2011	\$639,476	\$28,604	4.68%	\$0	\$0	0.00%
2010	\$610,872	\$49,430	8.80%	\$0	\$0	0.00%
2009	\$561,442	\$373	0.07%	\$0	\$0	0.00%
2008	\$561,069	\$27,516	5.16%	\$0	\$0	0.00%
2007	\$533,553	\$9,981	1.91%	\$0	\$0	0.00%
2006	\$523,572	\$12,180	2.38%	\$0	\$0	0.00%
2005	\$511,392	-\$8,411	-1.62%	\$0	\$0	0.00%
ASSESSMENT DEPARTMENT						
2014	\$629,047	\$48,032	8.27%	\$24,000	\$0	0.00%
2013	\$581,015	\$18,029	3.20%	\$24,000	\$24,000	
2012	\$562,986	-\$46,608	-7.65%	\$0	\$0	0.00%
2011	\$609,594	\$51,693	9.27%	\$0	\$0	0.00%

**CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2014-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2010	\$557,901	\$25,231	4.74%	\$0	\$0	0.00%
2009	\$532,670	\$16,425	3.18%	\$0	\$0	0.00%
2008	\$516,245	\$19,378	3.90%	\$0	\$0	0.00%
2007	\$496,867	\$10,028	2.06%	\$0	\$0	0.00%
2006	\$486,839	\$27,663	6.02%	\$0	\$0	0.00%
2005	\$459,176	\$24,282	5.58%	\$0	\$0	0.00%
HUMAN RESOURCES						
2014	\$293,597	\$7,770	2.72%	\$0	\$0	0.00%
2013	\$285,827	-\$62,017	-17.83%	\$0	\$0	0.00%
2012	\$347,844	\$67,998	24.30%	\$0	\$0	0.00%
2011	\$279,846	\$3,102	1.12%	\$0	\$0	0.00%
2010	\$276,744	\$51,617	23.22%	\$0	\$0	0.00%
2009	\$222,285	-\$42,225	-15.96%	\$0	\$0	0.00%
2008	\$264,510	\$18,133	7.36%	\$0	\$0	0.00%
2007	\$246,377	\$42,950	21.11%	\$0	\$0	0.00%
2006	\$203,427	-\$3,490	-1.69%	\$0	\$0	0.00%
2005	\$206,917	-\$8,686	-4.03%	\$0	\$0	0.00%
CITY ATTORNEY						
2014	\$508,901	\$92,194	22.12%	\$0	\$0	0.00%
2013	\$416,707	\$43,096	11.53%	\$0	\$0	0.00%
2012	\$373,611	-\$4,832	-1.28%	\$0	\$0	0.00%
2011	\$378,443	-\$474	-0.13%	\$0	\$0	0.00%
2010	\$378,917	\$42,185	10.65%	\$0	\$0	0.00%
2009	\$395,997	-\$9,305	-2.30%	\$0	-\$600	-100.00%
2008	\$405,302	\$44,798	12.43%	\$600	\$0	0.00%
2007	\$360,504	\$13,565	3.91%	\$600	\$0	0.00%
2006	\$346,939	\$25,304	7.87%	\$600	-\$600	-50.00%
2005	\$321,635	\$0	0.00%	\$1,200	\$0	0.00%
MUNICIPAL COURT						
2014	\$124,931	-\$418	-0.33%	\$368,000	-\$2,000	-0.54%
2013	\$125,349	\$4,274	3.53%	\$370,000	\$59,500	19.16%
2012	\$121,075	-\$1,972	-1.60%	\$310,500	\$0	0.00%
2011	\$123,047	\$2,518	2.09%	\$310,500	\$5,000	1.64%
2010	\$120,529	\$3,078	2.58%	\$305,500	\$0	0.00%
2009	\$119,431	\$3,527	3.04%	\$305,500	\$0	0.00%
2008	\$115,904	-\$3,602	-3.01%	\$305,500	\$0	0.00%
2007	\$119,506	\$6,487	5.74%	\$305,500	\$0	0.00%
2006	\$113,019	\$10,406	10.14%	\$305,500	-\$185,000	-37.72%
2005	\$102,613	\$16,380	19.00%	\$490,500	\$15,000	3.15%
UNCLASSIFIED EXPENSE						
2014	\$165,675	\$26,350	18.91%	\$9,408,259	\$82,480	0.88%
2013	\$139,325	-\$105,175	-43.02%	\$9,325,779	\$98,035	1.06%
2012	\$244,500	-\$3,000	-1.21%	\$9,227,744	-\$625,432	-6.35%
2011	\$247,500	-\$95,500	-27.84%	\$9,853,176	-\$390,195	-3.81%
2010	\$343,000	\$232,950	211.68%	\$10,243,371	-\$612,940	-5.65%
2009	\$110,050	-\$80,608	-42.28%	\$10,856,311	\$94,649	0.88%
2008	\$190,658	\$24,608	14.82%	\$10,761,662	\$224,187	2.13%
2007	\$166,050	-\$31,940	-16.13%	\$10,537,475	\$325,259	3.19%
2006	\$197,990	\$15,400	8.43%	\$10,212,216	\$370,081	3.76%
2005	\$182,590	\$19,990	12.29%	\$9,842,135	-\$46,324	-0.47%

CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2014-2005)

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
POLICE						
2014	\$8,531,499	\$52,952	0.62%	\$694,606	\$53,458	8.34%
2013	\$8,478,547	-\$95,853	-1.12%	\$641,148	\$70,557	12.37%
2012	\$8,574,400	\$25,273	0.30%	\$570,591	-\$27,509	-4.60%
2011	\$8,549,127	\$240,997	2.90%	\$598,100	\$57,962	10.73%
2010	\$8,308,130	-\$24,077	-0.29%	\$540,138	\$186,288	52.65%
2009	\$8,332,207	\$566,159	7.29%	\$353,850	\$73,750	26.33%
2008	\$7,766,048	\$449,468	6.18%	\$280,100	-\$35,700	-11.30%
2007	\$7,273,580	\$346,119	5.00%	\$315,800	\$72,920	30.02%
2006	\$6,927,461	\$479,302	7.43%	\$242,880	-\$25,200	-9.40%
2005	\$6,448,159	\$227,800	3.66%	\$268,080	-\$51,500	-16.11%
FIRE						
2014	\$6,307,376	-\$116,742	-1.82%	\$1,514,735	\$11,473	0.76%
2013	\$6,424,118	-\$136,522	-2.08%	\$1,503,262	\$22,012	1.49%
2012	\$6,560,640	\$120,111	1.86%	\$1,481,250	\$166,080	12.63%
2011	\$6,440,529	\$198,019	3.17%	\$1,315,170	\$0	0.00%
2010	\$6,242,510	\$194,669	3.22%	\$1,315,170	-\$214,014	-14.00%
2009	\$6,047,841	\$407,377	7.22%	\$1,529,184	\$311,195	25.55%
2008	\$5,640,464	\$96,396	1.74%	\$1,217,989	\$81	0.01%
2007	\$5,544,068	\$249,315	4.71%	\$1,217,908	\$33,272	2.81%
2006	\$5,294,753	\$181,000	3.54%	\$1,184,636	\$119,238	11.19%
2005	\$5,113,753	-\$95,755	-1.84%	\$1,065,398	\$102,908	10.69%
REFUSE						
2014	\$1,481,300	\$84,631	6.06%	\$28,407	\$10,407	57.82%
2013	\$1,396,669	\$57,799	4.32%	\$18,000	\$18,000	
2012	\$1,338,870	\$80,000	6.35%	\$0	\$0	0.00%
2011	\$1,258,870	\$90,870	7.78%	\$0	\$0	0.00%
2010	\$1,168,000	-\$44,500	-3.67%	\$0	\$0	0.00%
2009	\$1,212,500	\$41,000	3.50%	\$0	\$0	0.00%
2008	\$1,171,500	\$81,500	7.48%	\$0	\$0	0.00%
2007	\$1,090,000	\$0	0.00%	\$0	\$0	0.00%
2006	\$1,090,000	\$42,000	4.01%	\$0	\$0	0.00%
2005	\$1,048,000	\$42,000	4.17%	\$0	\$0	0.00%
INSPECTIONS combined with public works						
2014	\$0	\$0	0.00%	\$0	\$0	0.00%
2013	\$0	\$0	0.00%	\$0	\$0	0.00%
2012	\$0	-\$696,296	-100.00%	\$0	-\$158,455	-100.00%
2011	\$696,296	-\$1,019,705	-59.42%	\$158,455	-\$9,942	-5.90%
2010	\$1,716,001	-\$57,089	-3.22%	\$168,397	-\$62,375	-27.03%
2009	\$1,773,090	\$52,829	3.07%	\$230,772	-\$30,000	-11.50%
2008	\$1,720,261	-\$66,751	-3.74%	\$260,772	\$4,192	1.63%
2007	\$1,787,012	\$105,857	6.30%	\$256,580	\$6,345	2.54%
2006	\$1,681,155	\$74,968	4.67%	\$250,235	\$9,160	3.80%
2005	\$1,606,187	\$24,375	1.54%	\$241,075	\$46,585	23.95%
PUBLIC WORKS DEPARTMENT						
2014	\$8,394,342	-\$85,039	-1.00%	\$2,926,738	\$178,488	6.49%
2013	\$8,479,381	-\$178,625	-2.06%	\$2,748,250	\$156,968	6.06%
2012	\$8,658,006	-\$102,206	-1.17%	\$2,591,282	-\$355,556	-12.07%
2011	\$8,760,212	\$198,999	2.32%	\$2,946,838	\$94,446	3.31%
2010	\$8,561,213	\$1,402,803	19.60%	\$2,852,392	\$81,741	2.95%

CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2014-2005)

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2009	\$7,158,410	\$423,365	6.29%	\$2,770,651	\$44,517	1.63%
2008	\$6,735,045	\$151,004	2.98%	\$2,726,134	-\$50,070	-1.80%
2007	\$6,584,041	\$383,933	5.68%	\$2,776,204	\$131,490	4.97%
2006	\$6,200,108	\$277,124	4.92%	\$2,644,714	\$166,080	6.70%
2005	\$5,922,984	\$56,714	1.20%	\$2,478,634	\$121,598	5.16%
PARK, RECREATION AND FORESTRY DEPARTMENT						
2014	\$2,419,032	\$126,628	5.52%	\$247,298	-\$431	-0.17%
2013	\$2,292,404	-\$1,543	-0.07%	\$247,729	-\$7,269	-2.85%
2012	\$2,293,947	-\$145,935	-5.98%	\$254,998	\$10,782	4.41%
2011	\$2,439,882	\$44,301	1.85%	\$244,216	\$1,551	0.64%
2010	\$2,395,581	\$14,002	0.59%	\$242,665	-\$11,165	-4.40%
2009	\$2,381,579	\$86,378	3.76%	\$253,830	-\$6,599	-2.53%
2008	\$2,295,201	\$122,986	5.66%	\$260,429	\$22,524	9.47%
2007	\$2,172,215	\$71,955	3.43%	\$237,905	\$36,070	17.87%
2006	\$2,100,260	\$93,257	4.65%	\$201,835	-\$1,650	-0.81%
2005	\$2,007,003	\$137,003	7.33%	\$203,485	\$62,369	44.20%
COMMUNITY DEVELOPMENT FUND						
2014	\$1,966,224	\$42,720	2.22%	\$2,007,224	\$159,920	8.66%
2013	\$1,923,504	\$337,618	21.29%	\$1,847,304	\$387,304	26.53%
2012	\$1,585,886	-\$49,140	-3.01%	\$1,460,000	-\$175,026	-10.70%
2011	\$1,635,026	\$1,788	0.11%	\$1,635,026	\$1,788	0.11%
2010	\$1,633,238	-\$27,135	-1.63%	\$1,633,238	-\$27,135	-1.63%
2009	\$1,660,373	-\$489,250	-22.76%	\$1,660,373	-\$489,250	-22.76%
2008	\$2,149,623	\$2,112	0.10%	\$2,149,623	\$2,112	0.10%
2007	\$2,147,511	\$55,481	2.65%	\$2,147,511	\$55,481	2.65%
2006	\$2,092,030	\$71,587	3.54%	\$2,092,030	\$71,587	3.54%
2005	\$2,020,443	\$310,843	18.18%	\$2,020,443	\$303,443	17.67%
RECYCLING GRANT FUND						
2014	\$646,324	\$24,358	3.92%	\$148,574	\$70	0.05%
2013	\$621,966	-\$38,654	-5.85%	\$148,504	\$10,513	7.62%
2012	\$660,620	\$52,579	8.65%	\$137,991	-\$50	-0.04%
2011	\$608,041	-\$47,241	-7.21%	\$138,041	-\$47,234	-25.49%
2010	\$655,282	-\$16,318	-2.43%	\$185,275	-\$725	-0.39%
2009	\$671,600	\$7,000	1.05%	\$186,000	\$7,000	3.91%
2008	\$664,600	\$31,375	4.95%	\$179,000	\$7,500	4.37%
2007	\$633,225	-\$28,088	-4.25%	\$171,500	-\$9,690	-5.35%
2006	\$661,313	-\$117	-0.02%	\$181,190	\$927	0.51%
2005	\$661,430	\$24,630	3.87%	\$180,263	\$2,400	1.35%
ROOM TAX FUND						
2014	\$666,605	\$9,678	1.47%	\$720,000	\$25,000	3.60%
2013	\$656,927	-\$30,527	-4.44%	\$695,000	\$35,000	5.30%
2012	\$687,454	\$72,454	11.78%	\$660,000	\$45,000	7.32%
2011	\$615,000	\$15,000	2.50%	\$615,000	\$15,000	2.50%
2010	\$600,000	-\$49,450	-7.61%	\$600,000	-\$25,000	-4.00%
2009	\$649,450	-\$98,625	-13.18%	\$625,000	-\$70,000	-10.07%
2008	\$748,075	\$5,466	0.74%	\$695,000	-\$5,000	-0.71%
2007	\$742,609	\$278,759	60.10%	\$700,000	\$78,000	12.54%
2006	\$463,850	-\$108,000	-18.89%	\$622,000	\$72,000	13.09%
2005	\$571,850	-\$28,236	-4.71%	\$550,000	\$25,000	4.76%
PUBLIC ACCESS CABLE FUND						
2014	\$39,190	-\$8,000	-16.95%	\$39,190	\$2,000	5.38%

CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2014-2005)

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2013	\$47,190	\$47,190		\$37,190	\$37,190	
2012	\$0	\$0	0.00%	\$0	\$0	0.00%
2011	\$0	-\$867	-100.00%	\$0	\$0	0.00%
2010	\$867	-\$96,120	-99.11%	\$0	-\$116,083	-100.00%
2009	\$96,987	\$0	0.00%	\$116,083	\$19,096	19.69%
2008	\$96,987	-\$18,302	-15.87%	\$96,987	-\$19,096	-16.45%
2007	\$115,289	\$17,806	18.27%	\$116,083	\$18,600	19.08%
2006	\$97,483	-\$9,266	-8.68%	\$97,483	-\$9,266	-8.68%
2005	\$106,749	\$24,609	29.96%	\$106,749	\$24,609	29.96%
ECONOMIC DEVELOPMENT FUND						
2014	\$50,000	\$41,000	455.56%	\$0	-\$9,000	-100.00%
2013	\$9,000	\$0	0.00%	\$9,000	\$8,900	8900.00%
2012	\$9,000	\$0	0.00%	\$100	\$0	0.00%
2011	\$9,000	-\$201,783	-95.73%	\$100	-\$452,732	-99.98%
2010	\$210,783	\$195,783	1305.22%	\$452,832	\$437,832	2918.88%
2009	\$15,000	\$0	0.00%	\$15,000	\$0	0.00%
2008	\$15,000	\$0	0.00%	\$15,000	\$0	0.00%
2007	\$15,000	-\$775,529	-98.10%	\$15,000	-\$775,529	-98.10%
2006	\$790,529	\$775,529	5170.19%	\$790,529	\$775,529	5170.19%
2005	\$15,000	-\$423,000	-96.58%	\$15,000	\$7,000	87.50%
HAZARDOUS MATERIAL CONTRACT FUND						
2014	\$84,351	\$351	0.42%	\$81,000	\$3,000	3.85%
2013	\$84,000	\$61,043	265.90%	\$78,000	\$78,000	
2012	\$22,957	-\$86,699	-79.06%	\$0	\$0	0.00%
2011	\$109,656	-\$7,326	-6.26%	\$0	-\$105,332	-100.00%
2010	\$116,982	-\$29,820	-20.31%	\$105,332	-\$41,470	-28.25%
2009	\$146,802	\$0	0.00%	\$146,802	\$0	0.00%
2008	\$146,802	\$2	0.00%	\$146,802	\$0	0.00%
2007	\$146,800	-\$2	0.00%	\$146,802	\$0	0.00%
2006	\$146,802	\$0	0.00%	\$146,802	\$0	0.00%
2005	\$146,802	\$0	0.00%	\$146,802	\$0	0.00%
HOLTZ KRAUSE CLEAN UP FUND						
2014	\$36,440	\$9,960	37.61%	\$62,410	\$0	0.00%
2013	\$26,480	New Budget		\$62,410	New Budget	
TAX INCREMENT DISTRICT NUMBER ONE FUND						
2014	\$0	\$0	0.00%	\$0	\$0	0.00%
2013	\$0	\$0	0.00%	\$0	\$0	0.00%
2012	\$0	\$0	0.00%	\$0	\$0	0.00%
2011	\$0	\$0	0.00%	\$0	\$0	0.00%
2010	\$0	\$0	0.00%	\$0	\$0	0.00%
2009	\$0	-\$1,720,000	-100.00%	\$0	-\$1,720,000	-100.00%
2008	\$1,720,000	\$1,525,968	786.45%	\$1,720,000	\$92,473	5.68%
2007	\$194,032	\$86,648	80.69%	\$1,627,527	\$29,573	1.85%
2006	\$107,384	-\$67,839	-38.72%	\$1,597,954	-\$145,771	-8.36%
2005	\$175,223	-\$78,201	-30.86%	\$1,743,725	-\$23,874	-1.35%
TAX INCREMENT DISTRICT NUMBER TWO FUND						
2014	\$884,099	\$249,982	39.42%	\$629,640	-\$4,477	-0.71%
2013	\$634,117	-\$120,019	-15.91%	\$634,117	-\$120,019	-15.91%
2012	\$754,136	\$49,740	7.06%	\$754,136	\$49,740	7.06%
2011	\$704,396	\$48,396	7.38%	\$704,396	\$48,396	7.38%
2010	\$656,000	-\$44,000	-6.29%	\$656,000	-\$44,000	-6.29%

CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2014-2005)

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2009	\$700,000	\$3,000	0.43%	\$700,000	\$3,000	0.43%
2008	\$697,000	-\$40,288	-5.46%	\$697,000	-\$40,288	-5.46%
2007	\$737,288	\$2,166	0.29%	\$737,288	\$2,166	0.29%
2006	\$735,122	-\$21,561	-2.85%	\$735,122	-\$21,561	-2.85%
2005	\$756,683	-\$14,213	-1.84%	\$756,683	-\$14,213	-1.84%
EMS GRANT FUND						
2014	\$8,000	\$0	0.00%	\$8,000	\$0	0.00%
2013	\$8,000	New Budget		\$8,000	New Budget	
DEBT SERVICE FUND						
2014	\$8,086,996	-\$611,554	-7.03%	\$4,343,574	-\$266,976	-5.79%
2013	\$8,698,550	-\$267,460	-2.98%	\$4,610,550	-\$438,598	-8.69%
2012	\$8,966,010	\$45,738	0.51%	\$5,049,148	\$162,252	3.32%
2011	\$8,920,272	-\$391,121	-4.20%	\$4,886,896	-\$238,085	-4.65%
2010	\$9,311,393	\$131,597	1.43%	\$5,124,981	\$81,315	1.61%
2009	\$9,179,796	\$62,306	0.68%	\$5,043,666	\$571,043	12.77%
2008	\$9,117,490	-\$5,194	-0.06%	\$4,472,623	-\$348,567	-7.23%
2007	\$9,122,684	\$665,958	7.87%	\$4,821,190	\$557,921	13.09%
2006	\$8,456,726	\$436,345	5.44%	\$4,263,269	\$464,754	12.24%
2005	\$8,020,381	\$1,165,595	17.00%	\$3,798,515	\$1,100,595	40.79%
CAPITAL PROJECTS FUND						
2014	\$9,264,003	\$4,754,879	105.45%	\$8,776,845	\$4,631,221	111.71%
2013	\$4,509,124	-\$492,618	-9.85%	\$4,145,624	-\$35,692	-0.85%
2012	\$5,001,742	-\$344,618	-6.45%	\$4,181,316	-\$356,084	-7.85%
2011	\$5,346,360	-\$477,200	-8.19%	\$4,537,400	\$439,150	10.72%
2010	\$5,823,560	-\$1,989,788	-25.47%	\$4,098,250	-\$1,526,305	-27.14%
2009	\$7,813,348	-\$3,008,162	-27.80%	\$5,624,555	-\$2,983,455	-34.66%
2008	\$10,821,510	\$4,621,929	74.55%	\$8,608,010	\$4,437,185	106.39%
2007	\$6,199,581	\$498,596	8.75%	\$4,170,825	\$286,525	7.38%
2006	\$5,700,985	-\$513,809	-8.27%	\$3,884,300	-\$524,680	-11.90%
2005	\$6,214,794	-\$21,368	-0.34%	\$4,408,980	-\$162,890	-3.56%
TAX INCREMENT DISTRICT NUMBER THREE FUND						
2014	\$2,881,752	-\$183,872	-6.00%	\$1,815,939	-\$129,640	-6.66%
2013	\$3,065,624	\$517,461	20.31%	\$1,945,579	-\$145,421	-6.95%
2012	\$2,548,163	-\$1,929,170	-43.09%	\$2,091,000	-\$1,017,699	-32.74%
2011	\$4,477,333	-\$514,351	-10.30%	\$3,108,699	-\$1,359,451	-30.43%
2010	\$4,991,684	\$531,060	11.91%	\$4,468,150	-\$72,910	-1.61%
2009	\$4,460,624	\$783,681	21.31%	\$4,541,060	-\$490,868	-9.76%
2008	\$3,676,943	-\$2,022,429	-35.49%	\$5,031,928	\$181,119	3.73%
2007	\$5,699,372	\$2,650,090	86.91%	\$4,850,809	\$2,053,172	73.39%
2006	\$3,049,282	\$121,862	4.16%	\$2,797,637	-\$328,806	-10.52%
2005	\$2,927,420	-\$3,200,758	-52.23%	\$3,126,443	-\$703,479	-18.37%
TAX INCREMENT DISTRICT NUMBER FOUR FUND						
2014	\$0	-\$4,220	-100.00%	\$0	-\$735,359	-100.00%
2013	\$4,220	\$2,520	148.24%	\$735,359	-\$79,805	-9.79%
2012	\$1,700	-\$331,500	-99.49%	\$815,164	\$52,309	6.86%
2011	\$333,200	\$230,364	224.01%	\$762,855	\$698,855	1091.96%
2010	\$102,836	\$878	0.86%	\$64,000	-\$6,000	-8.57%
2009	\$101,958	-\$52,907	-34.16%	\$70,000	\$5,200	8.02%
2008	\$154,865	\$775	0.50%	\$64,800	\$4,816	100.00%
2007	\$154,090	-\$28,325	-15.53%	\$59,984	\$6,781	100.00%
2006	\$182,415	\$79,538	77.31%	\$53,203	\$38,056	100.00%

CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2014-2005)

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$102,877	-\$12,076	-10.51%	\$15,147	\$1,621	100.00%
TAX INCREMENT DISTRICT NUMBER FIVE FUND						
2014	\$1,394,418	\$924,302	196.61%	\$1,262,699	\$1,684	0.13%
2013	\$470,116	-\$840,693	-64.14%	\$1,261,015	\$13,015	1.04%
2012	\$1,310,809	\$364,670	38.54%	\$1,248,000	\$62,937	5.31%
2011	\$946,139	\$126,707	15.46%	\$1,185,063	\$27,423	2.37%
2010	\$819,432	-\$216,225	-20.88%	\$1,157,640	\$438,640	61.01%
2009	\$1,035,657	\$310,475	42.81%	\$719,000	\$151,460	26.69%
2008	\$725,182	\$328,386	82.76%	\$567,540	\$18,293	3.33%
2007	\$396,796	-\$2,751,714	-87.40%	\$549,247	\$68,148	14.17%
2006	\$3,148,510	\$244,149	8.41%	\$481,099	\$6,057	1.28%
2005	\$2,904,361	\$181,814	6.68%	\$475,042	-\$2,530,862	-84.20%
TAX INCREMENT DISTRICT NUMBER SIX FUND						
2014	\$1,386,014	-\$2,556,319	-64.84%	\$1,257,427	-\$2,468,330	-66.25%
2013	\$3,942,333	\$749,803	23.49%	\$3,725,757	\$1,760,757	89.61%
2012	\$3,192,530	\$524,866	19.68%	\$1,965,000	-\$793,353	-28.76%
2011	\$2,667,664	\$2,368,582	791.95%	\$2,758,353	\$1,929,353	232.73%
2010	\$299,082	-\$138,701	-31.68%	\$829,000	\$106,000	14.66%
2009	\$437,783	-\$193,696	-30.67%	\$723,000	\$158,000	27.96%
2008	\$631,479	\$454,339	256.49%	\$565,000	\$18,598	3.40%
2007	\$177,140	\$147	0.08%	\$546,402	\$546,402	0.00%
2006	\$176,993	-\$20,957		\$0	\$0	
TAX INCREMENT DISTRICT NUMBER SEVEN FUND						
2014	\$1,007,267	-\$176,244	-14.89%	\$439,972	-\$359,477	-44.97%
2013	\$1,183,511	\$491,294	70.97%	\$799,449	\$416,449	108.73%
2012	\$692,217	-\$110	-0.02%	\$383,000	\$3,000	0.79%
2011	\$692,327	-\$110,255	-13.74%	\$380,000	\$49,000	14.80%
2010	\$802,582	-\$469,079	-36.89%	\$331,000	-\$721,256	-68.54%
2009	\$1,271,661	-\$2,906,534	-69.56%	\$1,052,256	-\$3,115,430	-74.75%
2008	\$4,178,195	\$1,911,921	2010.73%	\$4,167,686	\$1,901,412	100.00%
2007	\$197,950	\$197,950		\$0	\$0	
TAX INCREMENT DISTRICT NUMBER EIGHT FUND						
2014	\$1,234,500	\$95,000	8.34%	\$1,306,053	\$168,053	14.77%
2013	\$1,139,500	New Fund		\$1,138,000	New Fund	
TAX INCREMENT DISTRICT NUMBER NINE FUND						
2014	\$82,868	New Fund			New Fund	
TAX INCREMENT DISTRICT NUMBER TEN FUND						
2014	\$343,500	New Fund		\$315,000	New Fund	
MOTOR POOL FUND						
2014	\$2,966,376	\$259,334	9.58%	\$2,966,376	\$259,334	9.58%
2013	\$2,707,042	-\$402,250	-12.94%	\$2,707,042	-\$402,250	-12.94%
2012	\$3,109,292	\$118,000	3.94%	\$3,109,292	\$118,000	3.94%
2011	\$2,991,292	-\$40,153	-1.32%	\$2,991,292	-\$40,153	-1.32%
2010	\$3,031,445	\$66,188	2.23%	\$3,031,445	\$66,188	2.23%
2009	\$2,965,257	\$698,983	30.84%	\$2,965,257	\$698,983	30.84%
2008	\$2,266,274	\$89,090	4.09%	\$2,266,274	\$89,090	4.09%
2007	\$2,177,184	\$375,000	20.81%	\$2,177,184	\$375,000	20.81%
2006	\$1,802,184	\$39,112	2.22%	\$1,802,184	\$39,112	2.22%
2005	\$1,763,072	\$151,891	9.43%	\$1,763,072	\$151,891	9.43%
LIABILITY INSURANCE FUND						
2014	\$894,700	-\$135,300	-13.14%	\$916,000	-\$114,000	-11.07%

CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2014-2005)

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2013	\$1,030,000	\$43,028	4.36%	\$1,030,000	\$13,000	1.28%
2012	\$986,972	-\$137,728	-12.25%	\$1,017,000	-\$107,700	-9.58%
2011	\$1,124,700	-\$31,500	-2.72%	\$1,124,700	-\$31,500	-2.72%
2010	\$1,156,200	\$130,200	12.69%	\$1,156,200	\$130,200	12.69%
2009	\$1,026,000	\$1,026,000		\$1,026,000	\$1,026,000	
EMPLOYEE BENEFIT AND HRA FUNDS						
2014	\$5,516,200	\$4,343,843	370.52%	\$5,565,488	\$4,396,021	375.90%
2013	\$1,172,357	New Fund		\$1,169,467	New Fund	
WATER FUND						
2014	\$4,860,758	\$187,763	4.02%	\$5,129,700	\$215,476	4.38%
2013	\$4,672,995	\$4,748	0.10%	\$4,914,224	-\$77,976	-1.56%
2012	\$4,668,247	\$169,535	3.77%	\$4,992,200	\$42,600	0.86%
2011	\$4,498,712	\$192,829	4.48%	\$4,949,600	\$41,500	0.85%
2010	\$4,305,883	\$197,751	1.96%	\$4,908,100	-\$911,400	-8.43%
2009	\$4,125,753	\$645,295	6.82%	\$5,510,000	\$283,950	2.70%
2008	\$4,668,247	\$609,973	6.89%	\$5,452,200	\$545,300	5.46%
2007	\$4,691,121	\$188,590	2.18%	\$5,221,400	\$2,250	0.02%
2006	\$4,779,529	\$200,806	2.37%	\$4,976,800	\$1,851,650	22.78%
2005	\$4,871,459	\$645,598	8.25%	\$4,077,850	\$727,250	9.83%
WASTEWATER FUND						
2014	\$4,902,498	\$167,072	3.53%	\$5,310,500	\$7,400	0.14%
2013	\$4,735,426	-\$174,614	-3.56%	\$5,303,100	\$65,500	1.25%
2012	\$4,910,040	\$551,152	12.64%	\$5,237,600	\$135,900	2.66%
2011	\$4,358,888	-\$4,239	-0.10%	\$5,101,700	\$109,500	2.19%
2010	\$4,363,127	\$197,751	1.96%	\$4,992,200	-\$911,400	-8.43%
2009	\$4,342,451	\$645,295	6.82%	\$5,301,700	\$283,950	2.70%
2008	\$4,910,040	\$609,973	6.89%	\$5,075,550	\$545,300	5.46%
2007	\$4,777,475	\$188,590	2.18%	\$4,761,050	\$2,250	0.02%
2006	\$5,531,090	\$200,806	2.37%	\$4,976,800	\$1,851,650	22.78%
2005	\$5,241,409	\$645,598	8.25%	\$4,077,850	\$727,250	9.83%
METRO RIDE						
2014	\$3,320,536	-\$68,170	-2.01%	\$2,539,122	-\$170,295	-6.29%
2013	\$3,388,706	-\$476,785	-12.33%	\$2,709,417	-\$440,785	-13.99%
2012	\$3,865,491	\$40,911	1.07%	\$3,150,202	-\$450,314	-12.51%
2011	\$3,824,580	-\$529,169	-12.15%	\$3,600,516	-\$17,748	-0.49%
2010	\$4,353,749	\$132,167	3.13%	\$3,618,264	\$86,704	2.46%
2009	\$4,221,582	\$80,983	1.96%	\$3,531,560	\$98,934	2.88%
2008	\$4,140,599	\$224,092	5.72%	\$3,432,626	\$203,342	6.30%
2007	\$3,916,507	\$148,810	3.95%	\$3,229,284	\$71,494	2.26%
2006	\$3,767,697	\$737,914	24.36%	\$3,157,790	\$780,878	32.85%
2005	\$3,029,783	\$160,459	5.59%	\$2,376,912	\$81,019	3.53%
PARKING						
2014	\$1,828,060	-\$8,681	-0.47%	\$1,059,930	\$78,630	8.01%
2013	\$1,836,741	-\$35,126	-1.88%	\$981,300	\$109,460	12.56%
2012	\$1,871,867	-\$15,582	-0.83%	\$871,840	-\$37,160	-4.09%
2011	\$1,887,449	-\$128,000	-6.35%	\$909,000	-\$50,926	-5.31%
2010	\$2,015,449	\$200,698	11.04%	\$959,926	-\$16,400	-1.68%
2009	\$1,818,050	\$106,527	6.22%	\$976,326	\$58,800	6.41%
2008	\$1,711,523	\$685,977	66.89%	\$917,526	\$119,726	15.01%
2007	\$1,025,546	-\$9,586	-0.93%	\$797,800	\$21,300	2.74%
2006	\$1,035,132	\$311,185	42.98%	\$776,500	\$291,800	60.20%

**CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2014-2005)**

DEPARTMENT	EXPENSES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR	REVENUES	INCREASE (DECREASE) OVER PREVIOUS YEAR	% OVER PREVIOUS YEAR
2005	\$723,947	\$30,321	4.37%	\$484,700	-\$24,000	-4.72%
WAUSAU DOWNTOWN AIRPORT FUND						
2014	\$323,850	\$131,075	67.99%	\$134,850	\$10,752	8.66%
2013	\$192,775	\$112	0.06%	\$124,098	-\$6,612	-5.06%
2012	\$192,663	\$490	0.25%	\$130,710	\$10,180	8.45%
2011	\$192,173	\$4,263	2.27%	\$120,530	\$3,930	3.37%
2010	\$187,910	\$13,756	7.90%	\$116,600	-\$9,770	-7.73%
2009	\$174,154	\$19,437	12.56%	\$126,370	\$13,270	11.73%
2008	\$154,717	\$3,696	2.45%	\$113,100	\$7,750	7.36%
2007	\$151,021	\$1,208	0.81%	\$105,350	\$8,350	8.61%
2006	\$149,813	\$4,850	3.35%	\$97,000	-\$9,803	-9.18%
2005	\$144,963	\$3,707	2.62%	\$106,803	-\$1,651	-1.52%
ANIMAL CONTROL FUND						
2014	\$127,661	New Fund		\$105,776	\$105,776 New Fund	

**CITY OF WAUSAU
GENERAL FUND
2014 BUDGET**

	2011	2012	2013			2014	Budget Increase (Decrease)
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Adopted Budget	
EXPENDITURES							
Council	\$ 104,693	\$ 104,687	\$ 100,242	\$ 100,242	\$ 99,776	\$ 115,297	\$ 15,056
Mayor	237,867	234,385	226,468	226,468	226,440	229,680	3,212
Customer Service	1,267,415	1,439,821	1,317,767	1,348,767	1,294,035	1,372,877	55,111
CCITC	578,144	572,724	612,610	612,610	605,654	675,797	63,187
Assessment	567,292	557,815	577,842	583,842	585,961	629,047	51,205
Human Resources	295,125	362,264	279,637	306,637	303,340	293,597	13,961
City Attorney	378,972	460,202	414,899	451,399	462,865	508,901	94,002
Municipal Court	126,487	124,588	122,799	122,799	123,573	124,931	2,132
Unclassified	168,449	253,991	164,325	184,325	229,400	165,675	1,350
Police Department	8,496,548	8,413,303	8,423,329	8,489,280	8,521,268	8,531,499	108,170
Fire Department	6,408,364	6,402,731	6,351,742	6,369,542	6,356,966	6,307,376	(44,367)
Refuse Collection	1,268,122	1,402,297	1,396,669	1,396,669	1,428,000	1,481,300	84,631
Public Works	8,412,890	7,998,367	8,412,576	8,465,776	8,258,966	8,394,342	(18,235)
Airport	247,284	-	-	-	-	-	-
Parks, Recreation and Forestry	2,310,482	2,264,693	2,292,404	2,302,519	2,284,720	2,419,032	126,628
	\$ 30,868,135	\$ 30,591,867	\$ 30,693,309	\$ 30,960,875	\$ 30,780,964	\$ 31,249,352	\$ 556,043
REVENUES							
General Property Taxes	\$ 15,277,702	\$ 15,470,374	\$ 15,570,606	\$ 15,570,606	\$ 15,570,606	\$ 15,817,883	\$ 247,277
Other Taxes	246,579	245,259	223,743	223,743	235,094	230,536	6,793
Intergovernmental Grants & Aids	9,023,031	8,179,251	7,979,941	7,990,056	7,998,241	8,053,492	73,551
Licenses & Permits	668,740	743,971	644,199	644,199	684,209	723,349	79,150
Fines, Forfeitures & Penalties	371,580	387,646	370,800	370,800	365,000	368,000	(2,800)
Public Charges for Services	1,900,605	1,844,874	1,710,752	1,710,752	1,749,185	1,805,465	94,713
Intergovernmental Charges for Services	1,199,461	1,527,173	1,617,308	1,617,308	1,552,940	1,559,623	(57,685)
Miscellaneous Revenues	793,095	524,824	596,960	596,960	569,728	622,510	25,550
Other Financing Sources	1,841,746	1,931,725	1,979,000	1,979,000	2,004,000	2,068,494	89,494
	\$ 31,322,539	\$ 30,855,098	\$ 30,693,309	\$ 30,703,424	\$ 30,729,003	\$ 31,249,352	\$ 556,043

COMMON COUNCIL

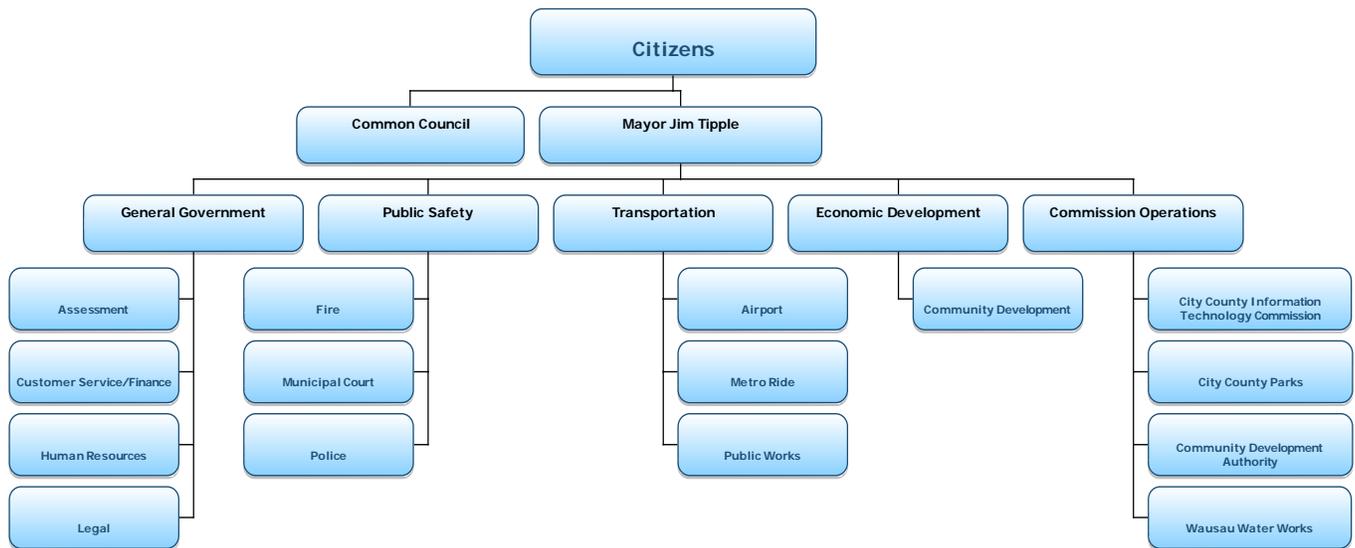
MISSION:

To act for the good order and in the best interest of the City and for the health, safety and welfare of the public.

RESPONSIBILITIES:

The Common Council of the City consists of eleven (11) Alderpersons. The Alderpersons manage and control the City properties, finances and public services. The Council has the power to license, regulate, borrow money and levy taxes. The Council is the policy-making or legislative part of the City. Most publication of legal notices costs, filing fees for deeds and certificates, and professional service fees are paid from the Council organization group of accounts. The salaries, fringes and expenses of the Alderpersons are also charged to the council accounts.

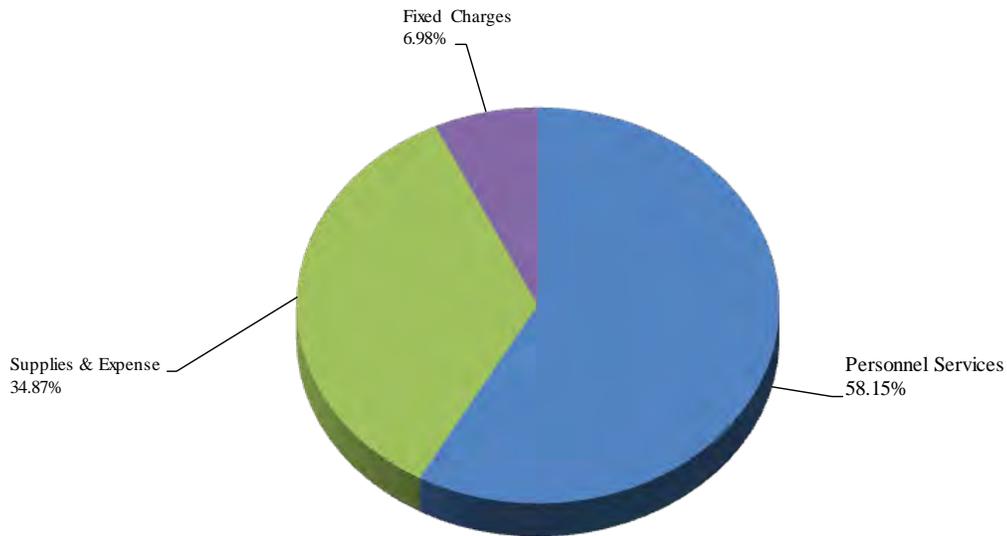
ORGANIZATIONAL STRUCTURE:



CITY OF WAUSAU COMMON COUNCIL

DISTRICT	ALDERPERSON	DISTRICT	ALDERPERSON
First	William Nagle	Seventh	Lisa Rasmussen
Second	Romey Wagner	Eighth	Karen Kellbach
Third	David Nutting	Ninth	David Oberbeck
Fourth	Jim Brezinski	Tenth	Sherry Abitz
Fifth	Gary Gisselman	Eleventh	Robert Mielke
Sixth	Keene T. Winters		

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 73,014	\$ 68,342	\$ 66,717	\$ 66,717	\$ 66,726	\$ 67,047	\$ 67,047
Contractual Services	3,011						
Supplies & Expense	22,002	28,376	26,800	26,800	25,000	40,200	40,200
Fixed Charges	6,666	7,969	6,725	6,725	8,050	8,050	8,050
Total Expenses	\$ 104,693	\$ 104,687	\$ 100,242	\$ 100,242	\$ 99,776	\$ 115,297	\$ 115,297

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for funding of an electronic web based meeting and legislative software as a service. This subscription would eliminate paper committee and council packets, provide improved meeting minute efficiencies and increase transparency due to improved web viewing and search of meeting minutes and documents.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$115,297	\$15,055	15.02%
2013	\$100,242	(\$9,360)	-8.54%
2012	\$109,602	(\$9,654)	-8.10%
2011	\$119,256	(\$1,962)	-1.62%
2010	\$121,218	(\$331,910)	-73.25%
2009	\$453,128	(\$18,685)	-3.96%
2008	\$471,813	(\$25,540)	-5.14%
2007	\$497,353	(\$61,659)	-11.03%
2006	\$559,012	\$82,660	17.35%
2005	\$476,352	(\$18,412)	-3.72%

MAYOR'S OFFICE

MISSION:

To represent the residents of the City of Wausau and provide vision, leadership and coordination of City services to ensure a high quality of life for all stakeholders.

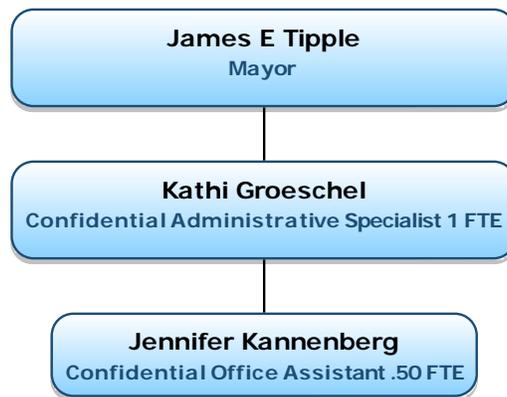
DEPARTMENTAL RESPONSIBILITIES:

The Mayor is the Chief Executive Officer of the City and as such, coordinates and administers the activities of the City and various boards, commissions and independent officers, presides at meetings of the council, and supervises the work of all city officers and employees. The Mayor represents the City in all gatherings where the City's presence is required and is responsible for the public relations and communication of the City.

The Mayor must be familiar with Statutes affecting city government such as the City Charter Law, Municipal Provisions, Municipal Borrowing, Taxation, Elections, Health, Traffic, Open Meetings Law, Police, Fire, Public Works, Airport, Zoning, Housing, Redevelopment, Water and Sewerage Utilities and Planning and has a statutory duty to make sure they are observed and enforced.

The Mayor is responsible for the development of initiatives that ensure Wausau's growth and success as a viable community. The Mayor's vision for the City helps guide the City's strategic plan. The plan, in turn, is the guide and direction for the activities of the entire administration supported by the department heads who report directly to the Mayor.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	2.50	2.50	3.00	2.50	2.50	3.50	3.50	3.50	3.50	3.50

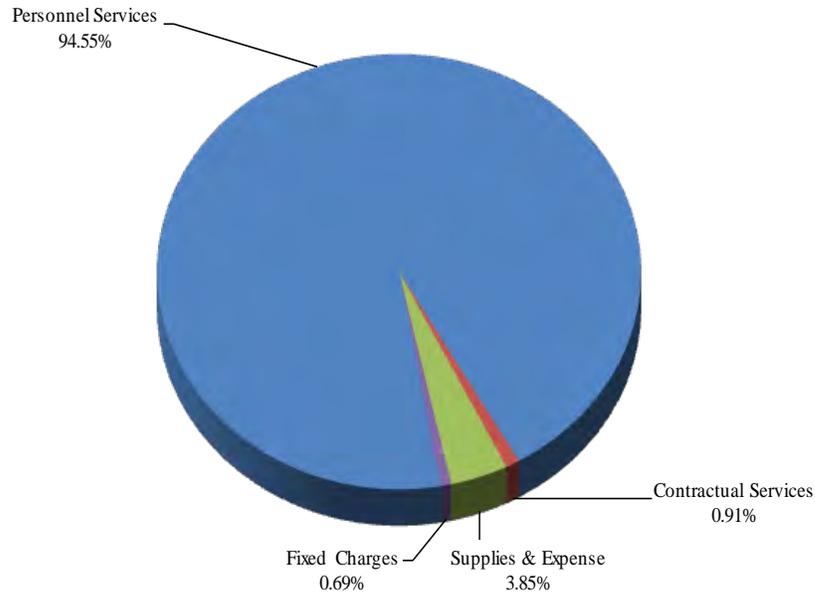
2013 ACCOMPLISHMENTS:

- Successfully organized various neighborhood revitalization initiatives to foster a safe, clean environment. Held the 4th annual "Clean-It Up, Wausau" event allowing residents to safely dispose and recycle unwanted household items. Successfully completed a Neighborhood/Blight citizen survey to provide input in our neighborhood revitalization process.
- Successfully developed a housing code initiative that further enhances blight elimination throughout the city.
- Partnered with MetroPlains developer for completion of 21 lofted residential units in the vacated Federal Building in the central business district.
- Received a grant from the Environmental Protection Agency (EPA) for \$400,000 to revitalize our Riverfront.
- Completed a Private/Public Partnership for a Sport Complex on our southeast side complete with soccer fields and a new Curling Club Facility.
- Partnership work with the State and County road crews continue to provide safe roads. Projects completed and/or in the process of completion include:
 - Worked with DOT on finalizing construction plans for pavement rehabilitation projects on Grand Avenue and Stewart Avenue.
 - Coordinated sewer and water work with CTH U/K interchange project. CTH U/Merrill Avenue (City jurisdiction) constructed under DOT supervision.
 - Constructed approximately \$7,300,000 in various street projects.
 - Started planning with County Highway Department for collaboration of Townline Road/CTH N reconstruction.
- Redevelopment and Economic Projects:
 - Participated in the opening of the Wausau Curling Facility, a world class facility with 8 sheets of Olympic-sized ice
 - Partnered with the Marathon County Economic Development Corporation (McDevco) to facilitate financing for thirteen (15) area businesses
 - Participated in the grand opening of the Federal Building, a 21 unit, Section 42 tax credit redevelopment project
 - Extended down-payment assistance to nine (9) new homeowners in the City of Wausau.
 - Rehabilitation of 11 homeowner properties.
 - Successfully renovated and/or demolished several structures that were foreclosed properties with funds from the Neighborhood Stabilization Program (NSP).
 - Partnered with Get Smart Wausau, a local financial education and counseling program.
 - Secured the bid for the Wisconsin College of Medicine in Wausau
 - Facilitated a Fire/EMS Cooperative Feasibility Study
 - Successfully utilized public/private partnership dollars in the development of a Panera Bread and Kwik-trip business on the west side of town.
 - Worked with the new owners of Athletic Park on a multi-million dollar facility upgrade and community park
 - Created new policy for Sidewalk Cafes and Street Vendor ordinances.

2014 GOALS AND OBJECTIVES:

- Maintain Wausau as a safe and healthy place to live, work, learn and recreate.
- Continue to explore additional joint services with other municipalities/governments.
- Maintain fiscally sound polices and deliver high quality service at the lowest possible cost.
- Continue our good working relationship with Marathon County and explore new areas of cooperation.
- Move forward with sustainable practices and improve the quality of life in Wausau.
- Work with City departments, the school district and community organizations on neighborhood revitalization. Neighborhoods play a vital role in every city. We have crime reduction, blight elimination and code enforcement that will all play a large role in 2014
- Increase tax and job base with responsible economic development. In order to continue to be competitive, Wausau businesses must become more global in nature. Having municipal capacity in the global arena is important and City departments will continue to move in that direction by working with local businesses to link them with necessary resources and identify international markets for local products. Increasing capacity in this area has already been identified within the City's Economic Development Strategy, which, as policy, assists in shaping Wausau's economic growth. The department will also continue partnership work with Marathon County Economic Development Council on operating the economic revolving loan fund and other matters related to local development.

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 223,964	\$ 222,657	\$ 216,238	\$ 216,238	\$ 216,310	\$ 217,150	\$ 217,150
Contractual Services	2,089	2,203	2,100	2,100	1,750	2,100	2,100
Supplies & Expense	9,976	8,114	6,550	6,550	6,400	8,850	8,850
Fixed Charges	1,512	1,411	1,580	1,580	1,980	1,580	1,580
Total Expenses	\$ 237,541	\$ 234,385	\$ 226,468	\$ 226,468	\$ 226,440	\$ 229,680	\$ 229,680

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The department budget provides for funding based upon historic spending and projected costs.

BUDGETARY HISTORY:

YEAR	EXPENSES	FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$229,680	\$3,212	1.42%
2013	\$226,468	(\$8,153)	-3.48%
2012	\$234,621	(\$5,360)	-2.23%
2011	\$239,981	\$25,845	12.07%
2010	\$214,136	\$2,552	1.21%
2009	\$211,584	\$3,021	1.45%
2008	\$208,563	\$10,276	5.18%
2007	\$198,287	\$7,646	4.01%
2006	\$190,641	(\$9,116)	-4.56%
2005	\$199,757	(\$27,595)	-12.14%
2004	\$227,352	(\$6,701)	-2.86%

CUSTOMER SERVICE DEPARTMENT

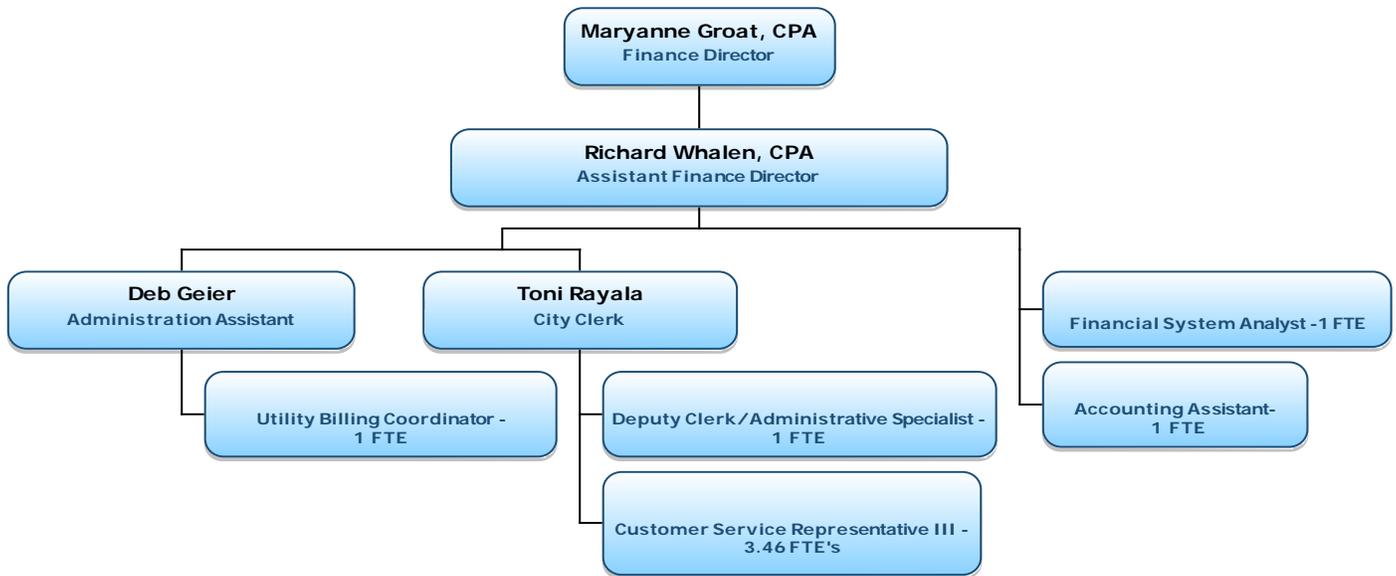
MISSION:

To provide service in an honest and straightforward manner and treat each customer with integrity and respect.

DEPARTMENTAL RESPONSIBILITIES:

The customer service department has a wide variety of responsibilities and is a melding of finance, clerk, treasurer, facility and utility accounting functions. The department changed its name from Finance Department to Customer Service in order to focus on the primary mission and emphasize a common cause. The department is responsible for the management of the City’s accounting, payroll, and financial records including utility billing. All financial and fiscal affairs of the City are formulated, prepared and executed under the direction of the Finance Director. The department prepares the annual budget and annual financial statements, manages the City’s risk insurance coverage and claims, debt, and investments and cash collections. The department also encompasses all City Clerk functions including elections, council records and licensing.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	11.46	11.46	11.46	12.20	12.20	13.20	13.65	14.15	14.15	15.25

CUSTOMER SERVICE DEPARTMENT

2013 ACCOMPLISHMENTS:

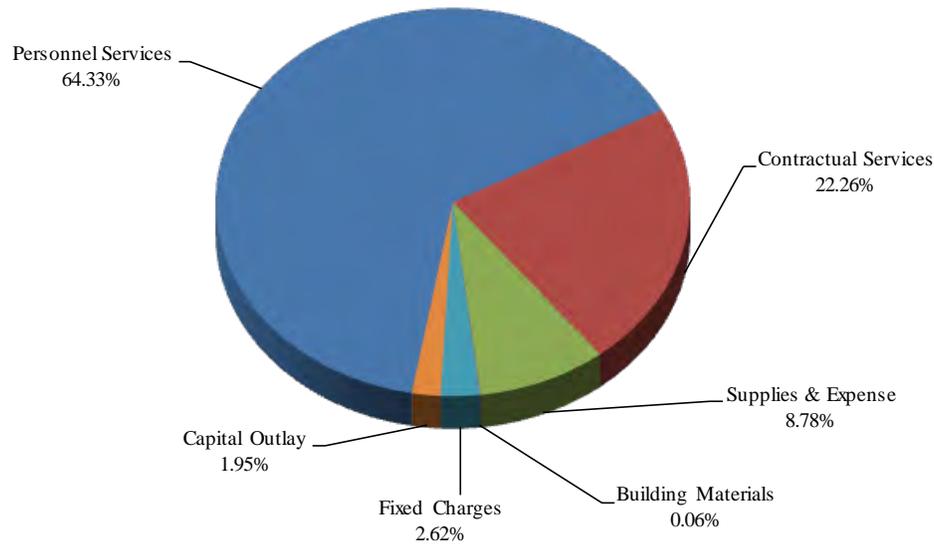
- Created the project plan for Tax Increment District Ten participated in the planning and strategic process and prepared all necessary compliance reports.
- Provided continuing planning and financial management of Tax Increment Districts.
- Initiated review of financial policies including the creation of the revenue policy and comprehensive fee schedule.
- 2012 financial audit completed with an unqualified opinion.
- Presented a 2013 balanced budget with no levy increase.
- Furthered implementation of the new cash collections software system to provide improved customer service, enhanced financial information and staff efficiencies.
- Worked on long term debt planning resulting in the financial feasibility of pool remodeling projects.
- Provided financial accounting support to Main Street, Wausau Events and the Entrepreneurial and Education Center.
- Managed conversion of banking system from M&I to BMO Harris systems.
- Crafted the sidewalk café ordinance considered by the Common Council.
- Facilitated the development of a sidewalk vendor policy.
- Worked in collaboration with other staff to facilitate several development projects.
- Successfully extended Tax Increment District Two by one year to finance housing projects.
- Obtained legislative changes that allow the city the option to extend Tax Increment District Number Three by ten years.
- Served as project manager for the Strategic Financial Plan for the City of Wausau – completed citizen survey and focus group work along with initiating the financial plan component.

2014 GOALS AND OBJECTIVES:

- Provide knowledgeable, courteous customer service to all individuals who contact the department.
- To implement GAB election changes in an efficient and effective manner.
- Continuation of public and staff education of current election laws and procedures.
- To provide for succession capability for payroll processing.
- Prepare Request for Proposal, evaluate and assist with implementation on Parking Permit Software.
- Improve Customer Service through cross training, staff education and streamlining processes.
- Complete the implementation of the cash collections software.
- Implement Cayenta Financial Software and conduct citywide training on software systems.
- Implement efficiencies with the Imaging processes and evaluate work-flow.
- Implement meeting management software and paperless committee and council packets.
- Begin for search of new clerk licensing software.
- Continue to enhance E-Government Services and online payments and transaction processing.
- Implement GovTech electronic escrow processing.
- To reclassify a vacant part time position to a full time payroll analyst and prepare for a pending retirement within the department.

CUSTOMER SERVICE DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2011		2012		2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted		
Personnel Services	\$ 813,259	\$ 882,989	\$ 848,442	\$ 848,442	\$ 812,461	\$ 896,237	\$ 896,237		
Contractual Services	300,857	295,635	295,467	326,467	320,065	297,450	297,450		
Supplies & Expense	102,438	135,129	111,823	111,823	100,869	117,350	117,350		
Building Materials	1,126		800	800	825	825	825		
Fixed Charges	34,992	32,603	34,935	34,935	33,815	35,015	35,015		
Capital Outlay	14,744	23,466	26,300	26,300	26,000	26,000	26,000		
Total Expenses	\$ 1,267,416	\$ 1,369,822	\$ 1,317,767	\$ 1,348,767	\$ 1,294,035	\$ 1,372,877	\$ 1,372,877		
Licenses/Permits	\$ 153,669	\$ 145,574	\$ 142,250	\$ 142,250	\$ 155,526	\$ 157,476	\$ 157,476		
Fines & Forfeitures	980	775	800	800	-	-	-		
Public Charges	45,573	56,531	43,200	43,200	38,800	51,300	51,300		
Intergovt Charges	4,210	18,586	26,750	26,750	4,050	4,050	4,050		
Miscellaneous	8,642	10,619	6,600	6,600	6,700	6,600	6,600		
Total Revenues	\$ 213,074	\$ 232,085	\$ 219,600	\$ 219,600	\$ 205,076	\$ 219,426	\$ 219,426		

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects the creation of the payroll analyst position and the reduction of a vacant part time customer service position. The reduction of the election budget as 2012 was a heavy election year; the elimination of the consulting service cost associated with the financial plan and adjusts the building utility costs to historical actuals.

CUSTOMER SERVICE DEPARTMENT

DIVISION BUDGET DETAIL:

	Finance	External	Accounting	Clerk/Customer	Elections	City Hall	Total
Personnel Services	\$ 83,655		\$ 276,398	\$ 408,250	\$ 42,443	\$ 85,491	\$ 896,237
Contractual Services	27,100	34,000		25,900		210,450	297,450
Supplies & Expense	7,880		5,600	81,850	6,670	15,350	117,350
Building Materials	-					825	825
Fixed Charges	6,000		7,565	12,150		9,300	35,015
Capital Outlay						26,000	26,000
Total Expenses	\$ 124,635	\$ 34,000	\$ 289,563	\$ 528,150	\$ 49,113	\$ 347,416	\$ 1,372,877

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$1,372,877	\$55,110	4.18%
2013	\$1,317,767	(\$134,689)	-9.27%
2012	\$1,452,456	\$42,727	3.03%
2011	\$1,409,729	(\$28,805)	-2.00%
2010	\$1,438,534	\$35,967	2.56%
2009	\$1,402,567	\$30,890	2.25%
2008	\$1,371,677	\$40,436	3.04%
2007	\$1,331,241	(\$29,305)	-2.15%
2006	\$1,360,546	\$86,814	6.82%
2005	\$1,273,732	(\$10,904)	-0.85%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$219,426	(\$174)	-0.08%
2013	\$219,600	\$7,362	3.47%
2012	\$212,238	(\$19,847)	-8.55%
2011	\$232,085	\$30,410	15.08%
2010	\$201,675	(\$13,315)	-6.19%
2009	\$214,990	(\$7,035)	-3.17%
2008	\$222,025	\$41,340	22.88%
2007	\$180,685	\$3,650	2.06%
2006	\$177,035	(\$164,320)	-48.14%
2005	\$341,355	(\$5,420)	-1.56%

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

MISSION:

To guarantee reliable, quality, appropriate information technology and services for excellence in public service and the best value under ever changing conditions.

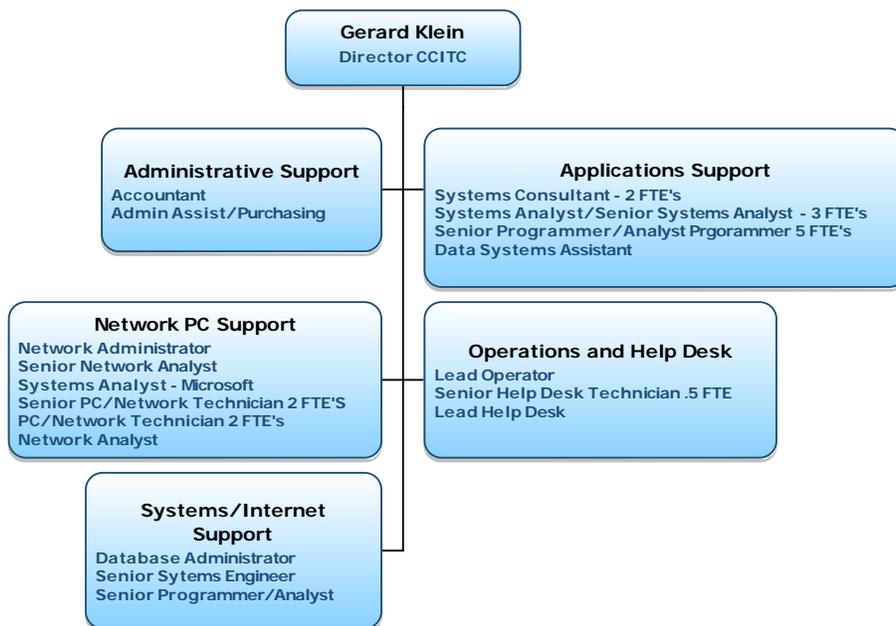
DEPARTMENTAL RESPONSIBILITIES:

The City County Information Technology Commission (CCITC) provides information technology systems and support for the City of Wausau, Marathon County and North Central Health Care. This shared service model is a one-of-a-kind partnership in Wisconsin. It has been a 29 year success story of how to combine and share critical services with other municipal entities.

The CCITC also provides IT services to several smaller jurisdictions, seven law enforcement agencies within Marathon County, as well as providing land records and property tax preparation services for Lincoln County. The CCITC maintains and supports 1500 PCs and laptops spread out over 3 counties and 48 locations. We support over 450 applications and more than 100 servers.

Some of the key systems that we support for Wausau are: Police records, Electronic Mail, GL/AP/AR/Payroll and budgeting, Geographic Information Systems (GIS), Land Records Systems (LRS), document management (aka. Imaging), video surveillance, mobile police video, telecommunications, wireless hotspots for employees, Fire records and 911 Dispatch.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	29.00	28.50	29.00	29.875	29.875	29.875	21.50	21.50	22.00	22.00

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

2013 ACCOMPLISHMENTS:

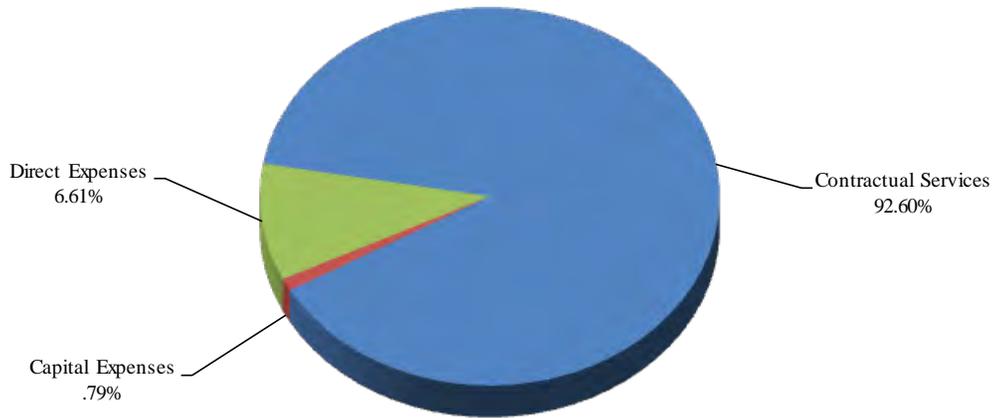
- Implemented Cayenta Version 7.6
- Upgraded Tiburon Dispatch software and servers to current version – in squad cars and all desktops
- Printed 2012 tax bills, W2s and 1099s
- Fully Implemented Cognos TM1 application for the 2014 budgeting process
- Completed Replacing old analog phone system with Cisco Voice Over IP system
- Updated Assessor's CAMA system and the water utility billing system to the latest releases.
- Added TIF loans to the Community Development Loan Program
- Replaced the in-house CityWatch system with a web-based CityWatch service from ECN.
- Implemented the Laserfiche imaging system
- Installed a cashiering system
- Implemented Parks on-line Campground and Activities Reservation System
- Enhanced the new WCED (Community Development) web site to employ "Responsive" technology allowing it to automatically reformat/resize to fit tablets & phones.
- Converted the static "Riverview Terrace" website to a fully "Responsive" design and added a content management system enabling them to make their own updates.
- Created a "City of Schofield" specific version of the "Assessment Search" web tool.
- Replaced Instant Messaging tool for law enforcement with new product
- Set most desktops to print to Multi-Function Devices (copiers)
- Upgraded firewalls and wireless controller
- Upgraded Windows Software Update Service
- Upgraded network backbone to 10 Gigabit technology
- Installed new blade server technology – Cisco UCS B-Series with new Storage Area Network
- Expended existing Storage Area Network
- Installed Virtual server technology on B-Series and have begun transition to virtual servers at City Hall
- Replaced the security and network software in the squad cars from Radio IP to NetMotion
- Implemented joint project with the county, the Wausau School District and North Central Technical College - The Wausau Community Area Network and new, faster, Internet connection to WISCNET
- Replaced about 1/5 of the desktop fleet

2014 GOALS AND OBJECTIVES:

- Major push to move from Windows XP to Windows 7
- Major increase in video storage capacity
- Move Municipal Court from the iSeries to a new system
- Major refresh on squad car laptops to new
- Replace Assessor's software
- Purchase and implement new Inspections software
- Upgrade Tiburon Law Enforcement Records Management system
- Establish two new positions to support the growing service demands. A PC Tech and Network Analyst positions are funded within the 2014 budget.

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services	\$ 540,000	\$ 535,807	\$ 560,854	\$ 560,854	\$ 560,854	\$ 601,101	\$ 601,101
Capital Expenses	2,996	-	4,800	4,800	4,800	7,236	7,236
Direct Expenses	35,148	36,917	46,956	46,956	40,000	67,460	67,460
Total Expenses	\$ 578,144	\$ 572,724	\$ 612,610	\$ 612,610	\$ 605,654	\$ 675,797	\$ 675,797

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Based upon agreement, City County Information Technology Commission operating expenses are allocated 54% to the County, 23% to the City and 23% to North Central Health Care, while capital outlay costs are shared on a 1/3 split. Those costs incurred for the sole benefit of one organization are billed accordingly. The CCITC also bills each organization's individual departments PC/Network Support and Voice/Phone Support charges. These charges are based upon the number of PCs, phones and other peripheral equipment maintained. The income received offsets costs associated with the support staff. The budget presented represents the City's share of the CCITC budget only while the staffing information is the entire organization. The 2014 budget provides for two additional positions along with increased maintenance costs associated with new software.

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$675,797	\$63,187	10.31%
2013	\$612,610	(\$26,866)	-4.20%
2012	\$639,476	\$0	0.00%
2011	\$639,476	\$28,604	4.68%
2010	\$610,872	\$49,430	8.80%
2009	\$561,442	\$373	0.07%
2008	\$561,069	\$27,516	5.16%
2007	\$533,553	\$9,981	1.91%
2006	\$523,572	\$12,180	2.38%
2005	\$511,392	(\$8,411)	-1.62%

ASSESSMENT DEPARTMENT

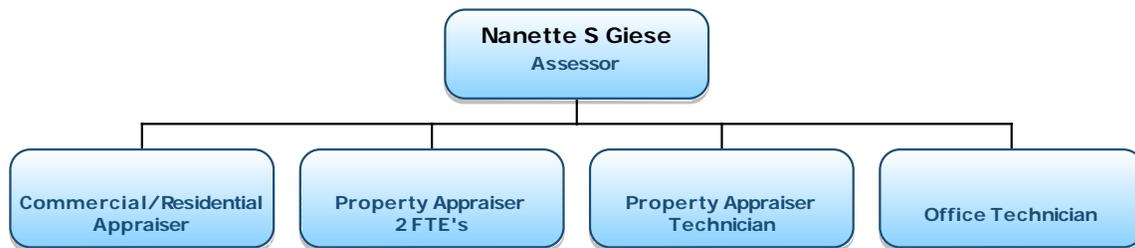
MISSION:

The Mission of the Assessment Department is to fairly and equitably value all real and personal property in the City of Wausau and the City of Schofield by following Wisconsin State Statutes (predominantly Chapter 70), the Wisconsin Property Assessment Manual (WI Stats 73.03), the Wisconsin Constitution Article VIII, and USPAP (Uniform Standards of Professional Appraisal Practices) requirements to deliver a high quality annual assessment roll. The City and other taxing authorities operating budgets' extensively depend on our annual assessments and the generated tax revenue.

DEPARTMENTAL RESPONSIBILITIES:

The Assessment Department is to discover, list and value all taxable real and business personal property at 100% of its Market Value. The Assessment Department has the statutory duty to value all taxable real and personal property, except manufacturing property, in the City of Wausau for ad valorem tax purposes while maintaining a level of assessment within ten percent of the statutory required "Full Market Value" (WI Statutes 70.32). The Wisconsin Department of Revenue makes the annual assessment of all manufacturing real and personal property in the State.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.00	6.00	6.00

2013 ACCOMPLISHMENTS:

- Electronically filed all State-mandated Final Reports for the City of Wausau and the City of Schofield.
- Completed the 2013 Assessment Roll and held the statutorily-required Open Book Periods and Board of Review Sessions in an appropriate time frame and provided professional documentation to support our Board of Review cases for the City of Wausau and the City of Schofield.
- Mailed the statutorily-required, state-approved "2013 Change of Assessment Notices" to Real Property owners in the time-frame mandated in the cities of Wausau and Schofield.
- Mailed our Personal Property "2013 Change of Assessment Notices" to business owners stating their preliminary 2013 Personal Property assessments prior to the Board of Review. These notices are not statutorily required by the State of Wisconsin, but are sent as a "Courtesy" to assist the taxpayers by preventing palpable errors or double assessments in the calculation of the Statements of Personal Property for the City of Wausau and the City of Schofield.
- We monitored our Assessment website looking for ways to improve functionality. For the 2013 Open Book period we used the on-line "Pre-Appointment Questionnaire" to assist the taxpayer when they have a question or want to schedule an appointment. We responded to them either the same day or within one business day. This is quite efficient.
- We established a website for the City of Schofield with the ability to use the on-line "Pre-Appointment Questionnaire" for their Open Book period which has proven to be the most efficient and similar to the City of Wausau.
- Computerized our Work-in-Progress books used in the department to improve efficiency and assist with tracking statistical information.
- Worked with the Legal, Inspections, Community Development, Planning and Engineering Departments in the review of several properties for city acquisitions.
- In accordance with Wisconsin Laws, Chapter 39 (1975) all of our full-time appraisers are State-Certified to legally perform all the described duties of the State's Assessor II Certification. This advanced certification allows our staff to expand into all areas of professional assessment work, making them more versatile hence more valuable. We requested

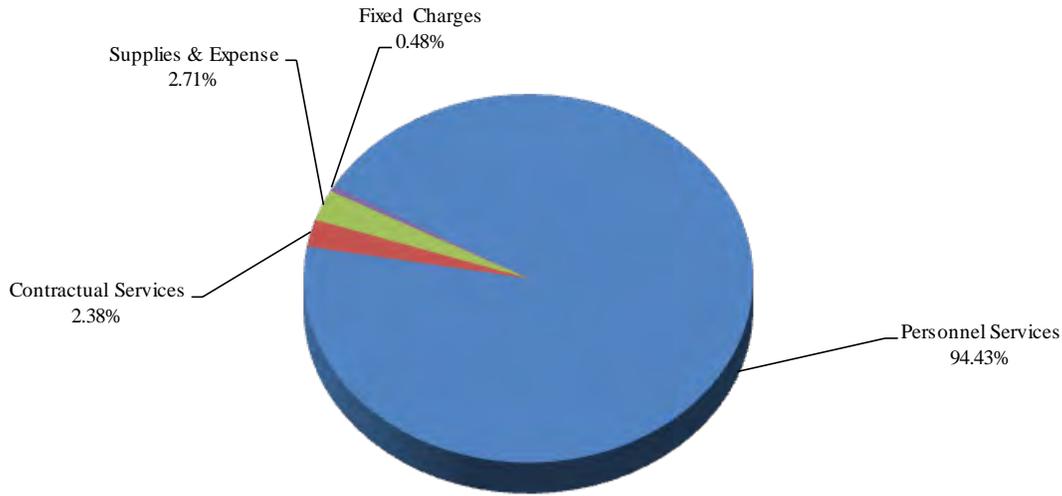
our Human Resource Department adjust their salaries to fairly compensate them for the work they have been performing in a higher pay grade.

- Continued enhancements of our GIS mapping in a further attempt to improve our ability to successfully explain and physically demonstrate the relationship between assessed values, sale prices or other property amenities to City Taxpayers. Using the GIS mapping saves time, gives a better understanding of the process and the taxpayer can receive a hard-copy map of the parcel or area discussed.
- GIS mapping is instrumental in displaying our statistical information for reports, committees and to the public.
- We used two retirees as Part-Time Appraisers to assist with our 2013 Assessment work. These appraisers give the City experienced, State-Certified Appraisers who are familiar with our systems, the City and require little to no supervision.
- Appraisal staff has participated in the Wisconsin Association of Assessing Officers quarterly meetings which offer up to 18 hours of state-mandated assessor continuing education credits at an economical price.
- Continued the Marshall & Swift Valuation Service connection to assist our CAMA system in the development of the commercial cost approach.
- One Appraiser attended a week-long International Association of Assessing Officers Course 400 on Assessment Administration. The Appraiser successfully passed the course. IAAO courses are necessary for professional designations which are highly desirable.
- Published articles in the City Newsletter (Wausau Works) and in a publication of the Wisconsin Association of Assessing Officers (AVOW).
- Maintain current photos for properties as part of the City's Emergency Management Initiative.
- We continue to concentrate on cross-training of staff to aid our efficiencies as our city workforce continues to shrink.
- We continue to use the appraiser's laptops out in the field during our annual review process. This process is performed at least twice in re-valuation years and once in non-valuation years.
- The entire staff has access to strategic reports & other information through the use of the "O" Drive.
- The Appraisal Staff will be attending the League of WI Municipalities conference in La Crosse in September. We receive 21-30 hours of state-mandated assessor continuing education credits at an economical cost.
- We continue to use our Zebra Printer to print mailing labels and description labels for our files.
- The Department is continuously updating our Standard Operating Procedures Manual.
- For 2013, our Statements of Personal Property were printed internally. This consolidates the state forms with the mailing labels making the process faster, cheaper and more efficient.
- Successfully completed year one of our new governmental collaboration with the City of Schofield for a three year contract to provide assessment services for the years 2013-2015.
- RFP for new CAMA software with a contract to be awarded by October 2013.
- Completed the new state-mandated USPAP compliant report (AAR). This is NEW for 2013! Very Complex.
- Began projects in preparation for our 2015 "City-Wide Revaluation."

2014 GOALS AND OBJECTIVES:

- Implement new CAMA software as our software provider will no longer support our system or provide updates or enhancements and we are scheduled for 2015 city-wide revaluations in Schofield and Wausau as mandated by the State.
- Explore the use of "Tablets" for appraisers. The ability to complete paperwork out in the field will save time in the office for the appraiser, allow more information to be available to the taxpayer while viewing their property, and cut back on paper shuffling to make a record change.
- We will complete any projects which are necessary for our 2015 "City-Wide Revaluation." We have estimated a minimum of two years of preparation are needed to statutorily meet the requirements of a "City-Wide Revaluation."
- Upgrade our two Assessor II state-certified Property Appraisers to Commercial/Residential Appraiser positions. The capability of the appraisers to work in ALL areas of assessing prepares them to perform duties and responsibilities at a higher position. This may help eliminate any lapses of service to the taxpayers by having appraisers qualified to perform the all work. Reasons: 1) Growth of the City, 2) Increasing need to meet public scrutiny, 3) Need to develop the highest quality values, ensuring City taxpayers will be treated fairly and equitably and only pay their fair share, 4) Need to maintain the statutory required levels of assessments and (5) Both Property Appraisers already do the work.
- Continue to explore the possibility to collaborate with other municipalities for assessment services.
- Continue to work with CCITC to consolidate our LRS & CAMA system to eliminate double entry, which is time consuming. The maintenance of the Property Owner Names and Mailing Address database is accessed by all City Departments, County Departments, public and private organizations and the general public.
- Complete our 2014 Assessment Roll; hold the statutorily-required Open Book Period and Board of Review Sessions within the state-mandated time frames.
- Continue to utilize our retirees to assist with the increased workload in a continuing-to-narrow time frame.
- Hire additional part-time appraisers to assist with our increased workload. These part-time employees would be requested to work specific days and times enabling us to schedule specific work hours. Looking into the future, both of our part-time employees are over 70 years old and one of them will retire next year as his certification will be expired.
- Continue our educational and training pursuits which are highly recommended to remain on the cutting edge in the assessment profession. **Knowledge is power.**

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 539,599	\$ 528,858	\$ 546,747	\$ 552,747	\$ 555,924	\$ 593,999	\$ 593,999
Contractual Services	13,025	12,734	14,100	14,100	13,290	15,000	15,000
Supplies & Expense	12,052	14,225	14,195	14,195	14,547	17,048	17,048
Fixed Charges	2,616	1,997	2,800	2,800	2,200	3,000	3,000
Total Expenses	\$ 567,292	\$ 557,814	\$ 577,842	\$ 583,842	\$ 585,961	\$ 629,047	\$ 629,047
Intergovt Charges	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Total Revenues	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2014 budget provides for additional part time support and operating costs to assist in revaluation work.

DEPARTMENT STATISTICS:

For the 2013 Assessment Year, there were 17,089 total parcels: 13,339 Residential Properties, 1,289 Commercial Properties, 41 Agricultural Properties, 3 Agricultural Forest Properties, 8 Productive Forest, 4 Other Properties, 3 Managed Forest Property, 571 Exempt Properties, 85 Manufacturing Properties, 58 Manufacturing Personal Property Accounts 1,506 Personal Property Accounts and 182 Mobil Homes lots.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2014	\$629,047	\$51,205	8.86%
2013	\$577,842	\$14,856	2.64%
2012	\$562,986	(\$46,608)	-7.65%
2011	\$609,594	\$51,693	9.27%
2010	\$557,901	\$25,231	4.74%
2009	\$532,670	\$16,425	3.18%
2008	\$516,245	\$19,378	3.90%
2007	\$496,867	\$10,028	2.06%
2006	\$486,839	\$27,663	6.02%
2005	\$459,176	\$24,282	5.58%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$24,000	\$0	0.00%
2013	\$24,000		New revenue

HUMAN RESOURCES

ORGANIZATIONAL OBJECTIVE:

We provide customer-driven, service-oriented programs and services that respond to the organization's need for a highly productive and well-qualified workforce.

MISSION:

The Mission of the Human Resources department is to enhance current and future organizational effectiveness by increasing employee's ability to maximize performance and deliver high quality service.

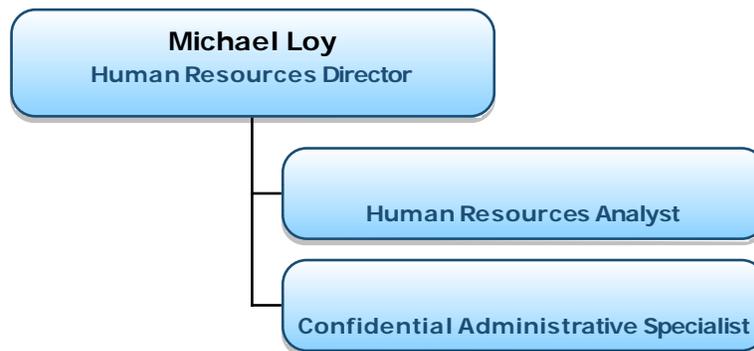
DEPARTMENTAL RESPONSIBILITIES:

The Human Resources Department is accountable for developing and managing a comprehensive human resources program for approximately 345 full and part-time employees that serve the City of Wausau. The Department advises the City Council, Mayor, department heads, supervisors and employees on issues of compensation, benefits, employee relations, recruitment and selection, performance management, risk management and training and development.

DEPARTMENTAL OBJECTIVES:

1. We train, manage, and evaluate a quality workforce.
2. Our customers are satisfied.
3. We provide good value to the City.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

FTE's	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	2.50	3.00	3.00	2.00	2.00	2.00	2.00	2.50	2.50	2.00

2013 ACCOMPLISHMENTS

1. Reviewed, updated and implemented numerous city policies.
2. Provided training for employees and supervisors on risk management, policies and employment laws.
3. Overhauled employee performance evaluation and management systems.
4. Conducted Operational Study for the Fire Department.
5. Obtained a 0% increase in health insurance costs and managed transition to WPS.
6. Transitioned online applicant tracking software to a new vendor.

RECURRING GOALS

1. Provide an accountable, positive, convenient, and welcoming environment for employees to access information, ask questions, address issues and present suggestions.
2. Continue to update and fill policy gaps.
3. Continue to improve organizational communication efforts.

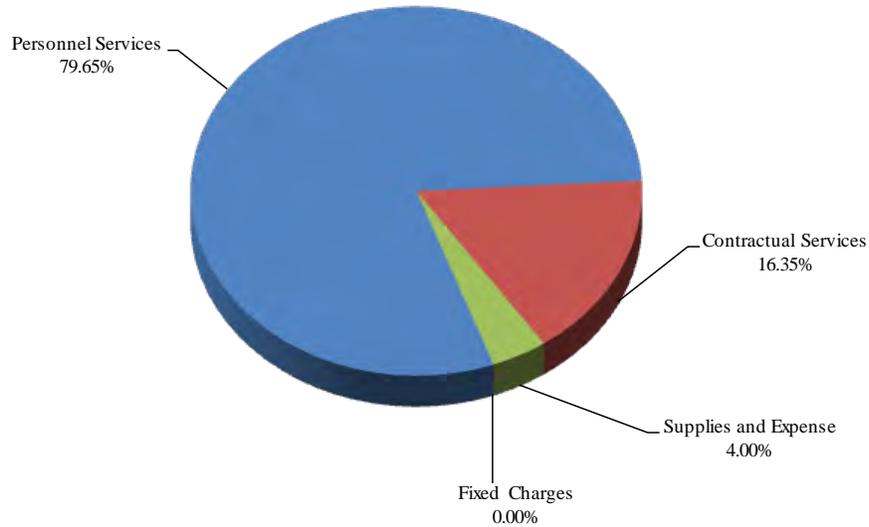
CARRYOVER GOALS FROM 2013

1. Creation of city-wide training and development program with staff, management and leadership tracks (2013 Goal).
2. Develop facilitated city-wide onboarding process for new hires (2013 Goal)
3. Complete risk assessment and create city-wide risk management strategic plan (2013 Goal).
4. Conducted compensation study and developed pay for performance proposal for Council (2013 Goal).
5. Finalize Fire Study report and implement recommendations as directed (2013 Goal).

2014 GOALS

1. Continue to improve our hiring practices to hire the most qualified employees by pre-planning staffing needs; ensuring effective internal interview processes; increase the City of Wausau's visibility in the employment marketplace; identify the best and most cost effective recruitment sources; and ensure candidates align with our core values.
2. Provide training and development in areas of leadership and management that align with organizational performance competencies.
3. Establish broad organizational reporting and performance measurement reporting for all City departments.
4. Manage the transition to performance based compensation system with successful implementation of base and variable pay programs, performance evaluation system and migration to paperless performance evaluation system.
5. Negotiate successor labor agreements for both police and fire.
6. Initiate operational study of the Public Works Department as part of the overall Strategic Department Review process.
7. Implement wellness initiatives and programs as directed by Council.
8. Develop and implement broad employee recognition program to maintain high retention rates, drive cultural alignment and motivate high performance.

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 216,355	\$ 294,307	\$ 215,242	\$ 215,242	\$ 220,095	\$ 233,847	\$ 233,847
Contractual Services	64,463	45,849	48,000	75,000	70,100	48,000	48,000
Supplies and Expense	9,973	12,669	11,750	11,750	10,900	11,750	11,750
Fixed Charges	4,334	9,438	4,645	4,645	2,245	-	-
Total Expenses	\$ 295,125	\$ 362,263	\$ 279,637	\$ 306,637	\$ 303,340	\$ 293,597	\$ 293,597

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

No significant personnel or budget changes are anticipated within the budget.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$293,597	\$13,960	4.99%
2013	\$279,637	(\$68,207)	-19.61%
2012	\$347,844	\$67,998	24.30%
2011	\$279,846	\$3,102	1.12%
2010	\$276,744	\$54,459	24.50%
2009	\$222,285	(\$42,225)	-15.96%
2008	\$264,510	\$18,133	7.36%
2007	\$246,377	\$42,950	21.11%
2006	\$203,427	(\$3,490)	-1.69%
2005	\$206,917	(\$8,686)	-4.03%

CITY ATTORNEY

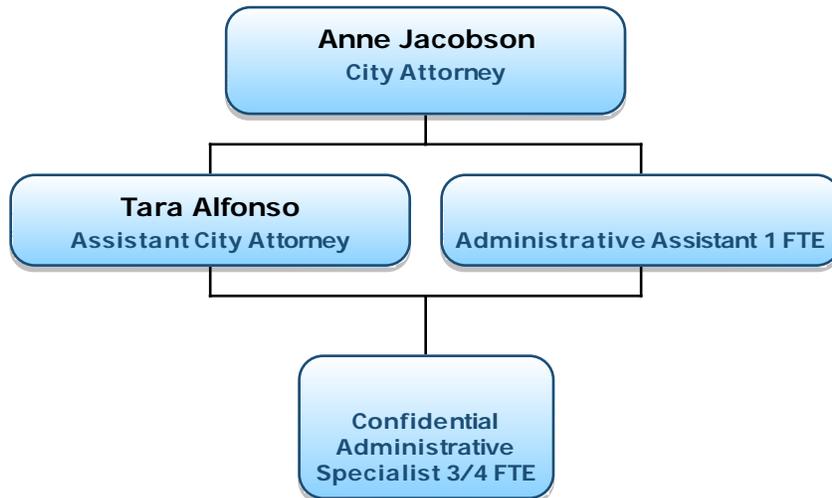
MISSION:

To continue to provide quality, understandable legal representation to City employees, elected officials, committees, commissions and boards.

DEPARTMENTAL RESPONSIBILITIES:

The City Attorney’s Office provides legal advice, opinions and representation to the Mayor, City Council, city departments, elected officials and city committees, commissions and boards. Office attorneys are responsible for all necessary legal work for the City, including, but not limited to, land acquisitions, drafting and reviewing contracts, leases, annexations, alley and street vacations or abandonments, collections of past due rents and invoices, prosecution of City traffic, zoning, fire and other ordinance violations. It prepares and reviews ordinances and resolutions and responds to open record requests. The department prepares and files court pleadings and coordinates the defense of claims and suits filed against the City with its insurer and outside counsel. The City Attorney provides advice to the Community Development Authority and is a member of the Board of Public Works and Insurance Claims Committee.

ORGANIZATIONAL STRUCTURE:



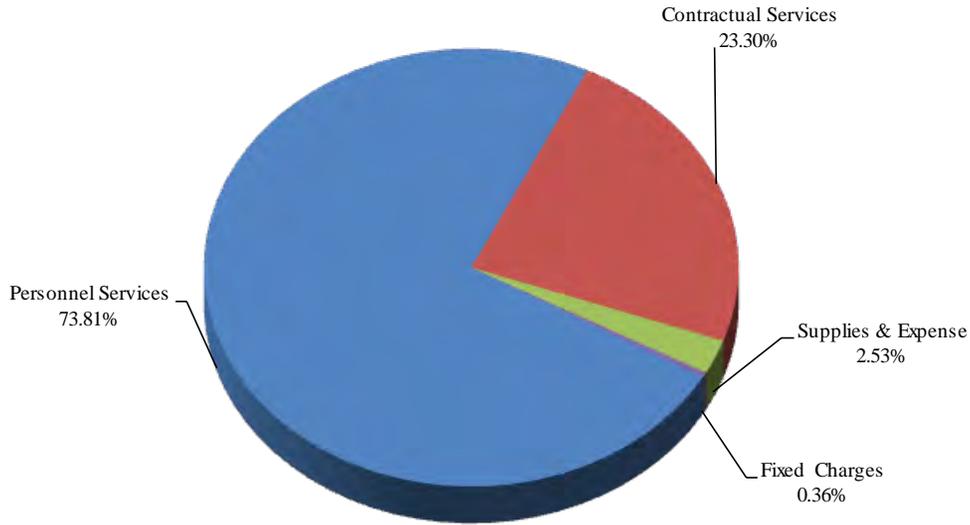
STAFFING LEVELS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	3.75	3.75	3.25	3.25	3.25	2.00	4.00	4.00	3.75	3.75

2014 GOALS AND OBJECTIVES:

- Continue to fulfill departmental responsibilities.
- Consider implementation of tracking system for legal requests and time per subject matter and department
- Continued work and review to update municipal code
- Continue paralegal cross training

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 279,703	\$ 325,529	\$ 351,308	\$ 351,308	\$ 356,276	\$ 375,610	\$ 375,610
Contractual Services	83,225	119,909	48,900	85,400	92,600	118,600	118,600
Supplies & Expense	13,964	12,610	12,866	12,866	12,459	12,866	12,866
Fixed Charges	2,080	2,154	1,825	1,825	1,530	1,825	1,825
Total Expenses	\$ 378,972	\$ 460,202	\$ 414,899	\$ 451,399	\$ 462,865	\$ 508,901	\$ 508,901
Fines/forfeitures	\$ 1,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,265	\$ -	\$ -				

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for existing employees and related fringe benefits. The legal services account has been increased by \$70,000 to reflect historic spending.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$508,901	\$94,002	22.66%
2013	\$414,899	\$41,288	11.05%
2012	\$373,611	(\$4,832)	-1.28%
2011	\$378,443	(\$474)	-0.13%
2010	\$378,917	(\$17,080)	-4.31%
2009	\$395,997	(\$9,305)	-2.30%
2008	\$405,302	\$44,798	12.43%
2007	\$360,504	\$13,565	3.91%
2006	\$346,939	\$25,304	7.87%
2005	\$321,635	\$0	0.00%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$0	\$0	0.00%
2013	\$0	\$0	0.00%
2012	\$0	\$0	0.00%
2011	\$0	\$0	0.00%
2010	\$0	\$0	0.00%
2009	\$0	(\$600)	-100.00%
2008	\$600	\$0	0.00%
2007	\$600	\$0	0.00%
2006	\$600	(\$600)	-50.00%

MUNICIPAL COURT

MISSION:

To adjudicate ordinance and traffic violation cases impartially and ensure the legal rights of individuals are safeguarded while the public interest is protected.

DEPARTMENTAL RESPONSIBILITIES:

Municipal Court processes City traffic and ordinance violations. The department maintains all records via the computer system, submits conviction reports to the motor vehicle department, and monitors both past and present fines due. Driver’s license suspensions and registration suspensions and tax intercepts are made from this office for fines not paid. Municipal Court is solely responsible for the state report which is a breakdown of all money collected monthly by the City. The court oversees the peer court program for juvenile violators.

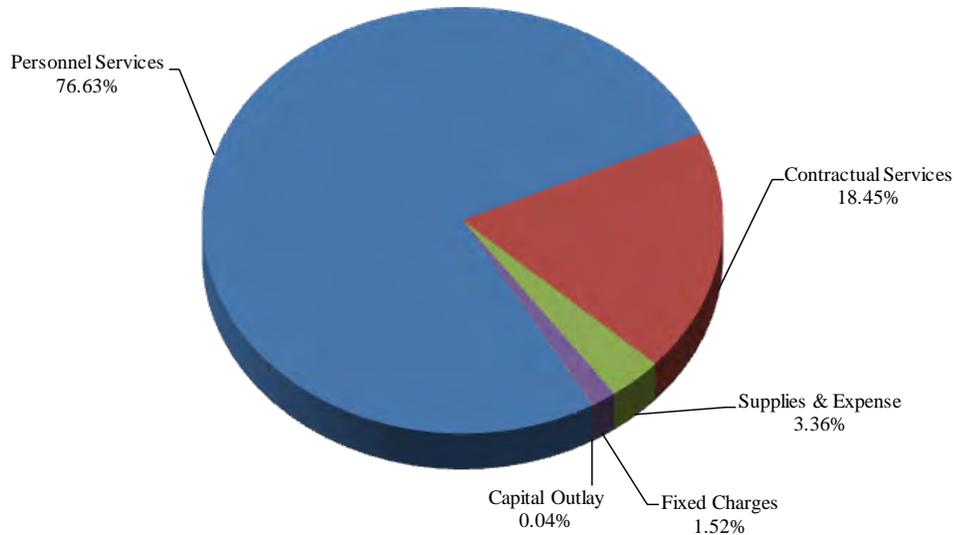
ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 96,814	\$ 95,406	\$ 93,334	\$ 93,334	\$ 92,850	\$ 95,733	\$ 95,733
Contractual Services	154	24	200	200	50	23,050	23,050
Supplies & Expense	5,134	4,166	4,510	4,510	5,628	4,203	4,203
Fixed Charges	1,385	1,947	1,755	1,755	2,000	1,900	1,900
Grants & Contributions	23,000	23,000	23,000	23,000	23,000		
Capital Outlay		45			45	45	45
Total Expenses	\$ 126,487	\$ 124,588	\$ 122,799	\$ 122,799	\$ 123,573	\$ 124,931	\$ 124,931
Fines/Forfeitures	\$ 369,335	\$ 386,871	\$ 370,000	\$ 370,000	\$ 365,000	\$ 368,000	\$ 368,000
Miscellaneous					-		
Total Revenues	\$ 369,335	\$ 386,871	\$ 370,000	\$ 370,000	\$ 365,000	\$ 368,000	\$ 368,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget represents a status quo budget. The payment to the Boys and Girls Club for juvenile court has been reclassified to contractual services.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$124,931	\$2,132	1.74%
2013	\$122,799	\$1,724	1.42%
2012	\$121,075	(\$1,972)	-1.60%
2011	\$123,047	\$2,518	2.09%
2010	\$120,529	\$1,098	0.92%
2009	\$119,431	\$3,527	3.04%
2008	\$115,904	(\$3,602)	-3.01%
2007	\$119,506	\$6,487	5.74%
2006	\$113,019	\$10,406	10.14%
2005	\$102,613	\$16,380	19.00%

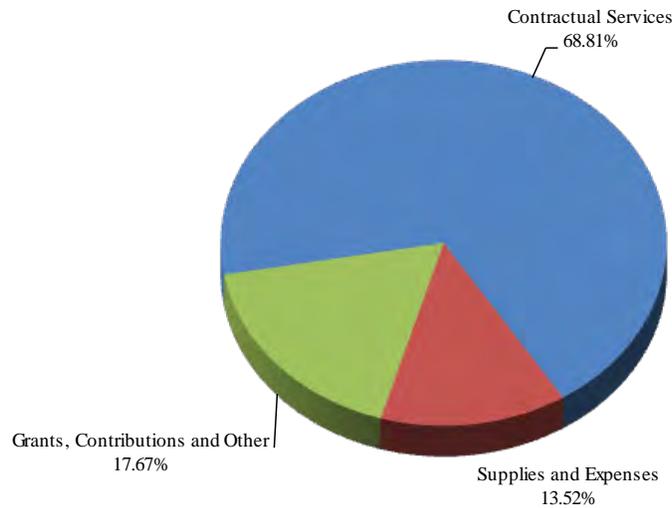
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$368,000	(\$2,000)	-0.54%
2013	\$370,000	\$59,500	19.16%
2012	\$310,500	\$0	0.00%
2011	\$310,500	\$5,000	1.64%
2010	\$305,500	\$0	0.00%
2009	\$305,500	\$0	0.00%
2008	\$305,500	\$0	0.00%
2007	\$305,500	\$0	0.00%
2006	\$305,500	(\$185,000)	-37.72%
2005	\$490,500	\$15,000	3.16%

UNCLASSIFIED

RESPONSIBILITIES:

This organization accounts for activity, both revenue and expenses, that are not directly attributable to a specific department. Examples include: provisions for bad debts, claims and other write offs, City promotion activities such as “Welcome Home to Wausau” merchandise, dues to organizations such as the Alliance of Cities and League of Municipalities, city functions and miscellaneous contractual services. Prior pension costs associated with retired police and fire employees covered by a City administered pension plan prior to consolidation with the Wisconsin Retirement System were previously reported in this account but have been moved to the police and fire budgets effective in 2013. In addition, revenues such as Shared Revenue, Expenditure Restraint, departmental indirect cost revenues from general government activity, interest income, and PILOT revenue are all recorded here.

BUDGET:



BUDGET SUMMARY

	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$29,099	(\$6,870)					
Contractual Services	74,995	74,324	97,150	117,150	116,000	114,000	114,000
Supplies and Expenses	19,429	22,310	12,900	12,900	22,400	22,400	22,400
Grants, Contributions and Other	44,926	164,227	54,275	54,275	91,000	29,275	29,275
Total Expenses	\$ 168,449	\$ 253,991	\$ 164,325	\$ 184,325	\$ 229,400	\$ 165,675	\$ 165,675
General Property Taxes	\$ 15,277,702	\$ 15,470,374	\$ 15,570,606	\$ 15,570,606	\$ 15,570,606	\$ 15,781,328	\$ 15,781,328
Other Taxes	246,579	245,259	223,743	223,743	235,094	230,536	230,536
Intergovt Grants/Aids	6,170,550	5,550,727	5,412,886	5,412,886	5,423,174	5,377,679	5,377,679
Licenses/Permits	347,988	359,875	315,000	315,000	325,000	325,000	325,000
Public Charges	124,136	6,608	4,750	4,750	6,350	6,350	6,350
Intergovt Charges	632,900	842,406	883,835	883,835	887,635	887,300	887,300
Miscellaneous	554,530	477,985	518,900	518,900	522,900	512,900	512,900
Other Sources	1,813,246	1,843,982	1,979,000	1,979,000	1,979,000	2,068,494	2,068,494
Total Revenues	\$ 25,167,631	\$ 24,797,216	\$ 24,908,720	\$ 24,908,720	\$ 24,949,759	\$ 25,189,587	\$ 25,189,587

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2014 budget reflects historical spending. Grants, contributions and other represent bad debt expense along with the five year payments required by State Statutes for annexations.

BUDGET HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$165,675	\$1,350	0.82%
2013	\$164,325	(\$80,175)	-32.79%
2012	\$244,500	(\$3,000)	-1.21%
2011	\$247,500	(\$95,500)	-27.84%
2010	\$343,000	\$232,950	211.68%
2009	\$110,050	(\$80,608)	-42.28%
2008	\$190,658	\$24,608	14.82%
2007	\$166,050	(\$31,940)	-16.13%
2006	\$197,990	\$15,400	8.43%
2005	\$182,590	\$19,990	12.29%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$9,408,259	\$70,145	0.75%
2013	\$9,338,114	\$110,370	1.20%
2012	\$9,227,744	(\$625,432)	-6.35%
2011	\$9,853,176	(\$390,195)	-3.81%
2010	\$10,243,371	(\$612,940)	-5.65%
2009	\$10,856,311	\$94,649	0.88%
2008	\$10,761,662	\$224,187	2.13%
2007	\$10,537,475	\$325,259	3.19%
2006	\$10,212,216	\$370,081	3.76%

POLICE DEPARTMENT

MISSION:

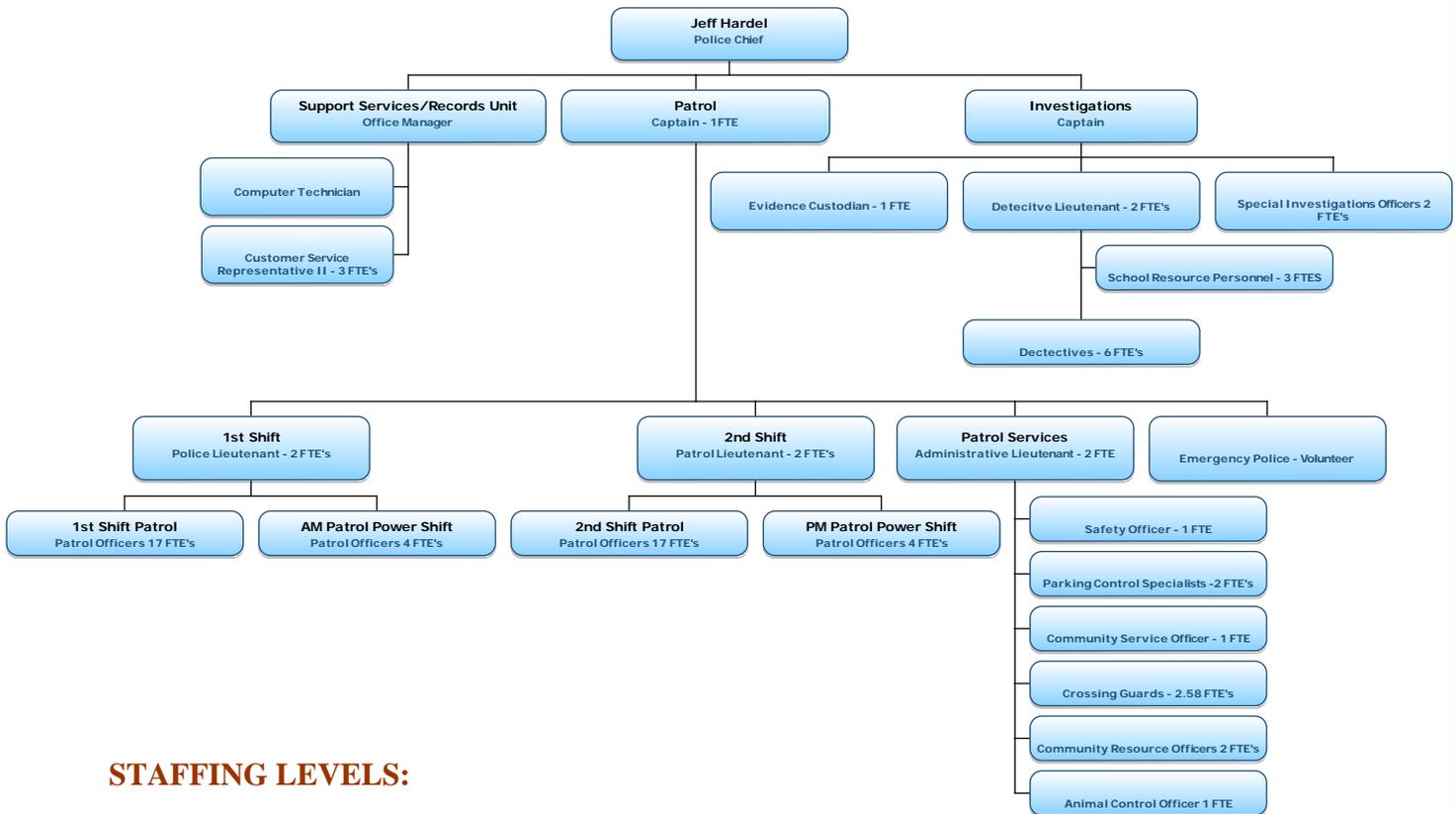
The Wausau Police Department strives for excellence in policing by partnering with the community to enhance the quality of life.

DEPARTMENTAL RESPONSIBILITIES:

The Wausau Police Department has established the following goals in an effort to provide the highest quality and best community service that it can offer:

- To focus department resources toward a pro-active approach to the prevention of criminal activity within the City, in addition to detection, apprehension and prosecution of criminal offenders.
- To implement community policing and problem-solving strategies and foster constituent participation and partnership to combat criminal activity. By working with neighborhoods, business leaders, schools, and other government agencies, the Department will actively pursue remedies to their concerns.
- To effectively and efficiently facilitate the safe movement of vehicles, pedestrians, and bicycles on city streets in order to reduce vehicle accidents through education, awareness, and selective enforcement programs designed to increase safety.
- To work with City officials in developing strategic planning for the city as a whole, and the police department.
- To provide a working environment that promotes employee growth and development, while ensuring high-quality, efficient and cost effective services. The Department will accomplish this through expanded use of active recruitment of applicants, career development, training opportunities and upgraded technology.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	83.75	81.25	77.75	80.25	80.25	83.75	83.75	79.75	78.75	78.75

2013 ACCOMPLISHMENTS:

A new approach to drug dealing complaints and nuisance type properties was unveiled with very favorable results. The Wausau Police Department has assigned two officers as Community Service Officers (CRO's). The CRO's work closely with the patrol division but are not assigned a sector which allows them the time necessary to collaborate with citizens. The CRO's field complaints/concerns from neighbors, investigate the complaints, research the history of the problem, and strategize with sector officers on the best approach to solve the problem and improve the quality of life for our residents.

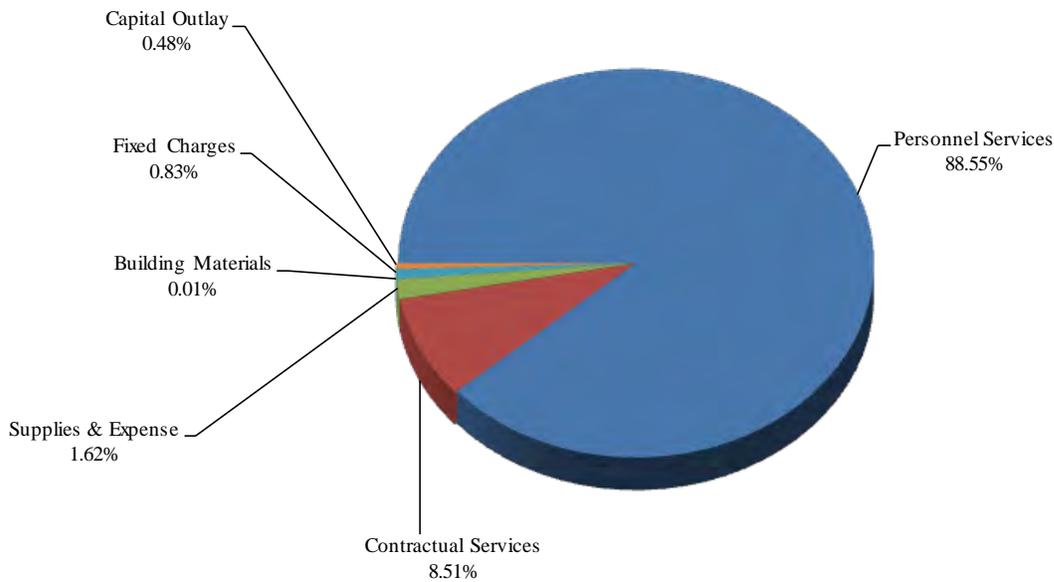
2014 GOALS AND OBJECTIVES:

With the implementation of the "Community Resource Officers" (CRO's), the police department has experienced significant improvement in identifying, documenting, and tracking problem/nuisance properties. At the present time, CRO's have identified 72 properties that need specific enforcement attention or specific police action. CRO's have also discovered that most of the 72 properties mentioned have numerous city code violations. It is our goal to create a better system that integrates the inspections department so both departments can cross reference properties and work together to hold tenants and landlords accountable and improve the quality of life for our residents.

DEPARTMENT STATISTICS:

	2012	2011	2010	2009	2008	2007
Officer Responses	55,065	50,580	50,580	50,148	53,741	51,841
Total Arrests	3,262	3,047	3,047	3,255	3,451	3,389
Parking Tickets	9,112	6,781	6,970	10,907	12,968	16,435
Traffic Citations/Warnings	10,383	9,497	8,777	8,162	6,705	5,762

BUDGET:



BUDGET SUMMARY

	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 7,566,917	\$ 7,428,801	\$ 7,594,687	\$ 7,594,687	\$ 7,527,055	\$ 7,554,757	\$ 7,554,757
Contractual Services	730,400	763,425	600,392	600,392	704,691	726,215	726,215
Supplies & Expense	113,275	110,608	117,000	117,000	113,644	137,881	137,881
Building Materials			800	800	400	800	800
Fixed Charges	70,108	76,850	68,200	68,200	70,278	71,000	71,000
Capital Outlay	15,847	33,618	42,250	108,201	105,201	40,846	40,846
Total Expenses	\$ 8,496,547	\$ 8,413,302	\$ 8,423,329	\$ 8,489,280	\$ 8,521,269	\$ 8,531,499	\$ 8,531,499
Intergvtl Grants/Aids	\$ 209,044	\$ 206,105	\$ 183,125	\$ 183,125	\$ 183,000	\$ 204,000	\$ 204,000
Public Charges	15,442	19,795	19,000	19,000	22,200	21,000	21,000
Intergvtl Charges	327,000	299,879	373,923	373,923	375,346	375,506	375,506
Miscellaneous	92,663	16,426	65,100	65,100	16,128	94,100	94,100
Other Financing Sources	28,500	87,743	-	-	25,000	-	-
Total Revenues	\$ 672,649	\$ 629,948	\$ 641,148	\$ 641,148	\$ 621,674	\$ 694,606	\$ 694,606

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Department budget changes include a grant funded police officer authorized by council after the adoption of the 2013 budget, the expansion of the evidence technician position to full time. In addition, the department is establishing comprehensive animal control and enforcement through the hiring a full time animal control officer and two CSO's these positions are funded within the Animal Control Fund.

POLICE DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$8,531,499	\$108,170	1.28%
2013	\$8,423,329	(\$151,071)	-1.76%
2012	\$8,574,400	\$25,273	0.30%
2011	\$8,549,127	\$240,997	2.90%
2010	\$8,308,130	(\$24,077)	-0.29%
2009	\$8,332,207	\$566,159	7.29%
2008	\$7,766,048	\$492,468	6.77%
2007	\$7,273,580	\$346,119	5.00%
2006	\$6,927,461	\$479,302	7.43%
2005	\$6,448,159	\$227,800	3.66%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$694,606	\$53,458	8.34%
2013	\$641,148	\$70,557	12.37%
2012	\$570,591	(\$27,509)	-4.60%
2011	\$598,100	\$57,962	10.73%
2010	\$540,138	\$186,288	52.65%
2009	\$353,850	\$73,750	26.33%
2008	\$280,100	(\$35,700)	-11.31%
2007	\$315,800	\$72,920	30.02%
2006	\$242,880	(\$25,200)	-9.40%
2005	\$268,080	(\$51,500)	-16.12%

FIRE DEPARTMENT

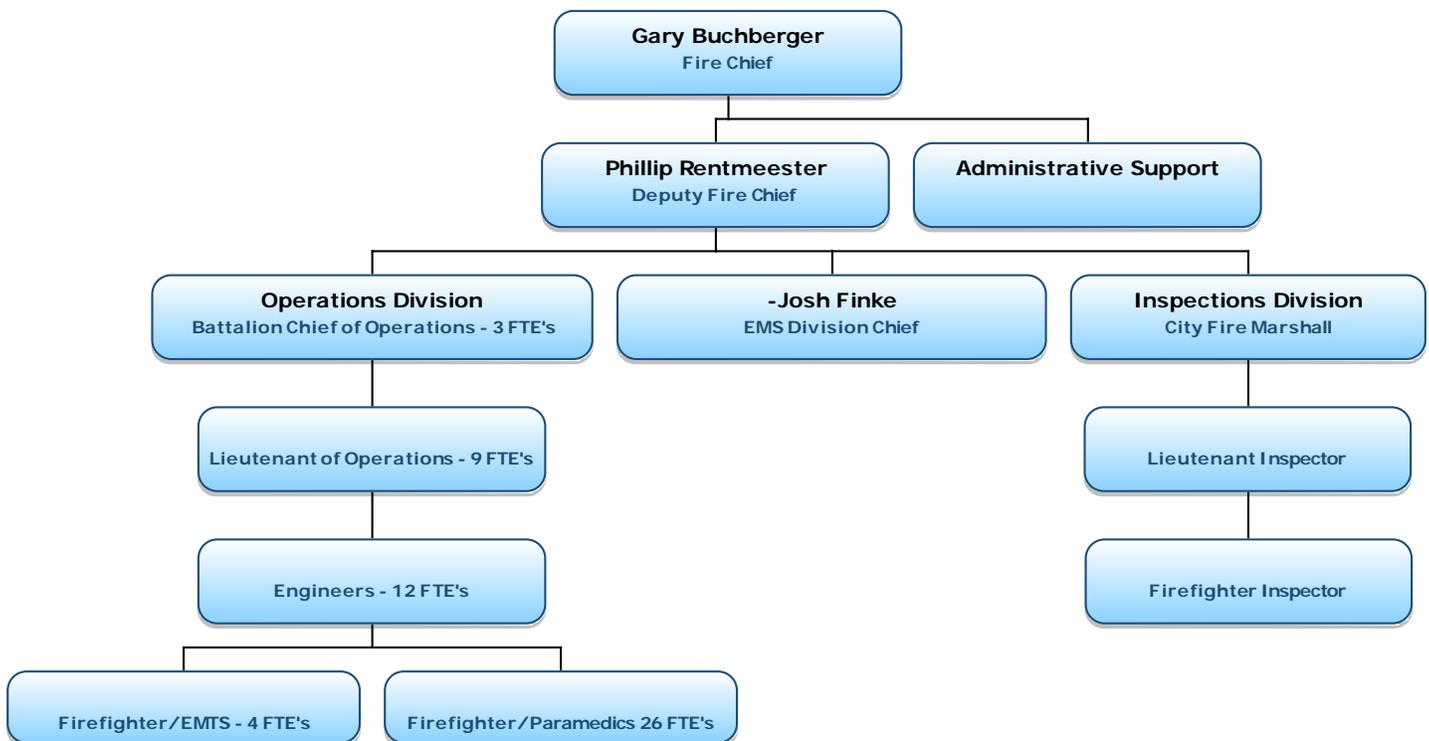
MISSION:

To provide rapid, professional fire, rescue and emergency medical services to residents in the City of Wausau and contracted townships.

DEPARTMENTAL RESPONSIBILITIES:

This department is responsible for developing, coordinating, planning, implementing and administering all aspects of fire protection and emergency medical services ambulance response within the City of Wausau. These functions include fire administration, emergency medical and ambulance services, fire prevention education and inspections, fire suppression, rescue, training, fire/arson investigation, fire and life safety code enforcement and building/equipment maintenance. The main function of the Fire Department is public safety and providing emergency services.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	59.00	60.00	60.00	60.00	60.00	59.00	59.00	59.00	60.00	59.00

2013 ACCOMPLISHMENTS:

- Continued to provide rapid, effective, professional response to emergency situations.
- Selected personnel completed the Fire Officer I course in the department for the first time.
- All department personnel completed their EMT and paramedic license renewals.
- All department personnel have completed the Firefighter II training course and certification.
- Accomplished 960 training classes translating to 12,485 hours of training involving 5,353 attendees and including instruction in fire, EMS, rescue, driver operator, fire officer, incident management and Hazmat response with department personnel and local police, schools and other emergency response/support agencies.
- Completed 3,922 commercial building inspections with 4 legal citations and 107 special inspections in 2012 bringing in over \$94,000 in fire insurance revenues into the city. 2013 inspections figures are not yet available.
- Buildings were obtained and used for fire training. Assisted ATF in arson and fire propagation research.
- A total of 33 fire investigations were conducted in 2012. 2013 investigation figures are not yet available.
- Live fire training for all crews and new firefighters was completed along with arson investigation training.
- Continued ambulance and emergency medical service contracts with five surrounding townships and communities with estimated total revenues of over \$96,000.
- An executive analysis of community risk reduction was completed by department personnel.
- Department revenues collected totaled over \$1,400,000 with over \$1,300,000 coming from EMS and ambulance responses and over \$95,000 coming from fire responses, burning permits, inspection fees, etc.
- The Wausau Fire Department responded to 4,311 EMS ambulance calls and 1,618 fire calls in 2012.
- The department reached 3,203 children and 342 adults from 17 schools and child care centers with our Fire Prevention and Education Program. The Fire Safety House Program was presented to each 1st, 2nd, 3rd, 4th and 5th grade classes in the city school system during the 2012-2013 school terms. The department reached an additional 3,151 children and 627 adults through other public education and public relations programs.
- The Wausau Fire Department participated in several fund-raising events throughout the year including the MDA Motorcycle Ride for MDA research and the Salvation Army Christmas Bell Ringing fund-raiser.
- Dept. members participate in the NTC EMS & fire advisory boards, risk management group and sub-committee, radio interoperability committee, Marathon County LEPC, wellness committee, labor-management council, fleet safety policy group, IT development & operations, Intellitime policy group and the WFD peer focus group.
- The department stood up its first 'Honor Guard' for use in department and civic functions.
- Took delivery of new command vehicle, a new ATV, and two new ambulances for department use.
- Added the Town of Wausau to our ambulance service contracts with surrounding communities.

2014 GOALS AND OBJECTIVES:

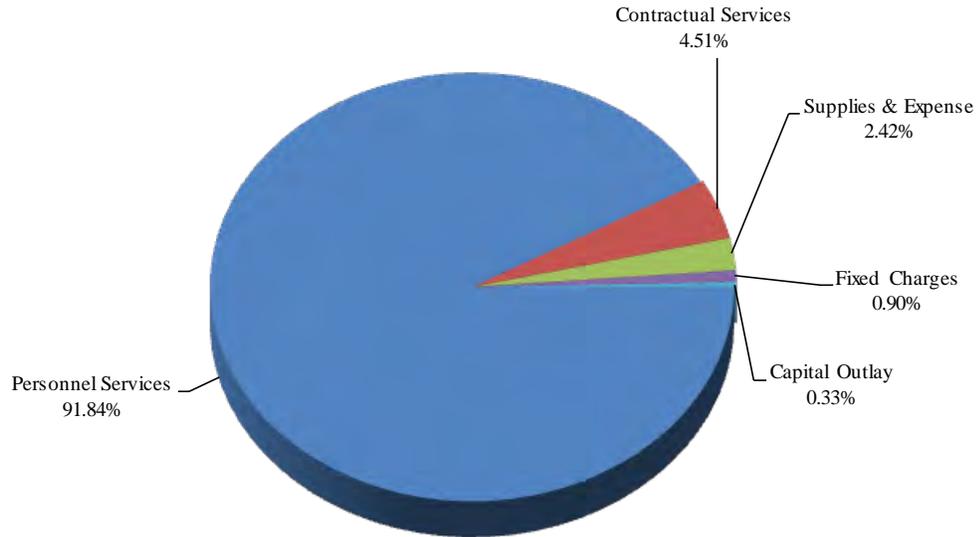
- Continue to develop a pre-planning and building information tracking system that can be completed by fire crews while doing fire prevention/code enforcement inspections. It would aid in pre-planning target hazards noting location, layout, separation, and internal fire protection systems for the purpose of enhancing emergency response capabilities.
- Maintain our safety education program for school, residential, and public activities. These programs include bedroom evacuation, telephone programs, CPR training classes for the general public, Outreach programs to the surrounding townships, fire inspector visits, conducting drills of emergency exit plans in the home and schools.
- Updating and training new procedures for mitigating fires and other emergencies in specialized situations such as new high rise buildings (building over seven stories in height) hospitals, and assisted care facilities.
- Continue to train and implement the incident management system (NIMS) to meet and/or maintain federal and state mandated timelines and capabilities along with the implementation of a city/county emergency operations center (EOC) which has been established in the Wausau City Hall.
- Continue functional training and education program with community industries to better respond to fire and rescue emergencies at their specific locations stressing locations of hazardous materials and emergency exits.
- Expand the Fire Safety House Program to include the 2nd and 4th grade classes of the city school district as it does the 1st, 3rd, and 5th grade classes in the city school system each year.
- Develop and implement a new recruit hiring list and an orientation/training program for newly hired recruits.
- Continue to operate and expand our peer focus group and to improve the working environment in the fire dept. and implement a fire department labor-management council along with a risk management sub-committee.
- Continue to focus on fire/building codes enforcement within the City and improve fire and life safety such as sprinkler systems in new private homes, residential, and commercial buildings.
- Continue to enhance the driver-operator courses and certifications in aerial and fire engine operations.
- Continue the support of city and 400 Block special events with planning, inspections and emergency standbys.
- Secure funding, develop specifications, place order for, and take delivery of, a new replacement fire engine.

FIRE DEPARTMENT

DEPARTMENT STATISTICS:

	2012	2011	2010	2009	2008	2007	2006	2005
Fire Responses	1618	1493	1333	1285	1437	1393	1433	1478
Emergency Responses	4311	4224	4161	4074	4617	4185	4003	3734
Inspections	3922	3919	4004	3951	3640	4043	4018	4438

BUDGET:



BUDGET SUMMARY

	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 5,895,851	\$ 5,850,024	\$ 5,877,133	\$ 5,877,133	\$ 5,854,379	\$ 5,792,738	\$ 5,792,738
Contractual Services	298,200	305,671	250,441	250,441	267,312	284,367	284,367
Supplies & Expense	145,261	154,300	148,261	148,261	145,385	152,313	152,313
Fixed Charges	54,690	48,167	56,407	56,407	55,390	56,878	56,878
Capital Outlay	14,363	44,570	19,500	37,300	34,500	21,080	21,080
Total Expenses	\$ 6,408,365	\$ 6,402,732	\$ 6,351,742	\$ 6,369,542	\$ 6,356,966	\$ 6,307,376	\$ 6,307,376
Intergvtl Grants/Aid	\$ 85,662	\$ 94,696	\$ 94,000	\$ 94,000	\$ 93,215	\$ 95,000	\$ 95,000
Public Charges	1,337,538	1,428,022	1,338,262	1,338,262	1,342,390	1,403,775	1,403,775
Intergvtl Charges	107,698	96,105	71,000	71,000	17,609	15,960	15,960
Miscellaneous	6	-	-	-	15,000	-	-
Total Revenue	\$ 1,530,904	\$ 1,618,823	\$ 1,503,262	\$ 1,503,262	\$ 1,468,214	\$ 1,514,735	\$ 1,514,735

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget represents cost to continue funding for 2014. EMS revenues reflect historical trends.

FIRE DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$6,307,376	(\$44,366)	-0.70%
2013	\$6,351,742	(\$208,898)	-3.18%
2012	\$6,560,640	\$120,111	1.87%
2011	\$6,440,529	\$198,019	3.17%
2010	\$6,242,510	\$194,669	3.22%
2009	\$6,047,841	\$407,377	7.22%
2008	\$5,640,464	\$96,396	1.74%
2007	\$5,544,068	\$249,315	4.71%
2006	\$5,294,753	\$181,000	3.54%

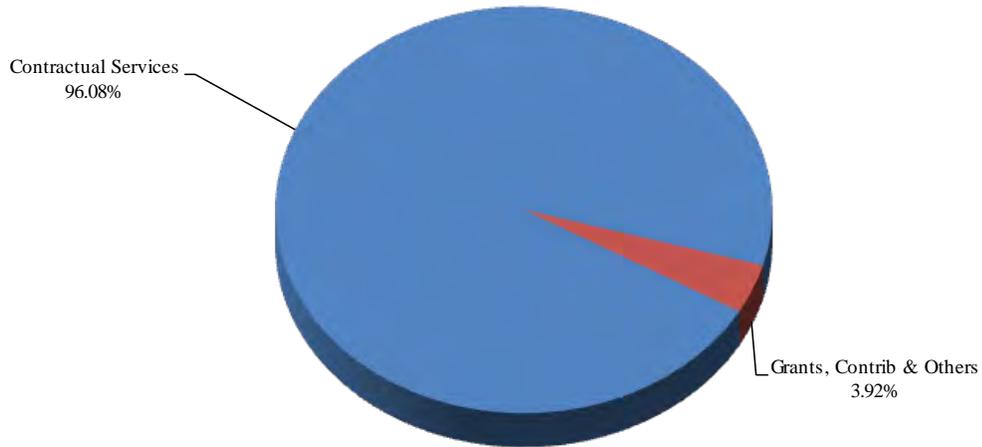
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$1,514,735	\$11,473	0.76%
2013	\$1,503,262	\$22,012	1.49%
2012	\$1,481,250	\$166,080	12.63%
2011	\$1,315,170	\$0	0.00%
2010	\$1,315,170	(\$214,014)	-14.00%
2009	\$1,529,184	\$311,195	25.55%
2008	\$1,217,989	\$81	0.01%
2007	\$1,217,908	\$33,272	2.81%
2006	\$1,184,636	\$119,238	11.19%

REFUSE COLLECTION

RESPONSIBILITIES:

This organization includes all the charges for weekly curbside garbage collection of all residential units within the City, refuse collection at City facilities and the University of Wisconsin Campus, and the contractual monitoring of a contaminated site. Related recycling costs are accounted for in a special revenue fund. In addition, costs and related billings for the superfund site previously considered in the unclassified budget.

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services	\$1,268,122	\$1,345,207	\$1,366,669	\$1,366,669	\$1,366,000	\$1,423,300	\$1,423,300
Grants, Contrib & Others		\$57,090	\$30,000	\$30,000	\$62,000	\$58,000	\$58,000
Total Expenses	\$ 1,268,122	\$ 1,402,297	\$ 1,396,669	\$ 1,396,669	\$ 1,428,000	\$ 1,481,300	\$ 1,481,300
Intergovernmental Charges for Services		\$ 27,961	\$ 18,000	\$ 18,000	\$ 33,000	\$ 28,407	\$ 28,407
Total Revenues	\$ -	\$ 27,961	\$ 18,000	\$ 18,000	\$ 33,000	\$ 28,407	\$ 28,407

REFUSE COLLECTION

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2013 budget reflects the fourth year of the five year contract the City of Wausau signed with Veolia ES Solid Waste Midwest, LLC. The contract provides for fixed inflationary increases each year along with provisions for additional increases if fuel prices or landfill taxes increase above certain standards.

	REFUSE		RECYCLING		GRAND TOTAL	
	Rate Per Household	Total	Rate Per Household	Total	Rate Per Household	Total
2010	\$5.80	\$1,148,678	\$1.70	\$336,682	\$7.50	\$1,485,360
2011	\$6.25	\$1,237,800	\$1.80	\$356,486	\$8.05	\$1,594,286
2012	\$6.60	\$1,307,117	\$1.90	\$376,291	\$8.50	\$1,683,408
2013	\$6.75	\$1,336,824	\$2.00	\$396,096	\$8.75	\$1,732,920
2014	\$6.90	\$1,366,531	\$2.10	\$415,901	\$9.00	\$1,782,432

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$1,481,300	\$84,631	6.06%
2013	\$1,396,669	\$57,799	4.32%
2012	\$1,338,870	\$80,000	6.36%
2011	\$1,258,870	\$90,870	7.78%
2010	\$1,168,000	(\$44,500)	-3.67%
2009	\$1,212,500	\$41,000	3.50%
2008	\$1,171,500	\$81,500	7.48%
2007	\$1,090,000	\$0	0.00%
2006	\$1,090,000	\$42,000	4.01%
2005	\$1,048,000	\$42,000	4.18%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$28,407	\$10,407	

PUBLIC WORKS DEPARTMENT

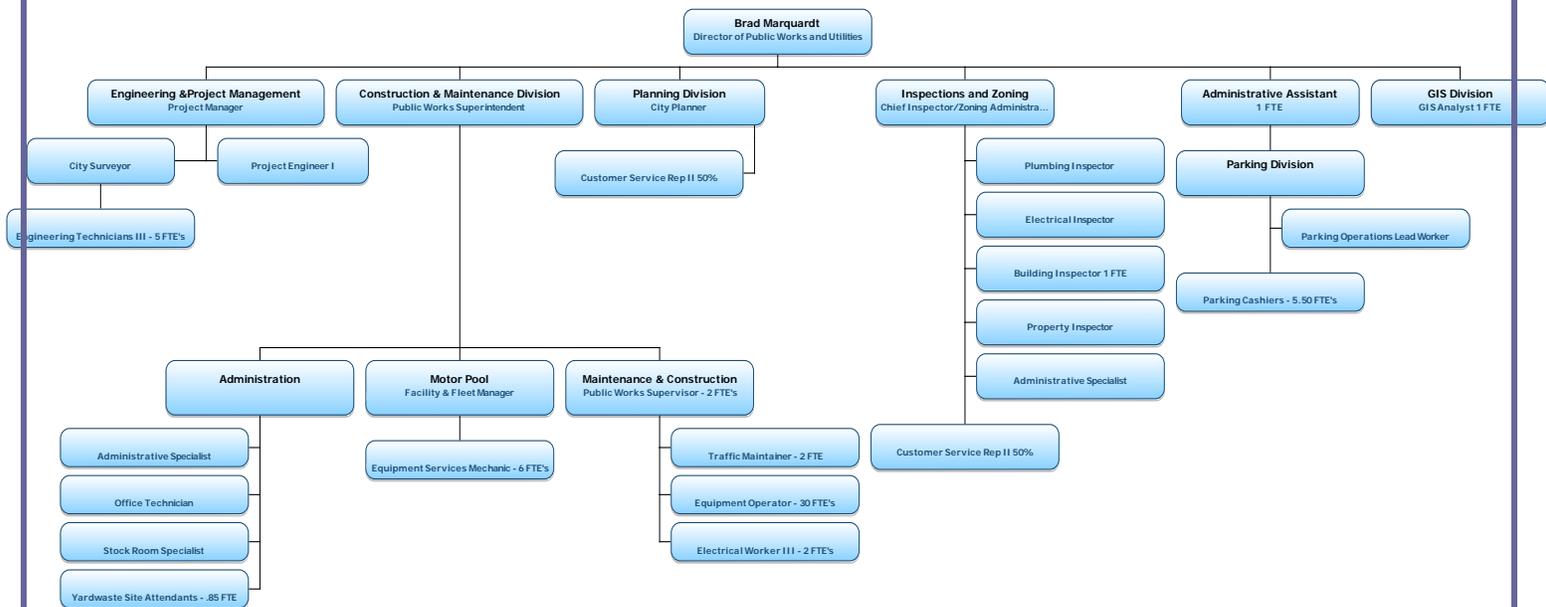
MISSION:

To effectively and efficiently deliver engineering and project management services, land use planning, GIS-based mapping, parking facility operations, and routine public works services to the citizens of Wausau; respond to uncontrollable natural events such as snowstorms, windstorms, or flooding conditions with trained personnel; and provide effective and fair enforcement of zoning, building and housing codes.

DEPARTMENTAL RESPONSIBILITIES:

This organization is responsible for designing and providing construction administration for City-wide infrastructure; the overall maintenance of the City's infrastructure including snow plowing and snow removal, leaf pick-up, street sweeping, weed control, traffic line painting, maintenance of storm sewers and sidewalks, as well as maintenance of bridges and culverts; operating and maintaining parking ramps and lots; and ensuring construction code compliance, property maintenance, floodplain management, zoning, and CSM and subdivision review.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

FTEs	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	68.85	68.85	68.85	69.35	73.85	74.50	76.85	76.00	79.00	79.00

2013 ACCOMPLISHMENTS:

ENGINEERING/PROJECT MANAGEMENT

- Designed, constructed and administered approximately \$1.2 million in sanitary sewer and watermain installation.
- Completed design, construction and administration of \$5.5 million in street improvement projects.
- Managed and administered approximately \$300,000 in the 2012 sidewalk rehabilitation project.
- Managed and administered approximately \$800,000 in asphalt overlay projects.
- Managed and administered approximately \$300,000 in concrete rehabilitation project.
- Provided staff assistance to the CISM Committee and Parking and Traffic Committee.

PUBLIC WORKS DEPARTMENT

- Complied with the Phase 2 Storm Water Permit by updating ordinances, inspecting detention ponds and sampling storm water at outfalls. Also, coordinated an Education Outreach Program.
- Managed the Illicit Discharge Ordinance.
- Coordinated with DOT on design for reconstruction of CTH U/K, Grand Avenue and Stewart Avenue.
- Inspected weed and snow removal complaints.
- Performed traffic signal observations at various intersections in the City.
- Managed the City storm sewer system which includes piping, outfalls and resident drainage concerns.
- Coordinated building maintenance and coordinated structural repairs on the four City-owned parking ramps.
- Provided design and construction oversight of reconstruction of Lot 15 Parking Lot Expansion.
- Assisted the Park Department in design of the River Edge Trail.
- Provided Parking & Traffic Committee with traffic counts and speed analysis on several City streets.
- Assisted numerous residents with storm water drainage issues.

PARKING DIVISION

- Assisted Parking & Traffic Committee as needed on downtown parking issues.
- Continued to study parking operations and needs in the downtown area.
- Inspected and provided maintenance requests for the four City-owned parking garages.
- Completed elevator upgrades in the Sears and Penney's parking ramps.

GIS DIVISION

- Created internal GIS web site for Community Development.
- Created internal GIS web site for Police Department.
- Created internal GIS web site for Inspections Department.
- Created series of maps for Inspections Department regarding property violations.
- Created TID 10 maps.
- Procured and implemented Duncan Solutions parking meter software and hardware.
- Created series of maps regarding alleged arson occurrences.
- Modified and updated Fire Department pre-plan maps and NIFR code maps.
- Updated official city map books (house number, zoning, etc).
- Converted all coverage data (house numbers, etc) to SDE or file geodatabase.
- Completed over 160 map requests from the public, City departments and other public agencies.
- Converted all shapefile data to file geodatabase for better performance and current.
- Managed and administered the web (ccdnt161) and data server (ccdnt162).
- Retire web and data servers (ccdnt105 and ccdnt106).
- Served on Blight Strategy Advisory Committee with additional mapping production.

PLANNING DIVISION

- Processed numerous zoning and conditional use petitions through the City Plan Commission and Common Council.
- Responded to scores of inquiries from citizens, city officials, developers, and other city staff on a variety of topics, relating to planning, zoning, development and other topics.
- Led the Request For Proposal (RFP) process for selecting a consultant for three large City initiatives: (1) Citywide urban design standards, (2) Near West Side streetscaping plan, and (3) Thomas Street corridor master plan.
- With consultant, secured two grants from the United States Environment Protection Agency (EPA) each for \$200,000 for continued planning and cleanup of riverfront property.
- Led city staff in administration of three grants from EPA totaling \$600,000.
- Continued riverfront redevelopment planning, including seeking outside funds for environmental, geotechnical and redevelopment activities.
- Led the structural analysis project of the former Sav-O Supply building.
- Worked with the Wausau Historic Preservation Commission to designate two additional local historic districts.
- Managed the dismantling and storage of the former historic planing mill building at the new CVS Pharmacy site.
- Worked with the County Health Department and a subcommittee of the Metropolitan Planning Organization to identify new regional bicycle routes; oversaw installation of the route signs.
- Staffed a monthly citizen's advisory committee focused on improving bicycle and pedestrian accommodations; coordinated with city staff proposed improvements.
- Provided planning input into Wisconsin Department of Transportation projects within the city
- Created and presented ordinance amendments to the Common Council from the Plan Commission.
- Assisted in annexation, subdivision, and redevelopment reviews.
- Assisted in Tax Increment Finance planning, including the creation of TID #10.
- Provided lead staff support for Plan Commission, Historic Preservation Commission, and the Bicycle and Pedestrian Advisory Committee. Provided regular staff support for Common Council, Wausau Metropolitan Planning Organization (MPO), Technical Advisory Committee of the MPO, Joint Review Board, Capital Improvement Program Committee, Capital Improvements and Street Maintenance Committee (CISM), Economic Development Committee, and the City's Blight Strategy Advisory Committee. Provided staff support for other committees as needed.

CONSTRUCTION & MAINTENANCE DIVISION

- Maintained high service levels, including winter maintenance, with limited personnel resources.
- Responded to over 76 grass/weed notices from the Engineering Department.

PUBLIC WORKS DEPARTMENT

- Swept over 5,150 lane miles of streets and picked up over 4,986 cubic yards of debris/sand.
- Disposed of 403 tons of large item waste from 2,466 households and over 1 ton of steel recycled from 52 households.
- Over 34,322 visits were made to the yard waste site for brush and grass clipping.
- Used 379 tons of hotmix asphalt and 82 cubic yards of coldmix to fill potholes.
- Set up stages and other items for 26 special events.
- Demolished 23 housing structures for future redevelopment.
- Abated 5 properties by order of the Inspections Department.

INSPECTIONS

- Property maintenance inspections increased 18% from 2011 to 2012 and summons and/or citations increased 43%. This can be attributed to a number of factors including: shorter time frames for complying with violations, the addition of a second full-time attorney, and the increased use of citations.
- Our division has worked closely with the Information Technology department to improve our systems and data tracking. We are currently adding all rental registration records to land records so other departments can have access to this information (i.e. Police Department).
- Coordination with the Police Department regarding chronic nuisance premise(s) and chronic nuisance landlords has started to make some headway into proactively combating problem residences.
- We have successfully crossed trained the building and plumbing inspector for all aspects of new construction and property maintenance inspections. We are better able to serve our citizens as a result.
- In 2012 we had a fair improvement in overall building permits and significant improvement in construction values when compared to the previous 2 years as shown below.

2014 GOALS AND OBJECTIVES:

- As our workforce remains stagnant, we will look at all operations to identify any new ways to complete tasks in a more efficient manner.
- Examine new technology and implement software to provide better work flow among divisions and other City departments.
- Provide continued and new training for employees to further their development as a City employee.
- Be responsive to citizens' and alderpersons' complaints and questions. Improve customer service by being proactive rather than reactive.

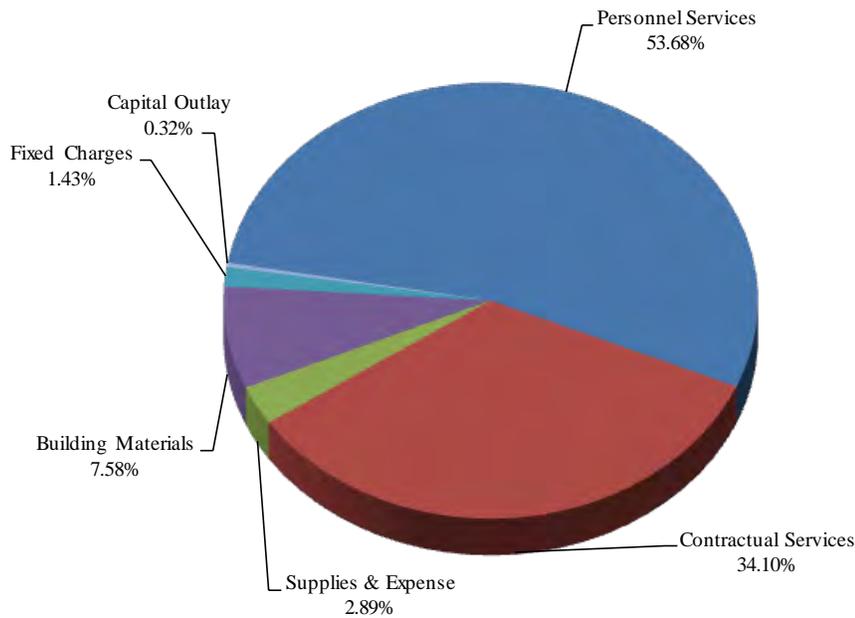
DEPARTMENT STATISTICS:

	2012	2011	2010	2009	2008	2007
Yardwaste Visits	34,322	30,038	50,616	49,834	46,000	37,000
Large Item Clean Up Waste Removal and Recycling	403	445	423	429	485	622
Stormwater Maintenance						
Catch Basins Cleaned	454	394	455	465	460	1,700
Catch Basins Reconstructed	31	25	33	71	165	180
Miles of Streets Swept	5,150	4,614	5,419	6,304	5,485	6,470
Yards of Sand Recovered during Sweeping	4,986	2,935	2,833	3,817	6,293	3,530
Street Maintenance						
Miles of Streets	211	211	211	211	211	211
Inches of Snowfall	53	75	42	41	77	54
Tons of asphalt applied to potholes	379	814	1,281	719	701	570
Events supported	26	26	24	25	17	24
Property Maintenance						
Number of weed/grass notices	76	62	72	79	75	83
Number of snow removal notices	45	98	93	53	97	110
Demolition						
Structures Demolished	23	24	15	17	5	10

	2012	2011	2010	2009	2008
Building Permits Issued					
Residential	903	827	943	600	646
Non-Residential	178	170	140	142	156
Total Construction Value (\$000)					
Residential	12,772	15,085	14,848	10,953	25,530
Non-Residential	44,076	18,599	16,506	21,018	16,411

PUBLIC WORKS DEPARTMENT

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	4,398,531	\$ 4,371,137	\$ 4,430,270	\$ 4,430,270	\$ 4,399,573	\$ 4,505,988	\$ 4,505,988
Contractual Services	3,189,647	2,804,542	2,952,824	3,002,824	2,817,826	2,862,643	2,862,643
Supplies & Expense	233,348	270,181	271,502	271,502	256,987	242,301	242,301
Building Materials	452,006	388,190	602,880	602,880	631,230	637,260	637,260
Fixed Charges	119,559	138,669	120,650	120,650	119,650	119,650	119,650
Contributions & Grants	172	3,929	1,800	1,800	0	-	-
Capital Outlay	19,627	21,719	32,650	35,850	33,700	26,500	26,500
Total Expenses	\$ 8,412,890	\$ 7,998,367	\$ 8,412,576	\$ 8,465,776	\$ 8,258,966	\$ 8,394,342	\$ 8,394,342
Intergvtl Grants/Aids	\$ 2,557,775	\$ 2,327,723	\$ 2,289,930	\$ 2,289,930	\$ 2,288,737	\$ 2,376,813	\$ 2,376,813
Licenses and Permits	263,415	305,879	242,270	242,270	280,904	315,525	315,525
Public Charges	8,173	12,422	8,500	8,500	9,100	8,500	8,500
Intergvtl Charges	127,352	242,239	219,800	219,800	211,300	224,400	224,400
Miscellaneous	15,903	17,930	350	350	1,500	1,500	1,500
Total Revenue	\$ 2,972,618	\$ 2,906,193	\$ 2,760,850	\$ 2,760,850	\$ 2,791,541	\$ 2,926,738	\$ 2,926,738

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget represents a status quo. Budget line items continue to be fine-tuned to reflect actual spending.

PUBLIC WORKS DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$8,394,342	(\$18,234)	-0.22%
2013	\$8,412,576	(\$245,430)	-2.84%
2012	\$8,658,006	(\$102,206)	-1.17%
2011	\$8,760,212	\$198,999	2.32%
2010	\$8,561,213	\$1,402,803	19.60%
2009	\$7,158,410	\$423,365	6.29%
2008	\$6,735,045	\$151,004	2.29%
2007	\$6,584,041	\$383,933	6.19%
2006	\$6,200,108	\$277,124	4.68%
2005	\$5,922,984	\$56,714	0.97%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$2,926,738	\$165,888	6.01%
2013	\$2,760,850	\$169,568	6.54%
2012	\$2,591,282	(\$355,556)	-12.07%
2011	\$2,946,838	\$94,446	3.31%
2010	\$2,852,392	\$81,741	2.95%
2009	\$2,770,651	\$44,517	1.63%
2008	\$2,726,134	(\$50,070)	-1.80%
2007	\$2,776,204	\$131,490	4.97%
2006	\$2,644,714	\$166,080	6.70%
2005	\$2,478,634	\$121,598	5.16%

PARK, RECREATION AND FORESTRY DEPARTMENT

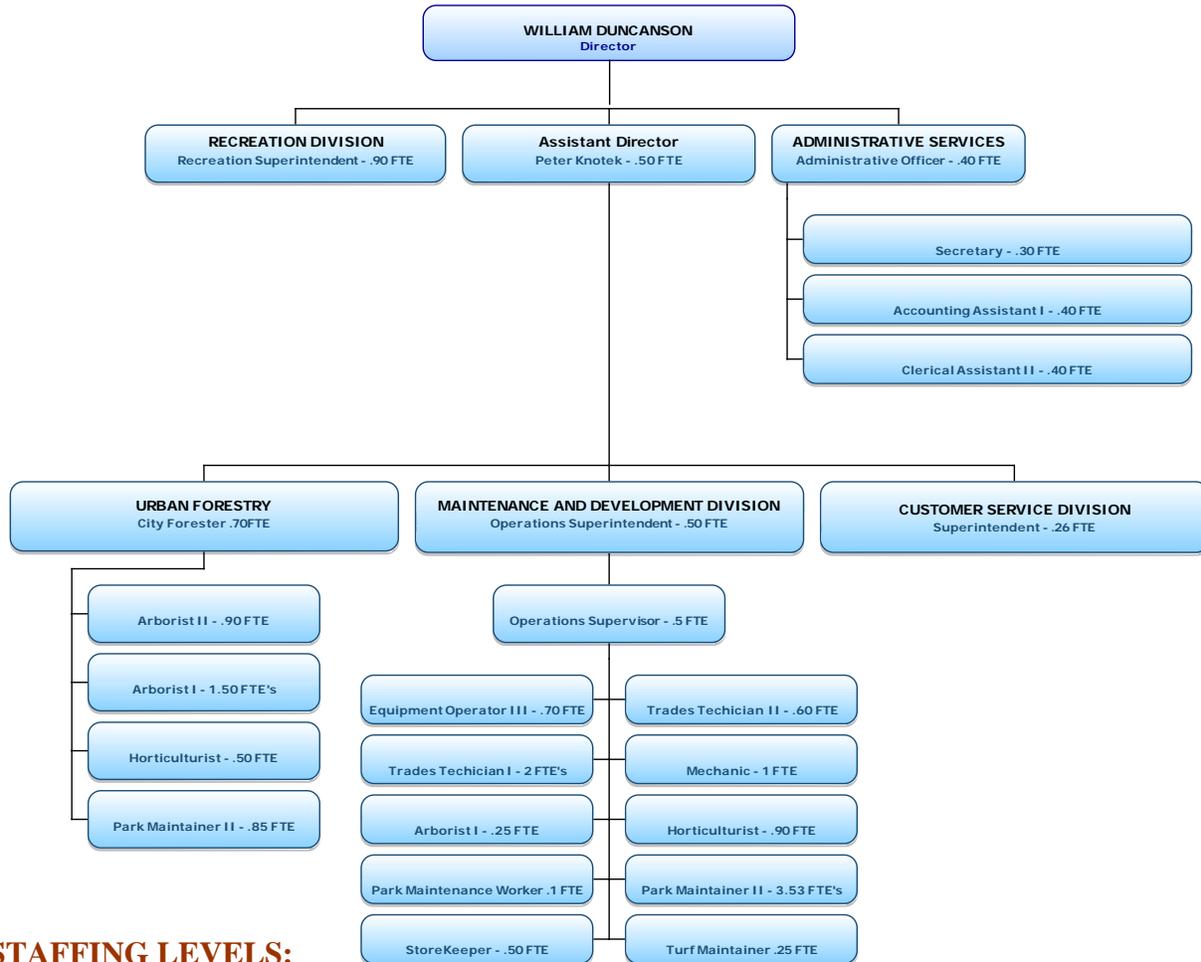
MISSION:

To provide diversified park and recreation facilities and programs that will meet the needs of present and future residents and to preserve and enhance important natural, historical and scenic features within the City of Wausau.

DEPARTMENTAL RESPONSIBILITIES:

This organization is responsible for the overall operations of the Parks, Recreation and Forestry Departments. Daily and long term goals include the safe and efficient delivery of quality parks, recreation and urban forestry facilities and programs. Work includes: facility design, construction and maintenance, program planning and delivery, personnel management, financial management, public information, fleet and equipment management, long range planning, land acquisition, and enforcement of ordinances, resolution, contracts, and easements. In addition, the department provides boulevard mowing and sidewalk snow removal on major thoroughfares and tree, shrub, turf and flower maintenance in the Central Business District and City administrative sites.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	City Effort	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
TOTAL	18.94	37.00	36.00	36.00	37.00	37.00	38.00	38.50	38.50	38.50	39.50

PARK, RECREATION AND FORESTRY DEPARTMENT

2013 ACCOMPLISHMENTS:

- Provided 345 acres of park lands and facilities in 36 locations to the public in a safe, well maintained and attractive condition.
- Served 33,474 patrons at three outdoor swimming pools.
- Provided swim lessons to 343 individuals and tennis lessons to 286 individuals.
- Served 148 youth in the Summer Playground Program.
- Hosted two youth soccer camps for 66 individuals.
- Provided playing fields for over 2,500 youth involved in organized baseball, softball and soccer.
- Provided five recreational ice rinks, two hockey rinks and four sledding hills.
- Removed 180 Ash trees as part of Emerald Ash Borer Management Plan
- Planted 720 trees, removed 565 trees, trimmed 5,000 trees and responded to several storm events.
- Supported 738 community group events, including three kayak races, Wausau Balloon Rally, Chalkfest, Project Pink Concert, Why Not Wausau, Blues Fest, Festival of Arts, Concerts on the Square, Badger State Winter Games, Komen Race for the Cure, etc.
- Published two seasonal recreation guides.
- Conducted the 40st Annual Children's Festival with 22 cooperating agencies and approximately 2,500 children and adults in attendance.
- Acquired 3.8 acres for the Eau Claire River Conservancy.
- Sylvan Hill Park- Served 11,535 users during public tubing and 4,813 users during private rentals.
- Developed jointly funded erosion control plan for Radtke Point Park with Schofield.
- Continued invasive species control program on Glossy Buckthorn and Garlic Mustard at Oak and Fern Islands.
- Athletic Park – Began replacement of grandstand seating and development of a neighborhood enhancement project including a new neighborhood park, sidewalks, street lighting, off-street event parking and traffic calming.
- Continued cooperative provision of City services with the Department of Public works including boulevard mowing and event support.
- Expanded 3rd Street Planter adoption program. Provided and maintained flowers at 115 locations.
- Completed design plans for reconstructing Kaiser Pool.
- Expanded the handicapped accessible kayak launch in conjunction with the Wausau and Marathon County Parks Foundation.
- Obtained property for a dog park.
- Began on-line registration for all recreation programs.
- Participated in the successful effort to gain access from Junction Street to the sports complex at the Holtz-Krause site.
- Participated in the Wausau/Central Wisconsin Sports Authority.
- Partnerships: Maintained program partnerships with Wausau School District, Marathon County Health Department, Safe Kids of Wausau, YMCA, and American Red Cross.

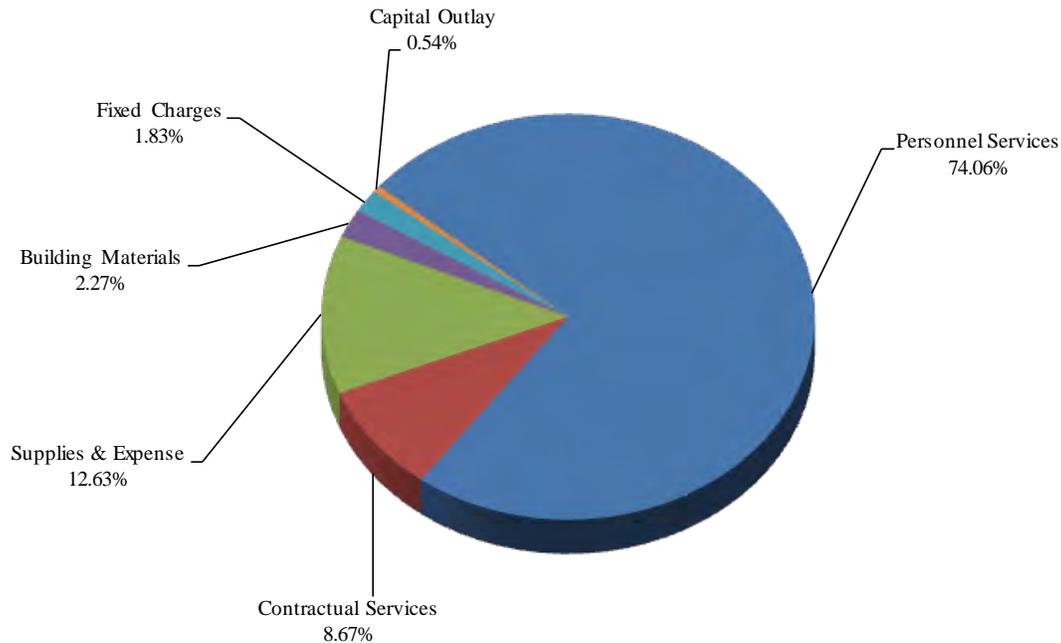
2014 GOALS AND OBJECTIVES:

- Operate all facilities in a safe, clean and attractive manner.
- Conduct recreation programs in a fun, safe and cost effective manner.
- Support and promote events of community interest.
- Continue land acquisition for neighborhood parks.
- Implement an on-line web-hosted reservation program for park shelters.
- River Edge Trail - Design and begin construction of the McIndoe Street – Bridge Street segment.
- Complete construction of the new Athletic Park grandstand, new neighborhood park, neighborhood enhancements, and stabilization of the historic stone wall.
- Reconstruct Kaiser Pool and develop designs for reconstructing Schulenberg and Memorial Pools.
- Continue a pre-emptive tree removal program as part of the Emerald Ash Borer Management Plan.
- Plan the development of the Eau Claire River Conservancy.
- Create a steering committee to design and finance public/private development and user operation of a dog park.
- Continue cooperative provision of City services with the Department of Public Works.
- Continue Departmental Energy Conservation Program.
- Maintain, encourage and expand community partnerships.

DEPARTMENT RESULTS AND STATISTICS: 350 Acres, 24,000 Street Trees, 18 Tennis Courts, 17 Sports Fields, 4 Sledding Hills, 5 Recreational Ice Rinks, 2 Hockey Rinks, 6 Basketball Courts, 35 Parks, 3 Outdoor Swimming Pools, 4 Boat Landings, 1 Skateboard Park, 4 Shelter Buildings, 11 Open Air Shelters, 1 Snow Tubing Facility, 1 Community Square.

PARK, RECREATION AND FORESTRY DEPARTMENT

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 1,686,577	\$ 1,656,347	\$ 1,676,137	\$ 1,676,137	\$ 1,676,137	\$ 1,791,489	\$ 1,791,489
Contractual Services	204,347	215,069	212,663	212,663	205,890	209,837	209,837
Supplies & Expense	275,650	289,416	297,940	297,940	298,602	305,483	305,483
Building Materials	59,786	47,715	47,111	47,111	46,861	54,900	54,900
Fixed Charges	45,694	42,546	45,553	45,553	44,230	44,323	44,323
Capital Outlay	38,429	13,600	13,000	23,115	13,000	13,000	13,000
Total Expenses	\$ 2,310,483	\$ 2,264,693	\$ 2,292,404	\$ 2,302,519	\$ 2,284,720	\$ 2,419,032	\$ 2,419,032
Intergovtl Charges				\$ 10,115	\$ 10,115		
License & Permits	2,148	2,213	2,279	2,279	2,279	2,348	2,348
Public Charges	264,794	251,923	239,440	239,440	250,845	237,540	237,540
Intergovernmental Chgs	300			-			
Miscellaneous	5,694	1,865	6,010	6,010	7,500	7,410	7,410
Total Revenue	\$ 272,936	\$ 256,001	\$ 247,729	\$ 257,844	\$ 270,739	\$ 247,298	\$ 247,298

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The increases include:

- \$40,000 in additional seasonal employment costs for cost of living increases
- 17,644 for a ¼ position. This is a turf management position to be shared with the county
- \$20,000 additional workers compensation charges due to extraordinary claims
- \$40,000 for the class/comp study
- Increase in Health Insurance costs

PARK, RECREATION AND FORESTRY DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$2,419,032	\$126,628	5.52%
2013	\$2,292,404	(\$1,543)	-0.07%
2012	\$2,293,947	(\$145,935)	-5.98%
2011	\$2,439,882	\$44,301	1.85%
2010	\$2,395,581	\$14,002	0.59%
2009	\$2,381,579	\$86,558	3.77%
2008	\$2,295,021	\$122,806	5.65%
2007	\$2,172,215	\$71,955	3.43%
2006	\$2,100,260	\$93,257	4.65%
2005	\$2,007,003	\$137,003	7.33%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$247,298	(\$431)	-0.17%
2013	\$247,729	(\$7,269)	-2.85%
2012	\$254,998	\$10,782	4.42%
2011	\$244,216	\$1,551	0.64%
2010	\$242,665	(\$11,165)	-4.40%
2009	\$253,830	(\$6,599)	-2.53%
2008	\$260,429	\$22,524	9.47%
2007	\$237,905	\$36,070	17.87%
2006	\$201,835	(\$1,650)	-0.81%
2005	\$203,485	\$62,369	44.20%

CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS
2014 BUDGET

	Community Development Fund	Recycling Fund	Room Tax Fund	Public Access Cable Fund	Economic Development Fund	Hazardous Materials Contract Fund	Holtz Krause Clean Up Fund	Tax Increment District Number Two Fund	EMS Grant Fund	Total
EXPENDITURES										
Personal Services	\$ 996,224	\$ 91,258	\$ -	\$ 15,000	\$ -	\$ 38,151	\$ -	\$ -	\$ -	\$ 1,140,633
Contractual Services	480,850	533,936	270,000	7,125	15,000	20,200	24,140	11,033	-	1,362,284
Supplies & Expenses	32,000	16,330	-	3,070	-	18,000	1,300	-	8,000	78,700
Fixed Charges	-	4,800	-	-	-	-	-	-	-	4,800
Grants & Contributions	287,000	-	216,605	-	-	-	-	-	-	503,605
Capital Outlay	1,500	-	-	13,995	-	8,000	11,000	788,572	-	823,067
Other Financing Uses	168,650	-	180,000	-	35,000	-	-	84,494	-	468,144
Expenditures	<u>1,966,224</u>	<u>646,324</u>	<u>666,605</u>	<u>39,190</u>	<u>50,000</u>	<u>84,351</u>	<u>36,440</u>	<u>884,099</u>	<u>8,000</u>	<u>4,381,233</u>
REVENUES										
General Property Taxes	-	497,750	-	-	50,000	-	-	-	-	547,750
Other Taxes	-	-	720,000	-	-	-	-	629,640	-	1,349,640
Intergovl Grants & Aids	560,000	147,974	-	-	-	81,000	-	-	8,000	796,974
Licenses & Permits	-	-	-	39,190	-	-	-	-	-	39,190
Public Charges for Services	615,000	-	-	-	-	-	-	-	-	615,000
Miscellaneous Revenues	537,224	600	-	-	-	-	62,410	-	-	600,234
Other Financing Sources	295,000	-	-	-	-	-	-	-	-	295,000
Revenues	<u>\$ 2,007,224</u>	<u>\$ 646,324</u>	<u>\$ 720,000</u>	<u>\$ 39,190</u>	<u>\$ 50,000</u>	<u>\$ 81,000</u>	<u>\$ 62,410</u>	<u>\$ 629,640</u>	<u>\$ 8,000</u>	<u>\$ 4,243,788</u>

COMMUNITY DEVELOPMENT FUND

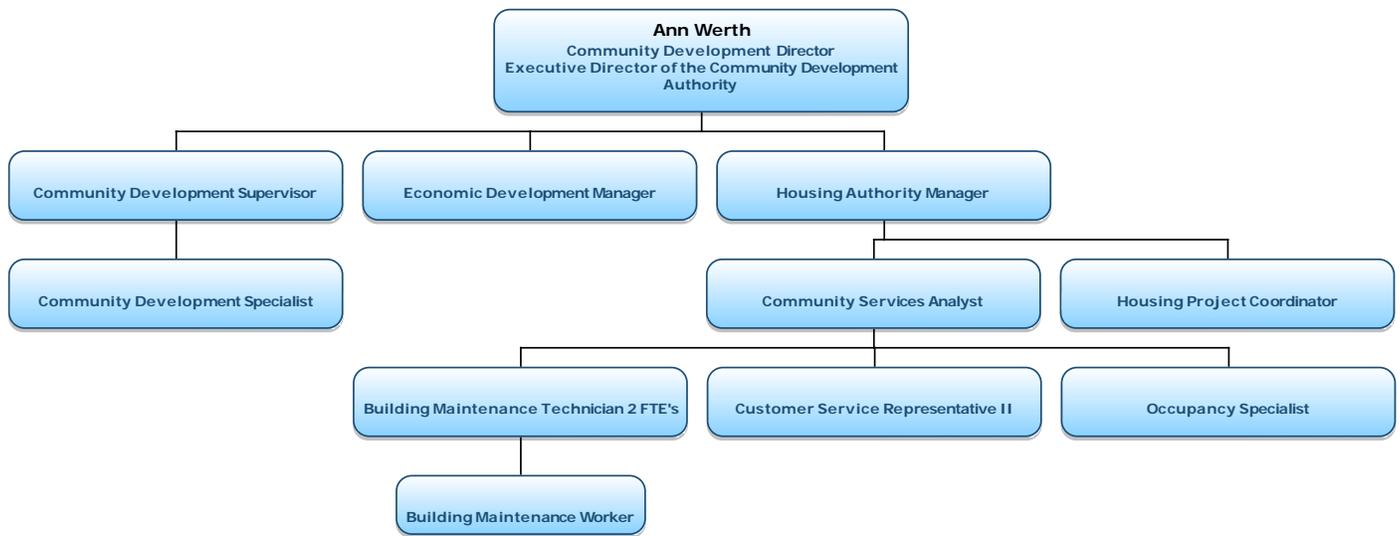
MISSION:

On behalf of residents and businesses, the Community Development Department operates under a broad mission of improving the overall livability of the City of Wausau and developing a viable community by expanding economic opportunity, eliminating blight and providing housing and a suitable living environment.

DEPARTMENTAL RESPONSIBILITIES:

Preserving Wausau’s housing stock, financially assisting businesses with start-up and plant expansions, eliminating blighting influences for redevelopment purposes, attracting new business and promoting Wausau’s industrial park, expanding new markets to create tax base and jobs, providing decent and safe housing for elderly residents and a variety of other initiatives are all activities undertaken by the Community Development Department.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
TOTAL	12.00	12.00	12.00	11.75	11.75	11.75	11.75	12.75	12.75	12.75	12.25	12.25

2013 ACCOMPLISHMENTS:

The Community and Economic Development Department strives to provide a wide array of programs and services for City of Wausau residents. This past year, we were awarded 2 additional EPA grants to further the remediation and assessment of the Downtown Waterfront property saw the completion and doors opened to the Federal Building tax credit project and saw the opening of the world class Curling Center.

- **Economic Development**

- Continued the partnership with Marathon County on the Holtz Krause Landfill Soccer complex for year 1 of a three year project
- Participated in the opening of the Wausau Curling Facility, a world class facility with 8 sheets of Olympic-sized ice
- Participated in the grand opening of the Federal Building, a 21 unit, Section 42 tax credit redevelopment project
- On-going riverfront brownfield clean up and development for Stenchfield Creek day-lighting and moved forward with plan for remediation of containments
- Secured the bid for the Wisconsin College of Medicine in Wausau
- Worked with Collaborative Consulting in efforts to recruit employees, currently on track to hit 100 jobs in 2013
- Initiated new marketing efforts for the City – new logo adopted by the City Council
- Continued small business counseling to over 100 existing and potential start-up businesses
- Participated in EEC Boot Camps for business start ups
- Opened doors on numerous new businesses, including Abby Bank, Kwik Trip, Panera, CVS, Voss Studios, Jones Real Estate and Dynamite
- Successfully participated in various trade shows and business prospecting trips
- Facilitated numerous development agreements that will increase the City tax base and create living wage jobs
- Worked with new owners of Athletic Park on a multi-million dollar facility upgrade and community park
- Assisted Bull Falls with a loan to construct a facility to can and distribute product with the assistance of Mid Wisconsin Beverage
- Participated in the creation of TID 10 in the Industrial Park to assist existing business owners with growth
- Partnered with MCDEVCO to facilitate gap financing needed by for- profit businesses. Loans may be used for new start-up businesses, expansion of and existing business or for retention purposes.
- Current Business Loans:
 - Bull Falls Brewery
 - Century 21 Contempo
 - Dietary Pros
 - Elder Sanctuary
 - Mountain View Montessori
 - Prosthetic Orthotic
 - TD Fischer
 - Downtown Grocery
 - Limericks Irish Pub
 - Campbell Haines Menswear
 - Downtown Optical
 - Sewing Express
 - RMM Solutions
- Minority & Female owned business loans to:
 - Mountain View Montessori
 - Downtown Optical

- **Housing**

- In-fill Housing Program constructed one home at 1233 S. 7th Avenue which was promptly sold.
- Downpayment assistance was provided to 9 new homeowners within the City of Wausau
- Rehabilitation of 11 homeowner properties.

2013 ACCOMPLISHMENTS continued

- The Neighborhood Stabilization Program (NSP) purchased and renovated a single family home at 1221 S. 11th Avenue; this property is currently for sale.
- Partnered with the Wausau Area Hmong Association, through the Wausau Fresh Start Program, on the rehabilitation of 1221 S. 11th Avenue
- Continued participation in the pro-active Lead Reduction Program, a partnership with Marathon County Health Department, to eliminate lead hazards
- Foreclosed on two properties, a single family home at 1406 Madison for rehabilitation and resale and a four unit apartment complex at 101 Short Street
- Demolished 16 sub-standard housing units on the Roets property, 1427-1439 N. 12th Avenue
- Partnered with Get Smart Wausau, a local financial education program which provides financial counseling
- Purchased vacant lot at 902 S. 7th Avenue for future single family new construction
- Staff provided homeowner counseling to 20 households
- Continued efforts of the Housing Code Task Force
- Funded street reconstruction on Werle Avenue
- **Community Development Authority**
 - Completed \$10 Million dollar renovation of Riverview Towers
 - Completed energy efficiency upgrades to the CDA office building which increased efficiency by 64 percent
 - Received high performer ranking from HUD for Housing Choice Voucher Program
 - Rental Assistance through Housing Choice Voucher Program contributed roughly \$1.2 million to local landlords
 - Provided new windows for the 6 unit Bopf Street complex
 - Completed landscaping work on several scattered site public housing units
 - Continued to upgrade the web site for Riverview Terrace Assisted Living Complex
- **Rental Rehabilitation**
 - Rehabilitation of 3 Rental units providing affordable housing for tenants
 - The pro-active Lead Reduction Program, a partnership with Marathon County Health Department, completed two so far this year
- **Assistance to non-profits**
 - Fair Housing – Speaking engagements, education on fair housing and developed fair housing brochures and handbook
 - Catholic Charities
 - Wheels to Work
 - YWCA
- **Elimination of Blight:**
 - Acquired properties and scheduled for demolition:
206 Short Street, 1331 Thomas Street and 1418 N. 2nd Street
- **Grants Awarded**
 - Federal Home Loan Bank - \$750,000 – Community Development Authority
 - Environmental Protection Agency (EPA) \$400,000 – City of Wausau
- **Organization participation**
 - Main Street Organization
 - Wausau Area Events
 - Score
 - Entrepreneurial Educational Center (EEC)
 - International Council of Shopping Centers
 - Wisconsin Association of Housing Authorities
 - Centergy
 - Habitat for Humanity
 - Catholic Charities Community Board
 - Get Smart Wausau Coalition
 - Rotary
 - Marathon County United Way Life Report
 - National Community Development Association (NCDA)
 - National Association of Housing and Redevelopment Officials (NAHRO)

2014 GOALS AND OBJECTIVES:

Community Development focus over the next year will be in a number of key areas.

- **Economic Development** - increase job growth, be attentive to local business needs for growth and continue efforts to attract new businesses to the area through all available resources.
- **Waterfront Development** - eliminate contamination, create a sense of place, attract potential development projects and provide an infrastructure which will create a viable tax base.
- **Environmental Remediation** – finish clean up and return properties to the tax role
- **Central Business District** - promote redevelopment activities including; façade improvements, filling vacant buildings, promote downtown events and assisting existing businesses with their needs.
- Cultivate **partnerships** in both the governmental and business sector to provide business growth and jobs for our residents and businesses. Continue to work with MCDEVCO, Centergy and others to support and attract businesses.
- **Neighborhood Revitalization** - eliminate blight, reduce crime and create livable, sustainable neighborhoods through new initiatives that combine the efforts of multiple City Departments. Partner with neighborhood associations and landlord associations to promote safer, livable neighborhoods. Create effective programs for sustainable neighborhoods.
- **Blight reduction** – acquire substandard buildings throughout the city.
- **Community Development Authority** - continue to provide housing assistance to elderly and disabled. Provide resources to tenants on job training, wellness and safety.
- **Way Finding** – continue working with CVB, Main Street and other municipalities to promote way finding objectives.

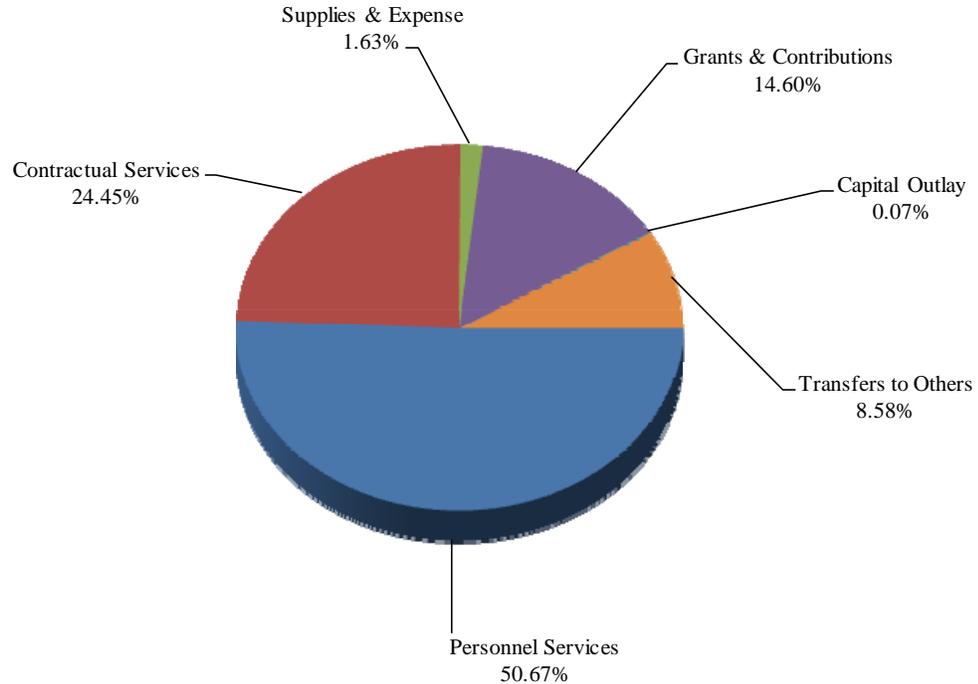
ACCOUNTING AND FUNDING:

Department is funded through a variety sources including grants, program income, loan repayments, City assistance, local foundations and investment income. The department also receives reimbursement from the Community Development Authority for its share of payroll costs. HUD Community Development Block Grant Funds continue to be the corner stone of the departments funding. The CDBG program provides funds to help meet the needs of low/moderate income individuals and to eliminate slum and blight conditions. Federal and state funding declined. We seek other sources to further the goals of the City.

Community Development maintains eleven funds to account for grant and program income. These funds were established based upon the original funding source and include: CDBG Grant Fund, HUD Mortgage Program Fund, DLAD Mortgage Program Fund, HCRI Program Fund, Federal Rental Rehabilitation Fund, WRRP Rehabilitation Fund, HOME Grant Fund, HOME Program Income Fund, HOME Rental Rehabilitation Fund, HOME Administration Fund and Neighborhood Stabilization Fund. In the City’s annual financial reports the City consolidates this activity into five funds: Grants Fund, HUD Mortgage, DLAD Mortgage Program, Federal Rent Rehabilitation Fund and WRRP Rehabilitation Fund. This reporting delineates funds with current grant activity versus funds managing program income from grants that are no longer offered or funded by HUD. A budget is presented for each fund. Annual spending is limited to the grant and program income received during the current year or accumulated in prior years and must comply with grant spend-down guidelines. Program Income is generated from loan payments, interest on investments, rent, recovery of staff time from Tax Increment Districts or other projects and salary reimbursements from the Community Development Authority. While the City receives an annual CBDG (Community Development Block Grant) entitlement from HUD the spend-down of the grant may span several years. Grant income is generally received on a monthly reimbursement basis. Currently, the department is managing the 2008-2013 CDBG entitlement year funds. Both program income and grant income is somewhat unpredictable and the following budgets were established based upon historical spending and department expectations. These budgets may require modification if program income or grant levels change.

COMMUNITY DEVELOPMENT FUND

COMBINED DEPARTMENT BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 876,416	\$ 964,238	\$ 971,930	\$ 971,930	\$ 914,439	\$ 996,224	\$ 996,224
Contractual Services	1,603,146	999,708	492,080	234,365	602,775	480,850	480,850
Supplies & Expense	41,996	39,205	38,375	6,375	24,000	32,000	32,000
Grants & Contributions	256,918	344,541	184,000	387,000	184,000	287,000	287,000
Capital Outlay						1,500	1,500
Transfers to Others	230,025	433,334	226,795	251,610	51,725	168,650	168,650
Total Expenses	\$ 3,008,501	\$ 2,781,026	\$ 1,913,180	\$ 1,851,280	\$ 1,776,939	\$ 1,966,224	\$ 1,966,224
Intergvtl Grants & Aids	\$ 1,087,196	\$ 996,702	\$ 517,000	\$ 576,000	\$ 518,000	\$ 560,000	\$ 560,000
Intergvtl Charges for Services	618,837	633,981	644,319	627,136	607,000	615,000	615,000
Miscellaneous	1,153,273	1,030,231	494,326	60,000	714,964	537,224	537,224
Transfers From Other Funds	101,525	206,853	191,659	100,000	77,000	295,000	295,000
Total Revenues	\$ 2,960,831	\$ 2,867,767	\$ 1,847,304	\$ 1,363,136	\$ 1,916,964	\$ 2,007,224	\$ 2,007,224

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Spending is based on actual grants received, loan repayments and accumulated funds on hand. The budget is a representation of past experience and anticipated entitlements.

COMMUNITY DEVELOPMENT FUND

CDBG Entitlements are recommended annually by the Block Grant Advisory Board.

CDBG Entitlements	2007	2008	2009	2010	2011	2012	2013	2014
HOUSING - Housing Rehabilitation Program	\$100,000		\$ 75,147	\$185,603	\$150,000	\$180,000	\$115,000	\$150,000
HOUSING - City						10,000		
HOUSING - Faith in Action			15,000					
HOUSING - Wausau Elk's Lodge				5,000	5,000			
PUBLIC FACILITIES & IMPROVEMENTS - Streets	225,000	200,000	200,000	115,500	134,500	100,000	115,000	100,000
PUBLIC FACILITIES & IMPROVEMENTS - Lighting	10,000	50,000	10,000					
PUBLIC FACILITIES & IMPROVEMENTS - Elevator								
PUBLIC FACILITIES & IMPROVEMENTS - YWCA	15,000							
PUBLIC FACILITIES & IMPROVEMENTS - Neighborhood Prgm Acct			30,000	5,000	15,000		47,000	50,000
PUBLIC FACILITIES & IMPROVEMENTS - Women's Community			78,000	93,000	100,000			
SLUM AND BLIGHT - Blight Elimination	40,000	40,000	30,000	30,000	30,000	25,000	25,000	30,000
ECONOMIC DEVELOPMENT - Economic Development	70,000	90,000		70,000	50,000	75,000	80,000	50,000
ECONOMIC DEVELOPMENT - Micor Loan Fund	11,000							
ECONOMIC DEVELOPMENT - Commerical Rehabilitation Program	25,000	80,500				20,000		
ECONOMIC DEVELOPMENT - Brownfield Revolving Loan Fund		30,000	25,000	15,000	20,000	20,000	20,000	25,000
PUBLIC SERVICE - Catholic Charities - Warming Center								8,000
PUBLIC SERVICE - Womens Community	30,000	25,000	25,000	25,000	10,500			
PUBLIC SERVICE - Fair Housing (CDD)							2,000	
PUBLIC SERVICE - Neighbors Place	10,000	7,500	10,000	10,000	10,000			
PUBLIC SERVICE - Law Enforcement	35,000	40,000	45,000	35,000	35,000			
PUBLIC SERVICE - Faith In Action		5,000						
PUBLIC SERVICE - Salvation Army	5,000		3,700	5,000	5,000	5,000		
PUBLIC SERVICE - Randlin			800					
PUBLIC SERVICE - Childrens Society - Family Resource				10,000				8,000
PUBLIC SERVICE - Volunteer Center								
PUBLIC SERVICE - YWCA		7,500	7,500	10,000	20,000	6,000	10,000	9,000
PUBLIC SERVICE - Big Brothers Big Sisters of NC Wisconsin					5,000			
PUBLIC SERVICE - Wheels to Work					15,000	10,000		8,000
PUBLIC SERVICE - Women in Action					5,000	5,000		
PUBLIC SERVICE - United Way Ready to Read						5,000		
PUBLIC SERVICE - St. Vincent de Paul								10,000
PUBLIC SERVICE - Boys and Girls Club	10,000	7,500	10,000	12,500	10,000			
ADMINISTRATION	144,000	144,000	141,000	148,000	150,000	115,000	103,000	112,000
TOTAL	\$730,000	\$727,000	\$706,147	\$774,603	\$770,000	\$576,000	\$517,000	\$560,000

COMMUNITY DEVELOPMENT FUND

COMBINING BUDGET - COMMUNITY DEVELOPMENT FUNDS:

2014 BUDGET

	2014 BUDGET									
	120.121 - GRANTS FUND	120.122 - HUD MORTGAGE PROGRAM	120.123 - DLAD MORTGAGE PROGRAM	120.124 - HCRI PROGRAM	120.126 - FEDERAL RENTAL REHAB	120.127 - WRRP REHAB	120.132 - HOME GRANT FUND	120.136 - NEIGHBORHOOD STABILIZATION	TOTAL	
910 - PERSONAL SERVICE	\$ 996,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 996,224
920 - CONTRACTUAL SERVICES	200,000	77,350	23,000	12,500	1,000	1,000	140,000	26,000		480,850
930 - SUPPLIES & EXPENSE	32,000	-	-	-	-	-	-	-		32,000
970 - GRANTS, CONTRIBUTIONS & OTHER	287,000	-	-	-	-	-	-	-		287,000
980 - CAPITAL OUTLAY	-	-	-	1,500	-	-	-	-		1,500
990 - TRANSFERS TO OTHER FUNDS	155,000	13,650	-	-	-	-	-	-		168,650
	<u>\$ 1,670,224</u>	<u>\$ 91,000</u>	<u>\$ 23,000</u>	<u>\$ 14,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 140,000</u>	<u>\$ 26,000</u>		<u>\$ 1,966,224</u>
842 - INTERGOVERNMENTAL GRANTS & AID	\$ 560,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 560,000
847 - INTERGOVT CHARGES FOR SERVICES	615,000	-	-	-	-	-	-	-		615,000
848 - MISCELLANEOUS REVENUE	200,224	91,000	23,000	14,000	-	43,000	140,000	26,000		537,224
849 - OTHER FINANCING SOURCES	295,000	-	-	-	-	-	-	-		295,000
	<u>\$ 1,670,224</u>	<u>\$ 91,000</u>	<u>\$ 23,000</u>	<u>\$ 14,000</u>	<u>\$ -</u>	<u>\$ 43,000</u>	<u>\$ 140,000</u>	<u>\$ 26,000</u>		<u>\$ 2,007,224</u>

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$1,966,224	\$53,044	2.77%
2013	\$1,913,180	\$327,294	20.64%
2012	\$1,585,886	(\$49,140)	-3.01%
2011	\$1,635,026	\$1,788	0.11%
2010	\$1,633,238	(\$27,135)	-1.63%
2009	\$1,660,373	(\$489,250)	-22.76%
2008	\$2,149,623	\$2,112	0.10%
2007	\$2,147,511	\$55,481	2.65%
2006	\$2,092,030	\$71,587	3.54%
2005	\$2,020,443	\$310,843	18.18%
2004	\$1,709,600	(\$470,100)	-21.57%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$2,007,224	\$159,920	8.66%
2013	\$1,847,304	\$387,304	26.53%
2012	\$1,460,000	(\$175,026)	-10.71%
2011	\$1,635,026	\$1,788	0.11%
2010	\$1,633,238	(\$27,135)	-1.63%
2009	\$1,660,373	(\$489,250)	-22.76%
2008	\$2,149,623	\$2,112	0.10%
2007	\$2,147,511	\$55,481	2.65%
2006	\$2,092,030	\$71,587	3.54%
2005	\$2,020,443	\$303,443	17.67%

RECYCLING FUND

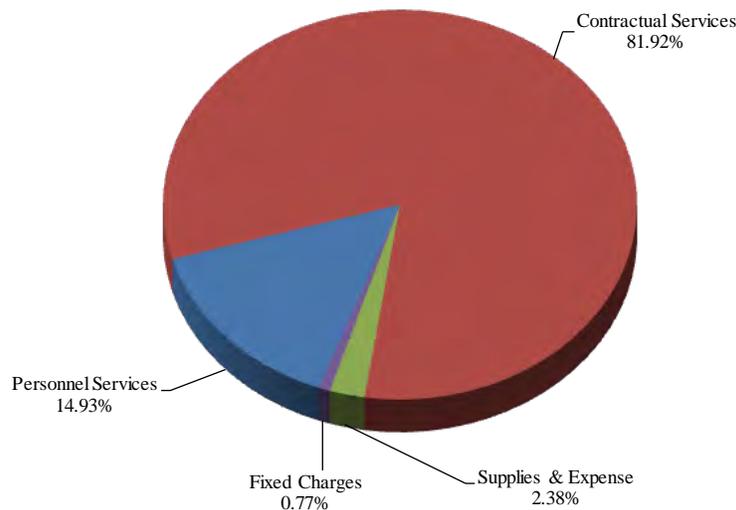
MISSION:

To provide cost effective and efficient recycling services to residential property located within the City and reduce the amount of waste entering the landfill.

RESPONSIBILITIES:

This fund accounts for the costs associated with the City of Wausau residential bi-weekly curbside recycling pickup, operation of the yard waste site and curb-side leaf pickup operations. Funding is provided from general tax levy and the state recycling grant.

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 101,752	\$ 127,122	\$ 95,448	\$ 95,448	\$ 92,833	\$ 91,258	\$ 91,258
Contractual Services	493,878	523,375	511,468	511,468	509,468	533,936	533,936
Supplies & Expense	7,611	15,796	10,250	10,250	14,830	16,330	16,330
Fixed Charges	4,800	4,800	4,800	4,800	4,800	4,800	4,800
Total Expenses	\$ 608,041	\$ 671,093	\$ 621,966	\$ 621,966	\$ 621,931	\$ 646,324	\$ 646,324
Taxes	\$ 470,000	\$ 522,629	\$ 473,462	\$ 473,462	\$ 473,462	\$ 497,750	\$ 497,750
Intergovt Charges	137,391	147,904	147,904	147,904	147,904	147,974	147,974
Miscellaneous	650	560	600	600	565	600	600
Total Revenues	\$ 608,041	\$ 671,093	\$ 621,966	\$ 621,966	\$ 621,931	\$ 646,324	\$ 646,324

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The City entered into a five year contract with Veolia Environmental Services for 2010-2014. The Contract provides for the following prices:

<u>Year</u>	<u>Unit Price</u>	<u>Total Annual Fee</u>
2010	\$1.70	\$336,682
2011	\$1.80	\$356,486
2012	\$1.90	\$376,291
2013	\$2.00	\$396,096
2014	\$2.10	\$415,901

The contract provides for an increase in these prices if diesel fuel prices rise above \$3.25 per gallon. In addition, the total annual fee will increase to reflect additional living units within the City as the result of annexations or new construction.

BUDGETARY HISTORY:

<u>YEAR</u>	<u>EXPENSES</u>	<u>INCREASE (DECREASE) FROM THE PREVIOUS YEAR</u>	
		<u>DOLLAR</u>	<u>PERCENT</u>
2014	\$646,324	\$24,358	3.92%
2013	\$621,966	(\$38,654)	-5.85%
2012	\$660,620	(\$10,473)	-1.56%
2011	\$671,093	\$15,811	2.41%
2010	\$655,282	(\$16,318)	-2.43%
2009	\$671,600	\$7,000	1.05%
2008	\$664,600	\$31,375	4.96%
2007	\$633,225	(\$28,088)	-4.25%
2006	\$661,313	(\$117)	-0.02%
2005	\$661,430	\$24,630	3.87%

<u>YEAR</u>	<u>REVENUES</u>	<u>INCREASE (DECREASE) FROM THE PREVIOUS YEAR</u>	
		<u>DOLLAR</u>	<u>PERCENT</u>
2014	\$148,574	\$70	0.05%
2013	\$148,504	\$10,513	7.62%
2012	\$137,991	(\$10,473)	-7.05%
2011	\$148,464	(\$36,811)	-19.87%
2010	\$185,275	(\$725)	-0.39%
2009	\$186,000	\$7,000	3.91%
2008	\$179,000	\$7,500	4.37%
2007	\$171,500	(\$9,690)	-5.35%
2006	\$181,190	\$927	0.51%
2005	\$180,263	\$2,400	1.35%

ROOM TAX FUND

MISSION:

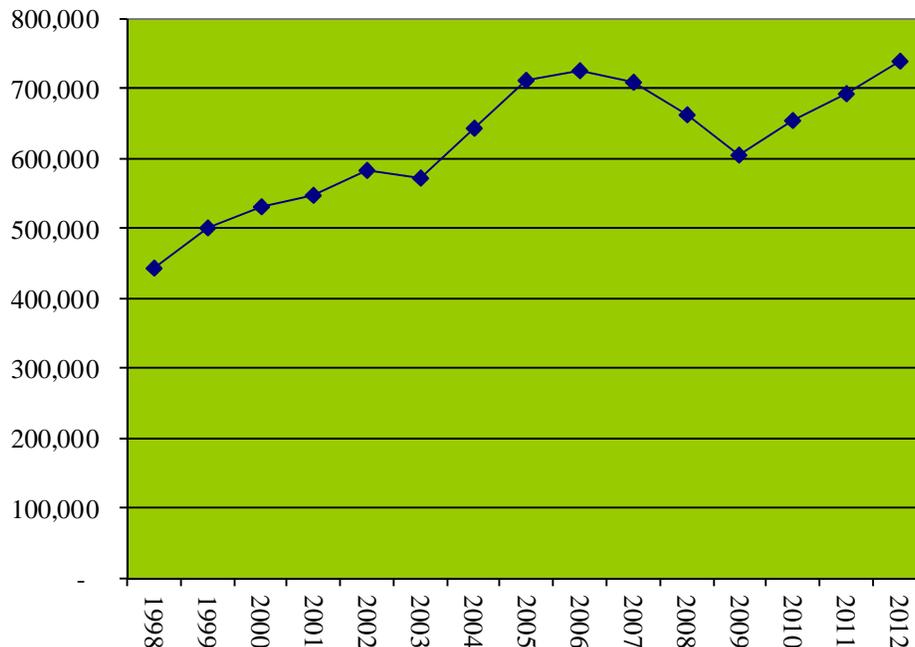
To encourage and promote programs, services and facilities which directly benefit the residents in the City of Wausau in the following categories: economic development, tourism, destination development, and special community events or projects which enhance the quality of life.

RESPONSIBILITIES:

This fund accumulates revenues from the City's 8% room tax. Allocations of these funds are governed by the Finance Committee and include contract payments to the Convention and Visitors Bureau and Special Events Allocations.

2013 ACCOMPLISHMENTS:

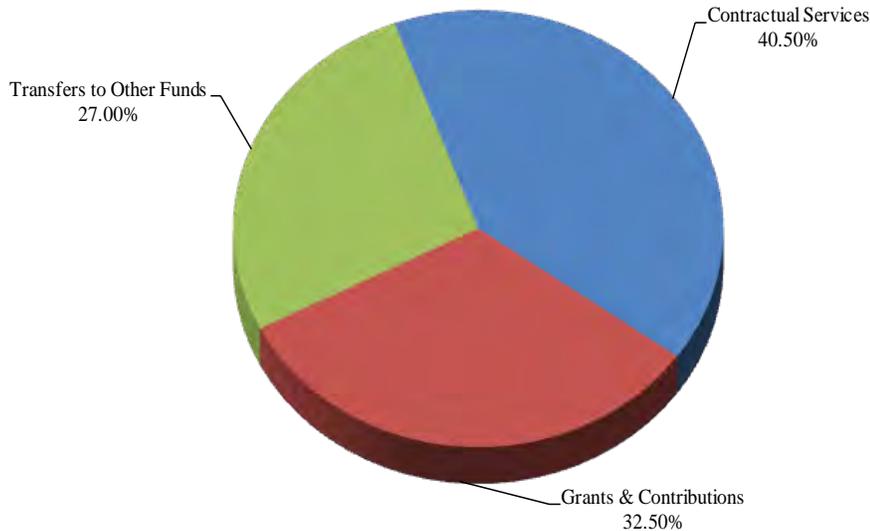
Thankfully, room tax revenues continue to recover from its recent decline. The City maintained its commitment to the many organizations that rely on as provided on the historic schedule enclosed. As of the writing of this budget the room tax fund is under attack by the State Legislation. This proposed legislation would eliminate the City's discretion on room tax use. The legislation proposes that room tax would be turned over to a room tax commission who would be delegated the responsibility of allocating the use of room tax funds. The City would have the authority to keep 30% of the room tax collected. The lodging industry would be allowed to retain 3% of their collections to offset credit card costs.



2014 GOALS AND OBJECTIVES:

Based upon concerns raised by the Leigh Yawkey Art Museum representatives, the City has convened a task force to examine the allocation of room tax and the mission of the fund. This task force work is underway and results will be submitted to the Finance Committee in November. The 2014 budget presented in this document presents the allocation to the City, our contractual obligations with the CVB and Sports Authority and the continuing appropriation recipients based upon existing policy.

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services	\$ 259,184	\$ 276,844	\$ 247,500	\$ 247,500	\$ 285,000	\$ 270,000	\$ 270,000
Grants & Contributions	240,862	274,954	264,954	274,954	264,375	216,605	216,605
Transfers to Other Funds	175,000	175,000	175,000	175,000	175,000	180,000	180,000
Total Expenses	\$ 675,046	\$ 726,798	\$ 687,454	\$ 697,454	\$ 724,375	\$ 666,605	\$ 666,605
Taxes	\$ 691,156	\$ 738,250	\$ 695,000	\$ 695,000	\$ 760,000	\$ 720,000	\$ 720,000
Miscellaneous		1,251					
Total Revenues	\$ 691,156	\$ 739,501	\$ 695,000	\$ 695,000	\$ 760,000	\$ 720,000	\$ 720,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2014 budget provides for a tax revenue estimate of \$720,000. The expense budget provides for the City's contractual obligation to the Convention Visitors Bureau and Sports Authority which equates to 37.5% of room taxes collected. The budget continues the annual transfer to the general fund to offset inkind services provided for local events. The Grants and Contributions category of this budget represents the room tax grants currently funded through the continuing appropriations provision of the room tax policy, at 2013 levels. This budget may be supplemented by the Common Council when room tax applications are considered. A historical review of room tax follows.

ROOM TAX FUND

ROOM TAX CONTRIBUTION SUMMARY:

	Budget 2014	Actual								
		2013	2012	2011	2010	2009	2008	2007	2006	2005
REVENUES										
Room Tax Revenues	\$ 720,000	\$ 760,000	\$ 738,250	\$ 691,156	\$ 655,278	\$ 606,716	\$ 662,461	\$ 708,866	\$ 726,495	\$ 710,520
Miscellaneous			1,251							
Total Revenue	\$ 720,000	\$ 760,000	\$ 739,501	\$ 691,156	\$ 655,278	\$ 606,716	\$ 662,461	\$ 708,866	\$ 726,495	\$ 710,520
EXPENDITURES										
Economic Development										
Wausau Economic Development Position							55,000	55,000	110,000	96,500
Main Street ***	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
City of Wausau Airport Marketing					769	1,884	924	779		
Wausau Marketing Council										9,000
Total Economic Development	\$30,000	\$30,000	\$30,000	\$30,000	\$30,769	\$31,884	\$85,924	\$85,779	\$140,000	\$135,500
Tourism										
Convention and Visitors Bureau	270,000	285,000	276,844	259,184	211,145	218,251	239,657	262,500	249,338	266,340
Dream Flight		5,000	5,000							
Grand Theater on Artsblock ***	46,493	46,493	45,000	45,000	39,394	45,000	45,000	45,000	40,000	30,000
Wausau Kayak/Canoe Corporation		7,138	20,000	5,138	3,228	4,900	7,500	7,500	7,500	7,500
Wausau Area Events - General Operations***	70,636	70,636	65,600	65,600	62,122	65,600	65,600	65,600	65,600	65,600
Artrageous Weekend		1,487	1,284	1,284	1,284	1,950	3,000	3,000	2,500	1,800
Festival of the Arts		2,974	4,041	4,041				4,409		3,000
Leigh Yawkey Woodson Art Museum ***	30,923	30,923	30,100	30,100	26,060	30,100	30,100	30,100	30,000	25,000
Gus Macker Basketball Tournament		3,569	4,281	4,281	4,281	6,500	10,000	10,000	10,000	5,000
American Vet Travel Tribute			5,000							
American Legion Post 10 Softball										1,500
Total Tourism	\$418,052	\$453,220	\$457,150	\$414,628	\$347,514	\$372,301	\$400,857	\$428,109	\$404,938	\$405,740
Quality of Life/Community Enhancement										
Marathon County Historical Society ***	21,074	21,074	21,000	18,180	18,182	21,000	21,000	21,000	21,000	20,000
Volunteer Center								2,800	4,000	2,750
Chalkfest		595	1,700	1,700	1,713	2,600	4,200	5,000	5,000	4,000
Wausau Balloon Rally & Glow		4,164	4,281	4,281	4,281	6,500	10,000	8,000	2,500	2,500
Wausau Concert Band***	6,942	6,942	6,500	6,500	6,061	6,500	6,500	6,500	6,500	6,000
Wausau Jaycees Fourth of July		4,164	2,964	2,964	2,964	4,500	7,500	7,000	7,000	5,000
Center for Visual Arts ***	10,537	10,537	10,000	9,090	9,091	10,000	10,000	10,000	10,000	10,000
Concerts on the Square							10,000	10,000	10,000	10,000
Wausau Dance Theater		0	6,422	6,422	6,422	9,750	15,000	15,000	15,000	15,000
Market Place Thursdays		3,569	4,281	4,281	4,281	6,500				
Wausau Community Theater		1,487	2,500	2,000					7,000	5,000
Wausau Events Branding		8,623								
Wausau Symphony Band				0	2,783	4,225	6,750	7,000		
Wausau Winter Fest		5,000	5,000	0	2,783	4,225	6,750	7,000		
Renaissance Festival										5,000
Total Quality of Life/Community Enhancement	\$38,553	\$66,155	\$64,648	\$55,418	\$58,561	\$75,800	\$97,700	\$99,300	\$88,000	\$85,250
Contribution to City Operations										
Athletic Park Funding										20,000
400 Block Improvements									10,000	40,000
General City Funding ***	180,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	50,000	25,000
Total General Fund Activity	\$180,000	\$175,000	\$60,000	\$85,000						
Total Expenditures	\$666,605	\$724,375	\$726,798	\$675,046	\$611,844	\$654,985	\$759,481	\$788,188	\$692,938	\$711,490

*** Continuing Appropriation Recipients

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$666,605	(\$20,849)	-3.03%
2013	\$687,454	\$0	0.00%
2012	\$687,454	\$72,454	11.78%
2011	\$615,000	\$15,000	2.50%
2010	\$600,000	(\$49,450)	-7.61%
2009	\$649,450	(\$98,625)	-13.18%
2008	\$748,075	\$5,466	0.74%
2007	\$742,609	\$278,759	60.10%
2006	\$463,850	(\$108,000)	-18.89%
2005	\$571,850	(\$28,236)	-4.71%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$720,000	\$25,000	3.60%
2013	\$695,000	\$35,000	5.30%
2012	\$660,000	\$45,000	7.32%
2011	\$615,000	\$15,000	2.50%
2010	\$600,000	(\$25,000)	-4.00%
2009	\$625,000	(\$70,000)	-10.07%
2008	\$695,000	(\$5,000)	-0.71%
2007	\$700,000	\$78,000	12.54%
2006	\$622,000	\$72,000	13.09%
2005	\$550,000	\$25,000	4.76%

PUBLIC ACCESS CABLE FUND

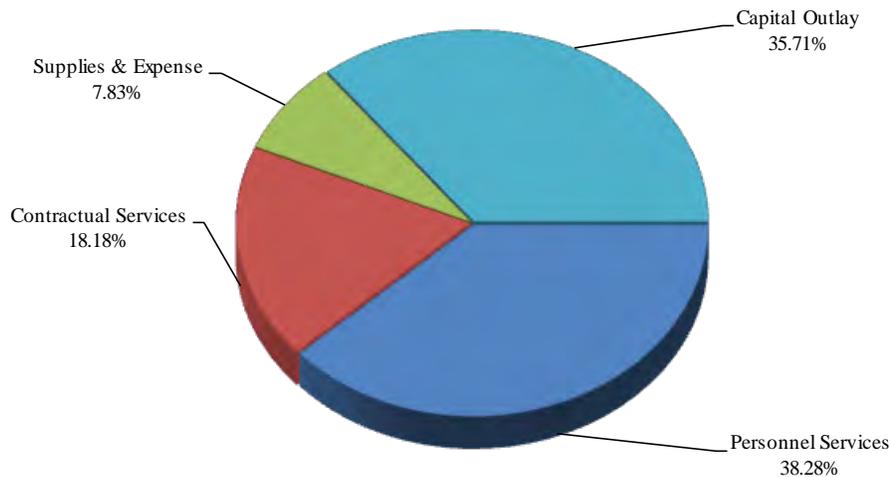
MISSION:

To provide the local community a means of expression through access via television. Freedom of speech, expression, ideas, personalities, and events shall be promoted to the greatest extent possible consistent with local recognized standards, available resources, guidelines and policies as directed for public access. All programming on public access will be noncommercial in nature, locally sponsored and be of community interest. Locally sponsored means a community member needs to be responsible for any program shown on the Public Access Channels.

RESPONSIBILITIES:

This cost center accumulates the charges for operating the City’s two public access television channels. The costs within this fund include all operational costs and capital. Funding is provided through cable franchise fees and other program revenue.

BUDGET:



BUDGET SUMMARY									
	2011		2012		2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted		
Personnel Services	\$ 7,326	\$ 2,874	\$ 21,000	\$ 21,000	\$ 17,853	\$ 15,000	\$ 15,000		
Contractual Services		7,864	8,975	8,975	7,125	7,125	7,125		
Supplies & Expense		216	3,220	3,220	3,070	3,070	3,070		
Grants, Contrib & Other	150						-		
Capital Outlay		4,892	13,995	13,995	13,995	13,995	13,995		
Total Expenses	\$ 7,476	\$ 15,846	\$ 47,190	\$ 47,190	\$ 42,043	\$ 39,190	\$ 39,190		
Licenses/Permits			\$ 29,190	\$ 29,190	\$ 29,190	\$ 39,190	\$ 39,190		
Intergovt Charges			8,000	8,000	\$ 5,000		0		
Miscellaneous		751			4,050				
Total Revenues	\$ -	\$ 751	\$ 37,190	\$ 37,190	\$ 38,240	\$ 39,190	\$ 39,190		

PUBLIC ACCESS CABLE FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2013 budget used accumulated fund balance to finance current year equipment purchases. The 2014 budget allocates additional franchise fees to the Public Access Cable Fund budget to finance the continued replacement and upgrade of equipment. The balance of franchise fees are recognized within the General Fund. The budget continues to rely on part-time employees to staff this activity.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$39,190	(\$8,000)	-16.95%
2013	\$47,190	\$47,190	
2012	\$0	\$0	0.00%
2011	\$0	(\$42,043)	-100.00%
2010	\$42,043	(\$54,944)	-56.65%
2009	\$96,987	\$0	0.00%
2008	\$96,987	(\$18,302)	-15.88%
2007	\$115,289	\$17,806	18.27%
2006	\$97,483	(\$9,266)	-8.68%
2005	\$106,749	\$24,609	29.96%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$39,190	\$2,000	5.38%
2013	\$37,190	\$37,190	
2012	\$0	\$0	0.00%
2011	\$0	(\$38,240)	0.00%
2010	\$38,240	(\$77,843)	-67.06%
2009	\$116,083	\$19,096	19.69%
2008	\$96,987	(\$19,096)	-16.45%
2007	\$116,083	\$18,600	19.08%
2006	\$97,483	(\$9,266)	-8.68%
2005	\$106,749	\$24,609	29.96%

ECONOMIC DEVELOPMENT FUND

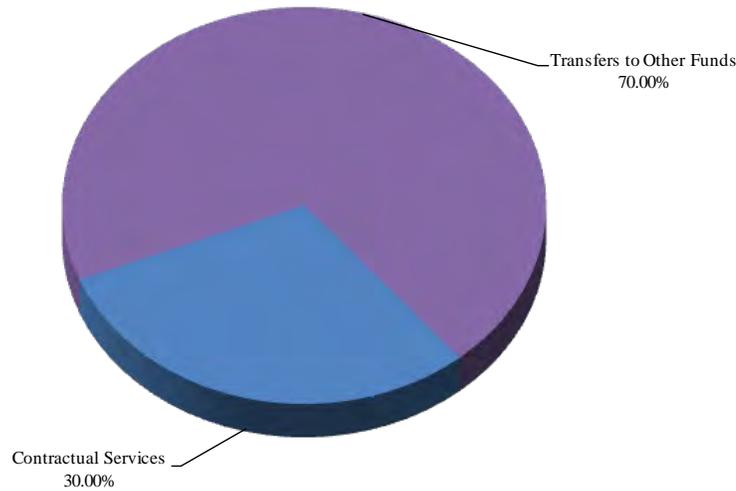
MISSION:

To provide financial resources to promote economic development including but not limited to the expansion of the City's industrial park and partial funding for our Economic Development Manager.

RESPONSIBILITIES:

This cost center provides financial resources for the operation and maintenance of the industrial park and the revolving land account along with other economic development activities. Proceeds from industrial park land sales are used to finance future industrial park land expansion projects and other expenses of managing the industrial park. Typical maintenance expenses include signage repair and replacement and mowing of the right of way. This fund also finances economic development and business recruiting activity that are not TID eligible costs.

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services	\$ 5,316	\$ 189	\$ 9,000	\$ 9,000	\$ 10,000	\$ 15,000	\$ 15,000
Grants & Contributions				80,000	80,000		
Capital Outlay	452	46,203					
Transfers to Other Funds						35,000	35,000
Total Expenses	\$ 5,768	\$ 46,392	\$ 9,000	\$ 89,000	\$ 90,000	\$ 50,000	\$ 50,000
Taxes						\$ 50,000	\$ 50,000
Miscellaneous	30,968	452,832	9,000	9,000	16,500		
Total Revenues	\$ 30,968	\$ 452,832	\$ 9,000	\$ 9,000	\$ 16,500	\$ 50,000	\$ 50,000

ECONOMIC DEVELOPMENT FUND

BUDGET HIGHLIGHTS:

The 2014 budget contains provisions to finance \$35,000 of the Economic Development Manager Position and provides \$15,000 for maintenance within the industrial park and business recruiting efforts through general property tax dollars. The 2013 budget provided economic development incentives provided to RMM Solutions.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$50,000	\$41,000	455.56%
2013	\$9,000	\$0	0.00%
2012	\$9,000	\$0	0.00%
2011	\$9,000	(\$81,000)	-90.00%
2010	\$90,000	\$75,000	500.00%
2009	\$15,000	\$0	0.00%
2008	\$15,000	\$0	0.00%
2007	\$15,000	\$0	0.00%
2006	\$15,000	\$0	0.00%
2005	\$15,000	(\$423,000)	-96.58%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$50,000	\$41,000	455.56%
2013	\$9,000	\$8,900	8900.00%
2012	\$100	\$0	0.00%
2011	\$100	(\$16,400)	0.00%
2010	\$16,500	\$1,500	10.00%
2009	\$15,000	\$0	0.00%
2008	\$15,000	\$0	0.00%
2007	\$15,000	\$0	0.00%
2006	\$15,000	\$0	0.00%
2005	\$15,000	\$7,000	87.50%

HAZARDOUS MATERIALS CONTRACT FUND

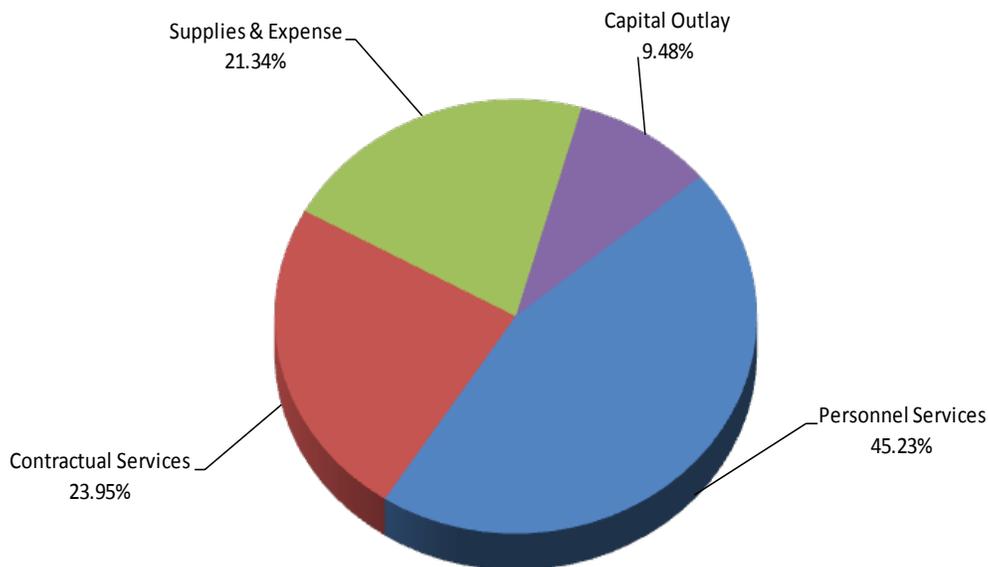
MISSION:

To protect the citizens and the environment by containing hazardous substances in the event of an accidental spill, release or discharge.

DEPARTMENTAL RESPONSIBILITIES:

Due to the restructuring of the state's hazmat response system, the City of Wausau's hazmat team will become a "Level II" response team at the beginning of the new contract period starting July 1, 2013. The duties and response area for the team will remain essentially the same but the compensation for these duties have yet to be defined by the Wisconsin Emergency Management (WEM) Office.

BUDGET:



BUDGET SUMMARY									
	2011		2012		2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted		
Personnel Services	\$ 68,909	\$ 52,538	\$ 39,000	\$ 67,000	\$ 38,045	\$ 38,151	\$ 38,151		
Contractual Services	6,181	18,389	20,000	20,000	20,000	20,200	20,200		
Supplies & Expense	27,576	6,240	18,000	18,000	18,000	18,000	18,000		
Capital Outlay	6,990	-	7,000	7,000	7,000	8,000	8,000		
Total Expenses	\$ 109,656	\$ 77,167	\$ 84,000	\$ 112,000	\$ 83,045	\$ 84,351	\$ 84,351		
Intergovt Grants & Aid	\$ 56,044	\$ 168,133	\$ 78,000	\$ 81,000	\$ 78,000	\$ 81,000	\$ 81,000		
Total Revenues	\$ 56,044	\$ 168,133	\$ 78,000	\$ 81,000	\$ 78,000	\$ 81,000	\$ 81,000		

HAZARDOUS MATERIALS CONTRACT FUND

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects some spend down of accumulated contract reserves. The fund balance at December 31, 2012 was \$132,991, the expected fund balance at December 31, 2013 is \$127,946.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$84,351	\$351	0.42%
2013	\$84,000	\$61,043	265.90%
2012	\$22,957	(\$54,210)	-70.25%
2011	\$77,167	(\$39,815)	-34.04%
2010	\$116,982	(\$29,820)	-20.31%
2009	\$146,802	\$0	0.00%
2008	\$146,802	\$0	0.00%
2007	\$146,802	\$0	0.00%
2006	\$146,802	\$0	0.00%
2005	\$146,802	\$0	0.00%
2004	\$146,802	\$0	0.00%

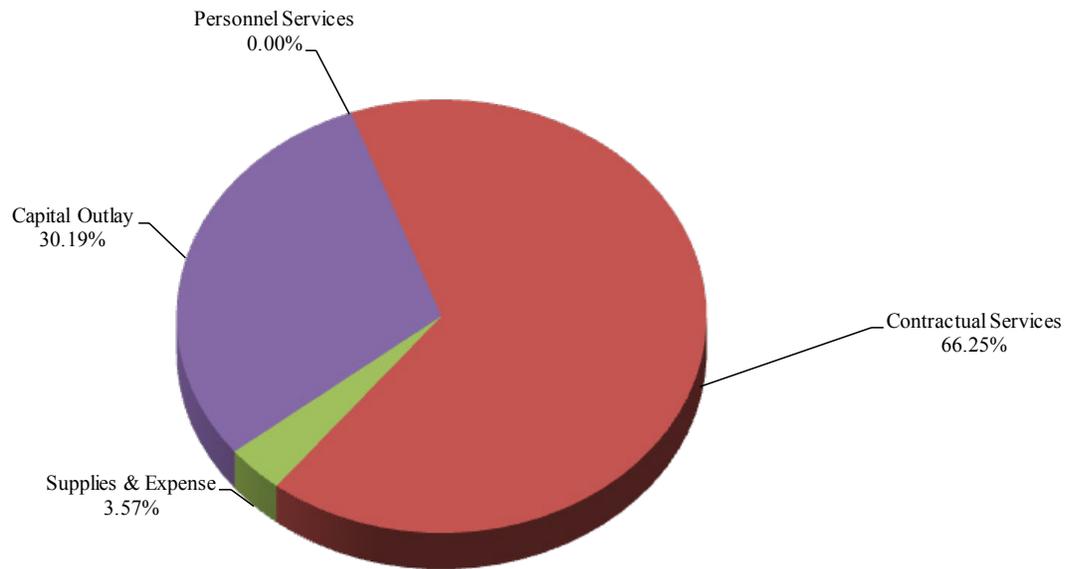
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$81,000	\$3,000	0.00%
2013	\$78,000	\$78,000	0.00%
2012	\$0	\$0	0.00%
2011	\$0	(\$105,332)	-100.00%
2010	\$105,332	(\$41,470)	-28.25%
2009	\$146,802	\$0	0.00%
2008	\$146,802	\$0	0.00%
2007	\$146,802	\$0	0.00%
2006	\$146,802	\$0	0.00%
2005	\$146,802	\$0	0.00%
2004	\$146,802	\$0	0.00%

HOLTZ KRAUSE CLEAN UP FUND

MISSION:

This fund accounts for the financial transactions related to maintaining the gas extraction system and cover at the Holtz Krause Site.

BUDGET:



BUDGET SUMMARY									
	2011		2012		2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted		
Personnel Services	\$ 12,988	\$ 9,975	\$ 13,010	\$ 13,010	\$ 13,008		\$ -		
Contractual Services	39,497	23,813	12,200	12,200	20,000	24,140	24,140		
Supplies & Expense	1,263	511	1,270	1,270	2,000	1,300	1,300		
Capital Outlay					13,000	11,000	11,000		
Total Expenses	\$ 53,748	\$ 34,299	\$ 26,480	\$ 26,480	\$ 48,008	\$ 36,440	\$ 36,440		
Miscellaneous	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410		
Total Revenues	\$ 62,410	\$ 62,410							

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This fund accumulates costs associated with the monitoring of the site. Revenue represents insurance payments.

TAX INCREMENT DISTRICT NUMBER TWO FUND

MISSION:

The district was created as a funding source for the first expansion of the City's industrial park. The construction phase of the project is complete. The mandated expiration date of the District is July 1, 2017. Fund Balance projected at December 31, 2013 is \$254,459. Total outstanding debt at December 31, 2013 and 2012 is \$0. The 2014 increment will be used to improve affordable housing stock within the community as authorized by the Common Council.

RESPONSIBILITIES:

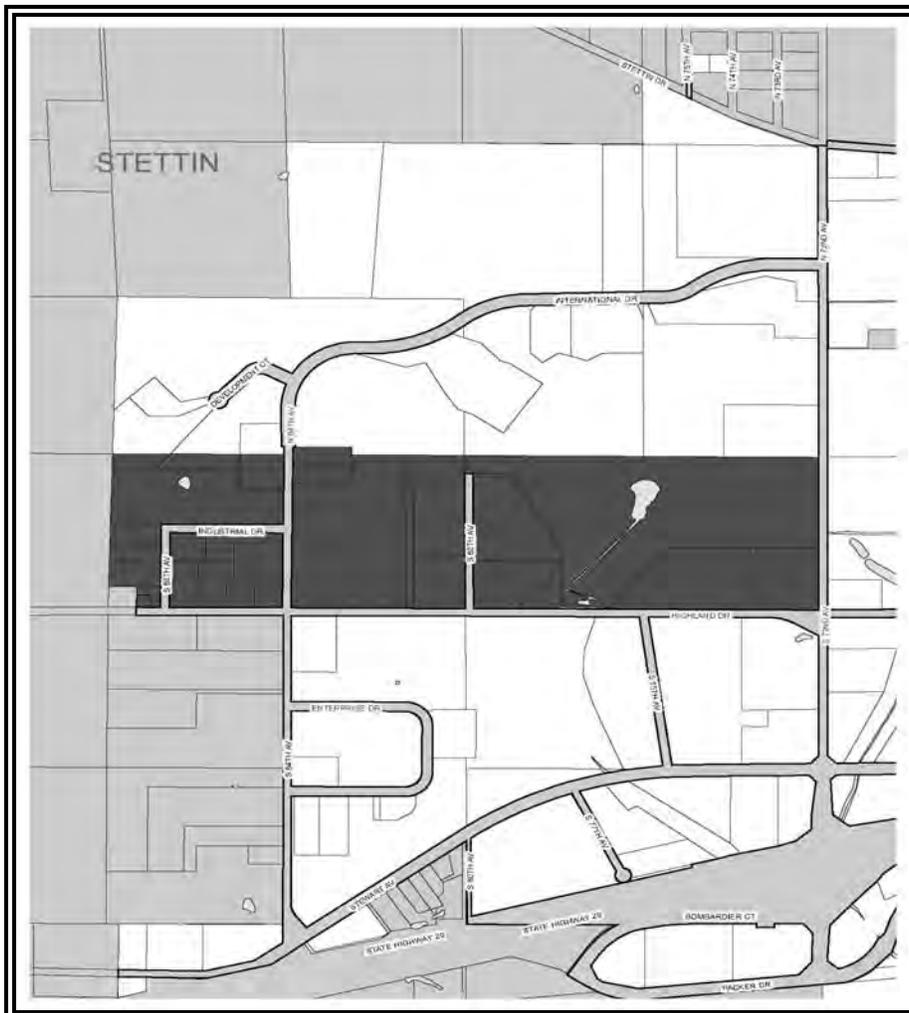
This fund accounts for the receipt of district increment, and other program income generated from the project.

DISTRICT FACTS:

Creation Date: July 1, 1990

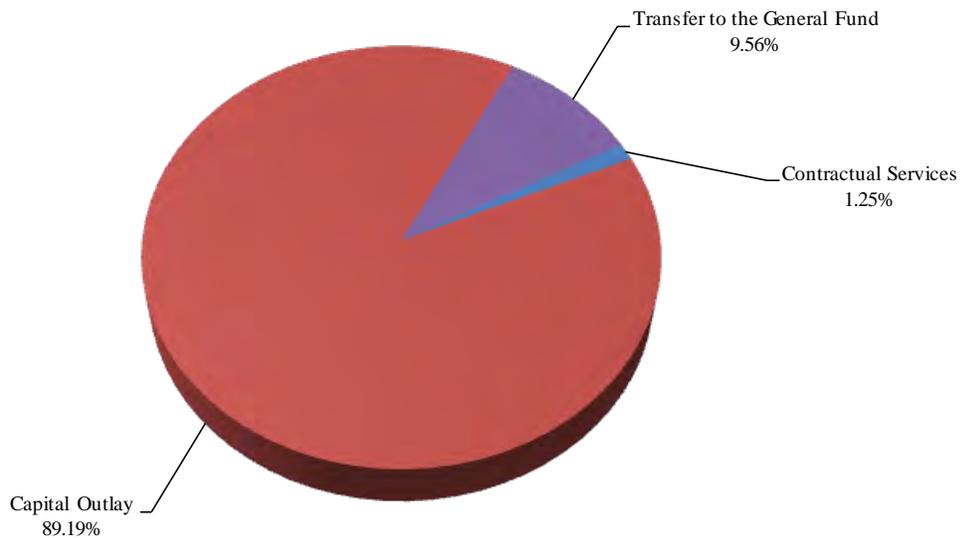
Last Date Project Costs Incurred: December 31, 1999

Mandated Final Dissolution Date: July 1, 2017



TAX INCREMENT DISTRICT NUMBER TWO FUND

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services	\$ 10,883	\$ 13,308	\$ 11,033	\$ 11,033	\$ 11,033	\$ 11,033	\$ 11,033
Capital Outlay		84,127				788,572	788,572
Reimbursement of Tax		35,091					
Transfer to the General Fund						84,494	84,494
Transfer to TID #4	725,292	634,073	623,084	623,084	369,897		
Total Expenses	\$ 736,175	\$ 766,599	\$ 634,117	\$ 634,117	\$ 380,930	\$ 884,099	\$ 884,099
Tax Increment	\$ 736,175	\$ 766,599	\$ 634,117	\$ 634,117	\$ 635,389	\$ 629,640	\$ 629,640
Total Revenues	\$ 736,175	\$ 766,599	\$ 634,117	\$ 634,117	\$ 635,389	\$ 629,640	\$ 629,640

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Common Council adopted a resolution that 2014 increment will be used to improve the housing stock within the City in the final year of the district. Any excess of increment generated in 2013 will be returned to the City, Schools and County as required by law.

TAX INCREMENT DISTRICT NUMBER TWO FUND

VALUATION HISTORY:

YEAR	EQUALIZED VALUATION	PERCENT CHANGE
1990	\$172,300	
1991	723,800	320.08%
1992	1,145,500	58.26%
1993	2,431,600	112.27%
1994	2,913,800	19.83%
1995	4,971,900	70.63%
1996	5,352,300	7.65%
1997	14,541,600	171.69%
1998	18,081,300	24.34%
1999	21,599,100	19.46%
2000	22,660,600	4.91%
2001	26,672,400	17.70%
2002	27,172,400	1.87%
2003	27,531,800	1.32%
2004	27,256,600	-1.00%
2005	27,410,100	0.56%
2006	27,961,700	2.01%
2007	27,711,500	-0.89%
2008	28,527,400	2.94%
2009	27,018,800	-5.29%
2010	27,280,000	0.97%
2011	28,070,700	2.90%
2012	23,191,900	-17.38%
2013	22,942,700	-1.07%

DONATED INCREMENT:

Increment donated to other tax increment districts is summarized as follows:

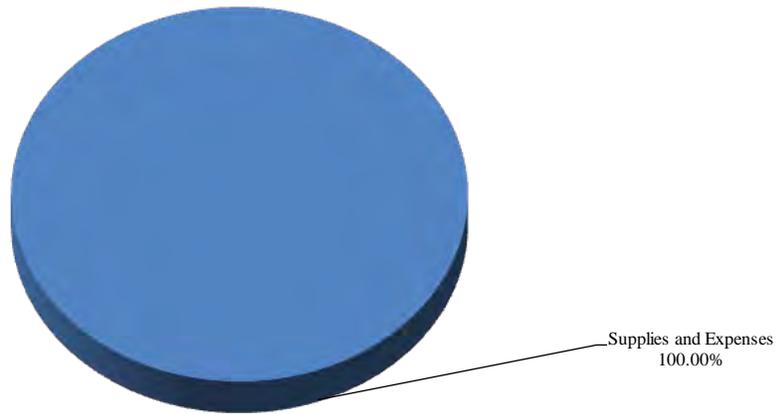
YEAR	AMOUNT ALLOCATED TO TID 3	AMOUNT ALLOCATED TO TID 4
2001	\$392,198	
2002	690,243	
2003	686,173	
2004	679,709	
2005	710,142	
2006	696,683	
2007	675,390	
2008	711,825	
2009	685,107	
2010	693,115	
2011		\$725,292
2012		634,073
2013		369,897
TOTAL	\$6,620,585	\$1,729,262

EMS FUND

MISSION:

This fund provides training funds for EMS related activities.

BUDGET:



BUDGET SUMMARY								
	2011	2012	2013			2014		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted	
Supplies and Expenses	\$ 7,282	\$ 1,033	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
Total Expenses	\$ 7,282	\$ 1,033	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
Intergvtl Grants & Aids	\$ 7,826	\$ 8,792	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
Total Revenues	\$ 7,826	\$ 8,792	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	

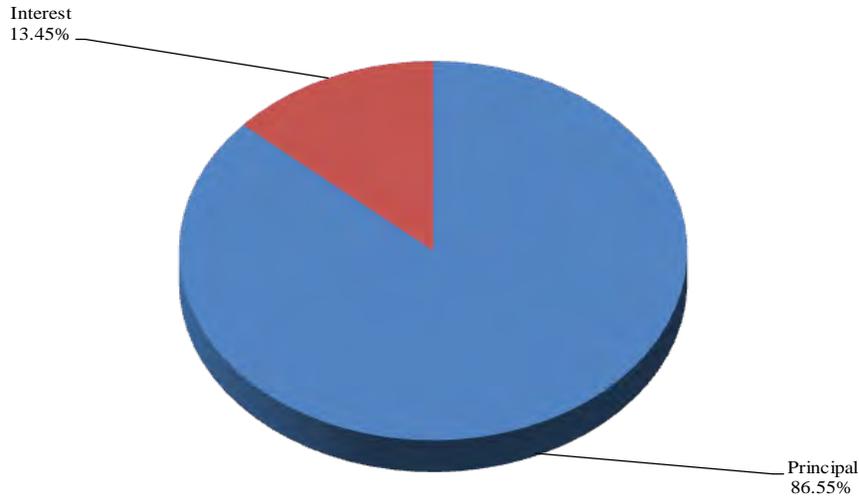
BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Wisconsin state aids offset EMS related costs. In prior years unused dollars were allowed to accumulate and the fund generated a fund balance of \$48,565. New regulations state that excess funds must be sent back to the state.

DEBT SERVICE FUND

RESPONSIBILITIES:

The Debt Service Fund accounts for the payment of general obligation debt principal, interest and related costs. The sources of revenue are property taxes, tax increments, interest earnings and reimbursements from other entities for debt payments.



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Principal	\$ 7,336,502	\$ 7,455,729	\$ 7,528,344	\$ 7,528,344	\$ 7,528,344	\$ 7,103,436	\$ 7,103,436
Interest	1,583,770	1,128,629	1,170,206	1,170,206	1,165,876	983,560	983,560
Other Professional Services							
Debt Issuance Costs		121,440					
Payments to Bond Escrow Agents		10,097,299					
Total Expenses	\$ 8,920,272	\$ 18,803,097	\$ 8,698,550	\$ 8,698,550	\$ 8,694,220	\$ 8,086,996	\$ 8,086,996
Taxes	\$ 4,156,866	\$ 4,088,000	\$ 4,088,000	\$ 4,088,000	\$ 4,088,000	\$ 4,088,000	\$ 4,088,000
Proceeds of Refunding Bonds		3,288,231					
Premium on Debt Issued		413,594					
Transfers from Other Funds	4,886,896	11,389,075	4,610,550	4,610,550	4,521,346	4,343,574	4,343,574
Total Revenues	\$ 9,043,762	\$ 19,178,900	\$ 8,698,550	\$ 8,698,550	\$ 8,609,346	\$ 8,431,574	\$ 8,431,574

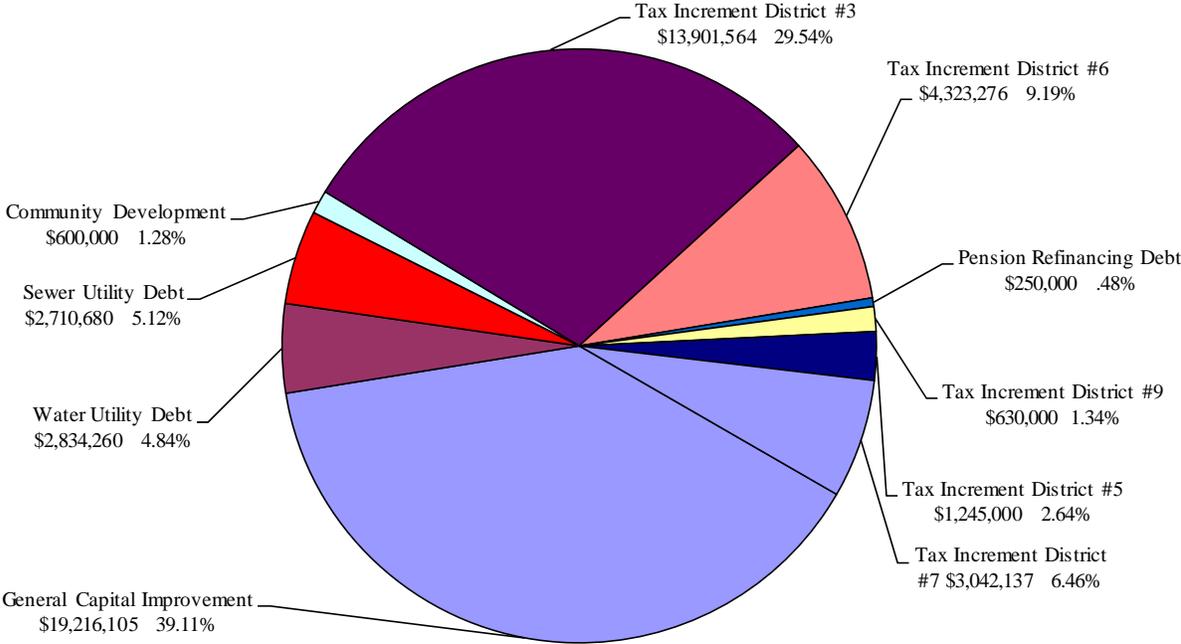
BUDGET HIGHLIGHTS:

The Debt Service Fund provides for all debt payments except debt obligations of the Water and Sewer Fund. Revenues from other sources represent transfers from the Tax Increment Districts for payment of their portion of the debt. The Property Tax Levy remains the same at \$4,088,000.

ANNUAL DEBT RETIREMENT:

EXISTING DEBT			
Year	Principal	Interest	Total
2014	7,925,000	1,099,627	9,024,627
2015	7,340,000	868,135	8,208,135
2016	6,320,000	687,573	7,007,573
2017	5,920,575	540,203	6,460,778
2018	5,835,000	402,040	6,237,040
2019	4,405,000	265,612	4,670,612
2020	3,765,000	169,674	3,934,674
2021	2,993,000	89,650	3,082,650
2022	1,385,000	34,805	1,419,805
2023	575,000	8,610	583,610
On Demand	600,000	-	600,000
	<u>\$47,063,575</u>	<u>\$4,165,930</u>	<u>\$51,229,504</u>

EXISTING OUTSTANDING DEBT BY PURPOSE -



DEBT SERVICE FUND

SUMMARY OF DEBT CHANGES

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Total General Obligation Debt	Utility Revenue Bonds	Total
Balance 1/1/2009	\$ 20,095,000	\$ 30,497,000	\$ 4,548,156	\$ 55,140,156	\$ 2,420,000	\$ 57,560,156
2009 Additions:						
Capital Improvement Plan		3,085,000		3,085,000		3,085,000
TID #3		320,000		320,000		320,000
TID #7		680,000		680,000		680,000
Refinancing		5,475,000		5,475,000		5,475,000
2009 Retirements	(3,935,000)	(7,950,000)	(481,081)	(12,366,081)	(790,000)	(13,156,081)
BALANCE 12/31/2009	\$ 16,160,000	\$ 32,107,000	\$ 4,067,075	\$ 52,334,075	\$ 1,630,000	\$ 53,964,075
2010 Additions:						
Community Development		198,000		198,000		198,000
Capital Improvement Plan		3,086,553		3,086,553		3,086,553
TID #3		1,580,447		1,580,447		1,580,447
TID #6		400,000		400,000		400,000
TID #7		78,000		78,000		78,000
Refinancing				-		-
Refinancing		3,145,000		3,145,000		3,145,000
2010 Retirements	(1,175,000)	(7,145,000)	(2,747,398)	(11,067,398)	(1,630,000)	(12,697,398)
BALANCE 1/1/2011	\$ 14,985,000	\$ 33,450,000	\$ 1,319,677	\$ 49,754,677	\$ -	\$ 49,754,677
2011 Additions:						
Capital Improvement Plan		3,427,510		3,427,510		3,427,510
TID #6		1,244,970		1,244,970		1,244,970
Sewer Utility Debt		3,012,520		3,012,520		3,012,520
2011 Retirements	(1,210,000)	(5,775,000)	(351,502)	(7,336,502)		(7,336,502)
BALANCE 1/1/2012	\$ 13,775,000	\$ 35,360,000	\$ 968,175	\$ 50,103,175	\$ -	\$ 50,103,175
2012 Additions:						
Capital Improvement Plan		3,023,369		3,023,369		3,023,369
TID #3		2,725,000		2,725,000		2,725,000
TID #6		700,000		700,000		700,000
Other Redevelopment		135,575		135,575		135,575
Refinancing		9,676,631		9,676,631		9,676,631
2012 Retirements	(9,260,000)	(7,790,000)	(968,175)	(18,018,175)		(18,018,175)
BALANCE 1/1/2013	\$ 4,515,000	\$ 43,830,575	\$ -	\$ 48,345,575	\$ -	\$ 48,345,575
2013 Additions:						
Capital Improvement Plan		2,855,000		2,855,000		2,855,000
TID #3		1,108,000		1,108,000		1,108,000
TID #6		2,065,000		2,065,000		2,065,000
TID #7		445,000		445,000		445,000
TID #9		630,000		630,000		630,000
2013 Retirements	(1,300,000)	(7,085,000)		(8,385,000)		(8,385,000)
BALANCE 1/1/2014	\$ 3,215,000	\$ 43,848,575	\$ -	\$ 47,063,575	\$ -	\$ 47,063,575
2014 Projected Additions:						
Capital Improvement Plan	3,130,000	3,370,000		6,500,000		6,500,000
TID #3		330,000		330,000		330,000
TID #6		220,000		220,000		220,000
TID #8		1,125,000		1,125,000		1,125,000
TID #10		315,000		315,000		315,000
2014 Retirements	(1,150,000)	(6,775,000)		(7,925,000)		(7,925,000)
BALANCE 12/31/2014	\$ 5,195,000	\$ 42,433,575	\$ -	\$ 47,628,575	\$ -	\$ 47,628,575

COMPUTATION OF DEBT LIMIT

	December 31, 2009	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014
Equalized Valuation	\$ 2,726,775,100	\$ 2,681,223,200	\$ 2,652,252,200	\$ 2,554,319,700	\$ 2,520,917,800	\$ 2,600,000,000
	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$136,338,755	\$134,061,160	\$132,612,610	\$127,715,985	\$126,045,890	\$130,000,000
Outstanding Debt	\$ 52,334,075	\$ 49,754,677	\$ 50,103,175	\$ 48,345,575	\$ 47,063,575	\$ 47,628,575
Legal Debt Margin	\$84,004,680	\$84,306,483	\$82,509,435	\$79,370,410	\$78,982,315	\$82,371,425
Debt Utilized	38.39%	37.11%	37.78%	37.85%	37.34%	36.64%

DEBT SERVICE FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$8,086,996	(\$611,554)	-7.03%
2013	\$8,698,550	(\$267,460)	-2.98%
2012	\$8,966,010	(\$9,837,087)	-52.32%
2011	\$18,803,097	\$9,491,704	101.94%
2010	\$9,311,393	\$131,597	1.43%
2009	\$9,179,796	\$62,306	0.68%
2008	\$9,117,490	(\$5,194)	-0.06%
2007	\$9,122,684	\$665,958	7.87%
2006	\$8,456,726	\$436,345	5.44%
2005	\$8,020,381	\$1,165,595	17.00%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$4,343,574	(\$266,976)	-5.79%
2013	\$4,610,550	(\$438,598)	-8.69%
2012	\$5,049,148	(\$6,339,927)	-55.67%
2011	\$11,389,075	\$6,264,094	122.23%
2010	\$5,124,981	\$81,315	1.61%
2009	\$5,043,666	\$571,043	12.77%
2008	\$4,472,623	(\$348,567)	-7.23%
2007	\$4,821,190	\$557,921	13.09%
2006	\$4,263,269	\$464,754	12.24%
2005	\$3,798,515	\$1,100,595	40.79%

YEAR	TAX LEVY	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$4,088,000	\$0	0.00%
2013	\$4,088,000	\$0	0.00%
2012	\$4,088,000	(\$68,866)	-1.66%
2011	\$4,156,866	\$0	0.00%
2010	\$4,156,866	\$0	0.00%
2009	\$4,156,866	\$0	0.00%
2008	\$4,156,866	\$0	0.00%
2007	\$4,156,866	\$0	0.00%
2006	\$4,156,866	\$0	0.00%
2005	\$4,156,866	\$0	0.00%

CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECTS FUNDS
2014 BUDGET

	Capital Projects Fund	Tax Increment District Number Three	Tax Increment District Number Five	Tax Increment District Number Six	Tax Increment District Number Seven	Tax Increment District Number Eight	Tax Increment District Number Nine	Tax Increment District Number Ten	Total
EXPENDITURES									
Contractual Services	\$ -	\$ 89,150	\$ 45,495	\$ 32,150	\$ 71,150	\$ 134,500	\$ 4,000	\$ 28,500	\$ 404,945
Debt Service	85,843	-	-	-	-	-	-	-	85,843
Grants, Contributions and Other	-	10,000	590,000	584,175	-	-	-	-	1,184,175
Capital Outlay	9,178,160	585,000	300,000	-	265,000	1,100,000	-	315,000	11,743,160
Other Financing Uses	-	2,197,602	458,923	769,689	671,117	-	78,868	-	4,176,199
Expenditures	<u>9,264,003</u>	<u>2,881,752</u>	<u>1,394,418</u>	<u>1,386,014</u>	<u>1,007,267</u>	<u>1,234,500</u>	<u>82,868</u>	<u>343,500</u>	<u>17,594,322</u>
REVENUES									
General Property Taxes	371,080	-	-	-	-	-	-	-	371,080
Other Taxes	-	1,801,039	1,262,699	1,257,427	422,972	181,053	-	-	4,925,190
Public Charges for Services	273,945	-	-	-	-	-	-	-	273,945
Intergovtl Charges for Services	359,000	-	-	-	16,000	-	-	-	375,000
Miscellaneous Revenues	1,250,000	14,900	-	-	1,000	-	-	-	1,265,900
Other Financing Sources	6,893,900	-	-	-	-	1,125,000	-	315,000	8,333,900
Revenues	<u>\$ 9,147,925</u>	<u>\$ 1,815,939</u>	<u>\$ 1,262,699</u>	<u>\$ 1,257,427</u>	<u>\$ 439,972</u>	<u>\$ 1,306,053</u>	<u>\$ -</u>	<u>\$ 315,000</u>	<u>\$ 15,545,015</u>

CAPITAL PROJECTS FUND

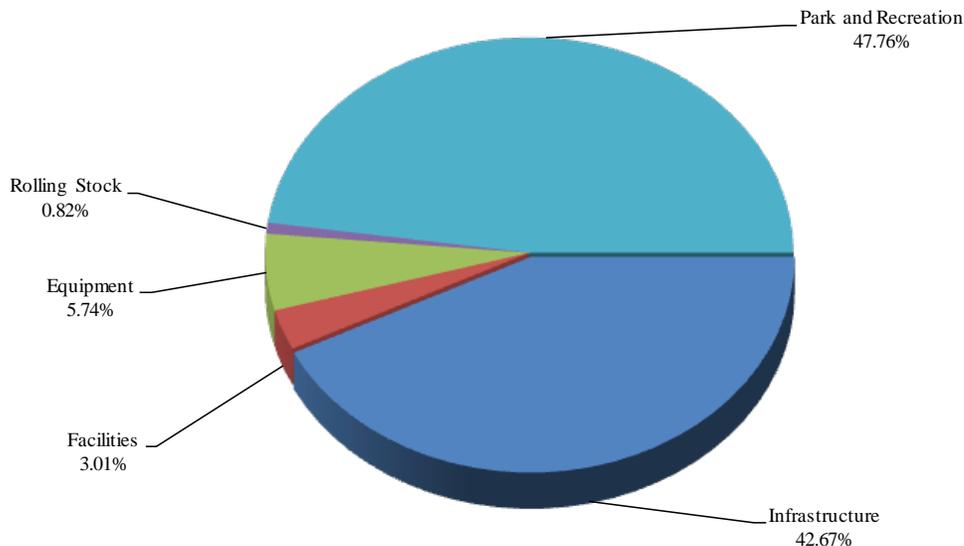
MISSION:

To maintain and improve the City’s infrastructure, facilities and equipment in the most cost-effective and efficient manner.

RESPONSIBILITIES:

This organization provides the financial resources for capital improvements which are defined as major projects requiring the expenditure of over \$25,000 for the purchase, construction or replacement of physical assets and infrastructure of the City. Revenues to support these expenditures are provided by special assessments, property taxes, grant income and debt proceeds.

BUDGET:



BUDGET SUMMARY								
	2011		2012		2013		2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted	
Contractual Services	\$ 4,148		\$ 75,000	\$ 236,318	\$ 236,318		\$ -	
Debt Service					\$ 32,234	\$ 85,843	\$ 85,843	
Capital Outlay	6,649,316	7,683,095	4,434,124	6,862,663	5,825,493	9,178,160	9,178,160	
Total Expenses	\$ 6,653,464	\$ 7,683,095	\$ 4,509,124	\$ 7,098,981	\$ 6,094,045	\$ 9,264,003	\$ 9,264,003	
Taxes	\$ 658,960	\$ 320,426	\$ 337,345	\$ 337,345	\$ 337,345	\$ 371,080	\$ 371,080	
Intergovtl Grants/Aids	2,871,017	1,121,201	-	55,575	152,602	273,945	273,945	
Public Charges	269,158	570,662	249,000	249,000	304,400	359,000	359,000	
Intergovtl Charges		15,000	-	-	-		-	
Miscellaneous	152,645	197,583	155,000	190,000	35,000	1,250,000	1,250,000	
Other Financing Sources	3,527,510	3,503,559	3,404,279	3,446,279	2,855,000	6,893,900	6,893,900	
Total Revenues	\$ 7,479,290	\$ 5,728,431	\$ 4,145,624	\$ 4,278,199	\$ 3,684,347	\$ 9,147,925	\$ 9,147,925	

CAPITAL PROJECTS FUND

**CITY OF WAUSAU
2014 CAPITAL PROGRAM BY FUNDING SOURCE**

PROJECT DESCRIPTION	DEPT	Total Project Costs	FUNDING SOURCES					Enterprise Funds
			Tax Levy Funds	Special Assessments	Grants or Other Income	TID District GO Notes	GO Debt Proceeds	
Infrastructure								
Land Acquisition	DPW	\$ 100,000				\$ 100,000		
WIS DOT Projects	DPW	521,102					521,102	
Street Improvements	DPW	2,774,500		329,000	241,945	975,000	1,228,555	
Asphalt Overlay	DPW	700,000					700,000	
Sidewalk Projects	DPW	291,000		30,000		35,000	226,000	
Storm Sewer	DPW	355,000				50,000	305,000	
Other Infrastructure Projects	DPW	555,000				220,000	335,000	
Industrial Park Improvements	DPW	315,000				315,000		
Street Lighting	DPW	65,000				65,000		
Water Projects	WS	937,000						937,000
Sewer/Wastewater Projects	WS	833,400						833,400
Total Infrastructure		\$ 7,447,002	\$ -	\$ 359,000	\$ 241,945	\$ 1,760,000	\$ 3,315,657	\$ 1,770,400
Facilities								
Airport Pavement Project Crack Sealant Coating	Airport	\$ 160,000	\$ 8,000		\$ 152,000			
Airport Rooftop Heating and Cooling System Replacement	Airport	27,000	27,000					
Public Works Facilities Improvements	DPW	38,000	38,000					
Fire Station Three Refurbishment- Garage Door	Fire	16,500	16,500					
Police Facilities-Masonry Rehabilitation	Police	35,000	35,000					
Total Facilities		\$ 276,500	\$ 124,500	\$ -	\$ 152,000	\$ -	\$ -	\$ -
Equipment								
Police Equipment	Police	\$ 69,558	\$ 32,658		\$ 21,500			\$ 15,400
Inspections Software	CCITC	115,000	115,000					
Video Cameras and Storage	CCITC	112,000	50,000					62,000
Network/Server Upgrades	CCITC	50,000						50,000
Microsoft Software Upgrades	CCITC	25,000	25,000					
Computer Hardware - PC and Tough Book Replacement	CCITC	155,000	65,000					90,000
Total Equipment		\$ 526,558	\$ 287,658	\$ -	\$ 21,500	\$ -	\$ -	\$ 217,400
Rolling Stock								
Park Rolling Stock	Parks	\$ 75,000	\$ 75,000					
Public Works Rolling Stock	DPW	1,614,000						1,614,000
Total Rolling Stock		\$ 1,689,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 1,614,000
Park and Recreation Areas								
River Edge Trail Improvements	Parks	\$ 1,230,000			\$ 1,000,000	\$ 230,000		
Athletic Park Construction and Historic Wall Improvement	Parks	417,500			285,000		132,500	
Memorial and Schulenburg Pool Engineering	Parks	366,000					366,000	
Kaiser Pool Reconstruction	Parks	2,600,000					2,600,000	
Total Parks/Recreation		\$ 4,613,500	\$ -	\$ -	\$ 1,285,000	\$ 230,000	\$ 3,098,500	\$ -
TOTAL CAPITAL COSTS		\$ 14,552,560	\$ 487,158	\$ 359,000	\$ 1,700,445	\$ 1,990,000	\$ 6,414,157	\$ 3,601,800
Current Year Levy			371,080					
Fund Balance Application			116,078					
			\$ 487,158					

CAPITAL PROJECTS FUND

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2014 INFRASTRUCTURE PROJECTS**

	ACCOUNT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2014 BUDGET
LAND ACQUISITION						
Miscellaneous	150 231098305		\$ 100,000		\$ 100,000	\$ -
Clark Street		TID #8	100,000	100,000		-
Thomas Street Widening		TID #6				-
CTH U/K Interchange		TID #6				-
TOTAL LAND ACQUISITION			<u>\$ 200,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
DOT PROJECTS						
Grand Avenue, Division Street to Kent Street	150-231598713		521,102			521,102
TOTAL DOT PROJECTS			<u>\$ 521,102</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 521,102</u>
STREET IMPROVEMENTS						
14th Ave, Randolph Street to Rose Marie Street	150 232098230		\$ 83,000			\$ 83,000
16th Ave, Randolph Street to Golden Meadow			175,375			175,375
Golden Meadow Street, 16th Ave to Stevens Drive			98,000			98,000
Silver Spring St, 16th Ave to Rose Marie Street			130,000			130,000
Rose Marie Street, Silver Spring Street to Bissell Street			114,250			114,250
Bissell Street, 16th Avenue to Rose Marie Street			139,375			139,375
South 6th Avenue, West Street to Garfield Avenue		CDBG	231,000	120,000		111,000
North 7th Street, Spring Street to Crocker Street			129,375		129,375	-
Crocker Street, North 7th Street to North 13th Street			426,000		426,000	-
11th Avenue Campus to the North			80,000			80,000
Scott Street, Bellis Street to 10th Street			179,250			179,250
McClellan Street, Bellis Street to Gray Place			147,000			147,000
Kent Street (City will be receiving \$79,983 toward project)			150,250	79,983		70,267
Curling Way (City will be receiving \$41,962 toward project)			312,000	41,962		270,038
2nd Avenue, Stewart Avenue to Elm Street		TID #8	825,000	825,000		-
Clark Street		TID #8	150,000	150,000		-
TOTAL STREET IMPROVEMENTS			<u>\$ 3,369,875</u>	<u>\$ 1,216,945</u>	<u>\$ 555,375</u>	<u>\$ 1,597,555</u>
BOULEVARD TREES & LANDSCAPING						
For 2013 project streets and subdivisions	150 232098237		40,000			\$ 40,000
			<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>
ASPHALT OVERLAY AND ALLEY PAVING						
Asphalt Paving	150 232698230		\$ 1,000,000		\$ 380,000	\$ 620,000
Alley Paving	150 232698236		40,000		40,000	-
TOTAL ASPHALT OVERLAY AND ALLEY PAVING			<u>\$ 1,040,000</u>	<u>\$ -</u>	<u>\$ 420,000</u>	<u>\$ 620,000</u>
SIDEWALKS						
Annual Sidewalk Replacement Contract	150 233098240		300,000		85,000	\$ 215,000
New Sidewalk - E. Wausau Avenue, WI River to 5th Street; North side of Bridge Street, Graphic Packaging to WI River	150 2330982	TID #3	\$ 76,000	35,000		41,000
TOTAL SIDEWALKS			<u>\$ 376,000</u>	<u>\$ 35,000</u>	<u>\$ 85,000</u>	<u>\$ 256,000</u>

CAPITAL PROJECTS FUND

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2014 INFRASTRUCTURE PROJECTS**

	ACCOUNT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	Special Funding	DEFERRED TO FUTURE YEAR	2014 BUDGET
STORM SEWER						
	150 236198250					
2nd Avenue, Stewart Avenue to Elm Street		TID #8	\$ 50,000	50,000	\$ -	\$ -
6th Avenue, West Street to Garfield Avenue			50,000			50,000
7th Street, Spring Street to Crocker Street			35,000		35,000	-
Crocker Street, 7th Street to 13th Street			40,000		40,000	-
Curling Way			50,000			50,000
Kent Street			30,000			30,000
Unanticipated Projects and Studies			75,000			75,000
Storm Water Management			100,000		100,000	-
Storm Sewer Outfall Repair - WI River Outfalls			100,000			100,000
Storm Sewer Outfall Repair - DPW			75,000		75,000	-
TOTAL STORM SEWER			<u>\$ 605,000</u>	<u>\$ 50,000</u>	<u>\$ 250,000</u>	<u>\$ 305,000</u>
OTHER PROFESSIONAL SERVICES						
	150 236592190					
Unanticipated Engineering Studies			\$ 40,000	-	\$ 40,000	-
TOTAL OTHER PROFESSIONAL SERVICES			<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>
OTHER CAPITAL EXPENDITURES						
	150 236598290					
Concrete Pavement Repairs (joints/cracks)			\$ 300,000		\$ 15,000	\$ 285,000
Pavement Markings			100,000		50,000	50,000
Streetscape		TID #6/#7	220,000	220,000		-
TOTAL OTHER CAPITAL REPAIRS			<u>\$ 620,000</u>	<u>\$ 220,000</u>	<u>\$ 65,000</u>	<u>\$ 335,000</u>
INDUSTRIAL PARK						
75th Avenue Drainage Project		TID #10	\$ 75,000	\$ 75,000		
Reconstruct 77th Avenue			240,000	240,000	\$ -	\$ -
TOTAL INDUSTRIAL PARK			<u>\$ 315,000</u>	<u>\$ 315,000</u>	<u>\$ -</u>	<u>\$ -</u>
WATERMAINS						
River Drive		Utility	\$ 80,000	80,000	\$ -	\$ -
17th Street, Bridge Street to south		Utility	35,000	35,000	\$ -	-
Goldbach Subdivision		Utility	66,000	66,000		-
2nd Avenue, Stewart Avenue to Elm Street		Utility	35,000	35,000		-
North 7th Street, Spring Street to Crocker Street		Utility	35,000	35,000		-
Crocker Street, 7th Street to 13th Street		Utility	120,000	120,000		-
Scott Street, Bellis Street to Gray Place		Utility	46,000	46,000		-
McClellan Street, Bellis Street to Gray Place		Utility	20,000	20,000		-
Unanticipated Projects		Utility	500,000	500,000		-
TOTAL WATER MAINS			<u>\$ 937,000</u>	<u>\$ 937,000</u>	<u>\$ -</u>	<u>\$ -</u>
SANITARY SEWER						
Goldbach Subdivision		Utility	\$ 118,400	\$ 118,400		\$ -
2nd Avenue, Stewart Avenue to Elm Street		Utility	25,000	25,000		-
North 7th Street, Spring Street to Crocker Street		Utility	30,000	30,000		-
Crocker Street, 7th Street to 13th Street		Utility	80,000	80,000		-
Scott Street, Bellis Street to 10th Street		Utility	40,000	40,000		-
McClellan Street, Bellis Street to Gray Place		Utility	40,000	40,000		-
Unanticipated Projects		Utility	500,000	500,000		-
TOTAL SANITARY SEWER			<u>\$ 833,400</u>	<u>\$ 833,400</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL			<u>\$ 8,817,377</u>	<u>\$ 4,022,345</u>	<u>\$ 1,435,375</u>	<u>\$ 3,674,657</u>

CAPITAL IMPROVEMENT PROGRAM 2014 REQUEST RATING FORM SUMMARY				
		FUNDED	REQUEST	AVERAGE RANKING
New Neighborhood Park	Park	\$367,500	\$367,500	98
Kaiser Pool Remodel	Park	\$2,600,000	\$2,600,000	98
Memorial and Schulenburg Pools	Park	\$366,000	\$366,000	98
City Inspections Software	CCITCC	\$115,000	\$115,000	97
River Edge Trail	Park	\$1,000,000	\$1,000,000	94
Combination	Police	\$37,135	\$37,135	90
Athletic Park Historic Wall	Park	\$50,000	\$50,000	90
Canine	Police	\$32,423	\$32,423	85
LED Low Level Lighting	Public Works	\$65,000	\$65,000	84
River Edge Trail---Dudley Tower	Park	\$230,000	\$230,000	77
Vehicle Replacement	Public Works	\$1,614,000	\$1,614,000	77
Pavement Crack Sealant Coating	AIRPORT	\$160,000	\$160,000	76
SCBA Replacement (2015)	Fire	\$0	\$294,218	76
GPS Traffic Signals	Public Works	\$0	\$35,000	76
Shop Hoist Replacement	Transit	\$0	\$195,000	73
Public Safety Mobile Data	CCITCC	\$0	\$82,000	72
Park Rolling Stock	Park	\$75,000	\$153,500	71
Toughbook PC Replacement	CCITCC	\$90,000	\$90,000	68
Airport Rooftop Replacement	Maintenance	\$27,000	\$27,000	67
T Hangar Maintenance	AIRPORT	\$0	\$72,000	65
Microsoft Software Upgrades	CCITCC	\$25,000	\$25,000	64
Police Dept. Facility Improvement	Maintenance	\$0	\$58,600	64
Masonry Safety Building	Maintenance	\$35,000	\$35,000	64
Station #2 Replacement	Fire	\$0	\$3,522,000	64
DPW Facilities	Public Works	\$38,000	\$38,000	63
Station #3 Refurbishment	Fire	\$16,500	\$47,905	62
Agenda and Meeting Management Software	CCITCC	\$0	\$130,000	61
Video Storage	CCITCC	\$82,000	\$82,000	60
Police Dept. Boiler	Maintenance	\$0	\$32,000	60
High Speed Firewalls	CCITCC	\$0	\$15,000	58
Video Camera Replacement	CCITCC	\$30,000	\$30,000	58
New Garage Doors - Central Station	Fire	\$0	\$50,586	58
Storage Building	Public Works	\$0	\$36,750	58
Fiber Project	CCITCC	\$0	\$15,000	54
PC Replacement	CCITCC	\$65,000	\$85,000	54
Network/Server	CCITCC	\$50,000	\$50,000	53
Basement Project - City Hall	Maintenance	\$0	\$30,000	48
Fire Dept. Message Sign Upgrade	Fire	\$0	\$25,000	43
Radtke Point	Park	\$0	\$110,400	43

The Committee ranked capital requests based upon pre-established criteria including:

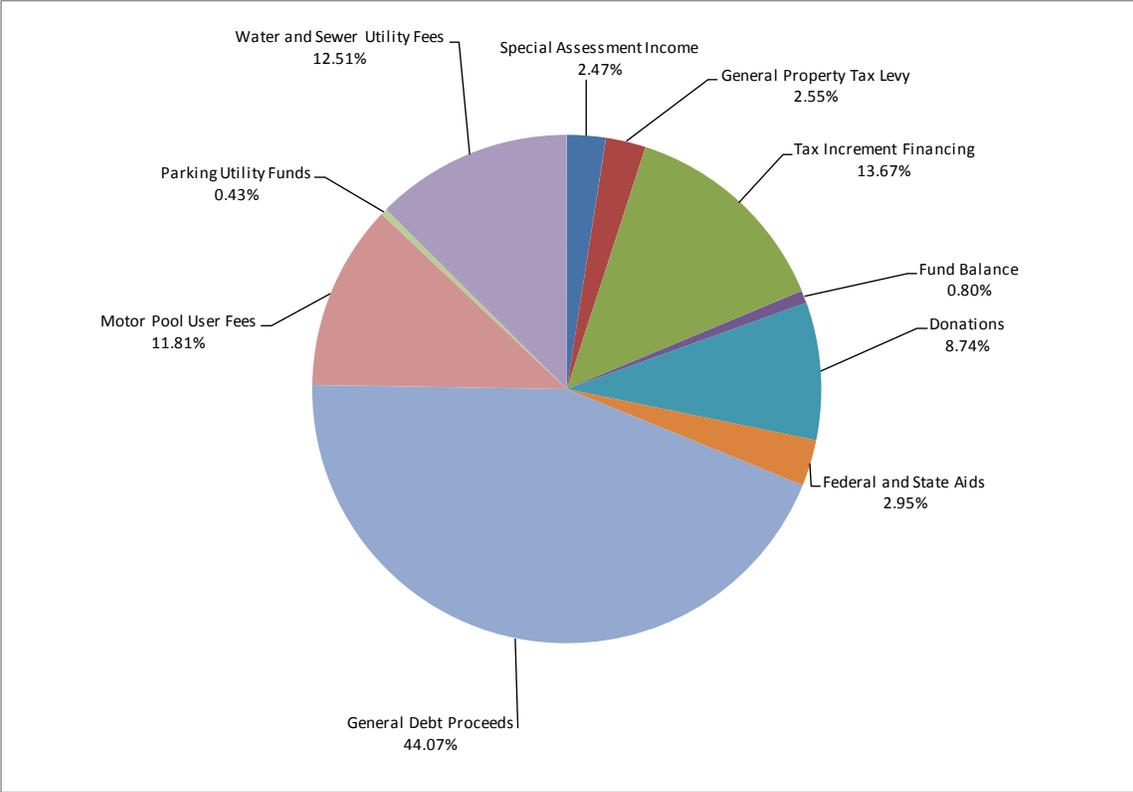
- Consistency with Community Goals and Plans
- Public Health and Safety
- Mandated or Other Legal Requirements
- Maintaining Existing Service Levels
- Area Served/Extent of Benefit
- Public Perception of Need
- Impact on Operating Efficiencies

- Feasibility of the Project
- Blight and Crime Elimination
- Operational Budget Impact
- Impact of Deferring the Project
- Impact on the Environment
- Relationship with Other Projects

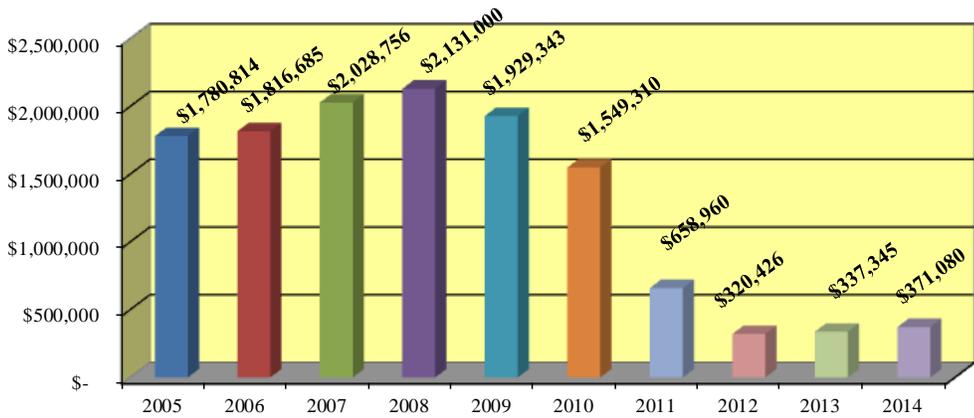
CAPITAL PROJECTS FUND

REVENUES:

As depicted in the chart below the capital budget is funded by a variety of revenue sources which fluctuate each year based upon the projects.



**CITY OF WAUSAU 2005-2014
CAPITAL PROJECT TAX LEVY**

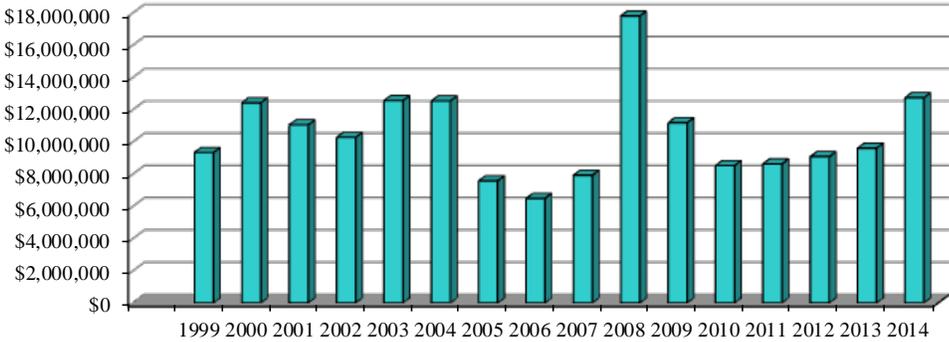


Historically, the State has reacted to economic difficulties by reducing state aids. Rather than reducing services, the City has looked at other revenue sources to fund the capital plan and reduced the amount of general property tax funds committed to these important projects.

CAPITAL PROJECTS FUND

Below is a historic review of the capital plan excluding Water and Sewer Utility Projects from 1999 to 2014. The peak year of 2008 included bus purchases of \$3,326,000 which are 80% funded by grants and major DOT projects in Tax Increment Districts 6 and 7 of \$3,780,168. The 2004 budget provided \$2,500,000 for the Wausau Business Incubator Project and approximately \$3,871,000 for the 20th Avenue Project. The 2014 increase is primarily due to the pool projects.

**CITY OF WAUSAU 1999-2014
CAPITAL IMPROVEMENT BUDGETS
Excluding Water and Sewer**



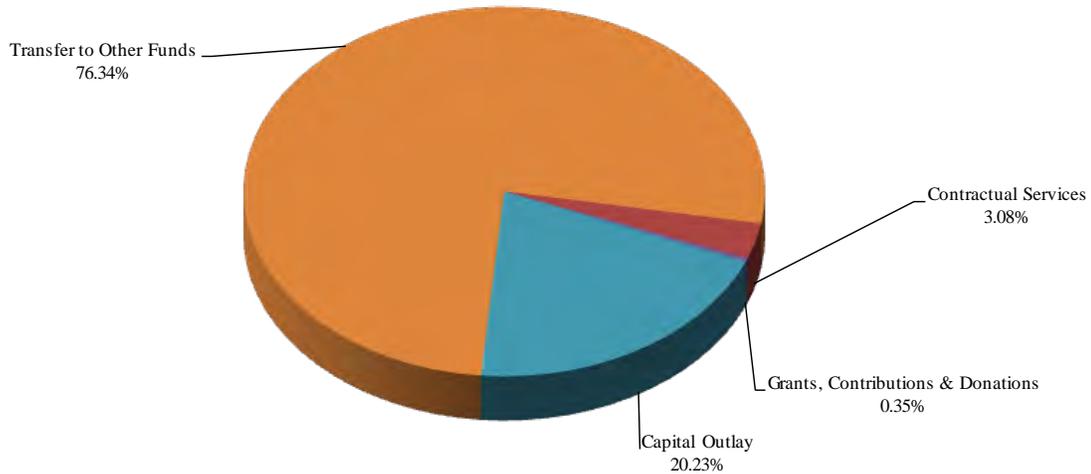
BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$9,264,003	\$4,754,879	95.06%
2013	\$4,509,124	(\$492,618)	-9.21%
2012	\$5,001,742	(\$344,618)	-6.45%
2011	\$5,346,360	(\$477,200)	-8.19%
2010	\$5,823,560	(\$1,989,788)	-25.47%
2009	\$7,813,348	(\$3,008,162)	-27.80%
2008	\$10,821,510	\$4,621,929	74.55%
2007	\$6,199,581	\$498,596	8.75%
2006	\$5,700,985	(\$513,809)	-8.27%
2005	\$6,214,794	(\$21,368)	-0.34%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$8,776,845	\$4,968,566	118.83%
2013	\$3,808,279	(\$373,037)	-8.22%
2012	\$4,181,316	(\$356,084)	-7.85%
2011	\$4,537,400	\$439,150	10.72%
2010	\$4,098,250	(\$1,526,305)	-27.14%
2009	\$5,624,555	(\$2,983,455)	-34.66%
2008	\$8,608,010	\$4,437,185	106.39%
2007	\$4,170,825	\$286,525	7.38%
2006	\$3,884,300	(\$524,680)	-11.90%
2005	\$4,408,980	(\$162,890)	-3.56%

TAX INCREMENT DISTRICT NUMBER THREE FUND

BUDGET:



BUDGET SUMMARY

	2011		2012		2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted		
Contractual Services	\$ 116,301	\$ 116,049	\$ 114,150	\$ 291,003	\$ 254,775	\$ 89,150	\$ 89,150		
Debt Service		\$ 33,171							
Grants, Contributions & Donations	174,000	275,000	10,000	20,000		10,000	10,000		
Capital Outlay	4,632,763	701,471	120,000	2,357,810	2,257,778	585,000	585,000		
Transfer to Other Funds	2,614,683	8,452,388	2,821,474	2,821,474	2,816,432	2,197,602	2,197,602		
Total Expenses	\$ 7,537,747	\$ 9,578,079	\$ 3,065,624	\$ 5,490,287	\$ 5,328,985	\$ 2,881,752	\$ 2,881,752		
Tax Increment	\$ 2,122,790	\$ 2,082,134	\$ 1,931,156	\$ 1,931,156	\$ 1,851,630	\$ 1,801,039	\$ 1,801,039		
Intergovernmental Grants and Aids					200,000				
Public Charges for Services	10,416	8,485							
Miscellaneous Revenue	1,219,084	178,455	14,423	14,423	37,566	14,900	14,900		
Debt Proceeds		9,005,000		750,000	1,108,000				
Transfer from Other Funds	44,088								
Total Revenues	\$ 3,396,378	\$ 11,274,074	\$ 1,945,579	\$ 2,695,579	\$ 3,197,196	\$ 1,815,939	\$ 1,815,939		

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for \$10,000 of outstanding obligation with Collaborative Consulting along with land acquisition \$135,000, street lighting of \$65,000, wayfinding costs of \$60,000, parking consulting services of \$60,000, river edge trail of \$265,000 and administration and other contractual services of \$89,150.

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring twelve debt issues. These issues are detailed below along with a consolidated schedule of maturities.

	Original Amount		
	Borrowed	Repaid	Balance 12/31/2013
1995 State Trust Fund Loan	\$ 750,000	\$ 750,000	\$ -
1996 General Obligation Bonds	757,555	697,555	60,000
Mirman Promissory Note	300,000	300,000	-
McDevco Promissory Note	1,146,447	1,146,447	-
1997 General Obligation Note	4,000,000	4,000,000	-
1998 General Obligation Bonds	856,402	856,402	-
2001 General Obligation Note	475,800	475,800	-
2001 State Trust Fund Loan	1,617,503	1,617,503	-
2002 State Trust Fund Loan	2,415,665	2,415,665	-
2003 State Trust Fund Loan	2,617,794	2,617,794	-
2003 State Trust Fund Loan	5,057,592	5,057,592	-
2003 State Trust Fund Loan	3,908,949	3,908,949	-
2003D General Obligation Note	3,285,000	3,285,000	-
2004A General Obligation Note	643,534	570,740	72,794
2004 General Obligation Refunding Bond	13,445,000	11,665,000	1,780,000
2005B General Obligation Note	2,000,000	1,680,000	320,000
2007 General Obligation Note	1,396,190	835,867	560,323
2008 General Obligation Note	270,000	125,000	145,000
2009 General Obligation Note	320,000	120,000	200,000
2010A General Obligation Note	1,580,447	420,000	1,160,447
2012A General Obligation Note - Taxable	2,725,000	270,000	2,455,000
2012B General Obligation Note Refunding	6,280,000	240,000	6,040,000
Foundation Loan	1,530,000	1,530,000	-
Foundation Loan - Savo Supply	358,000		358,000
Foundation Loan - Riverfront Property Acquisition	750,000		750,000
	<u>\$ 58,486,878</u>	<u>\$ 44,585,314</u>	<u>\$ 13,901,564</u>

	Principal	Interest	Total
2014	1,867,874	329,728	2,197,602
2015	1,795,081	268,742	2,063,823
2016	1,660,081	215,891	1,875,972
2017	1,680,081	178,852	1,858,933
2018	2,310,000	146,129	2,456,129
2019	1,560,000	89,823	1,649,823
2020	1,580,447	55,414	1,635,861
2021	1,148,000	23,462	1,171,462
2022	300,000	3,975	303,975
	<u>13,901,564</u>	<u>1,312,015</u>	<u>15,213,579</u>

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT VALUATIONS:

<u>YEAR</u>	<u>EQUALIZED VALUATION</u>	<u>PERCENTAGE INCREASE</u>
1994	\$ 9,719,600	
1995	10,989,700	13.07%
1996	10,100,700	-8.09%
1997	10,195,800	0.94%
1998	10,596,400	3.93%
1999	11,130,900	5.04%
2000	11,377,100	2.21%
2001	17,246,000	51.59%
2002	21,877,500	26.86%
2003	25,324,400	15.76%
2004	37,527,900	48.19%
2005	46,201,500	23.11%
2006	54,013,600	16.91%
2007	61,948,100	14.69%
2008	122,085,200	97.08%
2009	116,758,800	-4.36%
2010	115,776,400	-0.84%
2011	113,527,400	-1.94%
2012	107,384,900	-5.41%
2013	106,038,900	-1.25%

TAX INCREMENT DISTRICT NUMBER FIVE FUND

MISSION:

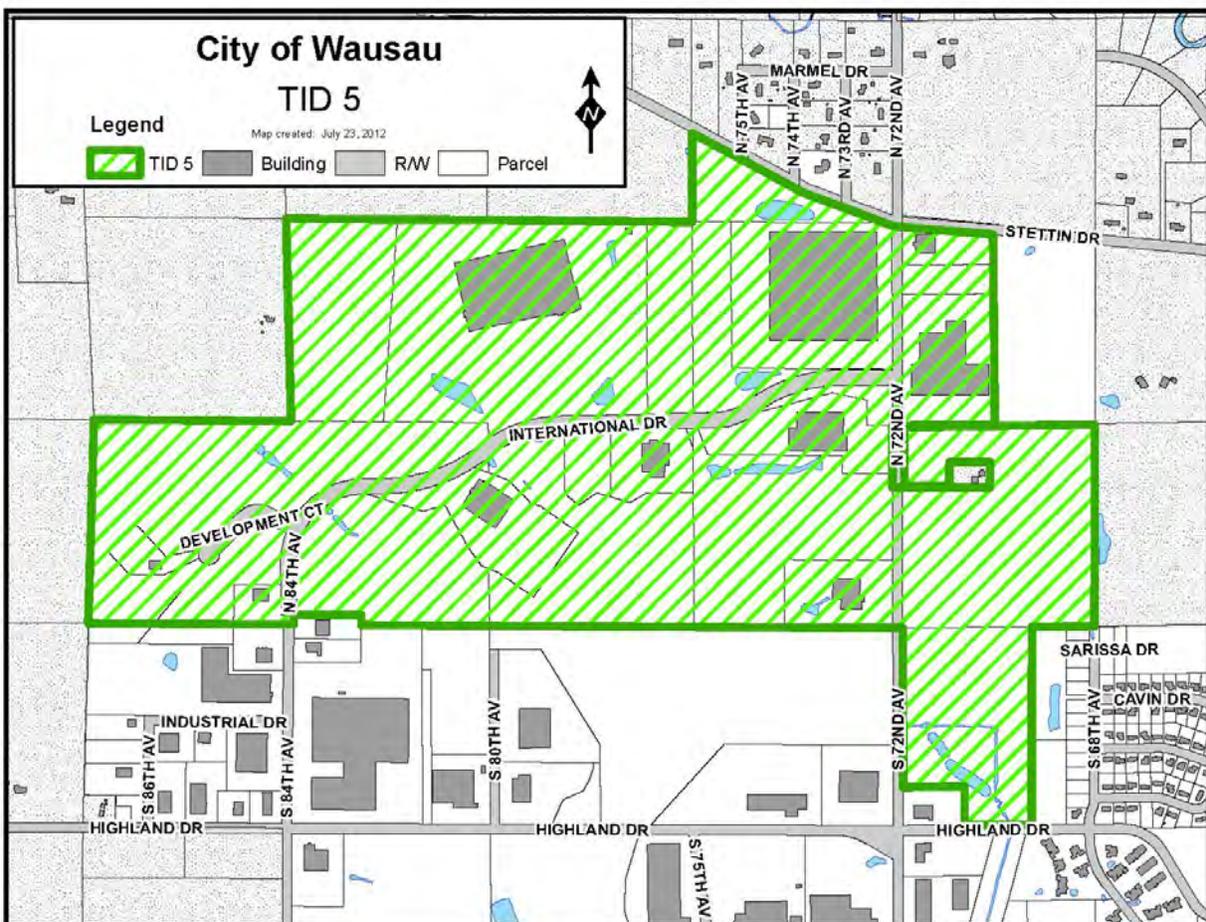
To fund the third expansion of the City's industrial park. Mandated expiration of the District is July 31, 2020. The projected fund deficit at December 31, 2013 is \$153,763. Total Outstanding debt at December 31, 2013 and 2012 is \$1,245,000 and \$1,755,238 respectively. This district was amended in 2012 which allowed spending outside the district.

RESPONSIBILITIES:

This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

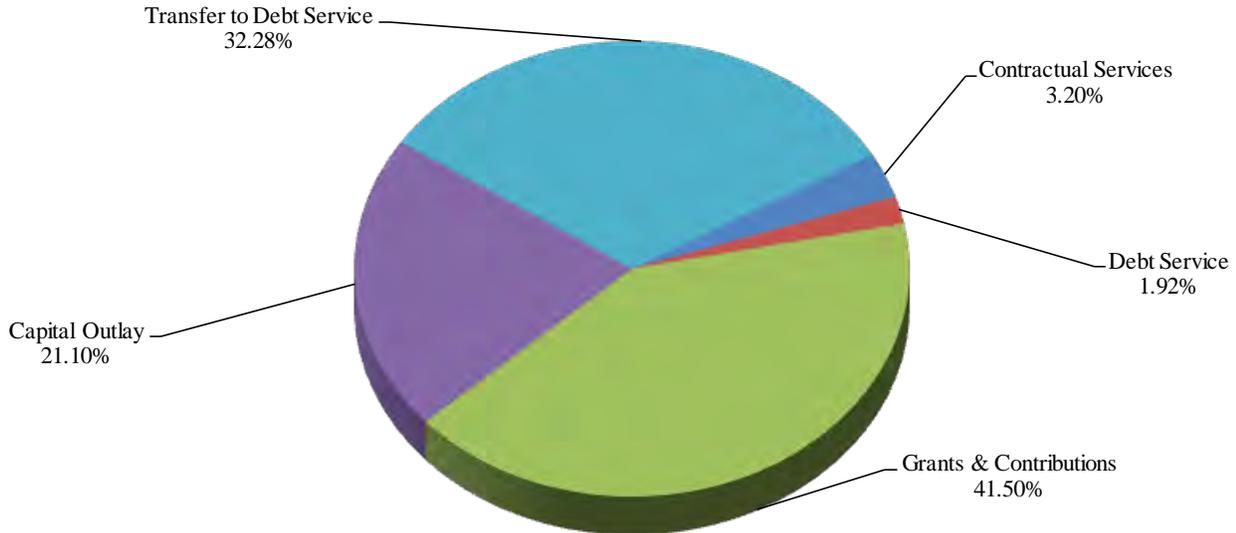
DISTRICT FACTS:

Creation Date: July 31, 1997
Last Date Project Costs Incurred: July 31, 2015
Mandated Final Dissolution Date: July 31, 2020



TAX INCREMENT DISTRICT NUMBER FIVE FUND

BUDGET:



BUDGET SUMMARY								
	2011		2012		2013		2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted	
Contractual Services	\$ 18,104	\$ 28,332	\$ 18,254	\$ 18,254	\$ 23,495	\$ 45,495	\$ 45,495	
Debt Service						\$ 27,365	\$ 27,365	
Grants & Contributions		290,000				590,000	590,000	
Capital Outlay	257,197	25,000				300,000	300,000	
Transfer to Debt Service	693,239	2,421,459	451,862	451,862	548,886	458,923	458,923	
Total Expenses	\$ 968,540	\$ 2,764,791	\$ 470,116	\$ 470,116	\$ 572,381	\$ 1,421,783	\$ 1,421,783	
Taxes	\$ 1,295,597	\$ 1,282,945	\$ 1,261,015	\$ 1,261,015	\$ 1,259,989	\$ 1,262,699	\$ 1,262,699	
Public Chgs for Services								
Miscellaneous Revenue	1,456							
Other Financing Sources								
Total Revenues	\$ 1,297,053	\$ 1,282,945	\$ 1,261,015	\$ 1,261,015	\$ 1,259,989	\$ 1,262,699	\$ 1,262,699	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2013 budget provides for administration, debt retirement, walkway and streetscape improvements, and the establishment of the revolving loan fund as described in the 2012 project plan amendment.

TAX INCREMENT DISTRICT NUMBER FIVE FUND

DISTRICT FUTURE OBLIGATIONS:

After the early retirement of the General Obligation Note 2003 and the 2007 State Trust Fund Loans the only issue left to retire is the 2010B GO Note.

	Original Amount Borrowed	Repaid	Balance 12/31/2012
1997 General Obligation Note, Call date April 1, 2005	\$540,000	\$540,000	\$ -
2003 General Obligation Note, Call date April 1, 2013	2,000,000	2,000,000	-
2004B General Obligation Note, Call date April 1, 2009	1,500,000	1,500,000	-
2007 State Trust Fund Loan, Call date annually March 15th	2,956,877	2,956,877	-
2007 State Trust Fund Loan, Call date annually March 15th	500,000	500,000	-
2010B Refunding General Obligation Note	2,440,000	1,195,000	1,245,000
Total	\$9,936,877	\$8,691,877	\$1,245,000

DEBT RETIREMENT:

	Total	
Principal	Interest	Total
430,000	28,923	458,923
260,000	21,028	281,028
270,000	13,598	283,598
285,000	4,774	289,774
1,245,000	68,323	1,313,323

TAX INCREMENT DISTRICT NUMBER FIVE FUND

CASH FLOW PROJECTIONS:

The Fund will end with a deficit in 2013 due to the early retirement of debt. The City refinanced a number of issues in 2012 due to attractive interest rates. The 2003A bonds financed a portion of general CIP projects along with the TID #5. During the refinancing the city retired the portion of the bonds that related to TID #5 and refinanced the balance of the issue. This deficit will be short term in nature as the 2014 increment will cover the deficit along with the projected costs. The General Fund will charge interest for the financing of these deficits. The cash flow predicts a positive fund balance for the duration of the district life.

**TAX INCREMENTAL DISTRICT NUMBER FIVE
PROJECTED CASH FLOW**

Year	USES OF FUNDS				SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Total Annual Debt Service	Administrative, Organization & Discretionary Costs	Developer Grant & Revolving Loan Funds	Capital Expenditures	Loan Proceeds	Tax Increment	Other Income		
2012	2,421,459	28,332		315,000		1,282,945		(1,481,846)	(841,371)
2013	548,886	15,495		8,000		1,259,989		687,608	(153,763)
2014	458,923	42,860	590,000	330,000		1,262,699		(159,084)	(312,847)
2015	281,028	18,000				1,269,012		969,984	657,137
2016	283,598	18,000				1,275,357		973,759	1,630,896
2017	289,774	18,000				1,281,734		973,960	2,604,856
TOTAL	4,283,668	140,687	590,000	653,000	-	7,631,736	-		

2016 Possible Closure ←

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
1997	\$105,900	-
1998	8,316,200	7752.88%
1999	10,622,200	27.73%
2000	11,962,200	12.62%
2001	12,263,000	2.51%
2002	13,872,700	13.13%
2003	18,785,600	35.41%
2004	17,650,900	-6.04%
2005	18,300,700	3.68%
2006	20,733,000	13.29%
2007	22,632,000	9.16%
2008	30,044,500	32.75%
2009	48,849,000	62.59%
2010	45,633,600	-6.58%
2011	45,419,600	-0.47%
2012	44,938,400	-1.06%
2013	44,916,500	-0.05%

TAX INCREMENT DISTRICT NUMBER SIX FUND

MISSION:

To fund public infrastructure within the District, and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

The district project plan was amended in 2010 and 2011 to add territory to the district and allow for certain expenditures within one half mile of the district boundaries.

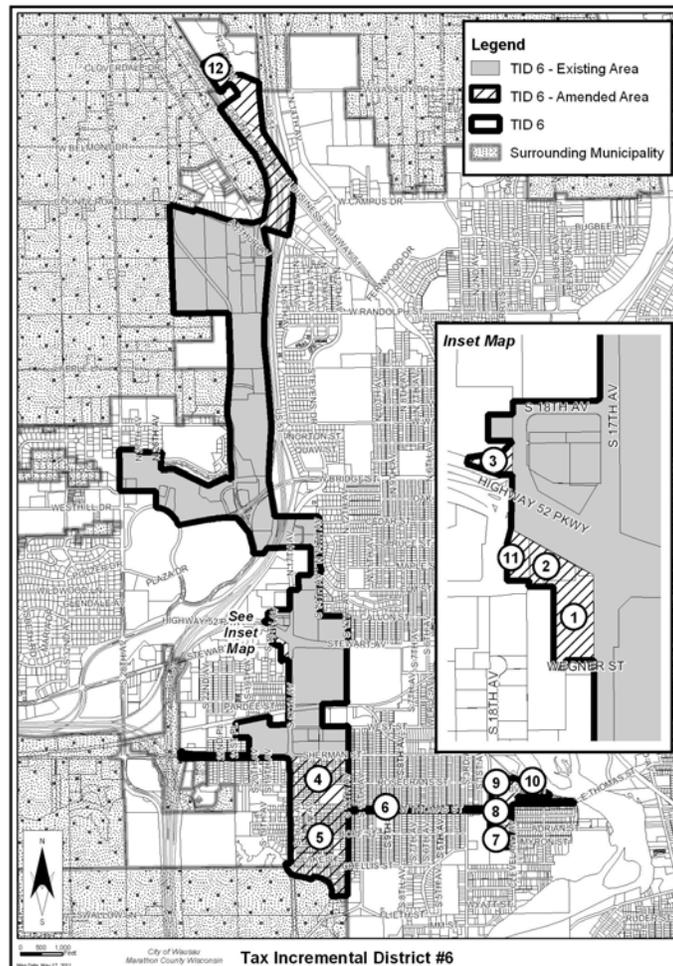
Projected Fund Balance on December 31, 2013 is \$511,791. Total Outstanding debt at December 31, 2013 and 2012 is \$4,253,276 and \$2,685,855 respectively.

RESPONSIBILITIES:

This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

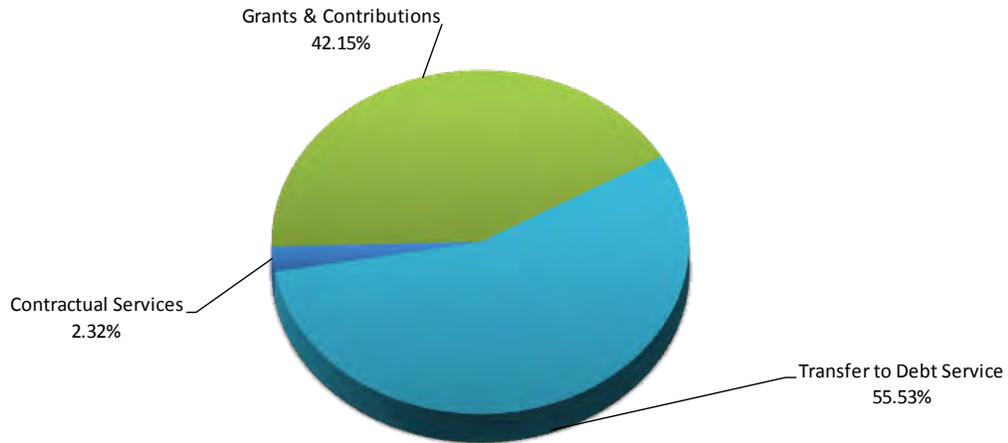
DISTRICT FACTS:

Creation Date: May 10, 2005
Last Date Project Costs Incurred: May 10, 2020
Mandated Final Dissolution Date: May 10, 2025



TAX INCREMENT DISTRICT NUMBER SIX FUND

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services	\$ 113,596	\$ 42,784	\$ 32,150	\$ 53,229	\$ 74,635	\$ 32,150	\$ 32,150
Debt Service					23,315		
Grants & Contributions	257,465	405,876	256,216	566,216	458,379	584,175	584,175
Capital Outlay	379,360	1,871,282	3,163,500	3,497,751	2,513,475		
Transfer to Debt Service	238,444	390,527	490,467	490,467	534,442	769,689	769,689
Total Expenses	\$ 988,865	\$ 2,710,469	\$ 3,942,333	\$ 4,607,663	\$ 3,604,246	\$ 1,386,014	\$ 1,386,014
Taxes	\$ 1,051,413	\$ 1,146,166	\$ 1,025,757	\$ 1,025,757	\$ 1,035,064	\$ 1,257,427	\$ 1,257,427
Public Charges	7,715	5,428					
Miscellaneous	2,967	3,951					
Other Financing Sources	1,244,970	700,000	2,700,000	2,810,000	2,065,000		
Total Revenues	\$ 2,307,065	\$ 1,855,545	\$ 3,725,757	\$ 3,835,757	\$ 3,100,064	\$ 1,257,427	\$ 1,257,427

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2014 budget anticipates developer payments detailed below, debt retirement and administrative costs.

	2013 Anticipated	2014 Budget
Developer Grant and Other Contributions		
Rasmussen College Development Agreement	\$78,844	\$85,000
F & G Retail Venture LLC	169,535	
Kocourek Auto Group		100,000
Briqs	110,000	
Thunder Lube		100,000
Ghidorzi	100,000	299,175
Total	458,379	584,175

TAX INCREMENT DISTRICT NUMBER SIX FUND

DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring four general obligation note issues.

- 2005A General Obligation Note financed the road construction along 17th and 20th Avenues and the Hospital Loop.
- 2010A General Obligation Note financed Sherman Street 17th Avenue to 22nd Avenue.
- 2011A General Obligation Note financed a variety of infrastructure projects.
- 2012B General Obligation Note financed a portion of 12th Avenue reconstruction and water and sewer replacement.
- 2013A Financed Westwood Drive and the County Highway U four lane expansion construction.

	Original Amount Borrowed	Repaid	Balance 12/31/2013
2005A General Obligation Note	\$1,539,475	\$1,171,689	\$367,786
2010A General Obligation Note	\$400,000	\$120,000	\$280,000
2011A General Obligation Note	\$1,244,970	\$249,480	\$995,490
2012B General Obligation Note	\$700,000	\$155,000	\$545,000
2013A General Obligation Note	\$2,065,000	\$0	\$2,065,000
	<u>\$5,949,445</u>	<u>\$1,696,169</u>	<u>\$4,253,276</u>

Schedule of Maturities

	Principal	Interest	Total
2014	668,609	101,080	769,689
2015	628,657	74,525	703,182
2016	434,740	62,291	497,031
2017	434,740	53,451	488,191
2018	434,740	44,495	479,235
2019	434,740	35,287	470,027
2020	433,930	25,692	459,622
2021	388,120	16,451	404,571
2022	265,000	9,050	274,050
2023	200,000	3,000	203,000
	<u>\$4,323,276</u>	<u>\$425,322</u>	<u>\$4,748,598</u>

DEVELOPER AGREEMENT OBLIGATIONS:

The City of Wausau entered into a development agreement on March 4th, 2009 with Union Station II, LLC and 411 Westwood Drive, LLC (developer). The developer agreed to construct the Rasmussen College building, parking area and related facilities with an estimated value of \$3,000,000. In addition, the developer agreed that the project, leased to Rasmussen College, Inc., would create 35 new full time jobs within 36 months of occupancy. In exchange for this development, the City agreed to pay 38.66% of site development costs not to exceed \$455,550. The contributions will be paid out of tax increment or any other available funds. Payments to date are \$241,680. The 2014 payment is estimated at \$85,000. In addition, under a separate development agreement, the City agreed to advance funds to the same developer to construct a private access road for said Rasmussen College development in an amount not to exceed \$298,698. The developer will reimburse the City's said advance without interest no later than 10 years or upon the development of adjacent lots 2 and 3. The access road advancement was made to the developer in October 2009.

TAX INCREMENT DISTRICT NUMBER SIX FUND

The City of Wausau entered into a development agreement with Kocourek Automotive Group for the development of 4.97 acres located on 20th Avenue and bounded by County Road K for the construction of an auto dealership. The development will provide increased property values and provide increased employment. The City agreed to fund development costs totaling \$200,000 through developer funded financing. Payments are based upon 95% of the taxes collected without interest. The 2014 budget provides for the first payment expected to be \$100,000.

The City of Wausau entered into a development agreement with Kocourek Automotive Group for the development of 1.7 acres located on 20th Avenue and bounded by County Road K for the construction of an auto dealership. The development will provide increased property values and provide increased employment. The City agreed to provide a loan of \$50,000 with interest equal to the city's borrowing rate. The agreement provides for the loan term to be no more than 10 years with an annual principal payment and interest paid biannually. In addition, the City agreed to fund development costs totaling \$150,000 through developer funded financing. Payments are based upon 95% of the taxes collected without interest. This contribution agreement obligation begins once the earlier agreement is paid in full.

The City of Wausau entered into a development agreement with Lube, Inc. for the construction of a mechanic and retail shop on 17th Avenue. In exchange for job creation and tax base the City is providing a \$25,000 grant and \$75,000 loan. The loan terms are 0% interest for 8 years and 2% thereafter due monthly with a balloon payment of \$75,000 due at the end of 15 years.

The City of Wausau entered into a development agreement with Briqs Soft Serve LLC for the construction of a new facility on Merrill Avenue. In exchange for job creation and tax base the City is providing a developer grant of \$55,000 and \$55,000 loan. The loan terms are interest rate equal to the city's borrowing rate with principal and interest amortized over a period of ten years.

The City of Wausau entered into a development agreement with Ghidorzi Companies for the development of 1700 and 1708 Stewart Avenue for the construction of a Panera Bread Company and two additional retail spaces totaling approximately 8,324 square feet. In exchange the City of Wausau provided a developer grant in the amount of \$171,216 to offset demolition, landfill, utility relocation, asbestos testing and abatement, streetscape and bike/pedestrian access costs. Developer payments totaling \$169,535 have been made to date.

The City of Wausau entered into a development agreement with Ghidorzi Companies for the preparation of City owned property along I39 interstate off of Westwood Drive and Arlington Lane. Coordinated site improvements with adjacent property owned by Ghidorzi Companies and utilization of excess fill from the U/K project will result in an increased redevelopment footprint and significant costs savings. In exchange for these site improvements the City will pay \$100,000 in 2013 and \$299,175 in 2014.

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2005	\$17,932,100	-
2006	\$39,655,100	121.14%
2007	\$42,219,200	6.47%
2008	\$51,835,100	22.78%
2009	\$54,884,200	5.88%
2010	\$58,568,400	6.71%
2011	\$67,791,800	15.75%
2012	\$114,664,700	69.14%
2013	\$122,149,700	6.53%

TAX INCREMENT DISTRICT NUMBER SIX FUND

CASH FLOW PROJECTIONS:

No district retirement date has been estimated due to the significance of the projects outstanding. The cash flow contains only projects approved and existing outstanding obligations along with annual administration charges. The cash flow does not contain any projected costs for the Thomas Street Project or Bridge Street Realignment.

TID #6 CASH FLOW PROJECTIONS

Year	USES OF FUNDS				SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Existing Debt Service	Administrative, Organization, & Discretionary Costs	Grants and Contributions	Capital Expenditures	Other Income	Tax Increment	Debt Proceeds		
2012	390,527	30,329	405,876	1,883,737	9,379	1,146,166	700,000	(854,924)	1,015,973
2013	534,442	97,950	458,379	2,513,475		1,035,064	2,065,000	(504,182)	511,791
2014	769,689	32,150	584,175			1,257,427		(128,587)	383,204
2015	703,182	32,150	165,000			1,276,288		375,956	759,160
2016	497,031	32,150	205,000			1,295,432		561,251	1,320,411
2017	488,191	32,150	90,000			1,314,863		704,522	2,024,933
2018	479,235	32,150	95,000			1,334,586		728,201	2,753,134
2019	470,027	32,150				1,354,605		852,428	3,605,562
2020	459,622	32,150				1,374,924		883,152	4,488,714
2021	404,571	32,150				1,395,548		958,827	5,447,541
2022	274,050	32,150				1,416,481		1,110,281	6,557,822
2023	203,000	32,150				1,437,728		1,202,578	7,760,400
2024						1,459,294		1,459,294	9,219,694
2024						1,481,183		1,481,183	10,700,877
2025						1,503,401		1,503,401	12,204,278
2026						1,525,952		1,525,952	13,730,230
TOTAL	\$5,673,567	\$449,779	\$2,003,430	\$4,397,212	\$9,379	\$21,608,942	\$2,765,000		

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

MISSION:

To fund the public infrastructure and related development project costs within the District which is located within the Highway 29 corridor and West Stewart Avenue corridor. The east to west boundaries can generally be described as running from 28th Avenue to the east and 48th Avenue to the West. This district is a mixed-use tax increment district and includes the Menards retail building. The project plan was amended 9/26/2012. The projected fund deficit at December 31, 2013 is \$1,511,793. Total outstanding debt at December 31st 2013 and 2012 is \$3,042,137 and \$3,118,772 respectively.

RESPONSIBILITIES:

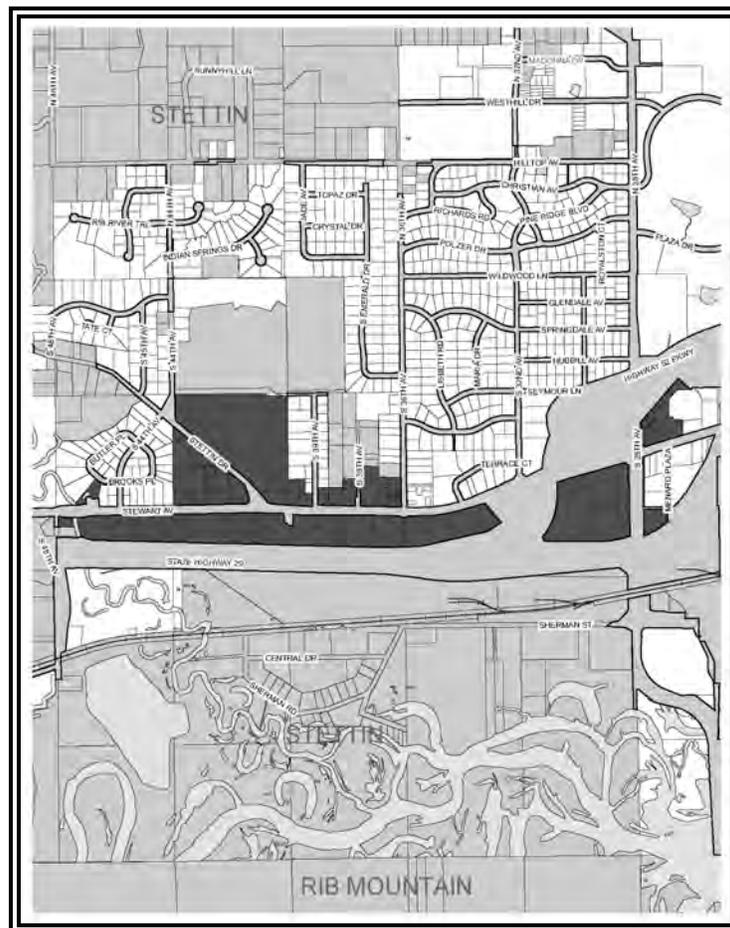
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: January 10, 2006

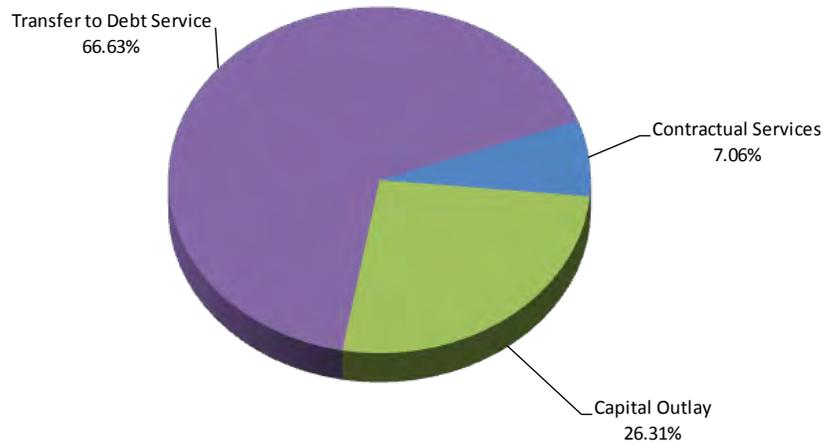
Last Date Project Costs Incurred: January 10, 2021

Mandated Final Dissolution Date: January 10, 2026



TAX INCREMENT DISTRICT NUMBER SEVEN FUND

BUDGET:



BUDGET SUMMARY

	2011		2012		2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted		
Contractual Services	\$ 17,500	\$ 11,718	\$ 77,500	\$ 77,500	\$ 16,000	\$ 71,150	\$ 71,150		
Grants & Contributions			443,770	443,770	438,484				
Capital Outlay	51,357	852	45,000	45,000	14,165	265,000	265,000		
Transfer to Debt Service	647,326	735,028	617,241	617,241	626,800	671,117	671,117		
Total Expenses	\$ 716,183	\$ 747,598	\$ 1,183,511	\$ 1,183,511	\$ 1,095,449	\$ 1,007,267	\$ 1,007,267		
Taxes	\$ 405,606	\$ 378,588	\$ 331,362	\$ 331,362	\$ 335,073	\$ 422,972	\$ 422,972		
Public Charges	40,846	32,317	24,317	24,317	24,317	16,000	16,000		
Miscellaneous	6,804	3,459			1,600	1,000	1,000		
Debt Proceeds		110,105	443,770	443,770	445,000				
Total Revenues	\$ 453,256	\$ 524,469	\$ 799,449	\$ 799,449	\$ 805,990	\$ 439,972	\$ 439,972		

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2014 Budget includes the following: Final payment to the State of Wisconsin DOT project of \$45,000, Wayfinding project \$60,000, Streetscape \$220,000 and administration costs of \$11,150. Debt service and deficits will be paid by increment and advances from other funds.

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring seven debt issues. These issues are detailed below along with a consolidated schedule of maturities.

	Original Amount		Balance
	Borrowed	Repaid	12/31/2013
2006A General Obligation Note	\$ 350,000	\$ 350,000	\$ -
2007A General Obligation Note	469,962	281,355	188,607
2008A General Obligation Note	3,655,000	1,835,000	1,820,000
2009A General Obligation Note	680,000	260,000	420,000
2010A General Obligation Note	78,000	15,000	63,000
2012B General Obligation Note	110,105	4,575	105,530
2013B General Obligation Note	445,000		445,000
	<u>\$ 5,788,067</u>	<u>\$ 2,745,930</u>	<u>\$ 3,042,137</u>

	PRINCIPAL	INTEREST	TOTAL
2014	583,141	87,976	671,117
2015	567,227	67,865	635,092
2016	566,617	50,036	616,653
2017	532,152	32,334	564,486
2018	500,000	15,394	515,394
2019	125,000	5,545	130,545
2020	48,000	3,350	51,350
2021	40,000	2,400	42,400
2022	40,000	1,600	41,600
2023	40,000	600	40,600
	<u>3,042,137</u>	<u>267,100</u>	<u>3,309,237</u>

DEVELOPER AGREEMENT OBLIGATIONS:

The City of Wausau entered into a development agreement on September 11, 2012 with 2800 Stewart Avenue, LLC (developer) for the commercial development of an 11.2 acre site along the Hwy29/52/139 corridor. Significant site improvement is required including utilities, soils removal and access construction. To assist with these site preparation costs the City of Wausau agreed to a cash grant of \$443,770 along with Developer Funded payments totaling \$1,035,942. The improvements are expected to bring in excess of \$10.5 million of improvements and create 50 new full time jobs within 60 months of occupancy. The developer funded contributions will be limited to 80% of increment generated annually bearing an interest rate of 0%.

	Authorized	Paid
Stewart Avenue LLC	\$ 443,770	\$ 438,484
Stewart Avenue LLC	<u>1,035,942</u>	<u>-</u>
Total	<u>\$ 1,479,712</u>	<u>\$ 438,484</u>

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

CASH FLOW PROJECTIONS:

The cash flow predicts deficits early with the financial condition improving with the creation of new developments planned within the 2800 Stewart Avenue, LLC development agreement for the commercial area of the Hwy29/52/I39 corridor. Temporary deficits will be financed by advances from other funds.

**TAX INCREMENTAL DISTRICT NUMBER SEVEN
CASH FLOW PROJECTION**

Year	USES OF FUNDS				SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Grants and Contributions	Capital Expenditures	Other Income	Debt Proceeds	Tax Increment		
									(\$999,205)
2012	\$624,923	\$11,718		\$852	\$35,776		\$378,588	(\$223,129)	(\$1,222,334)
2013	626,800	16,000	438,484	14,165	25,917	445,000	335,073	(289,459)	(1,511,793)
2014	671,117	11,150		325,000	17,000		422,972	(567,295)	(2,079,088)
2015	635,092	17,000	75,000				474,492	(252,600)	(2,331,688)
2016	616,653	17,000	79,000				526,536	(186,117)	(2,517,805)
2017	564,486	17,000	119,000				633,474	(67,012)	(2,584,817)
2018	515,394	17,000	198,000				742,511	12,117	(2,572,700)
2019	130,545	17,000	199,000				755,385	408,840	(2,163,860)
2020	51,350	17,000	200,000				766,716	498,366	(1,665,494)
2021	42,400	17,000	165,942				778,217	552,875	(1,112,619)
2022	41,600						789,890	748,290	(364,329)
2023	40,600						801,738	761,138	396,809
2024							813,764	813,764	1,210,573
2025							825,970	825,970	2,036,543
2026							766,716	766,716	2,803,259
TOTAL	\$4,560,960	\$157,868	\$1,474,426	\$340,017	\$78,693	\$445,000	\$9,812,042		

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
Base Value	\$29,525,900	-
2007	33,464,200	13.34%
2008	45,606,100	36.28%
2009	43,049,900	-5.60%
2010	44,101,100	2.44%
2011	43,069,800	-2.34%
2012	41,341,000	-4.01%
2013	44,562,100	7.79%

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

MISSION:

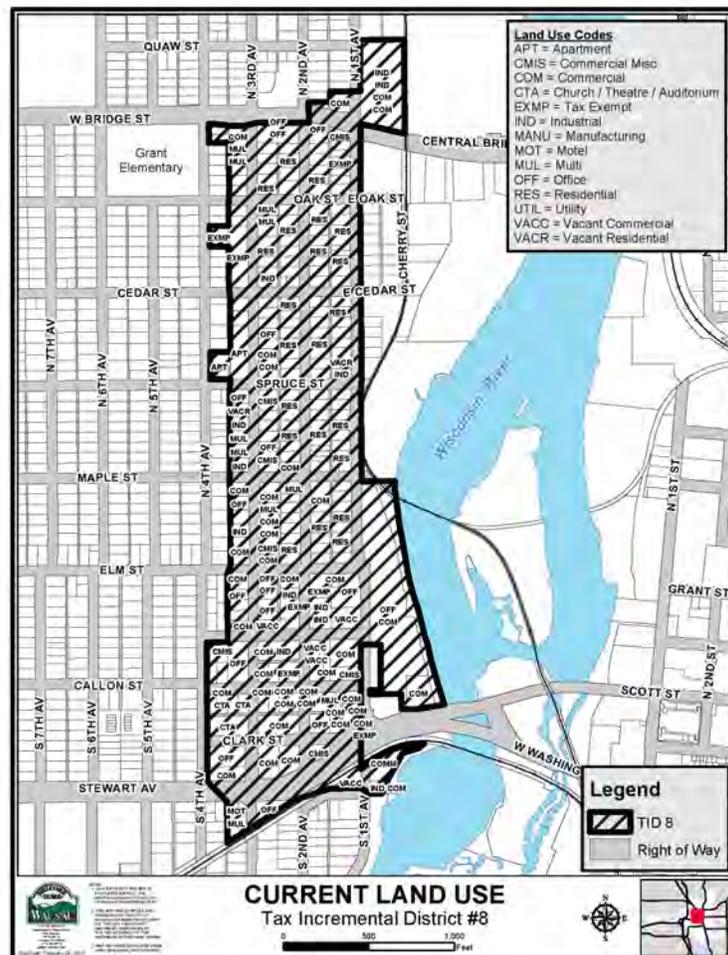
To fund public infrastructure, support economic development and blight elimination within the District. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river. The district was created on March 26, 2012 and this represents its first budget. On December 31, 2013 the district will have no debt outstanding and the fund deficit will consist of organizational costs and contractual planning services and engineering costs.

RESPONSIBILITIES:

This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

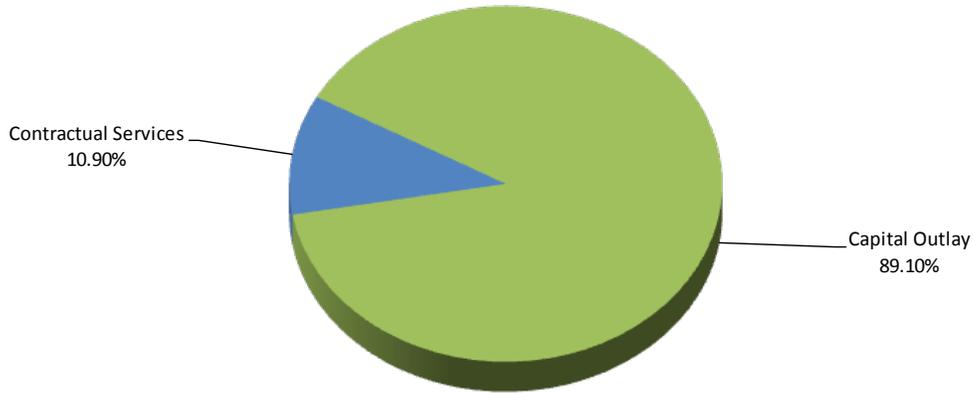
DISTRICT FACTS:

Creation Date: March 26, 2012
 Last Date Project Costs Incurred: March 26, 2034
 Mandated Final Dissolution Date: March 26, 2039



TAX INCREMENT DISTRICT NUMBER EIGHT FUND

BUDGET:



BUDGET SUMMARY

	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services		\$ 6,178	\$ 91,500	\$ 91,500	\$ 53,000	\$ 134,500	\$ 134,500
Grants & Contributions		1,624	33,000	33,000			
Capital Outlay			1,015,000	1,015,000		1,100,000	1,100,000
Transfer to Debt Service							
Total Expenses	\$ -	\$ 7,802	\$ 1,139,500	\$ 1,139,500	\$ 53,000	\$ 1,234,500	\$ 1,234,500
Taxes						\$ 181,053	\$ 181,053
Debt Proceeds			1,138,000	1,138,000		1,125,000	1,125,000
Total Revenues	\$ -	\$ -	\$ 1,138,000	\$ 1,138,000	\$ -	\$ 1,306,053	\$ 1,306,053

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for the districts first improvements as described in the cash flow projections

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

CASH FLOW PROJECTIONS:

Increment within the cash flow includes the CVS development along with the computer aid paid by the State of Wisconsin. No other private improvements (increment value) are projected within the schedule.

CITY OF WAUSAU TAX INCREMENTAL DISTRICT NUMBER EIGHT PROJECTED CASH FLOW

Year	USES OF FUNDS			SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Total Annual Debt Service	Administrative, Organization & Discretionary Costs	Capital Expenditures	Loan Proceeds	Tax Increment	Other Income		
2012		\$7,801					(\$7,801)	(\$7,801)
2013		3,000	50,000				(53,000)	(60,801)
2014		4,500	1,230,000	1,125,000	181,053	-	71,553	10,752
2015	128,500	4,500			200,000	5,724	72,724	83,476
2016	128,500	4,500			200,000	5,724	72,724	156,200
2017	128,500	4,500			200,000	5,724	72,724	228,924
2018	128,500	4,500			200,000	1,448	68,448	297,372
2019	128,500	4,500			200,000		67,000	364,372
2020	128,500	4,500			200,000		67,000	431,372
2021	128,500	4,500			200,000		67,000	498,372
2022	128,500	4,500			200,000		67,000	565,372
2023	128,500	4,500			200,000		67,000	632,372
2024	128,500	4,500			200,000		67,000	699,372
2025					200,000		200,000	899,372
2026					200,000		200,000	1,099,372
2027					200,000		200,000	1,299,372
TOTAL	\$1,285,000	\$60,301	\$1,280,000	\$1,125,000	\$2,781,053	\$18,620		

Administration and Engineering	\$74,500
2nd Avenue, Stewart Ave to Elm Street	850,000
Clark Street Land Acquisition and Improvements	250,000
Wayfinding Project	60,000
	<u>\$1,234,500</u>

VALUATION HISTORY:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2012	\$35,408,900	
2013	35,157,500	-0.71%

TAX INCREMENT DISTRICT NUMBER NINE FUND

MISSION:

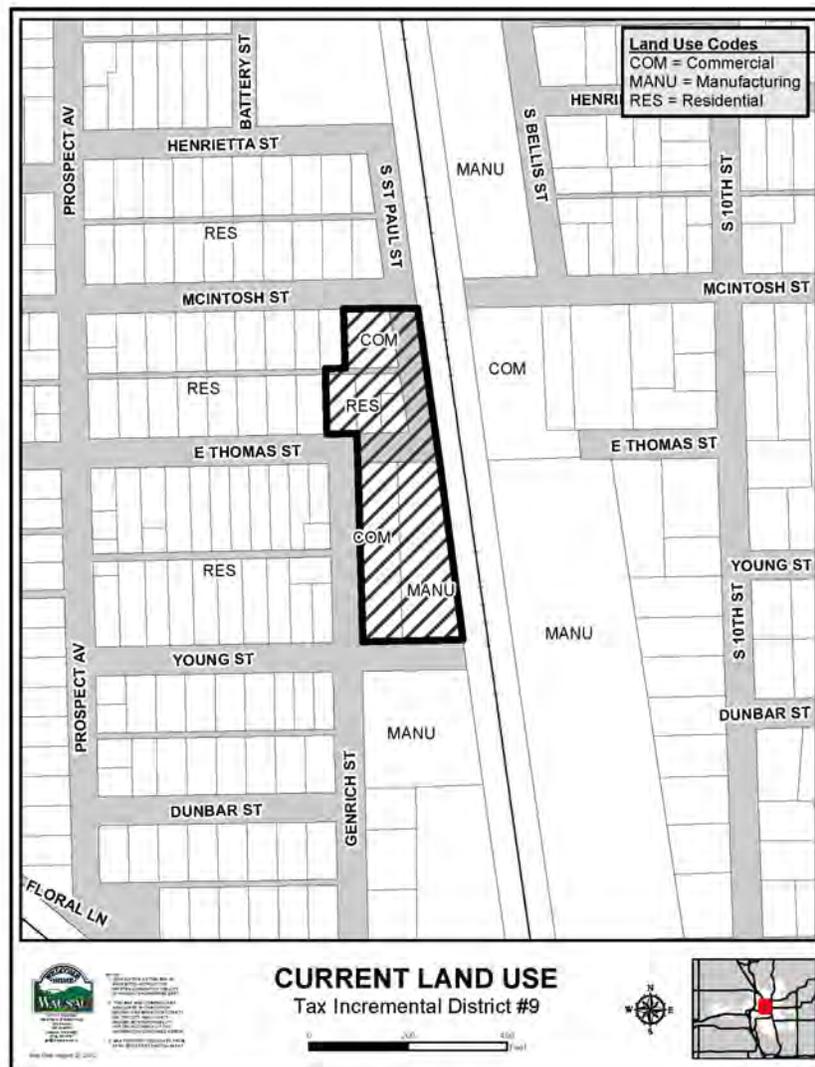
To fund public infrastructure, support economic development and blight elimination within the District. This district was specifically created to facilitate expansion of Big Bull Falls Brewery.

RESPONSIBILITIES:

This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

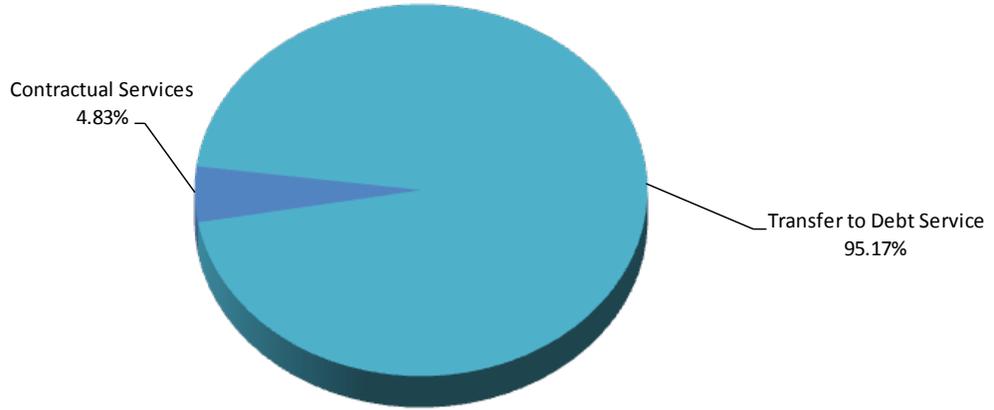
DISTRICT FACTS:

Creation Date: September 26, 2012
 Last Date Project Costs Incurred: September 26, 2034
 Mandated Final Dissolution Date: September 26, 2039



TAX INCREMENT DISTRICT NUMBER NINE FUND

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services		\$ 6,971			\$ 7,318	\$ 4,000	\$ 4,000
Grants & Contributions		132,196	467,804	467,804	497,804		
Debt Service					28,140		
Capital Outlay							-
Transfer to Debt Service						78,868	78,868
Total Expenses	\$ -	\$ 139,167	\$ 467,804	\$ 467,804	\$ 533,262	\$ 82,868	\$ 82,868
Taxes							\$ -
Debt Proceeds			600,000	600,000	630,000		-
Total Revenues	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 630,000	\$ -	\$ -

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2014 budget provides for the districts first debt payment along with administrative costs.

TAX INCREMENT DISTRICT NUMBER NINE FUND

VALUATION HISTORY:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2012	\$1,232,400	
2013	-1,055,300	-185.63%

DEVELOPMENT AGREEMENT OBLIGATIONS:

The City of Wausau entered into a development agreement on November 23, 2012 with Bull Falls Brewery, LLC. The developer agreed to design, develop and construct an addition to their current building for the production of beer. The developer purchased additional abutting properties, razed the buildings in preparation for the construction. The properties values after constructed shall equal or exceed \$1,600,000. In return the City of Wausau performed the following: vacated a street, and relocated a sanitary manhole, water hydrant and upgraded 30 feet of water main. In addition the City provided financial assistance in the form of a \$200,000 grant for property acquisition and site demolition and preparation and a \$400,000 loan. The entire grant and loan are expected to be paid in full by December 31, 2013

	Authorized
Bull Falls Brewery, LLC	
Grant	\$ 200,000
Loan	400,000
	<u>\$ 600,000</u>

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2013
2013B General Obligation Note	630,000		630,000
	<u>\$630,000</u>	<u>\$0</u>	<u>\$630,000</u>

	2013B		
	Principal	Interest	Total
2013			
2014	65,000	13,868	78,868
2015	65,000	10,405	75,405
2016	65,000	9,674	74,674
2017	65,000	8,861	73,861
2018	65,000	7,935	72,935
2019	65,000	6,798	71,798
2020	60,000	5,520	65,520
2021	60,000	4,125	64,125
2022	60,000	2,580	62,580
2023	60,000	885	60,885
	<u>630,000</u>	<u>70,651</u>	<u>700,651</u>

TAX INCREMENT DISTRICT NUMBER TEN FUND

MISSION:

To fund the second expansion of the City's industrial park.

RESPONSIBILITIES:

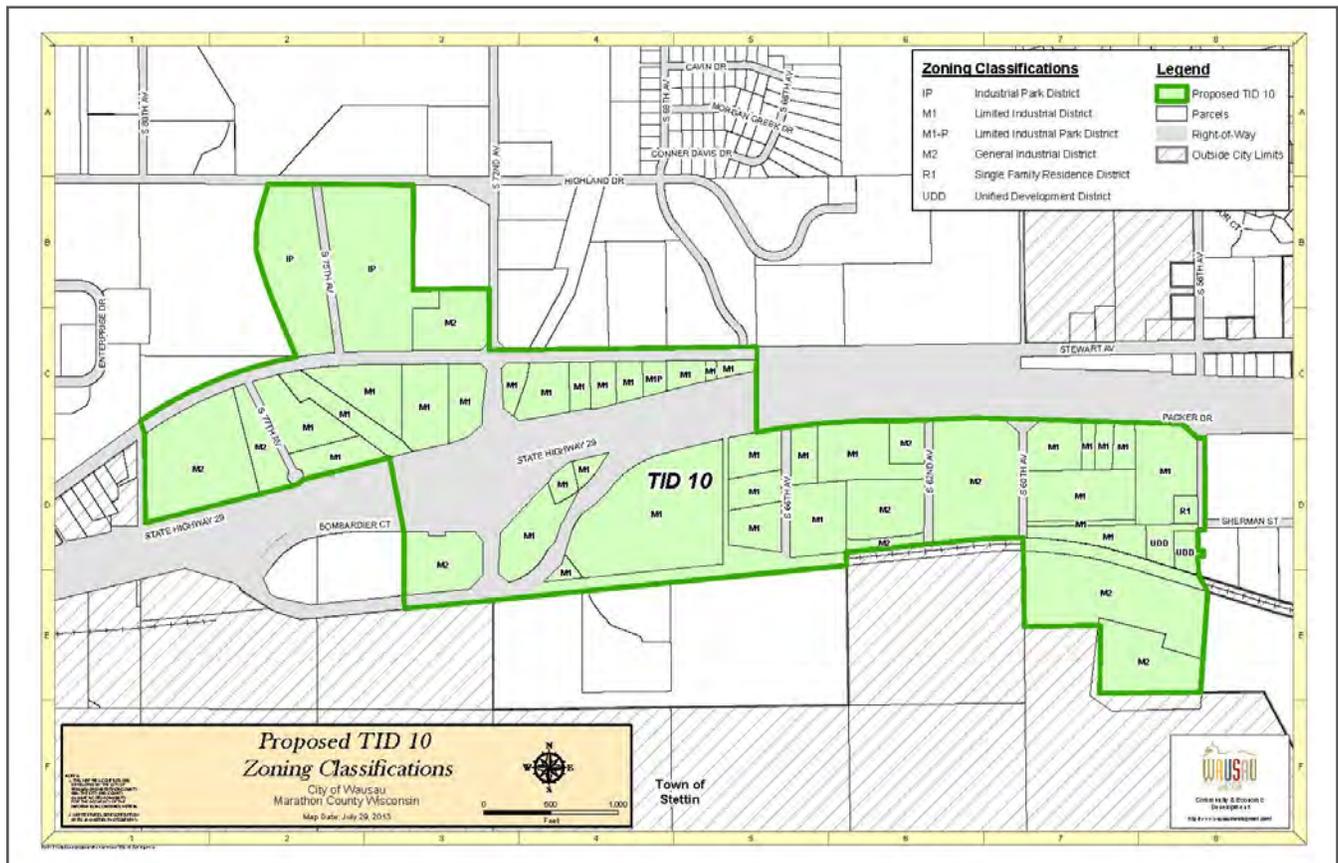
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: September 17, 2013

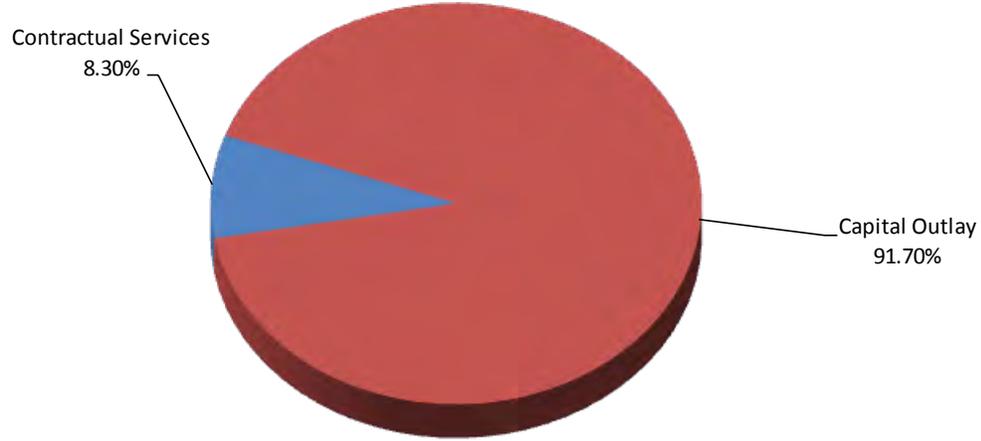
Last Date Project Costs Incurred: September 17, 2031

Mandated Final Dissolution Date: September 23, 2036



TAX INCREMENT DISTRICT NUMBER TEN FUND

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services					\$ 1,500	\$ 28,500	\$ 28,500
Capital Outlay						315,000	315,000
Transfer to Debt Service							
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 343,500	\$ 343,500
Taxes							\$ -
Debt Proceeds						315,000	315,000
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,000	\$ 315,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Ten was created in 2013 for the purpose of redeveloping existing industrial properties. The 2014 budget will provide spending authorization for two projects contained within the project plan: \$75,000 for stormwater improvements 75th Avenue and \$240,000 for the reconstruction of 77th Avenue. In addition the budget anticipates related engineering services and administrative charges.

**CITY OF WAUSAU
CONSOLIDATED EXPENSES AND REVENUES - INTERNAL SERVICE FUNDS
2014 BUDGET**

	Motor Pool Fund	Liability Insurance Fund	Employee Benefit and HRA Funds	Total
EXPENSES				
Personnel Services	\$ 644,136	\$ -	\$ -	\$ 644,136
Contractual Services	229,590	90,000	108,200	427,790
Supplies & Expense	992,650	-	-	992,650
Fixed Charges	903,000	804,700	5,408,000	7,115,700
Other Financing Uses	197,000	-	-	197,000
Expenses	<u>\$ 2,966,376</u>	<u>\$ 894,700</u>	<u>\$ 5,516,200</u>	<u>\$ 9,377,276</u>
REVENUES				
Public Charges for Services	\$ -	\$ -	\$ 548,101	\$ 548,101
Intergovtl Charges for Services	2,920,376	900,000	5,017,387	8,837,763
Miscellaneous Revenues	46,000	16,000	-	62,000
Revenues	<u>\$ 2,966,376</u>	<u>\$ 916,000</u>	<u>\$ 5,565,488</u>	<u>\$ 9,447,864</u>

MOTOR POOL FUND

MISSION:

To maintain City rolling stock and provide for the orderly replacement of vehicles and supporting equipment as they reach the end of the effective, useful service life.

DEPARTMENTAL RESPONSIBILITIES:

The Motor Pool Fund accounts for the operation of the City's central automotive equipment pool. Operations include the furnishing, repair and maintenance of virtually all vehicles and motorized equipment used by the City with the exception of parks vehicles.

The Motor Pool Division is comprised of six mechanics and one half (1/2) Inventory Specialist and one Fleet Manager. The Motor Pool is supervised by the Street Superintendent who provides direction and guidance in the following areas:

- Staffing the Motor Pool 16 hours Monday through Friday (around the clock in winter months) and 24/7 on-call availability.
- Fuel distribution, monitoring and underground storage tanks to state standards.
- Maintenance of computerized fleet analysis system which tracks all vehicle repairs, usage and preventive maintenance histories as well as parts disbursements and inventories.
- Preparation of detailed equipment specifications for requests for proposals for vehicle procurement.
- Acquisition of parts and supplies and processing of all vendor invoices.
- Collection and invoicing of all departments utilizing the services of the Division.
- Coordinating with other Departments the disposition of their equipment whether "in" or "out of service".
- Utilized as backup personnel for winter snow emergencies, storm damage cleanup assistance, flood response and other emergencies that may arise.
- Prepare used equipment leaving the fleet for sale on PublicSurplus.com, an online auction house.

ACCOMPLISHMENTS:

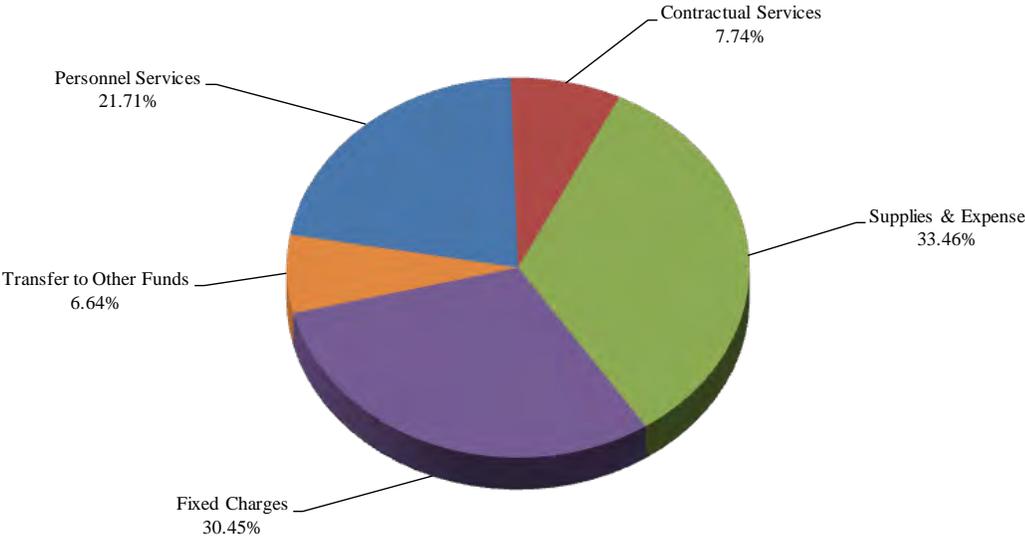
- 2,721 total repair orders were completed.
- 401 repair orders were completed for the Police Department.
- 175 repair orders were completed for the Fire Department.
- 32 repair orders were completed for the Airport.
- 48 repair orders were completed for the Sewer Department.
- The Department of Public Works used 59,219.4 gallons of diesel for a cost of \$203,016.87 and 13,543.19 gallons of no lead for a cost of \$46,033.12.
- The Police Department used 46,170.12 gallons of no lead for a cost of \$155,552.36. Total 511,522 miles driven.
- The Fire Department used 11,750.9 gallons of diesel for a cost of \$40,405.46 and 2,128.6 gallons of no lead for a cost of \$7,234.35.
- The Airport used 1,052.1 gallons of diesel for a cost of \$3,600.83.
- The Sewer Department used 6,963.3 gallons of diesel for a cost of \$23,991.32 and 1,686.7 gallons of no lead for a cost of \$5,705.10.
- The Water Department used 2,729.9 gallons of diesel for a cost of \$9,413.39 and 6,859.56 gallons of no lead for a cost of \$23,199.43.
- WATS used 366.9 gallons of diesel for a cost of \$1,260.34 and 757.2 gallons of no lead for a cost of \$2,561.92.
- The Park Department used 17,818.4 gallons of diesel for a cost of \$61,066.25 and 20,786.36 gallons of no lead for a cost of \$71,168.72.

2014 GOALS AND OBJECTIVES:

- To continue to provide efficient effective maintenance services.
- To re-evaluate fleet replacement schedules.
- To incorporate the Fire Department fleet in the motor pool.

MOTOR POOL FUND

BUDGET:



BUDGET SUMMARY

	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 685,717	\$ 689,702	\$ 681,407	\$ 681,407	\$ 620,882	\$ 644,136	\$ 644,136
Contractual Services	203,718	200,449	203,340	203,340	217,700	229,590	229,590
Supplies & Expense	831,557	782,550	897,500	897,500	936,925	992,650	992,650
Fixed Charges	809,441	875,199	903,000	903,000	926,000	903,000	903,000
Capital Outlay	8,966	10,497					-
Transfer to Other Funds	175,000	197,000			197,000	197,000	197,000
Total Expenses	\$ 2,714,399	\$ 2,755,397	\$ 2,685,247	\$ 2,685,247	\$ 2,898,507	\$ 2,966,376	\$ 2,966,376
Intergovt Chgs	\$ 3,029,119	\$ 2,723,732	\$ 2,679,542	\$ 2,679,542	\$ 2,852,507	\$ 2,920,376	\$ 2,920,376
Miscellaneous	107,444	82,088	27,500	27,500	46,000	46,000	46,000
Total Revenues	\$ 3,136,563	\$ 2,805,820	\$ 2,707,042	\$ 2,707,042	\$ 2,898,507	\$ 2,966,376	\$ 2,966,376

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This budget has been created based upon historical trends. Revenues have been adjusted to recover these historical costs. Depreciation expense which is a component of the rate structure generates sufficient cash for future replacements.

MOTOR POOL FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$2,966,376	\$281,129	10.47%
2013	\$2,685,247	(\$424,045)	-13.64%
2012	\$3,109,292	\$353,895	12.84%
2011	\$2,755,397	(\$276,048)	-9.11%
2010	\$3,031,445	\$66,188	2.23%
2009	\$2,965,257	\$698,983	30.84%
2008	\$2,266,274	\$89,090	4.09%
2007	\$2,177,184	\$375,000	20.81%
2006	\$1,802,184	\$39,112	2.22%
2005	\$1,763,072	\$151,891	9.43%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$2,966,376	\$259,334	9.58%
2013	\$2,707,042	(\$402,250)	-12.94%
2012	\$3,109,292	\$236,000	8.21%
2011	\$2,873,292	(\$158,153)	-5.22%
2010	\$3,031,445	\$66,188	2.23%
2009	\$2,965,257	\$698,983	30.84%
2008	\$2,266,274	\$89,090	4.09%
2007	\$2,177,184	\$375,000	20.81%
2006	\$1,802,184	\$39,112	2.22%
2005	\$1,763,072	\$151,891	9.43%

WORKING CAPITAL HISTORY:

2012	\$1,217,719
2011	\$1,360,002
2010	\$902,419
2009	(\$234,963)
2008	(\$364,057)
2007	(\$368,170)
2006	(\$423,939)

LIABILITY INSURANCE FUND

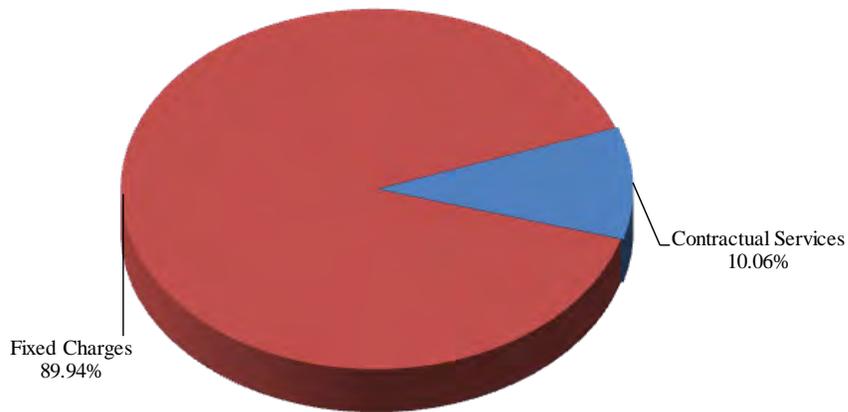
MISSION:

To ensure the City has sufficient insurance coverage and reserves for claims and to successfully manage claims and mitigate risk.

RESPONSIBILITIES:

The Insurance Fund is an internal service fund used to account for the financing of insurance premiums, claims and related costs. This fund is reimbursed based upon insurance allocations to individual departments.

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services	\$ 59,904	\$ 80,936	\$ 85,000	\$ 85,000	\$ 90,000	\$ 90,000	\$ 90,000
Fixed Charges	948,218	910,282	945,000	945,000	791,853	804,700	804,700
Total Expenses	\$ 1,008,122	\$ 991,218	\$ 1,030,000	\$ 1,030,000	\$ 881,853	\$ 894,700	\$ 894,700
Intergovernmental Charges	\$ 972,274	\$ 974,524	\$ 886,400	\$ 886,400	\$ 975,000	\$ 900,000	\$ 900,000
Miscellaneous	206,804	174,773	143,600	143,600	16,000	16,000	16,000
Total Revenues	\$ 1,179,078	\$ 1,149,297	\$ 1,030,000	\$ 1,030,000	\$ 991,000	\$ 916,000	\$ 916,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for the insurance policies and risk management administrative costs. Policies expected in 2014 include:

Employment Practices	\$	20,000
Public Liability	\$	167,000
Auto	\$	47,000
Crime Policy	\$	2,000
Storage Tank Liability	\$	8,000
Building and Boiler	\$	115,000
Airport Insurance	\$	4,000
Workers Compensation	\$	395,000

The Workers Compensation provides for claims and an excess premium of \$67,000.

The Insurance Fund balance on December 31, 2012 was \$380,077. Reserves are necessary to cover unexpected losses.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$894,700	(\$135,300)	-13.71%
2013	\$1,030,000	\$43,028	4.34%
2012	\$986,972	(\$4,246)	-0.43%
2011	\$991,218	(\$164,982)	-14.27%
2010	\$1,156,200	\$130,200	12.69%
2009	\$1,026,000	First Budget	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$916,000	(\$114,000)	-11.21%
2013	\$1,030,000	\$13,000	1.13%
2012	\$1,017,000	(\$132,297)	-11.51%
2011	\$1,149,297	(\$6,903)	-0.60%
2010	\$1,156,200	\$130,200	12.69%
2009	\$1,026,000	First Budget	

WORKING CAPITAL HISTORY:

2012	\$380,077
2011	\$221,998
2010	\$51,043
2009	(\$41,075)
2008	(\$110,702)

EMPLOYEE BENEFIT AND HRA FUNDS

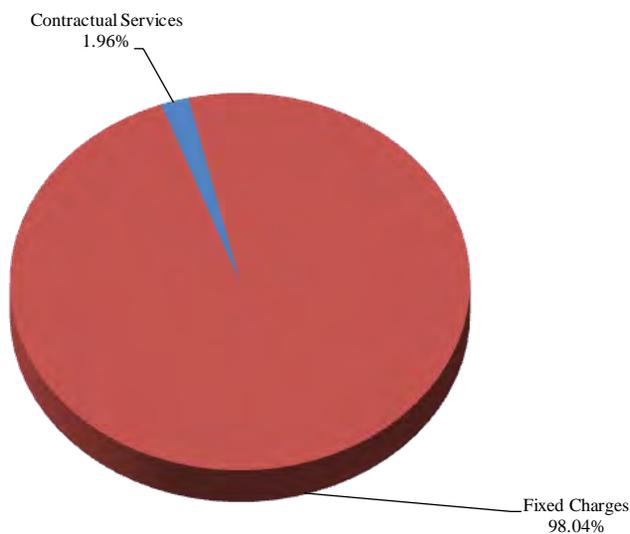
MISSION:

To account for and manage employee benefits including life and dental insurance and flexible spending and employee assistance activities along with the city's health reimbursement and health self-insurance fund.

RESPONSIBILITIES:

The Insurance Fund tracks benefit costs, manages payroll withdrawals for premium offset, and invoices retirees and the CCITC.

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services		\$ 1,175,793	\$ 175,839	\$ 175,839	\$ 78,116	\$ 108,200	\$ 108,200
Fixed Charges		5,741,545	6,130,336	6,130,336	5,448,341	5,408,000	5,408,000
Total Expenses	\$ -	\$ 5,741,545	\$ 6,130,336	\$ 6,130,336	\$ 5,526,457	\$ 5,516,200	\$ 5,516,200
Public Charges		\$ 324,031	\$ 12,398	\$ 12,398	\$ 21,415	\$ 548,101	\$ 548,101
Intergovernmental Charges		\$ 6,797,761	\$ 6,290,886	\$ 6,290,886	5,009,855	5,017,387	5,017,387
Total Revenues	\$ -	\$ 7,121,792	\$ 6,303,284	\$ 6,303,284	\$ 5,031,270	\$ 5,565,488	\$ 5,565,488

EMPLOYEE BENEFIT AND HRA FUNDS

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The City will move to a self-insured plan with a \$50,000 deductible and a 120% aggregate with WPS for health insurance. This change was recommended by our consultants due to the favorable utilization this past year. The consultants have recommended a 0% increase in premiums for 2014. Exact details of the individual plans have not yet been revealed. Currently, employees contribute 12% of health insurance premiums.

The City will remain in a fully insured dental plan with Delta Dental. The premiums will increase 6%. Employees pay 50% of premiums.

	Health Insurance	Life Insurance	Dental Insurance	Total
Contractual Services	\$ 37,800			\$ 37,800
Fixed Charges	5,055,000	70,400	353,000	5,478,400
Total Expenses	\$ 5,092,800	\$ 70,400	\$ 353,000	\$ 5,516,200
Public Charges for Services	\$ 528,348	\$ 70,400	\$ 19,753	\$ 618,501
Intergovernmental Charges	4,613,740		333,247	4,946,987
Total Revenues	\$ 5,142,088	\$ 70,400	\$ 353,000	\$ 5,565,488

CITY OF WAUSAU
CONSOLIDATED EXPENSES AND REVENUES - ENTERPRISE FUNDS
2014 BUDGET

EXPENSES	Water Fund	Wastewater Fund	MetroRide Fund	Parking Fund	Municipal		Total
					Airport Fund	Animal Control	
Personal Services	\$ 1,394,857	\$ 987,845	\$ 2,388,209	\$ 210,301	\$ -	\$ 69,814	\$ 5,051,026
Contractual Services	701,450	1,083,500	201,566	679,340	184,091	49,800	2,899,747
Supplies & Expenses	476,650	713,300	590,105	36,750	8,840	8,000	1,833,645
Building Materials	393,500	335,550	-	4,450	-	-	733,500
Fixed Charges	1,803,801	1,270,303	140,656	783,219	130,919	-	4,128,898
Debt Service	81,500	52,000	-	-	-	-	133,500
Grants, Contributions, Other	9,000	10,000	-	-	-	-	19,000
Capital Outlay	-	-	-	114,000	-	-	114,000
Other Financing Uses	-	450,000	-	-	-	-	450,000
Expenses	<u>4,860,758</u>	<u>4,902,498</u>	<u>3,320,536</u>	<u>1,828,060</u>	<u>323,850</u>	<u>127,614</u>	<u>15,363,316</u>
REVENUES							
General Property Taxes	-	-	679,289	250,000	70,000	-	999,289
Intergovernmental Grants & Aids	-	-	1,911,080	-	-	-	1,911,080
Licenses and Permits	-	-	-	-	-	58,600	58,600
Fines, Forfeitures & Penalties	-	-	-	252,200	-	33,495	285,695
Public Charges for Services	5,087,200	5,204,000	525,855	807,630	11,900	2,200	11,638,785
Intergovernmental Charges for Services	-	-	98,811	-	-	11,481	110,292
Miscellaneous Revenues	2,500	6,500	3,376	100	122,950	-	135,426
Other Financing Sources	40,000	100,000	-	-	-	-	140,000
Revenues	<u>\$ 5,129,700</u>	<u>\$ 5,310,500</u>	<u>\$ 3,218,411</u>	<u>\$ 1,309,930</u>	<u>\$ 204,850</u>	<u>\$ 105,776</u>	<u>\$ 15,279,167</u>

WAUSAU WATER WORKS

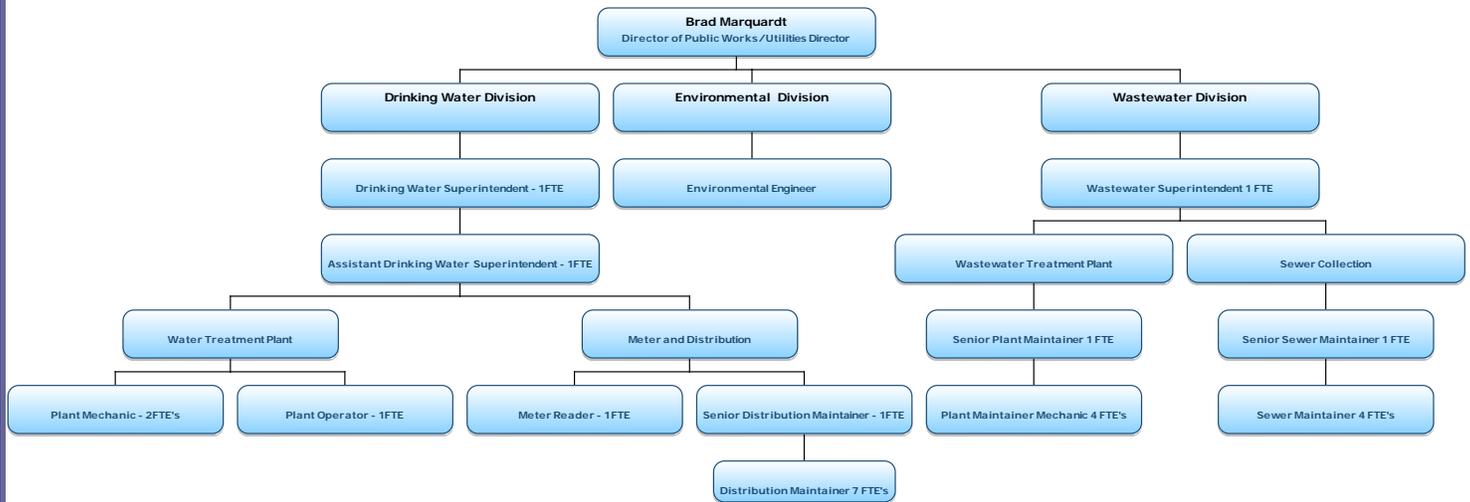
MISSION:

To provide superior quality, uninterrupted water service and return clean water to the environment at all times.

DEPARTMENTAL RESPONSIBILITIES:

The Drinking Water Division is primarily responsible for water supply, treatment and distribution. The Utility consists of six supply wells, a central treatment plant designed to treat an excess of 10 million gallons per day and approximately 250 miles of mains used to convey safe drinking water to nearly 16,000 users. Wausau Water Works also provides the water supply for fire protection for the City and currently has in excess of 1,600 hydrants available for fire fighting. All users are metered and billed quarterly for water and sewer service. The Drinking Water Division is governed administratively by Wisconsin Public Service Commission and the drinking water quality is regulated by the Wisconsin Department of Natural Resources. The Wastewater Division is primarily responsible for conveyance and treatment of wastewater for the City of Wausau. The Wastewater Division consists of 250 miles of sewer mains with manholes for access to clean and inspect. There are 25 sewage lift stations which assist in conveyance of sewage when gravity service is not possible and an 8.2 million gallon per day treatment facility which enhances quality prior to discharge to the Wisconsin River. The treatment plant performance is governed by a Wisconsin Pollution Discharge Elimination System Permit and Federal Pre-treatment Regulations.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
TOTAL	26.50	26.50	26.50	21.50	26.50	26.50	26.50	26.50	27.50	31.25	31.75

2013 ACCOMPLISHMENTS:

WATER

- Applied to Public Service Commission for a conventional rate study
- Adhered to new regulations regarding dissemination of customer information
- Cleaned two wells using new technology
- Replaced data collection unit to enhance meter reading
- Met all State and Federal Water Quality Requirements

SEWER

- Coordinated sewer main reconstruction with street reconstruction
- Replaced Bar Screen/Conveyor
- Eliminated 10th Street lift station by utilizing an inverted siphon
- Eliminated Short Street lift station
- Replaced Variable Frequency Drive pumps
- Replaced Vac Truck

2014 GOALS AND OBJECTIVES:

WATER

- Coordinate routine water and sewer extensions, as needed, for new developments and annexations.
- Install looping mains to water distribution system as funds allow and replace infrastructure as needed, i.e. replace lead services and water main with street reconstruction projects.
- Secure additional well sites.
- Complete a leak detection survey
- Assess clearwell changes to comply with DNR regulations
- Implement new rates as determined by the Public Service Commission of Wisconsin
- Implement an e-bill program.

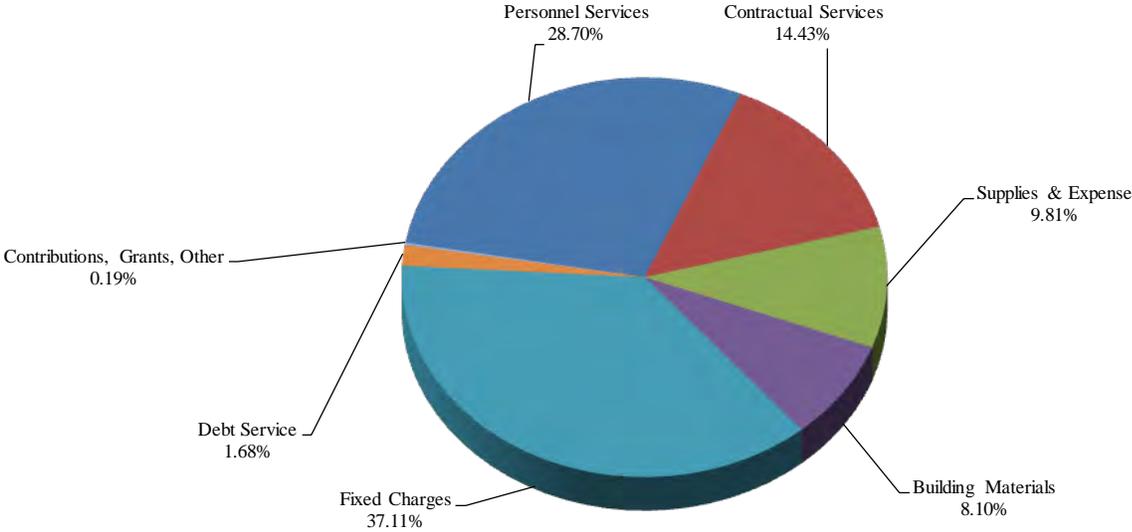
SEWER

- Initiate a replacement program for equipment that has reached its useful life
- Replace polymer mixing system
- Rehab 72nd Avenue Lift Station
- Slipline sewer lines as needed to extend main life

OPERATING INDICATORS:

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Water													
Miles of Main Storage Capacity (Million Gallons)	232	232	232	232	232	231	230	227	221	217	211	209	207
Fire Hdyrants	1612	1607	1606	1602	1600	1587	1571	1541	1481	1451	1404	1389	1372
Sewer													
Miles of Main	227	227	227	226	229	226	226	221	218	212	211	210	208

WATER BUDGET:

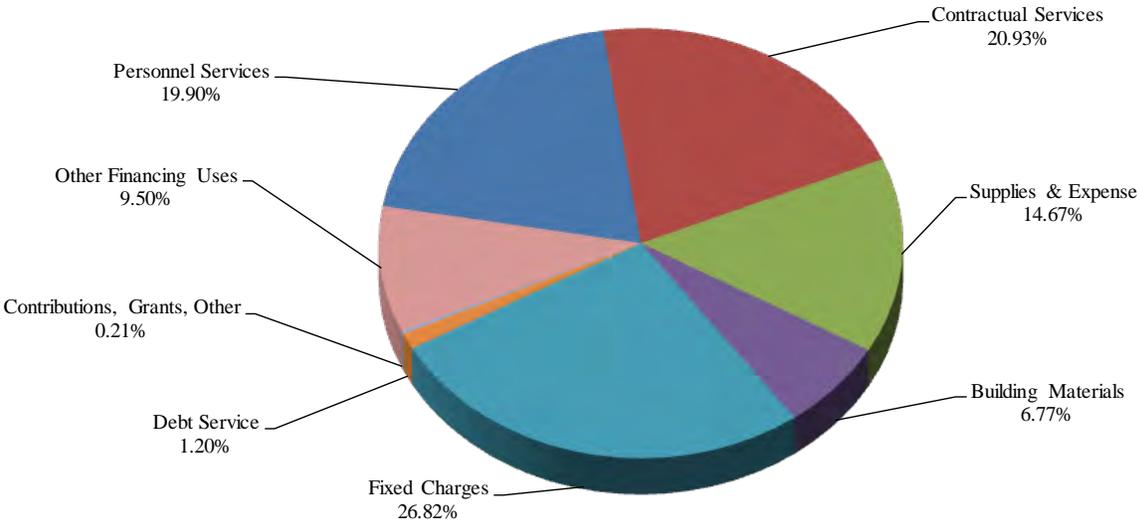


BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 1,207,404	\$ 1,105,546	\$ 1,302,170	\$ 1,302,170	\$ 1,301,759	\$ 1,394,857	\$ 1,394,857
Contractual Services	585,271	570,670	689,200	689,200	682,450	701,450	701,450
Supplies & Expense	355,241	420,028	437,900	437,900	423,100	476,650	476,650
Building Materials	330,130	329,098	359,000	359,000	359,000	393,500	393,500
Fixed Charges	1,733,055	1,740,032	1,762,401	1,762,401	1,784,401	1,803,801	1,803,801
Debt Service	135,304	105,521	103,000	103,000	95,500	81,500	81,500
Contributions, Grants, Other	7,873	5,711	9,000	9,000	9,000	9,000	9,000
Total Expenses	\$ 4,354,278	\$ 4,276,606	\$ 4,662,671	\$ 4,662,671	\$ 4,655,210	\$ 4,860,758	\$ 4,860,758
Public Charges	\$ 4,684,042	\$ 4,816,525	\$ 4,911,724	\$ 4,911,724	\$ 4,879,524	\$ 5,127,200	\$ 5,127,200
Miscellaneous	2,455	3,565	2,500	2,500	2,500	2,500	2,500
Total Revenues	\$ 4,686,497	\$ 4,820,090	\$ 4,914,224	\$ 4,914,224	\$ 4,882,024	\$ 5,129,700	\$ 5,129,700

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

No significant changes are expected in the 2014 budget.

WASTEWATER BUDGET:



BUDGET SUMMARY

	2011		2012		2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted		
Personnel Services	\$ 959,496	\$ 886,307	\$ 913,943	\$ 913,943	\$ 933,065	\$ 987,845	\$ 987,845		
Contractual Services	950,363	911,130	991,000	991,000	1,017,000	1,083,500	1,083,500		
Supplies & Expense	561,302	530,792	694,600	694,600	732,100	713,300	713,300		
Building Materials	250,845	266,315	320,500	320,500	300,500	335,550	335,550		
Fixed Charges	1,131,727	1,104,980	1,269,803	1,269,803	1,264,553	1,270,303	1,270,303		
Debt Service	26,398	59,025	57,000	57,000	57,000	52,000	52,000		
Contributions, Grants, Other	7,446	6,590	10,000	10,000	10,000	10,000	10,000		
Other Financing Uses	450,000	450,000	450,000	450,000	450,000	450,000	450,000		
Total Expenses	\$ 4,337,577	\$ 4,215,139	\$ 4,706,846	\$ 4,706,846	\$ 4,764,218	\$ 4,902,498	\$ 4,902,498		
Public Charges	\$ 5,579,673	\$ 5,475,224	\$ 5,296,600	\$ 5,296,600	\$ 5,304,000	\$ 5,304,000	\$ 5,304,000		
Miscellaneous	9,524	6,092	6,500	6,500	6,500	6,500	6,500		
Total Revenues	\$ 5,589,197	\$ 5,481,316	\$ 5,303,100	\$ 5,303,100	\$ 5,310,500	\$ 5,310,500	\$ 5,310,500		

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

No significant changes are expected in the 2014 budget.

WAUSAU WATER WORKS

**COMBINED
BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$9,763,256	\$383,415	4.09%
2013	\$9,379,841	(\$198,446)	-2.07%
2012	\$9,578,287	\$109,691	1.16%
2011	\$9,468,596	(\$842,023)	-8.17%
2010	\$10,310,619	\$197,751	1.96%
2009	\$10,112,868	\$645,295	6.82%
2008	\$9,467,573	\$609,973	6.89%
2007	\$8,857,600	\$188,590	2.18%
2006	\$8,669,010	\$200,806	2.37%
2005	\$8,468,204	\$645,598	8.25%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$10,440,200	\$215,476	2.11%
2013	\$10,224,724	(\$5,076)	-0.05%
2012	\$10,229,800	\$178,500	1.78%
2011	\$10,051,300	\$151,000	1.53%
2010	\$9,900,300	(\$911,400)	-8.43%
2009	\$10,811,700	\$283,950	2.70%
2008	\$10,527,750	\$545,300	5.46%
2007	\$9,982,450	\$2,250	0.02%
2006	\$9,980,200	\$1,851,650	22.78%
2005	\$8,128,550	\$727,250	9.83%

WORKING CAPITAL HISTORY:

	Water	Wastewater
2012	\$853,796	\$2,381,058
2011	\$1,729,583	\$2,838,680
2010	\$1,333,265	\$207,677
2009	\$1,629,509	\$375,057
2008	\$1,300,764	\$1,260,003
2007	\$1,907,120	\$1,718,085
2006	\$1,549,811	\$1,799,496

METRO RIDE FUND

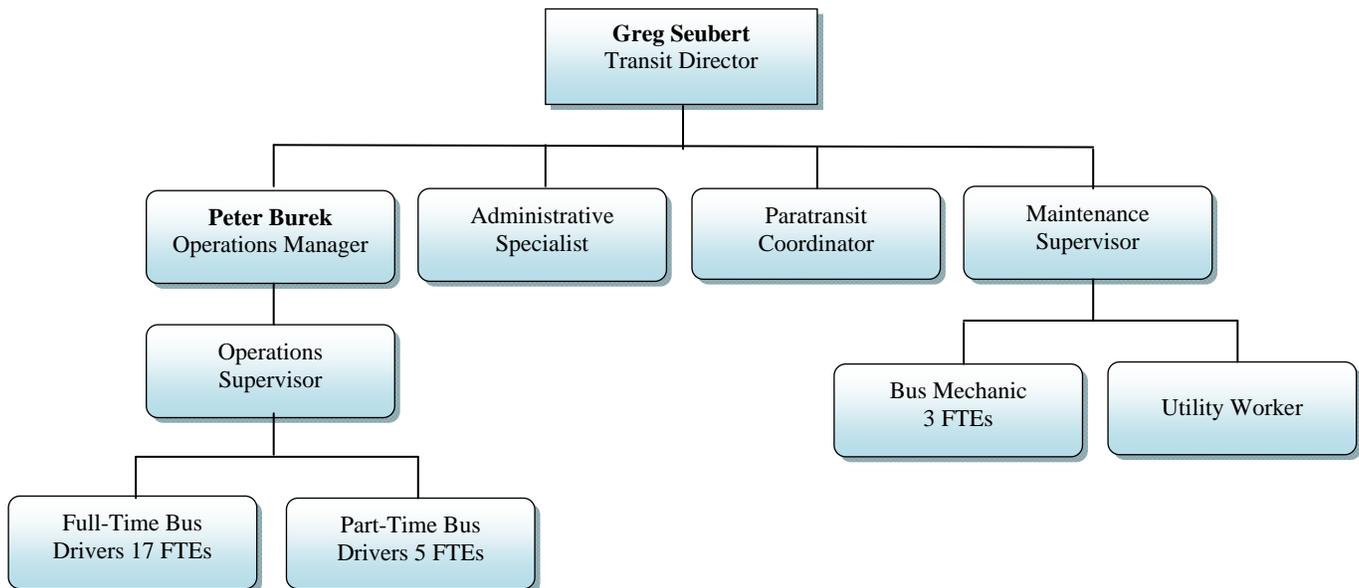
MISSION:

Metro Ride provides access to the Wausau Metropolitan area through timely, dependable, “people-oriented” public transit services. High value, safe transit benefits the Wausau Metro community through significant cost savings for the user and decreased public expenditures for more costly alternatives.

DEPARTMENTAL RESPONSIBILITIES:

This organization is responsible for the provision of public transportation in the Wausau Urban Area, including surrounding municipalities who may participate. Services provided include fixed-route bus service and paratransit services for the disabled. All services are open and available to the general public. Metro Ride is responsible for the application of federal and state grants and the administration of federal and state programs as mandated for recipients of those grants.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

FTEs	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
TOTAL	31.50	31.50	30.50	33.00	33.00	33.00	32.00	33.00	33.00	33.00	33.00

2013 ACCOMPLISHMENTS:

- Equipped all buses with bike racks
- Remodeled Metro Ride office reception area to enhance security
- Equipped Metro Ride Transit Center with video surveillance system

2012 ACCOMPLISHMENTS:

- Purchased 4 new paratransit buses
- Initiated “in-house” paratransit service
- Replaced radio communications system

2014 GOALS AND OBJECTIVES:

- Retain transit services in the Village of Weston, City of Schofield and Village of Rothschild
- Implement recommendations from Transit Development Program (TDP) as budget permits
- Promote legislation to enable the creation of dedicated local funding for public transportation

DEPARTMENT STATISTICS:

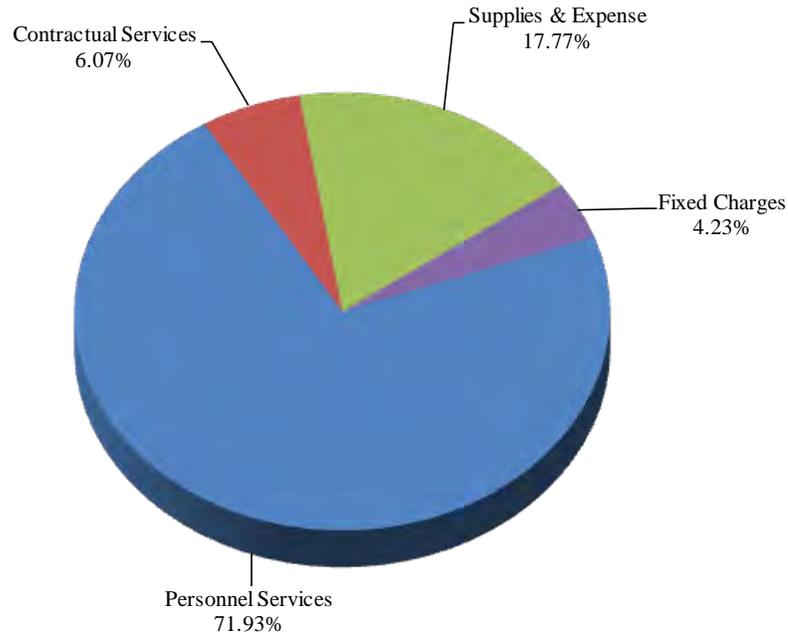
Fare History

Fare Category	2012-Present	2008-2011	2003-2006	2001-2002	1999-2001
Adult Cash	\$1.50	\$1.25	\$1.00	\$0.90	\$0.85
Adult Token	10 for \$9.00	10 for \$7.50	10 for \$6.00	9 for \$5.00	9 for \$5.00
	\$0.90	\$0.75	\$0.60	\$0.56	\$0.56
Adult Pass	\$36.00	\$30.00	\$26.00	\$24.00	\$24.00
Student Cash	\$1.25	\$1.00	\$0.75	\$0.65	\$0.60
WATS Tickets	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
Sch. Dist. Tickets	10 for \$7.50	10 for \$6.00	10 for \$4.50	10 for \$4.00	10 for \$4.00
	\$0.75	\$0.60	\$0.45	\$0.40	\$0.40
Student Pass	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
E/H Cash	\$0.75	\$0.60	\$0.50	\$0.45	\$0.40
Senior/Disabled Pass	\$18.00	\$15.00	\$13.00	\$12.00	\$12.00
Paratransit	\$2.25	\$2.00	\$2.00	\$1.80	\$1.70

Passenger Data

	Route Miles	Total Bus Passengers	Cost Per Passenger
2012	401,126	631,360	\$4.28
2011	573,809	788,748	\$4.24
2010	571,458	774,081	\$4.02
2009	573,876	794,121	\$3.88
2008	604,793	849,985	\$3.89
2007	720,858	848,753	\$3.86
2006	683,934	857,415	\$3.64
2005	603,668	809,511	\$3.65

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 2,467,496	\$ 2,159,990	\$ 2,366,219	\$ 2,366,219	\$ 2,287,843	\$ 2,388,209	\$ 2,388,209
Contractual Services	371,897	192,868	215,307	215,307	199,289	201,566	201,566
Supplies & Expense	596,681	482,440	651,791	651,791	526,766	590,105	590,105
Fixed Charges	613,763	721,738	155,389	155,389	139,510	140,656	140,656
Total Expenses	\$ 4,049,837	\$ 3,557,036	\$ 3,388,706	\$ 3,388,706	\$ 3,153,408	\$ 3,320,536	\$ 3,320,536
Taxes	\$ 598,786	\$ 715,289	\$ 679,289	\$ 679,289	\$ 677,597	\$ 679,289	\$ 679,289
Intergvtl Grants & Aids	2,298,321	1,869,444	1,948,572	1,948,572	1,878,197	1,911,080	1,911,080
Public Charges	6,826,998	760,294	575,584	575,584	502,736	525,855	525,855
Intergovt Charges	188,250	11,124	123,282	123,282	93,254	98,811	98,811
Miscellaneous	5,805	2,282	1,500	1,500	1,626	3,376	3,376
Other Financing Sources							-
Total Revenues	\$ 9,918,160	\$ 3,358,433	\$ 3,328,227	\$ 3,328,227	\$ 3,153,410	\$ 3,218,411	\$ 3,218,411

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This budget provides for the agreed upon routes with the Village of Weston, Rothschild and City of Schofield. The budget maintains the same general property tax levy support as 2013 with funding of the deficit to be funded by accumulated reserves. Transit historically budgets very conservatively which results in surplus funds. Forgoing lthe levy increase will prevent excess funds from accumulating.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2013	\$3,320,536	(\$544,955)	-14.10%
2012	\$3,865,491	(\$184,346)	-4.55%
2011	\$4,049,837	(\$303,912)	-6.98%
2010	\$4,353,749	\$132,168	3.13%
2009	\$4,221,581	\$80,982	1.96%
2008	\$4,140,599	\$224,092	5.72%
2007	\$3,916,507	\$148,810	3.95%
2006	\$3,767,697	\$737,914	24.36%
2005	\$3,029,783	\$160,459	5.59%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2013	\$2,709,417	(\$440,785)	-12.24%
2012	\$3,150,202	(\$450,314)	-12.51%
2011	\$3,600,516	(\$17,748)	-0.49%
2010	\$3,618,264	\$86,704	2.46%
2009	\$3,531,560	\$98,934	2.88%
2008	\$3,432,626	\$203,342	6.30%
2007	\$3,229,284	\$71,494	2.26%
2006	\$3,157,790	\$780,878	32.85%
2005	\$2,376,912	\$81,019	3.53%

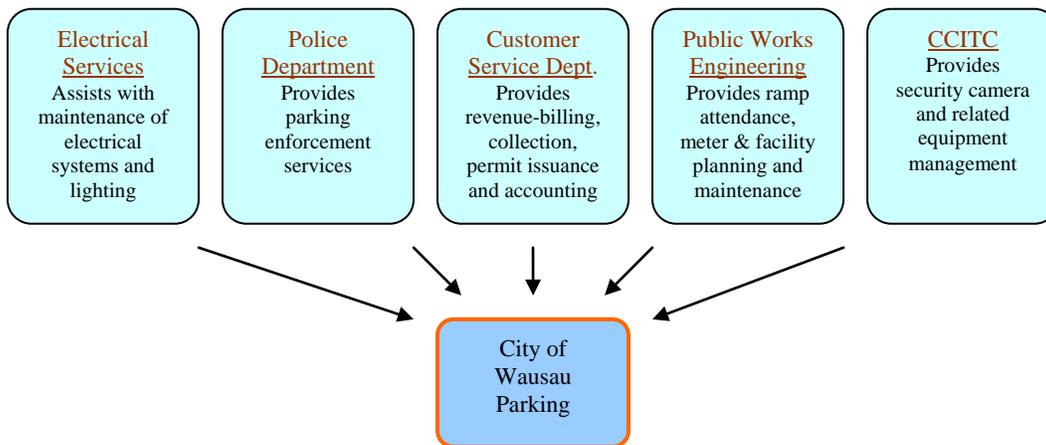
PARKING FUND

MISSION:

To provide clean and safe on-and-off street parking in a manner which integrates parking policies and economic development goals and maintains the financial solvency of parking activities, reducing the dependency on the city tax levy.

DEPARTMENTAL RESPONSIBILITIES:

This fund accounts for the overall operations of the City’s parking ramps, lots and on-street including parking meter maintenance, snow removal, electricity, elevator maintenance and structure repairs and associated staff resources, along with parking enforcement and revenue management efforts. These efforts are the collaborative effort of a number of departments as pictured below.



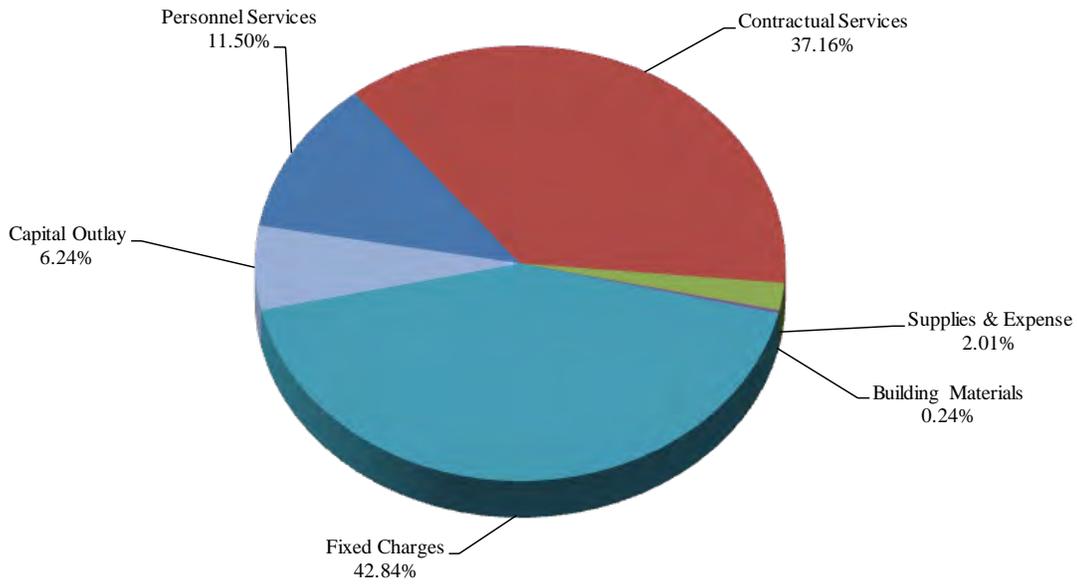
FACILITIES MAINTAINED:

The City operates a number of facilities which are described below.

CENTRAL BUSINESS DISTRICT PARKING SUMMARY

LOCATION	STALLS	TYPE
McClellan Street Parking Ramp	356	Meters \$.50/hour Permits \$35/Mo.
Jefferson Street Parking Ramp	795	Meters \$.50/hour Permits \$35/Mo.
Penneys Parking Ramp	531	Hourly Parking Permits \$35/Mo.
Sears Parking Ramp	975	Hourly Parking Permits \$25/Mo.
Lot 5 - 3rd and Grant Street	40	Meters \$.50/hour Permits \$30/Mo.
Lot 6 - 4th and Washington Street	39	Meters \$.50/hour
Lot 7 - Library Rivers Edge	53	Meters \$.50/hour Permits \$35/Mo.
Lot 8 - River Drive	136	Meters \$.20/hour Permits \$5/Mo.
Lot 9 - Jefferson Street East	70	Meters \$.20/hour Permits \$22/Mo.
Lots 10/11 - McClellan Street	10	Permits \$15/Mo.
Lot 12 - Presbyterian Church Lot	10	Permits \$15/Mo.
Lot 13 - 3rd and McClellan Street	15	Meters \$.50/hour
Lot 15 - First Wausau Tower	157	Permits
Lot 17 - Jefferson Street/ Federal Building	52	Meters \$.50/hour Time Zoned
Lot 18 - Penneys Forest Street Lot	25	Meters \$.50/hour
Lot 20 - Scott Street Lot	62	Meters \$.50/hour Permits \$35/Mo.
Downtown Street Meters	300	Meters \$.20/hour
	3,626	

BUDGET:



BUDGET SUMMARY								
	2011		2012		2013		2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted	
Personnel Services	\$ 317,624	\$ 306,637	\$ 201,264	\$ 201,264	\$ 187,877	\$ 210,301	\$ 210,301	
Contractual Services	719,171	618,048	701,150	701,150	664,695	679,340	679,340	
Supplies & Expense	46,126	45,438	36,550	36,550	35,400	36,750	36,750	
Building Materials	72	702	900	900	3,850	4,450	4,450	
Fixed Charges	767,331	768,860	793,619	793,619	783,219	783,219	783,219	
Grants Contributions & Other		2,517				-	-	
Capital Outlay	37,125	3,803	101,500	101,500	74,000	114,000	114,000	
Total Expenses	\$ 1,887,449	\$ 1,746,005	\$ 1,834,983	\$ 1,834,983	\$ 1,749,041	\$ 1,828,060	\$ 1,828,060	
General Property Taxes	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 250,000	\$ 250,000	
Parking Citations	163,065	139,743	200,000	200,000	252,200	252,200	252,200	
Public Charges	778,478	1,262,618	779,600	779,600	792,900	807,630	807,630	
Miscellaneous	1,487	3,762	1,700	1,700	120	100	100	
Total Revenues	\$ 1,243,030	\$ 1,706,123	\$ 1,281,300	\$ 1,281,300	\$ 1,345,220	\$ 1,309,930	\$ 1,309,930	

BUDGET HIGHLIGHTS:

The Fixed Charges category includes depreciation expense of \$657,000. Revenues and general property taxes are currently insufficient to offset 100% of the depreciation expense. Contractual services includes police parking enforcements services provided by the police department. The City's allocation of room tax dollars is reduced by \$50,000 and diverted to Economic Development activity financing.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$1,828,060	(\$6,923)	-0.37%
2013	\$1,834,983	(\$36,884)	-2.11%
2012	\$1,871,867	\$125,862	7.21%
2011	\$1,746,005	(\$269,444)	-13.37%
2010	\$2,015,449	\$197,399	10.86%
2009	\$1,818,050	\$106,527	6.22%
2008	\$1,711,523	\$685,977	66.89%
2007	\$1,025,546	(\$9,586)	-0.93%
2006	\$1,035,132	\$311,185	42.99%
2005	\$723,947	\$30,321	4.37%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$1,059,930	\$78,630	9.02%
2013	\$981,300	\$109,460	12.04%
2012	\$871,840	(\$37,160)	-4.09%
2011	\$909,000	(\$50,926)	-5.31%
2010	\$959,926	(\$16,400)	-1.68%
2009	\$976,326	\$58,800	6.41%
2008	\$917,526	\$119,726	15.01%
2007	\$797,800	\$21,300	2.74%
2006	\$776,500	\$291,800	60.20%
2005	\$484,700	(\$24,000)	-4.72%

WORKING CAPITAL HISTORY:

2012	\$581,726
2011	\$414,006
2010	\$427,448
2009	\$339,873
2008	\$333,381

WAUSAU DOWNTOWN AIRPORT FUND

MISSION:

To provide the aviation and airport services required by Wausau's residents and businesses. It is the organization's duty to be the gateway to the community and represent the progressive and forward spirit of Wausau's citizens. It is their responsibility to provide an airport in the most fiscally responsible manner possible while promoting aviation safety and encouraging positive growth.

RESPONSIBILITIES:

This organization is responsible for the overall operation of the Wausau Downtown Airport, which includes maintenance of terminal buildings and hangars, maintenance of grounds, runways, beacons, lighting, taxiways, ramp, sidewalks and rent of office and hangar space. The manager must work closely with the FAA to provide a safe airport for aircraft as well as the public. The manager determines the opening and closing of the airport due to field conditions, concentrates on promotional efforts to increase airport revenues, prepares the budget and maintains airport equipment.

ORGANIZATIONAL STRUCTURE:

The City of Wausau has two contracts with Wausau Flying Service. The twenty year Airport Management Contract was executed in 1998 and provides for a monthly management fee along with compensation for snowplowing and mowing hours. The contract provides for a re-evaluation of the management fee every five years. The next re-evaluation will be in 2013. The twenty year Fixed Base Operator Contract was also executed in 1998. This contract outlines the services offered at the airport. The Fixed Base Operator pays rent and a percentage of fuel sales to the City. The financial terms of the Fixed Based Operator will also be re-evaluated in 2013.

2013 ACCOMPLISHMENTS:

- Maintenance of WFS/Airport Facebook page and Airport website updates (www.flywausau.com)
- Resurrected "CONTACT!" a monthly email newsletter from the Wausau Airport
- Assisted in organizing successful public relations activities including: Wausau Balloon Rally, elementary school programs, Chili Fun Day, Landings for Lunches, John Wood Challenge Cup and other airport activities.
- Created "Hamburger Night" a weekly summer fly-out activity for pilots in Central & Northern WI
- Executed and completed removal of the Non-Directional-Beacon navigation aid
- Continued recruitment of additional private parties to construct new hangars at the Wausau Downtown Airport.
- Completion of a FAA funded WAAS precision instrument approach system
- Participated in ongoing negotiations with City of Schofield for Radtke Park lease execution
- Updated CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding
- Addition of one more privately owned/constructed hangar

2014 GOALS AND OBJECTIVES:

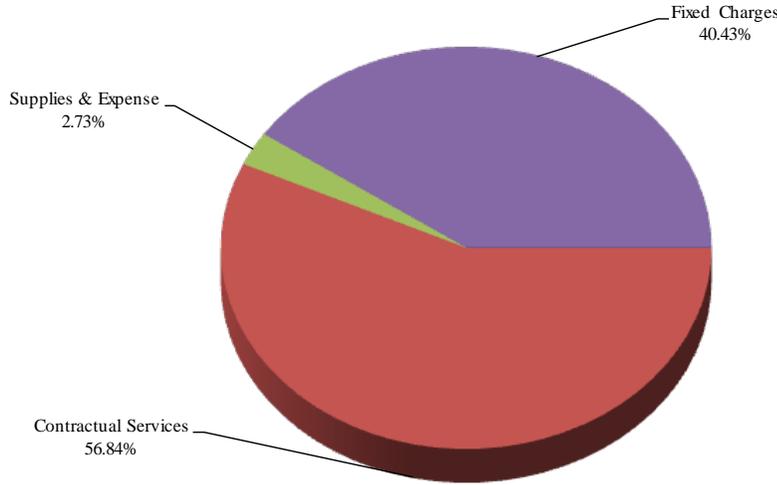
- Recruit additional private parties to construct new hangars at the Wausau Downtown Airport.
- Continued organizing successful public relations activities including: the airport website, airport tenant meeting, Wausau Balloon Rally, elementary school programs and other airport activities.
- Market the corporate hangars and successfully secure tenants.
- Assist local non-profit aviation organizations in Central Wisconsin such as the Boy Scouts, Wausau R/C Sportsmen, and EAA640 with aviation and airport promotions.
- Finalize "River's Edge" perimeter plans.
- Facilitate the successful outcome of the City of Schofield's desire to improve Radtke Park.

DEPARTMENT STATISTICS:

40 City-Owned T-hangars, 4 City-Owned Corporate Hangars, 10 Privately Owned Hangars, 84 Airplanes Based on Airport, 2012 Fuel Flow 99,410 Gallons, 2012 Take Offs 25,210

WAUSAU DOWNTOWN AIRPORT FUND

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services	\$ 3,790	\$ 5,964					\$ -
Contractual Services	220,731	164,258	169,933	169,933	164,133	184,091	184,091
Supplies & Expense	9,546	9,225	7,342	7,342	8,191	8,840	8,840
Fixed Charges	13,217	129,951	15,500	15,500	132,681	130,919	130,919
Total Expenses	\$ 247,284	\$ 309,398	\$ 192,775	\$ 192,775	\$ 305,005	\$ 323,850	\$ 323,850
Taxes	\$ 125,160	\$ 75,661	\$ 68,677	\$ 68,677	\$ 68,677	\$ 70,000	\$ 70,000
Public Charges	6,468	11,627	8,800	8,800	11,900	11,900	11,900
Miscellaneous	115,656	104,170	115,298	115,298	115,303	122,950	122,950
Municipal Capital Contributions		2,871,574					
Total Revenue	\$ 247,284	\$ 3,063,032	\$ 192,775	\$ 192,775	\$ 195,880	\$ 204,850	\$ 204,850

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Airport was reclassified as an Enterprise Fund in 2012. Revenues anticipate an increase in T-hangar fees. Currently there are 10 private hangars located on the airport with property values totaling \$1,330,300. The 2014 budget reflects depreciation expense of \$119,000 which was not budgeted in 2013.

WAUSAU DOWNTOWN AIRPORT FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$323,850	\$131,075	67.99%
2013	\$192,775	\$112	0.06%
2012	\$192,663	\$490	0.26%
2011	\$192,173	\$4,263	2.27%
2010	\$187,910	\$13,756	7.90%
2009	\$174,154	\$19,437	12.56%
2008	\$154,717	\$3,696	2.45%
2007	\$151,021	\$1,208	0.81%
2006	\$149,813	\$4,850	3.35%
2005	\$144,963	\$3,707	2.62%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$134,850	\$10,752	8.66%
2013	\$124,098	(\$6,612)	-5.06%
2012	\$130,710	\$10,180	8.45%
2011	\$120,530	\$3,930	3.37%
2010	\$116,600	(\$9,770)	-7.73%
2009	\$126,370	\$13,270	11.73%
2008	\$113,100	\$7,750	7.36%
2007	\$105,350	\$8,350	8.61%
2006	\$97,000	(\$9,803)	-9.18%
2005	\$106,803	(\$1,651)	-1.52%

WORKING CAPITAL HISTORY:

2012 \$70,090

ANIMAL CONTROL FUND

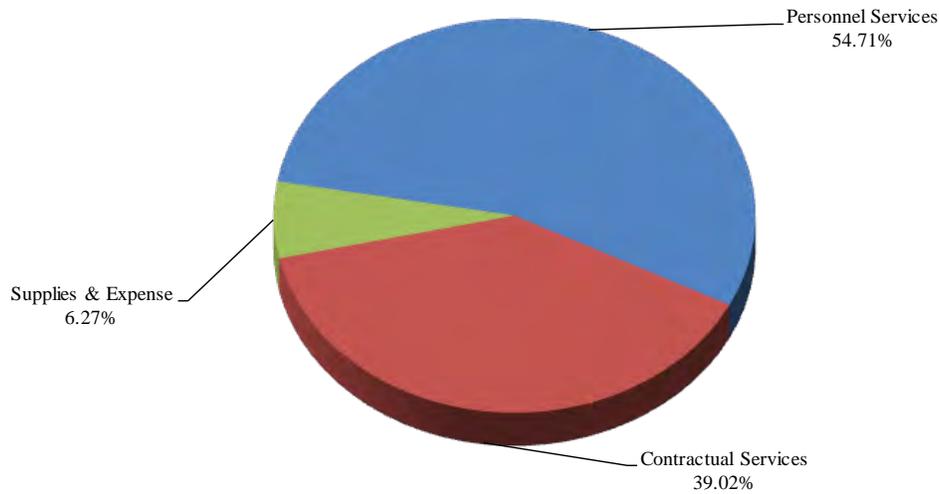
MISSION:

To fund the City’s animal control enforcement and licensing activity along with obligations to the humane society.

RESPONSIBILITIES:

The Animal Control Fund is an enterprise fund used to account for the financing of staffing of animal control staff, licensing activities and related costs. Revenues include licensing fees, fines and forfeitures generated due to enforcement activity and program contributions from other participating communities.

BUDGET:



BUDGET SUMMARY							
	2011	2012	2013			2014	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Personnel Services				\$ 30,275	\$ 22,739	\$ 69,814	\$ 69,814
Contractual Services				50,675	41,841	49,800	49,800
Supplies & Expense				2,500	3,551	8,000	8,000
Fixed Charges				-	500	-	-
Capital Outlay				35,000	50,771		-
Total Expenses	\$ -	\$ -	\$ -	\$ 118,450	\$ 119,402	\$ 127,614	\$ 127,614
Licenses and Permits				\$ 58,600	\$ 53,300	\$ 58,600	\$ 58,600
Fines and Forfeitures				21,930	9,000	33,495	33,495
Public Charges for Services				2,000	1,900	2,200	2,200
Intergovt Chgs				8,420	-	11,481	11,481
Miscellaneous				27,500	15,000	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 118,450	\$ 79,200	\$ 105,776	\$ 105,776

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The fund was created with a transfer of accumulated pet licensing revenues of \$18,894. A significant cost of establishing the program is the expected \$50,771 for the purchase of the animal control vehicle. This acquisition was funded in part by \$15,000 of donations. The common council implemented several initiatives that have increased revenues significantly including:

- Implementing online pet licensing
- Increasing late licensing penalties
- Increasing forfeitures related to animal violations
- Mandating veterinarian reporting of rabies vaccinations
- Improved promotion of licensing awareness
- Partnering with the Village of Weston and other surrounding communities

The City issued 4,974 licenses through August 2013 compared to 2,991 in 2012.

Animal control staff are supervised by the police department.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$127,614	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2014	\$105,776	New Fund	