

# CITY OF WAUSAU



2012  
BUDGET



# IT'S ALL ABOUT CITY SERVICES



# FINANCE COMMITTEE BUDGET REVIEW

October 25



Budget Presentation, Capital Projects and Debt Service

October 26



CDBG Entitlement, Metro Ride and Personnel Services

October 27



Departmental Budgets and Other Funds

November 2

BID Budget, Other Miscellaneous Budget Items and Wrap Up

# PLAN GOALS

**Quality Services**

**Affordable Taxes**

**Public Infrastructure**

**Encourage Continuous Improvement**

**Focus on Economic Development**

**Fiscally Responsible**

**Sustainable and Resilient Government**

# FOLLOW EXISTING POLICIES

**Fund Balance  
Policy**

**Capital Project  
Policy**

**Debt Policy**

# LOSS OF STATE AIDS

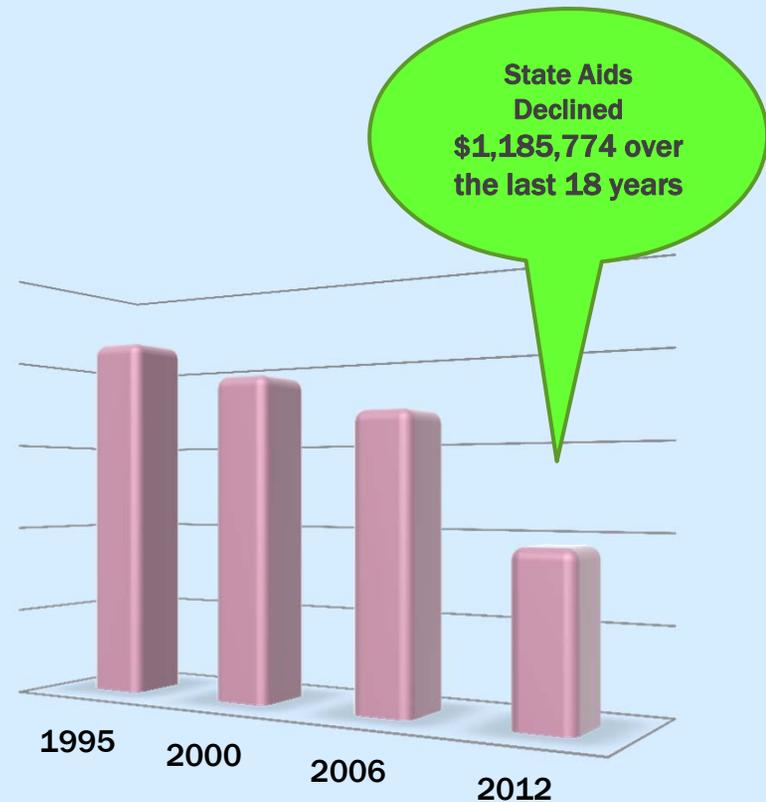
	<b>2011</b>	<b>2012</b>	<b>Loss</b>
State Share Revenues	\$4,676,319	\$4,011,479	\$664,840
State Expenditure Restraint	\$901,114	\$853,965	\$47,149
State Recycling Grant	\$212,506	\$137,391	\$75,115
State Transportation Aids	\$2,310,244	\$2,079,025	\$231,219
Transit Aids	\$2,477,172	\$2,245,850	\$231,322
<b>TOTALS</b>	<b>\$10,577,355</b>	<b>\$9,327,710</b>	<b>\$1,249,645</b>

# GENERAL FUND STATE AID HISTORY

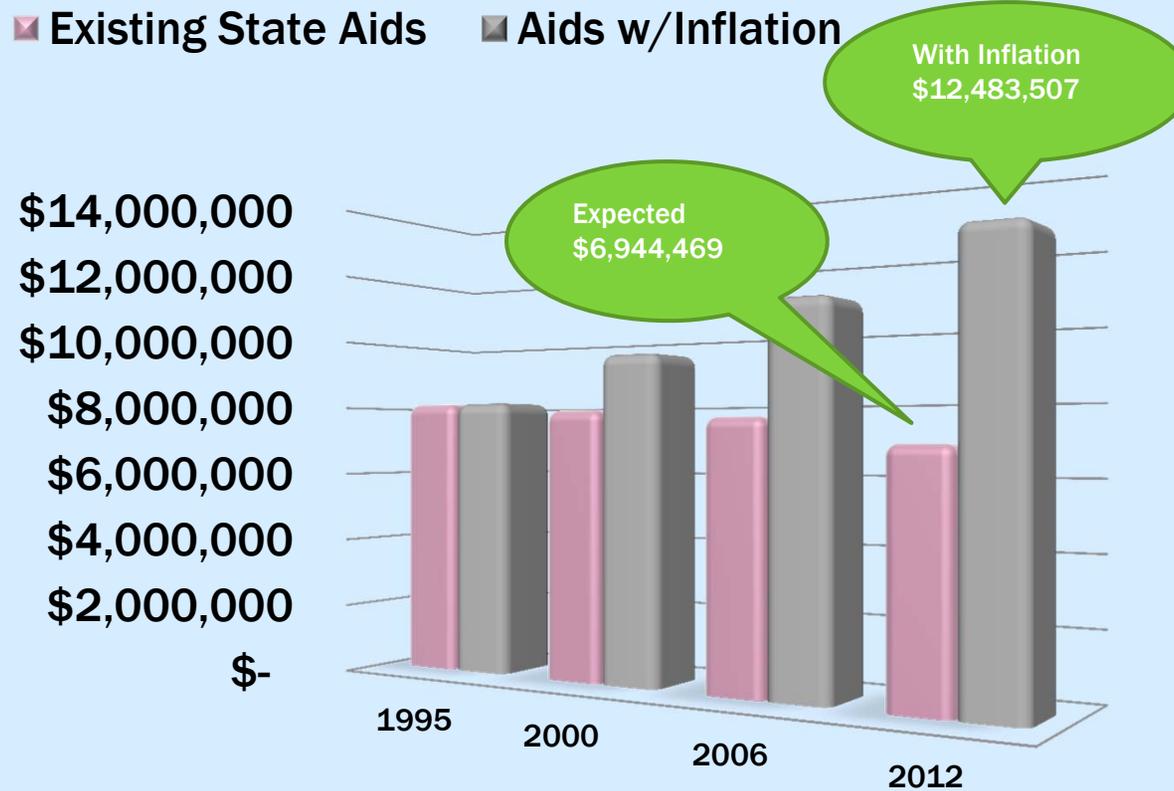
The Annual Significant State Aids The General Fund Relies On Are:

- Shared Revenues \$4,011,479
- Expenditure Restraint \$853,965
- Transportation Aids \$2,079,025

\$8,500,000  
\$8,000,000  
\$7,500,000  
\$7,000,000  
\$6,500,000  
\$6,000,000

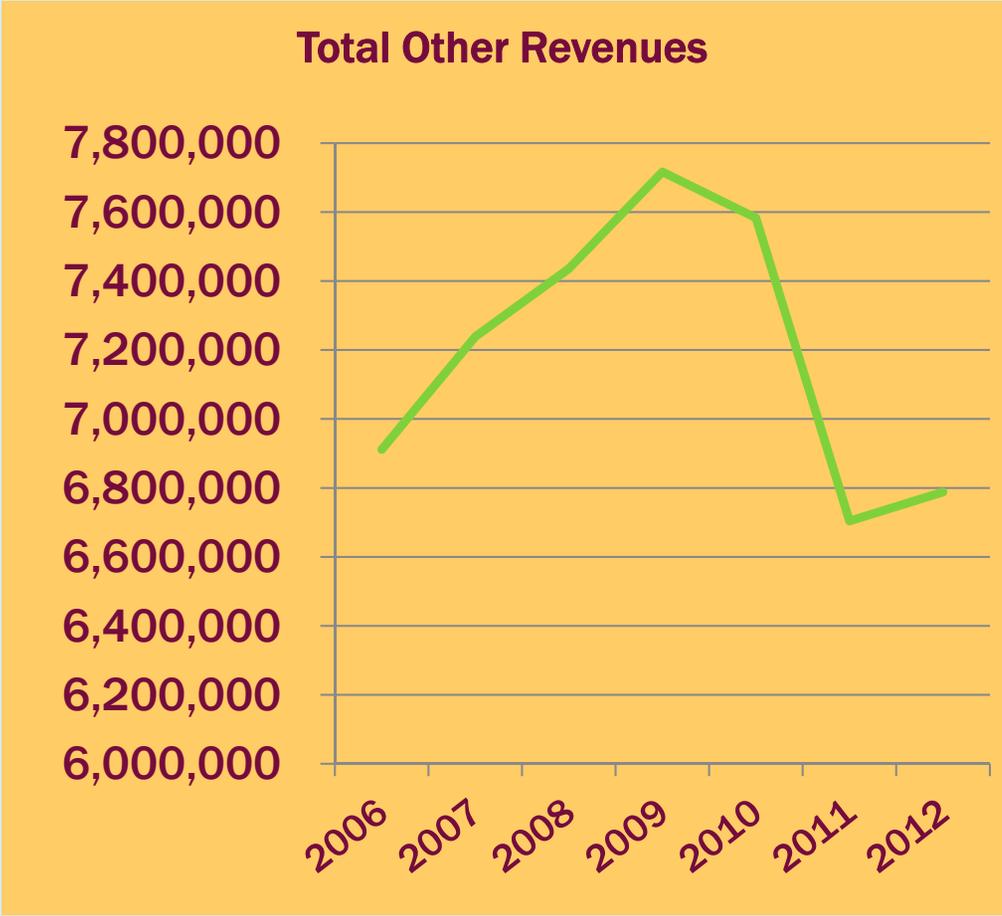


# STATE AID WITH CPI INFLATION



# GENERAL FUND OTHER REVENUE

	2012 Budget
Other Taxes	\$225,150
Licenses & Permits	638,246
Fines & Forfeitures	310,800
Public Charges for Services	1,801,970
Intergovernmental Grants and Aids	1,106,340
Miscellaneous Revenues	726,630
Transfers From Other Funds	1,979,000
<b>Total</b>	<b>\$6,788,136</b>



# FUND BALANCE APPLICATION

<b>2012</b>	<b>\$1,379,499</b>
<b>2011</b>	<b>\$ 840,946</b>
<b>2010</b>	<b>\$ 950,000</b>
<b>2009</b>	<b>\$1,500,000</b>
<b>2008</b>	<b>\$1,500,000</b>
<b>2007</b>	<b>\$1,500,000</b>
<b>2006</b>	<b>\$1,500,000</b>

# **CONTROL EXPENSES – BUDGET DIRECTIVES**

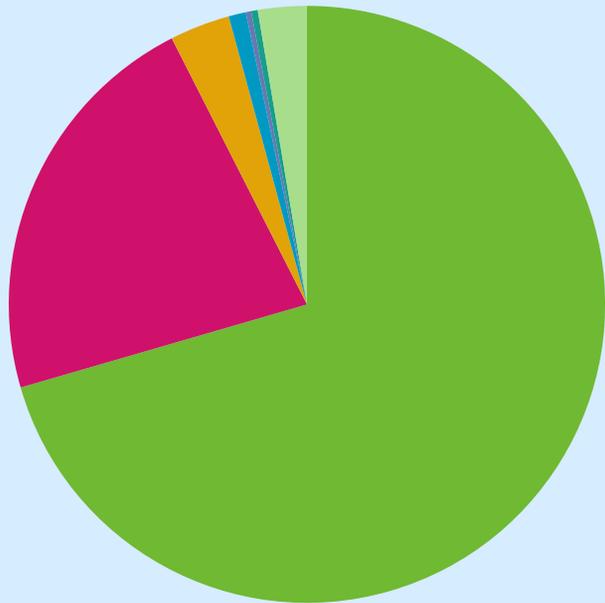
- **No Employee Cost of Living Expense**
- **Control Health Insurance Premium Increases through Plan Design and Employee Premium Contributions**
- **Employee Share of Wisconsin Retirement**
- **Evaluate Position Vacancies**
- **Control Other Spending**

# GENERAL FUND RESULTS

■ Budget  
Increase  
\$21,376

- GENERAL GOVERNMENT \$39,299
- REFUSE \$80,000
- PUBLIC SAFETY \$145,384
- TRANSPORTATION (\$97,372)
- PARK AND RECREATION (\$145,935)

# GENERAL FUND BY CATEGORY



- Personnel Services \$22,354,405
- Contractual Services \$6,975,738
- Supplies and Expenses \$1,034,530
- Fixed Charges \$295,669
- Grants, Contributions and Other \$94,800
- Capital Outlay \$112,300
- Building Materials \$837,255

	CHANGE
Personnel Services	(\$285,758)
Contractual Services	\$161,497
Supplies and Expenses	\$17,701
Building Materials	119,460
Fixed Charges	\$13,179
Grants, Contributions, Other	(\$3,000)
Capital Outlay	(\$1,703)
<b>Total</b>	<b>\$21,376</b>

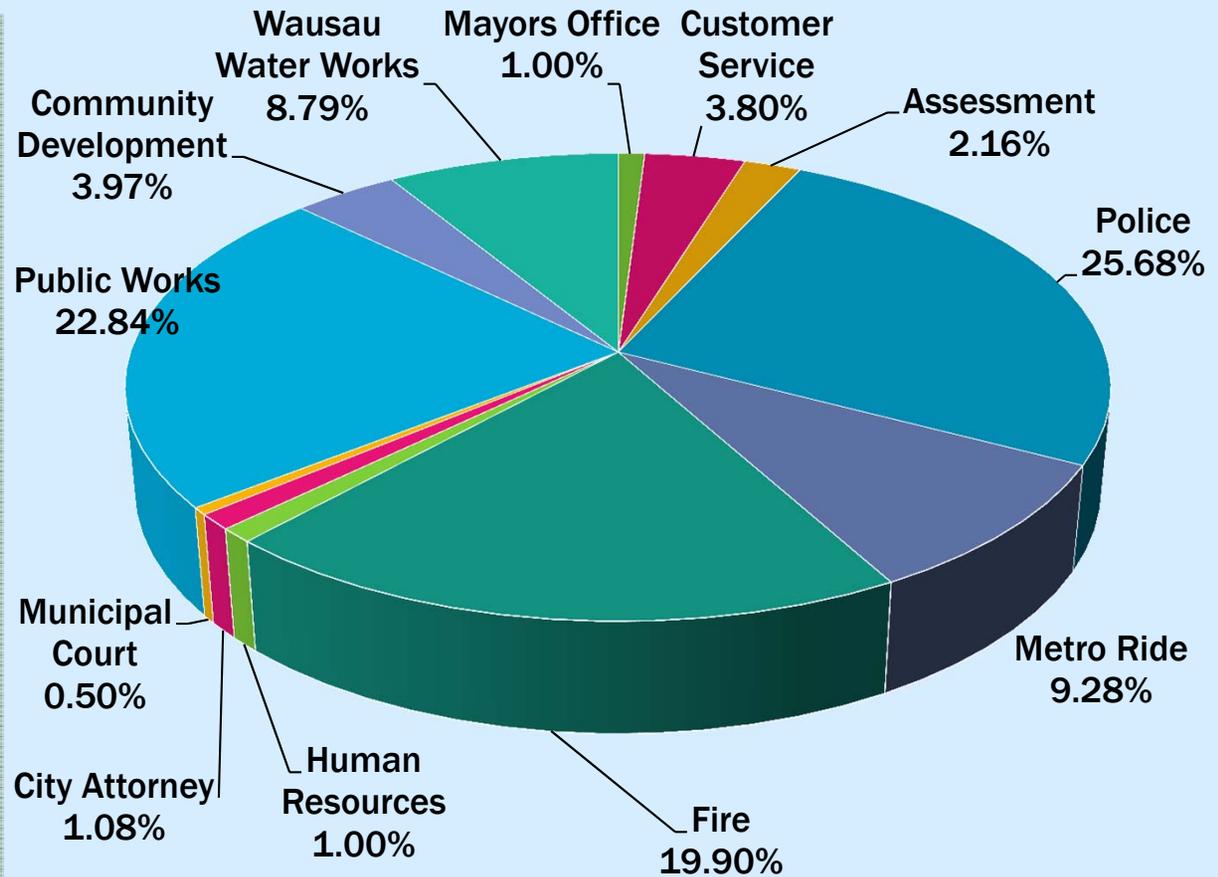
# PERSONNEL SUMMARY

PERSONNEL FULL  
TIME EQUIVALENTS  
FTE'S have  
declined

2002 - 329.50

2011 - 307.80

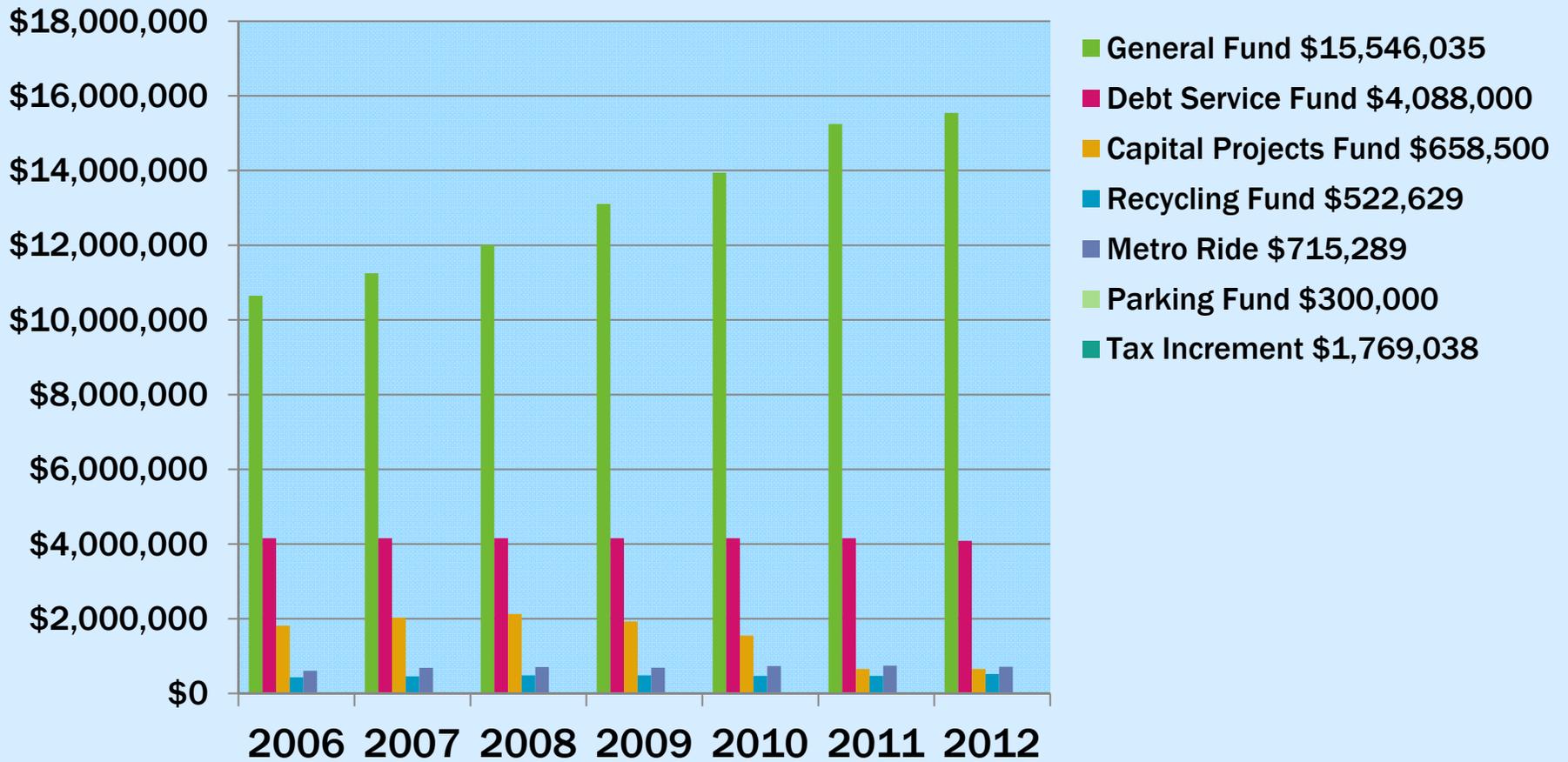
2012 - 301.49



# SERVICE DEMANDS AND MAINTENANCE NEEDS INCREASING

	2002	2012
Police Violent Crimes	89	102
Fire, Emergency Responses and Inspections	7,799	9,498
Public Works – Miles of Streets Maintained	213.1	239.0
– Miles of Water Mains Maintained	209.4	232.3
– Miles of Sewer Mains Maintained	209.7	229.0
– Miles of Storm Sewer Maintained	124.2	130.0
– Parking Facilities & Lots Maintained	11	16
– Fire Hydrants Maintained	1389	1606
Park and Recreation Acreage Maintained	338	343
Transit Passengers	758,706	774,081

# PROPERTY TAX LEVY



**Taxes \$23,599,491 Increase of \$412,887**

## NEW TAX ALLOCATION

<b>General Fund</b>	<b>\$ 297,640</b>
<b>Recycling Fund</b>	<b>52,629</b>
<b>Metro Ride Fund</b>	<b>87,196</b>
<b>Debt Service</b>	<b>(68,866)</b>
<b>Capital Projects</b>	<b>(460)</b>
<b>Tax Increment</b>	<b><u>44,748</u></b>
<b>Total</b>	<b>\$ 412,887</b>

# PROPERTY VALUES

**Equalized Value \$2,652,252,200**

**Decrease of 1.08%**

**Estimated Assessed Valuation \$2,734,915,613**

**Increase of .2%**

# TAX RATE

Assessed Tax Rate of  
\$8.63

Increase of 13-14¢

\$13-14 on a home with  
a value of \$100,000



# SPECIAL REVENUE FUNDS

## COMMUNITY DEVELOPMENT FUND–

Funded by a combination of program income and grants.

Federal Cuts undetermined at this time. Current reductions under evaluation:

- 15% cut to CDBG Funds
- 38% cut to HOME Program
- 20% cut to Public Housing

# SPECIAL REVENUE FUNDS

- Contract to end December 31, 2011 with no renewal.
- Budget provides for the expenditure of continued city activities.
- May serve as Chemical Assessment Team

**HAZARDOUS  
MATERIALS  
CONTRACT FUND -  
City served as  
Level A HazMat  
Response Team.**

# SPECIAL REVENUE FUNDS

**RECYCLING FUND-**  
Funds the yard waste site and curb-side leaf pick up along with the recycling contract.

- State aid reduction of \$62,609.
- Veolia Contract provides for a 5.56% increase.
- Property Tax Levy increase of \$52,629.

# SPECIAL REVENUE FUNDS

- Room Tax Revenues growing again.
- Funds Sports Authority.



**ROOM TAX FUND -**  
Promote tourism,  
economic  
development,  
community events  
and quality of life.

# SPECIAL REVENUE FUNDS

**METRO RIDE-  
Provides Public  
Transportation in  
the Wausau  
Area.**

- State and federal aid reduction of \$231,322.
- Loss of Weston, Schofield and Rothschild.
- Property Tax Levy increase of \$87,196.
- Service Day Reductions.
- Staffing Reductions.

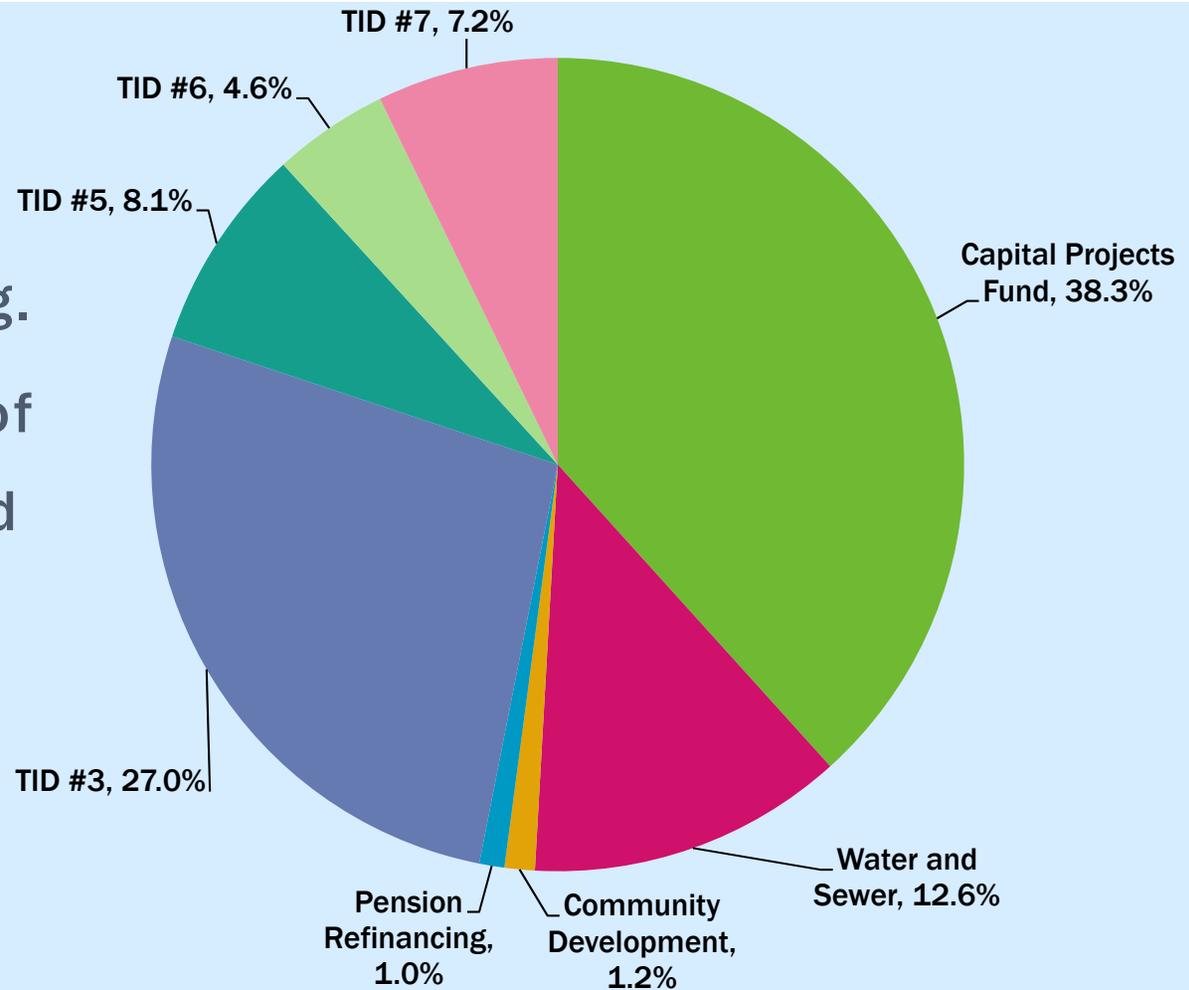
# DEBT SERVICE FUND

	2012 Budget
Principal	\$7,438,503
Interest	<u>1,527,507</u>
Total Expense	\$8,966,010
Transfers from Other Funds	\$5,049,148
Taxes	4,088,000

**Accounts For  
The Payment  
Of General  
Obligation  
Debt**

# OUTSTANDING DEBT BY PURPOSE 12/31/2011

Composite of Outstanding Debt is changing. In 2005 48.9% of Debt was related to Capital Projects Fund Debt.



# 2012 DEBT CHANGES

## New Debt Issued

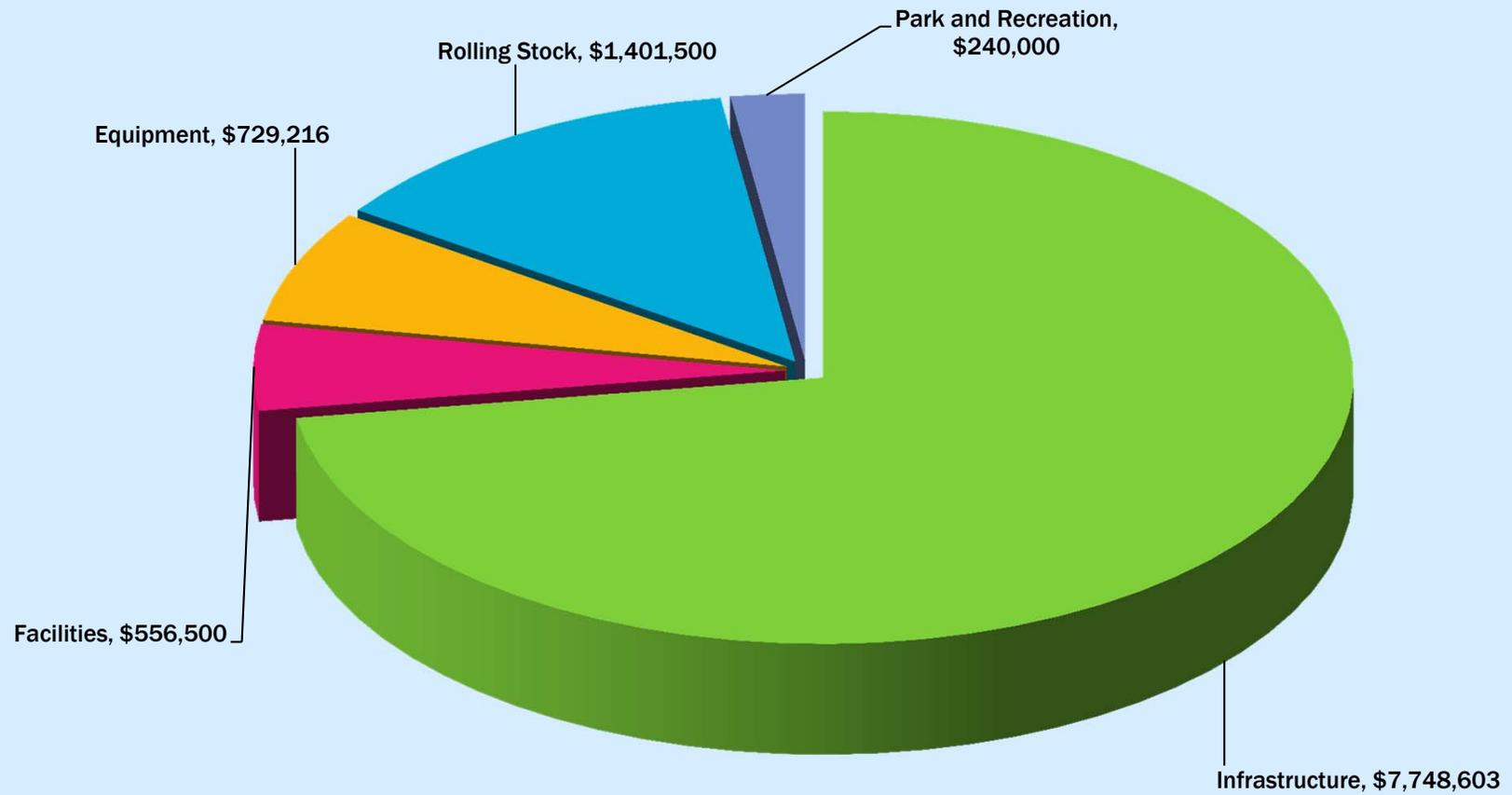
- Capital Improvement Plan  
\$3,000,000
- TID #6 \$950,000

## Retirements

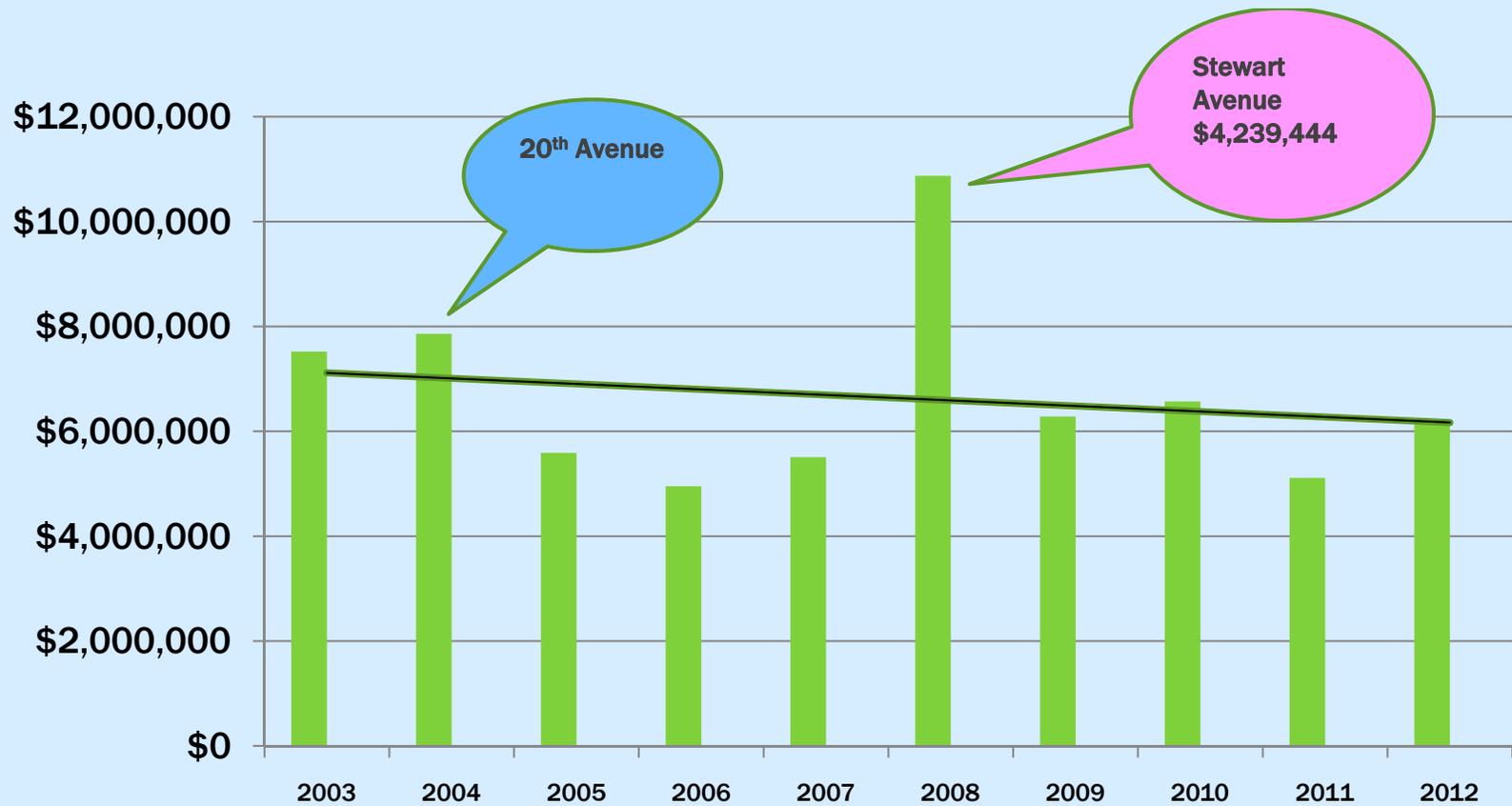
- \$7,438,503

	2008	2009	2010	2011	2012
Outstanding Debt	\$55,140,156	\$52,334,075	\$49,754,677	\$50,103,175	\$46,614,672
% of Debt Margin	39.83%	38.39%	37.11%	37.78%	35.51%

# CAPITAL PROJECTS FUND

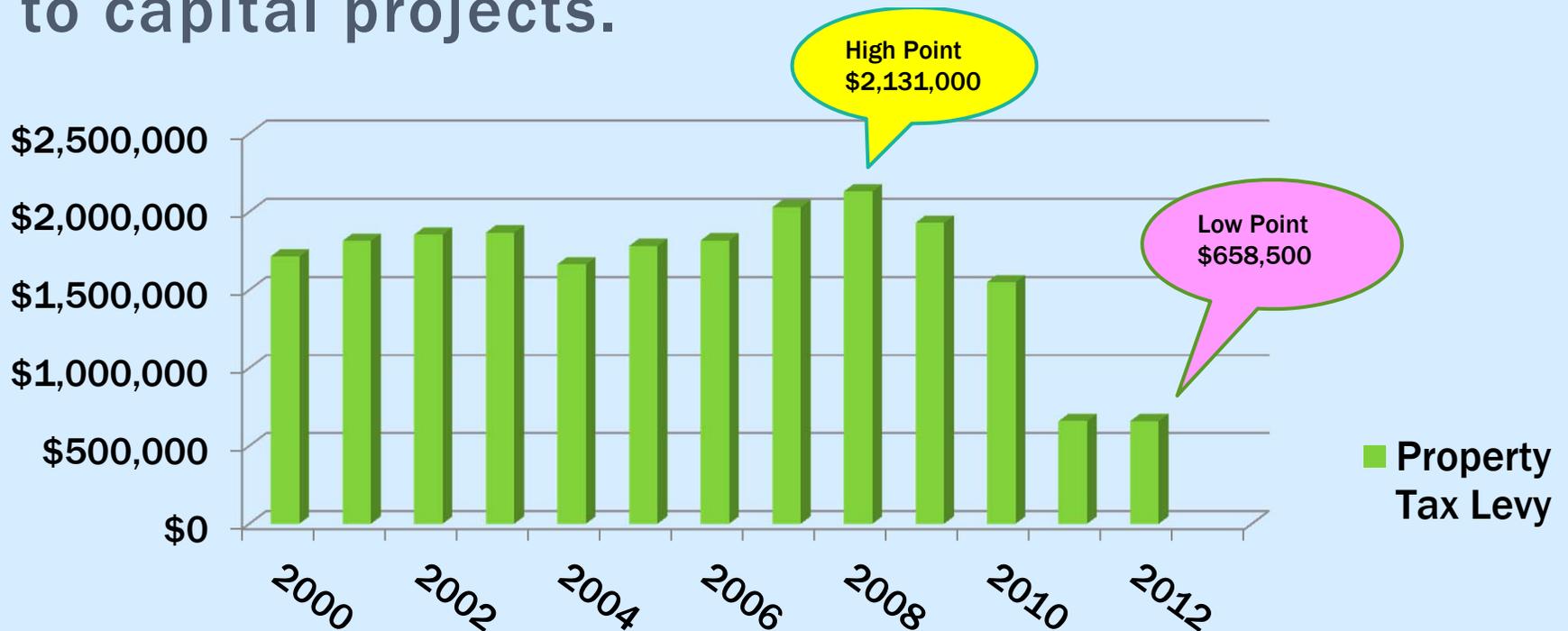


# INFRASTRUCTURE HISTORY



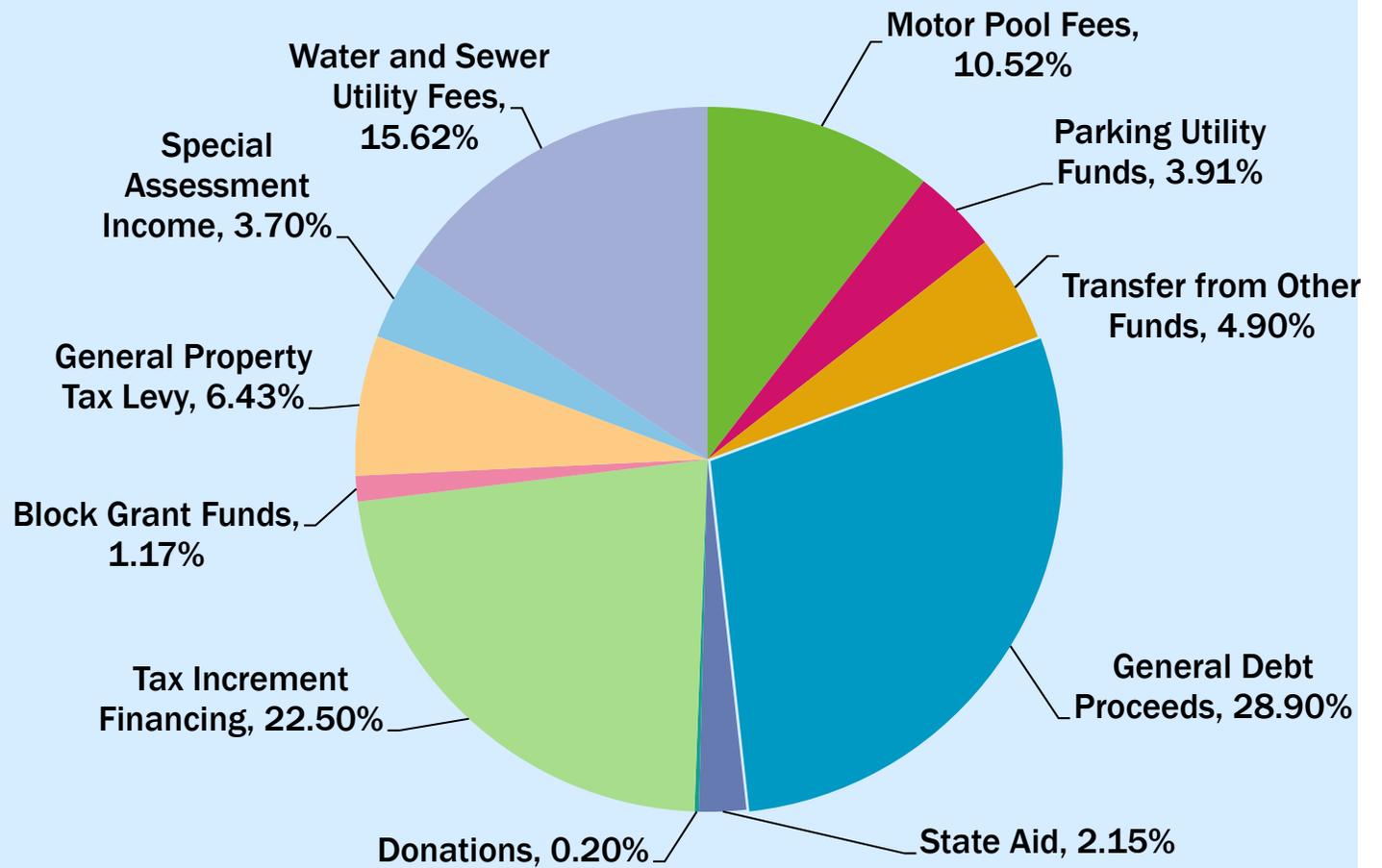
# CAPITAL PROJECTS FUND

Pressure from the operating budget due to reduced state aids and increased costs has resulted in less general property tax allocated to capital projects.



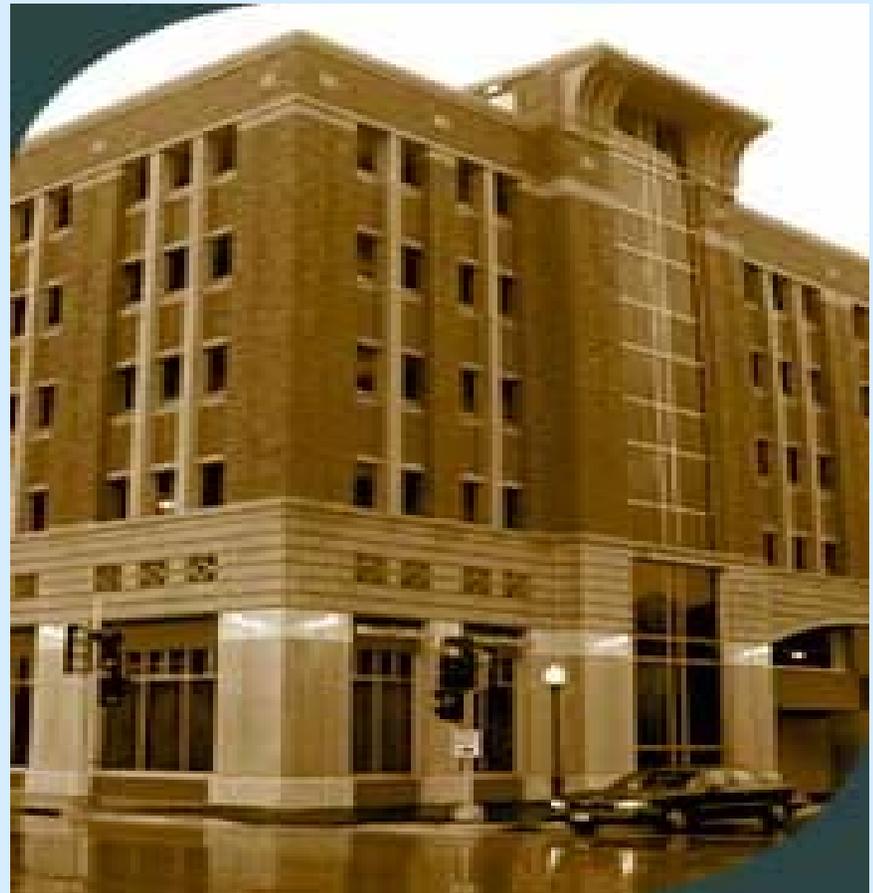
# CAPITAL PROJECTS FUND

## Other Financing Sources



# TAX INCREMENT DISTRICTS

Supporting Economic  
Development through  
Infrastructure  
Investment and the  
Elimination of  
Obstacles in Private  
Investment



## TAX INCREMENT DISTRICT 2

- Donating Increment To District 4.
- Equalized Value \$28,070,700.
- Projected 2012 Increment \$754,136.

### INDUSTRIAL PARK DISTRICT

Created: 1990

Mandated Closure:  
2017

Projected Closure:  
2013

# TAX INCREMENT DISTRICT 3

## REDEVELOPMENT DISTRICT

Created: 1994

Mandated

Closure: 2021

- Projected Deficit 12/31/2011  
\$2,762,784.
- Outstanding Debt 12/31/2011  
\$13,527,984.
- Projected 2012 Increment  
\$2,060,000.
- 2012 Projects: River Edge -  
Kayak Launch & Carryover Projects.  
Federal Building Developer Payment.
- Equalized Value \$113,527,400.

# TAX INCREMENT DISTRICT 4

- Projected Deficit  
12/31/2011 \$983,650.
- Projected Increment  
\$71,178.
- Equalized Value \$2,656,800.
- No Outstanding Debt.
- No 2012 Projects.

## INDUSTRIAL PARK DISTRICT

Created: 1996

Mandated Closure:  
2024

Projected Closure:  
2013

# TAX INCREMENT DISTRICT 5

## INDUSTRIAL PARK DISTRICT

Created: 1997

Mandated

Closure: 2020

Projected

Closure: 2015

- Projected Balance 12/31/2011  
\$661,421.
- Outstanding Debt 12/31/2011  
\$4,034,609.
- Projected 2012 Increment  
\$1,248,000.
- Equalized Value \$45,419,600.
- No 2012 Projects.

# TAX INCREMENT DISTRICT 6

- Projected Balance 12/31/2011  
\$1,315,661.
- Projected 2012 Increment  
\$1,051,413.
- Equalized Value \$67,791,800.
- Outstanding Debt 12/31/2011  
\$2,312,405.

## 2012 Projects:

- Developer Payments \$355,000
- Infrastructure \$2,385,003
- Other \$62,000.

## INDUSTRIAL PARK DISTRICT

Created: 2005

Mandated Closure:  
2026

Projected Closure:  
Undetermined

# TAX INCREMENT DISTRICT 7

## MIXED USE DISTRICT

Created: 2006

Mandated

Closure: 2026

Projected

Closure: 2019

- Projected Deficit Balance  
12/31/2011  
\$1,024,996.
- Outstanding Debt 12/31/2011  
\$3,631,363.
- Projected 2012 Increment \$383,000.
- Equalized Value \$43,069,800.
- No 2012 Projects – Final State  
Payments and Administrative Costs  
Only.

## **INTERNAL SERVICE FUNDS**

**INSURANCE FUND –  
Account for claims,  
premiums, and  
administration of  
property, workers  
compensation and  
casualty risk. Funded  
by departmental  
charges. 2012 Budget  
\$986,972**

**MOTOR POOL FUND-  
Account for  
maintenance of rolling  
stock funded by  
departmental charges.  
2012 Budget  
\$3,109,292.**

# ENTERPRISE FUNDS

**Wausau Water Works – Accounts for the water supply, treatment and distribution of drinking water and the collection, treatment and discharge of Waste Water.**

- **3% rate increase for Water and Waste Water.**
- **Increases anticipated in electrical, fuel and chemical costs.**
- **Debt Service increasing for 2011 issue.**

# PARKING FUND

- No Change in Parking Rates
- Decline in Total Parking Charges and Ticket Revenue
- Decrease in Expenses to reflect history and change in WRS contributions.

**Parking Fund**  
Accounts for overall operation of City's parking facilities, parking enforcement and revenue management efforts

# CONTINUED BUDGET INFLUENCES

## Service Demand

- Increasing Service Demands
- Increasing Asset Maintenance

## Revenue

- Tax Rate Pressure
- Declining State Aids
- Stagnant and Declining Other Revenues

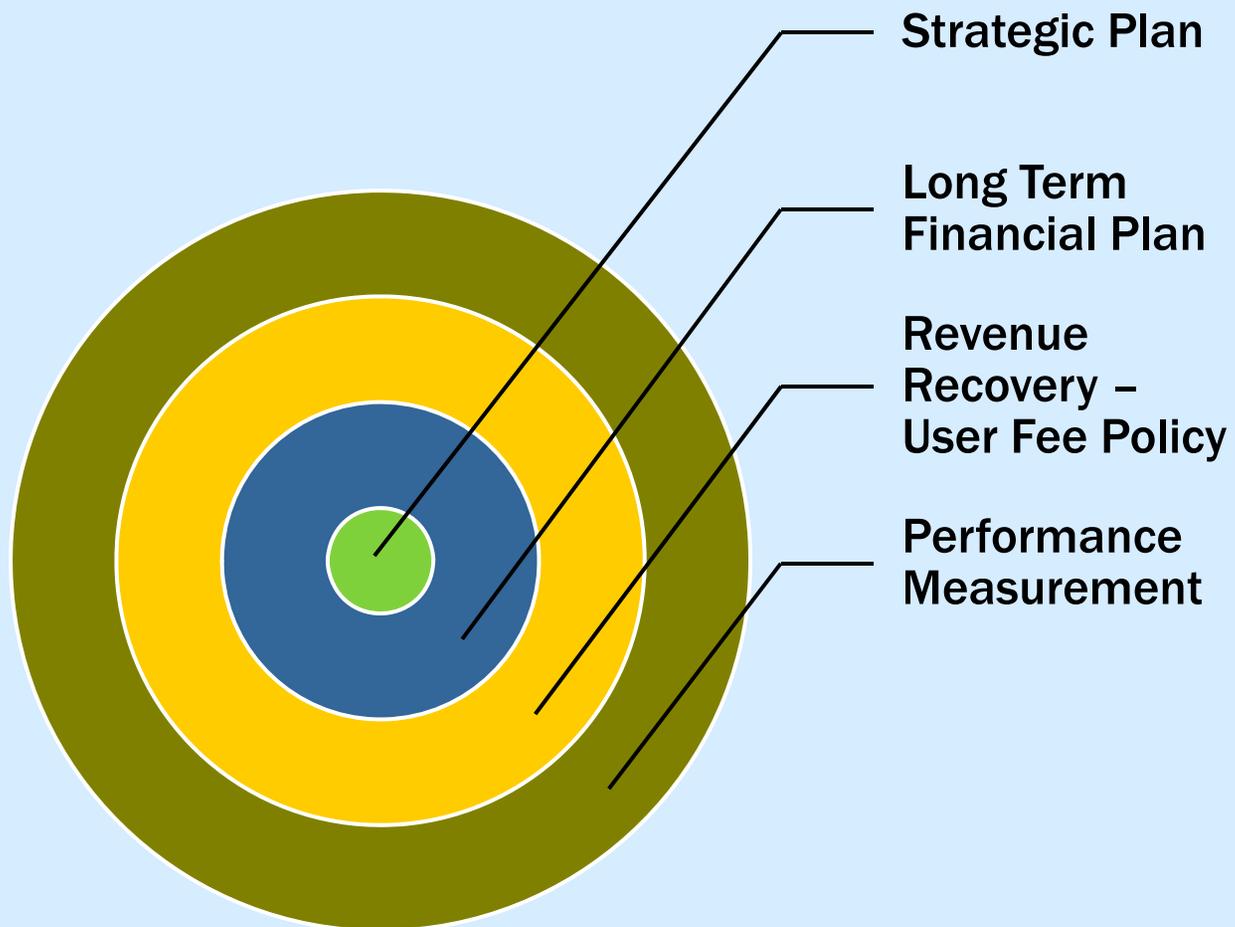
## Employee Costs

- Cost of Living Increases
- Health Insurance Costs
- Staffing Level Pressures

## Capital Projects

- Street Maintenance
- Affordable Debt
- Reductions In General Property Tax Levy

# STRATEGIC PLANNING



# OVERALL RESULTS

