

CITY OF WAUSAU

2015
BUDGET



PROPERTY VALUES – DUAL VALUATION

■ Equalized Value

- Established by the State
- Fair Market Value
- Available in August
- 2014 \$2,655,928,800
Increase \$135,011,000 or 5.356%

■ Assessed Value

- Established by Local Assessor
- Available End of November
- 2014 Estimate
\$2,751,343,862
Increase of \$13,143,362 or .48%

??? ASSESSED VS EQUALIZED ???

	2014
Beginning Equalized Value RE	\$2,410,831,300
Dollar of Economic Change	99,678,000
Dollar of New Construction	31,834,300
Other Changes	<u>1,322,400</u>
Ending of Equalized Value RE	\$2,543,666,000
Personal Property	112,262,800
Total Equalized Value	\$2,655,928,800
Percent Increase City	5.356%
Percent Increase County	2.132%

ASSESSED TAX RATE

Estimated Assessed Tax Rate of

\$8.93 versus \$8.61

Increase of .32 cents

**\$31.68 on a home with
a value of \$100,000**



EQUALIZED TAX RATE

Equalized Tax Rate of
\$9.25 versus \$9.36

Decrease of .11 cents



NET ASSESSED TAXES

	December 2014	December 2013	Dollar Change	% Change
City of Wausau	\$8.93	\$8.61	\$.32	3.72%
NTC Tech	1.18	1.92	(.74)	(38.54%)
Marathon County*	4.98	4.78	.20	4.18%
State of Wisconsin	.16	.16	-	.00%
Wausau School	<u>9.17</u>	<u>8.64</u>	<u>.53</u>	<u>6.13%</u>
Tax Rate - WSD	\$24.42	\$24.11	\$.31	1.29%
DC Everest School	<u>9.06</u>	<u>8.72</u>	<u>.34</u>	<u>3.90%</u>
Tax Rate - DCE	\$24.31	\$24.19	\$.12	.50%

* Estimate

LEVIES ON THE TAX BILL

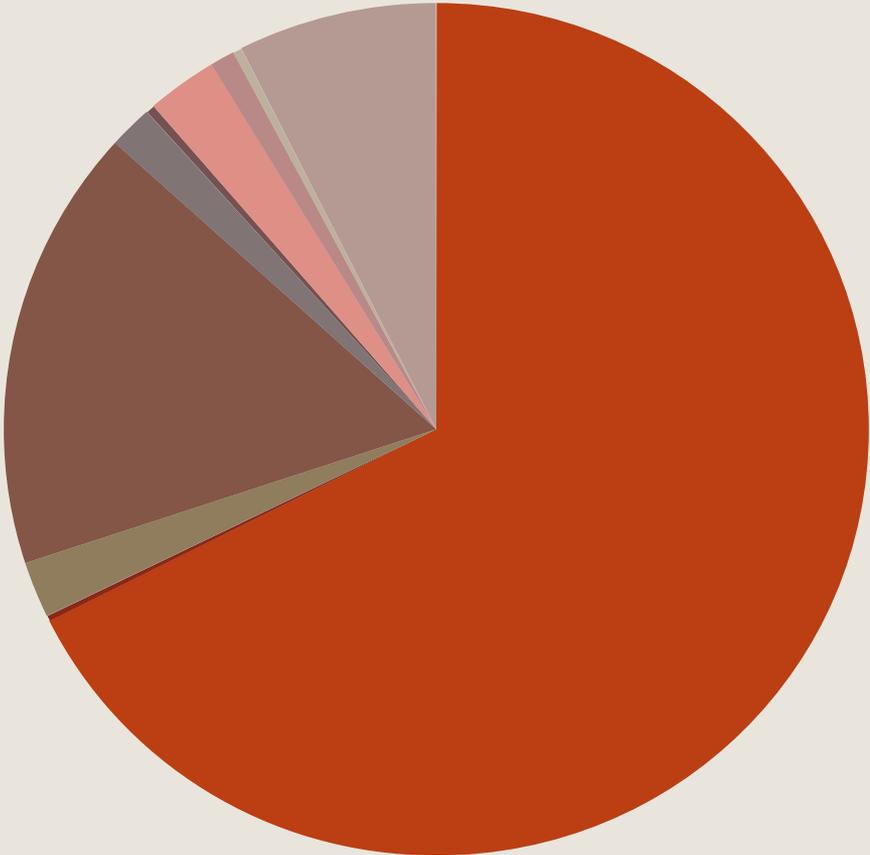
	City Share	Total Levy	Total Levy Increase (Decrease)	City Levy Increase/ (Decrease)
City of Wausau	100%	\$24,567,711	\$984,911	\$984,911
Wausau School District	62.15% vs 61.10%	\$41,937,067	\$1,563,122	\$1,396,176
DC Everest School District	5.33% vs 5.02%	\$24,225,620	(\$437,890)	\$50,475
North Central Tech	16.26% vs 15.66%	\$18,408,799	(\$12,661,812)	(\$1,870,391)
Marathon County*	26.91% vs 26.03%	\$47,152,340	\$807,928	\$575,999

- Estimate Apportionment
State of Wisconsin data is unavailable

TAX LEVY HISTORY

Budget Year	Levy	Change
2015	\$24,567,711	\$984,911
2014	\$23,582,800	\$404,530
2013	\$23,178,270	(\$55,751)
2012	\$23,234,021	\$47,417
2011	\$23,186,604	\$383,525

LEVY UTILIZATION



- General Fund \$16,604,220
- Economic Development Fund \$48,500
- Recycling Fund \$524,075
- Debt Service Fund \$4,123,000
- Capital Projects Fund \$406,090
- Animal Control Fund \$79,076
- MetroRide Fund \$649,289
- Parking Fund \$224,000
- Airport Fund \$80,000
- Tax Increment \$1,829,461

TAX ALLOCATION CHANGES

GENERAL FUND	760,337
RECYCLING FUND	26,325
ECONOMIC DEVELOPMENT FUND	(1,500)
DEBT SERVICE FUND	35,000
CAPITAL PROJECTS FUND	35,010
METRORIDE FUND	(30,000)
AIRPORT FUND	10,000
ANIMAL CONTROL FUND	79,076
TAX INCREMENT	<u>70,663</u>
TOTAL CHANGES	984,911

IT'S ALL ABOUT CITY SERVICES



SERVICES RECEIVED FOR TAX DOLLARS \$100,000 HOME

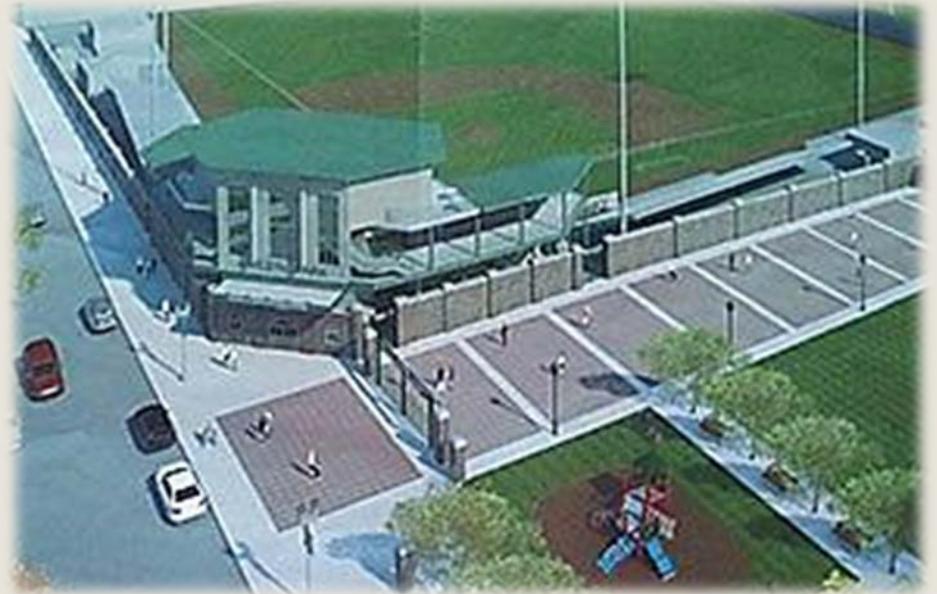
Service	Annual	Monthly	Daily
Airport	\$2.23	\$.19	\$.006
Animal Control	\$2.87	\$.24	\$.008
Transit Services	\$18.10	\$1.51	\$.05
Refuse and Recycling	\$54.62	\$4.55	\$.15
Parks	\$59.87	\$4.99	\$.164
General Government	\$90.42	\$7.54	\$.248
Fire and EMS	\$127.04	\$10.59	\$.348
Streets, Parking and Inspections	\$133.91	\$11.16	\$.367
Capital and Debt Service Funds	\$177.29	\$14.77	\$.486
Police	<u>\$226.59</u>	<u>\$18.88</u>	<u>\$.621</u>
TOTAL	\$892.94	\$74.42	\$2.448

SERVICE DEMANDS AND MAINTENANCE NEEDS INCREASING

	2006	2013
Police Calls for Service	50,519	54,487
Fire – Fire Responses	1,433	2,100
– Emergency Responses	4,003	4,436
– Inspections	4,018	4,105
Public Works – Miles of Streets Maintained	211	213
– Miles of Water Mains Maintained	230	233
– Miles of Sewer Mains Maintained	226	227
– Miles of Storm Sewer Maintained	124.2	130.8
– Parking Facilities & Lots Maintained	11	16
– Fire Hydrants Maintained	1,581	1,619
Park and Recreation Acreage Maintained	338	350
Transit - Passengers	865,988	672,224
- Route Miles	739,055	439,668

2014 INITIATIVES

- Animal Control
- 2 Additional Police Officers
- Rental Licensing Program – 1 Inspector
- Construction of Curling Way
- Construction of Kaiser Pool
- New Park – Athletic Park
- Riverfront Revitalization
- Grand Avenue pavement and lighting project



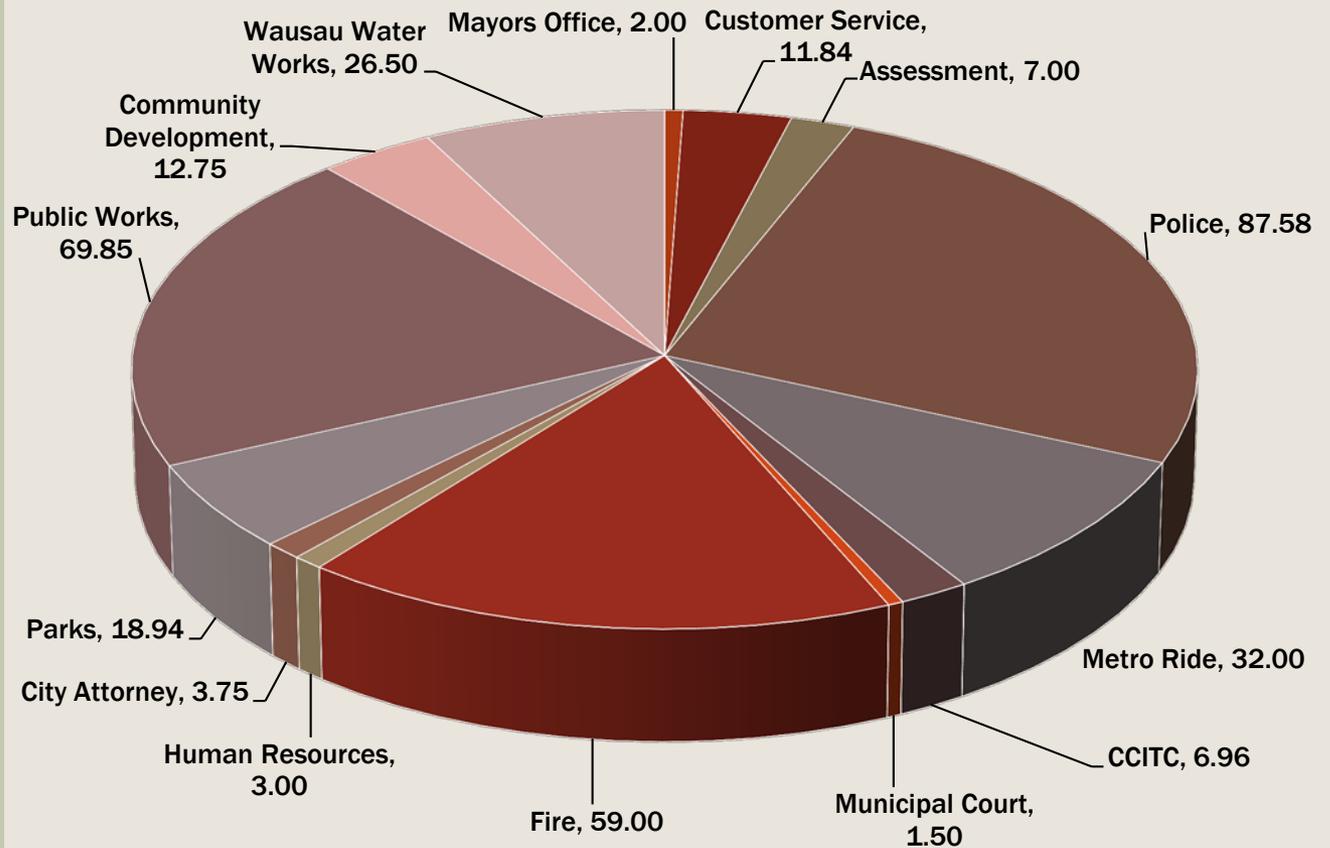
2015 INITIATIVES

- ❖ **Construction of 1st Street – Riverfront**
- ❖ **Memorial Pool Construction**
- ❖ **Reconstruction of 2nd Avenue and Clark Street**
- ❖ **Riverfront Trail Construction**
- ❖ **Thomas Street Design and Acquisition**
- ❖ **Business Campus Walkway**
- ❖ **2 Additional Police Officers**
- ❖ **Additional Technology Support – 2 Shared Positions CCITC**

PERSONNEL SUMMARY

PERSONNEL CHANGES:

2 POLICE OFFICERS
2 CCITC STAFF (city funds 23%)



NEW POSITIONS

2014

POSITION	FTE	FUNDING
Police Officer	2 FTE	LEVY
Property Inspector	1 FTE	RENTAL
Admin Assistant	1.25 FTE	RENTAL & CDBG
Property Appraiser	.50 FTE	LEVY
Payroll Coordinator	.38 FTE	LEVY
Turf Maintainer	.25 FTE	LEVY
IT Systems	.42 FTE	LEVY
TOTAL	5.8 FTE	

2015

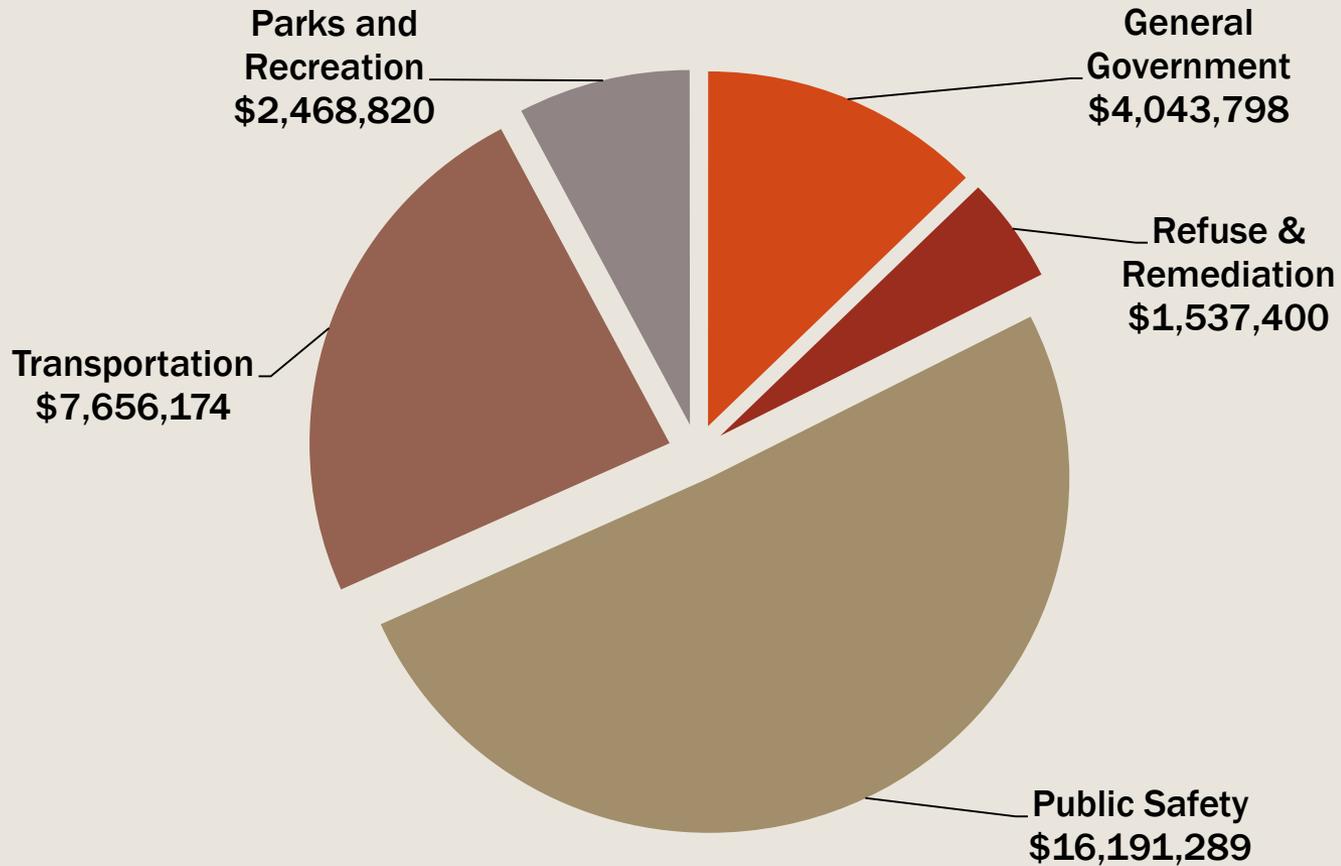
POSITION	FTE	FUNDING
Police Officer	2 FTE	.2 SCHOOL
IT Systems	.42 FTE	LEVY
TOTAL	2.42 FTE	

GENERAL FUND

	2015 BUDGET	2014 BUDGET	\$ CHANGE	% CHANGE
Expenditures	\$31,897,481	\$31,375,352	\$522,129	1.664%
Revenues	\$15,293,261	\$15,531,469	(\$238,208)	(1.534%)
Levy	\$16,604,220	\$15,843,883	\$760,337	4.799%

* State of Wisconsin Expenditure Restraint Program allows 2.3%
(1.6% CPI and .72% Growth Factor)

GENERAL FUND BY ACTIVITY



GENERAL GOVERNMENT

DEPARTMENT	2015 BUDGET	INCREASE (DECREASE) PRIOR YEAR
COUNCIL	\$112,122	(\$3,176)
MAYOR	204,196	(25,484)
CUSTOMER SRV/FINANCE	1,338,695	(34,182)
CCITC	706,535	30,738
ASSESSMENT	603,515	(25,533)
LEGAL	495,184	(13,717)
HUMAN RESOURCES	297,502	3,905
MUNICIPAL COURT	129,448	4,517
UNCLASSIFIED	<u>156,600</u>	<u>(9,075)</u>
TOTAL	\$4,043,798	(72,005)

PUBLIC SAFETY

DEPARTMENT/DIVISION	2015 BUDGET	INCREASE -PRIOR YEAR
POLICE	\$9,010,530	353,030
FIRE	6,468,745	161,369
INSPECTIONS	<u>712,015</u>	<u>110,103</u>
TOTAL	\$16,191,289	\$624,502

OTHER

DEPARTMENT/DIVISION	2015 BUDGET	INCREASE (DECREASE) PRIOR YEAR
PARKS	\$2,468,820	49,788
REFUSE/REMEDICATION	1,537,400	56,100
PUBLIC WORKS/ELECTRICAL	<u>7,656,174</u>	<u>(136,256)</u>
TOTAL	\$11,662,394	(\$30,368)

GENERAL FUND BY CATEGORY

		2015 BUDGET	BUDGET INCREASE (DECREASE)
Personal Services	Salaries and Wages	\$16,030,770	\$386,118
	Benefits	6,531,951	(\$73,993)
Contractual Services	Motor Pool	2,662,094	208,910
	Professional Services	1,385,177	20,734
	Utility Services	1,026,355	55,552
	Repairs and Maintenance	353,729	(77,100)
	Other	1,626,495	45,395
Supplies and Expenses		1,069,608	(3,037)
Building Materials		655,712	(38,073)
Other		442,221	11,725
Capital Outlay		<u>113,370</u>	<u>(14,102)</u>
TOTAL		31,897,481	522,129

GENERAL FUND REVENUE

	2015 BUDGET	CHANGE INCREASE (DECREASE)	DESCRIPTION
OTHER TAXES	\$210,709	(\$19,827)	Interest and Penalty on Taxes
GOVT GRANTS & AID	8,171,194	117,702	Transportation Aids \$164,936 , Police Grants (80,166)
LICENSES & PERMITS	728,050	4,701	
FINES & FORFEITURES	398,000	(7,000)	Municipal Court Fines
PUBLIC CHARGES	1,765,179	(40,286)	EMS Revenues (57,575)
INTGOVT REVENUES	1,496,507	(63,116)	Charges to Utility for Street Repair
MISCELLANEOUS	626,622	(58,888)	Donations for Officer Salaries (47,388) Special Assessment Interest (18,000)
OTHER FINANCING SOURCES	1,897,000	(171,494)	Pilot payment reduction (50,000) Room Tax (\$15,000), Motor Pool Transfer (22,000) TID 2 Transfer (84,494)
TOTAL	\$15,293,261	(\$238,208)	

SPECIAL REVENUE FUNDS

2015 Budgets	Expenditures	Revenues	Tax Revenue
Community Development Fund	\$1,435,689	\$1,466,987	
Recycling Fund	672,375	148,300	\$524,075
Room Tax Fund	749,280	727,000	
Public Access Fund	47,348	51,390	
Economic Development Fund	77,912		48,500
Hazardous Materials Fund	73,330	81,000	
Holtz Krause Fund	69,981	62,410	
EMS Grant Fund	5,000	5,000	
Rental Licensing Fund	144,009	130,000	
400 Block Fund	35,000	35,000	

DEBT SERVICE FUND

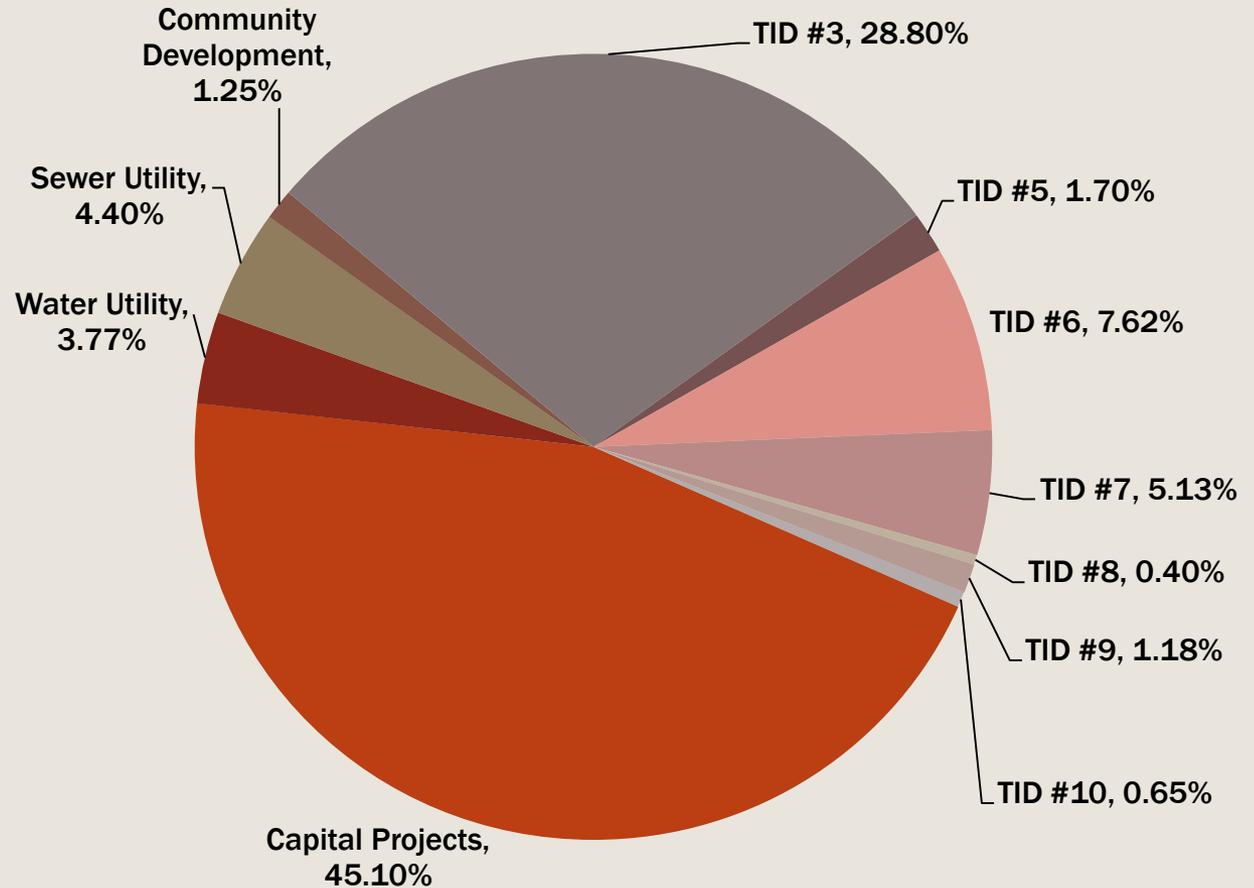
	2015 Budget
Principal	\$7,022,550
Interest	<u>994,250</u>
Total Expense	\$8,016,800
Levy	\$4,123,000
Transfers TID and Utilities	\$3,893,800

Accounts For
The Payment
Of General
Obligation
Debt

OUTSTANDING DEBT BY PURPOSE

12/31/2014

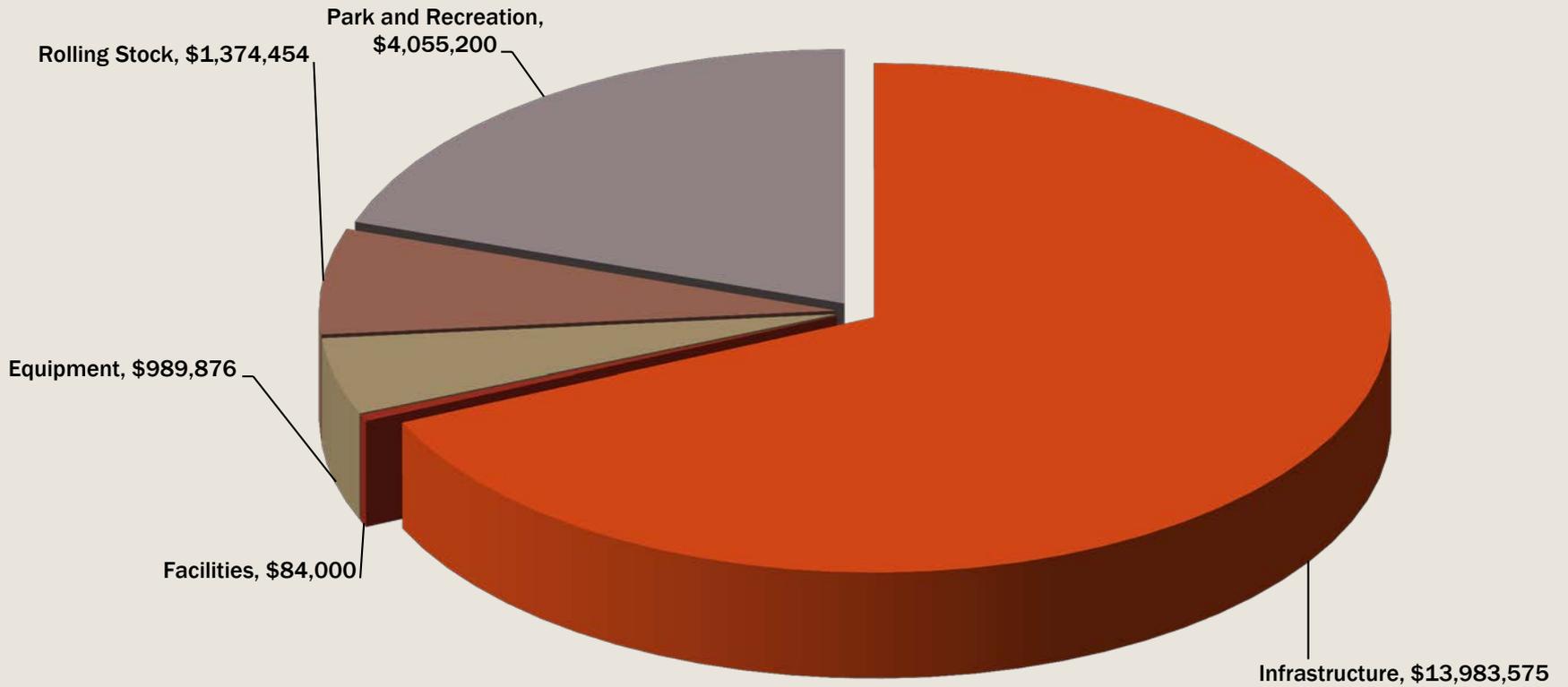
Composite of Outstanding Debt is changing. In 2005 48.9% of Debt was related to Capital Projects Fund Debt.



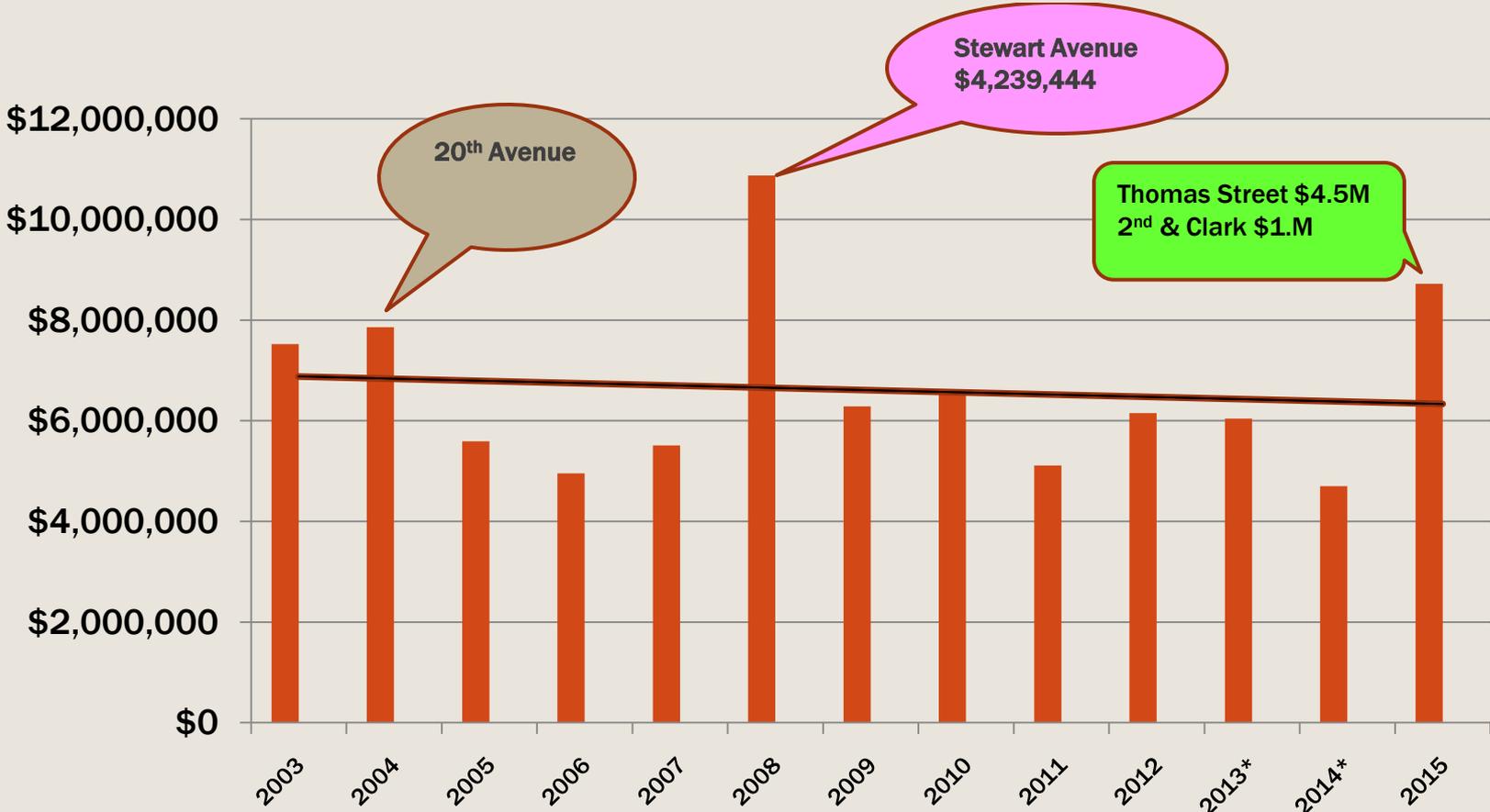
OUTSTANDING DEBT PROPOSED CHANGE

	Bonds	Notes	Total
Balance 1/1/2015	\$6,760,000	\$41,178,575	\$47,938,575
Capital Plan		2,850,000	2,850,000
Pool Borrowing	6,000,000		6,000,000
TID #3		3,000,000	3,000,000
TID #6	4,500,000		4,500,000
TID #7		305,000	305,000
TID #8		1,400,000	1,400,000
TID #10	1,200,000		1,200,000
RETIREMENTS	<u>(1,080,000)</u>	<u>(6,775,000)</u>	<u>(7,855,000)</u>
Balance 12/31/2015	17,380,000	41,958,575	\$59,338,575
ALLOWABLE DEBT			\$136,750,000
DEBT LIMIT			43.39%

CAPITAL PLAN

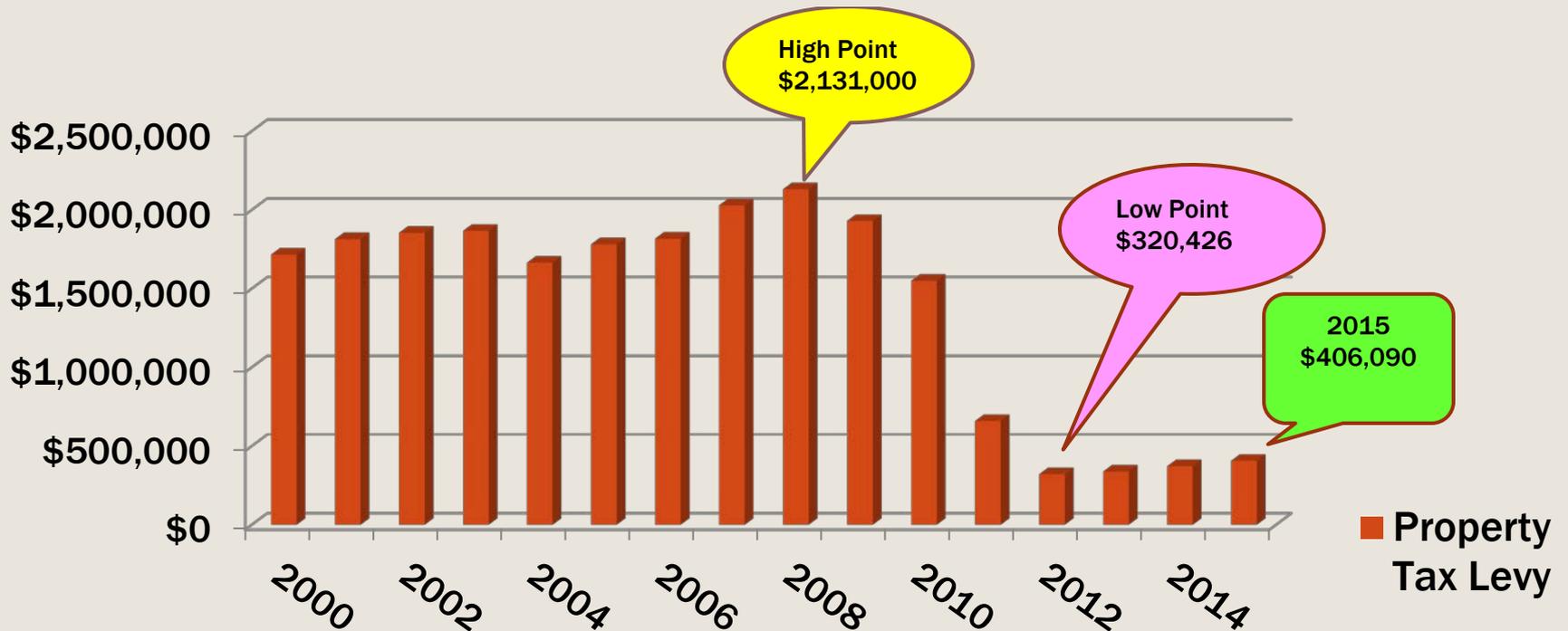


INFRASTRUCTURE HISTORY



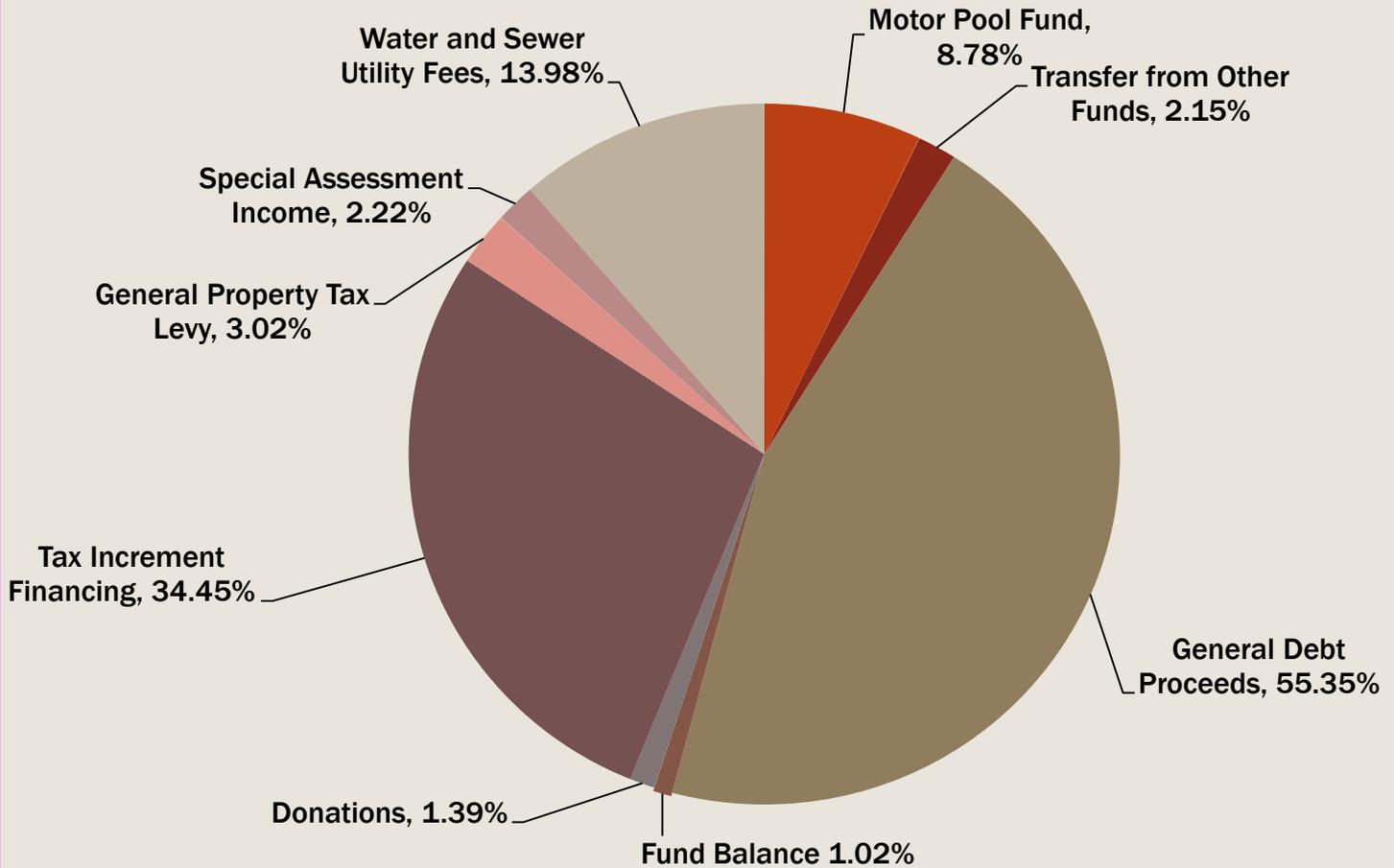
CAPITAL PROJECTS FUND

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 PLAN FINANCING SOURCES

Other Financing Sources



TAX INCREMENT DISTRICTS

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



TAX INCREMENT DISTRICT 3

Created: 1994

Mandated

Closure: 2031

Equalized Value:

\$113,066,800

**6.63% increase
from 2014**

- Projected Deficit 12/31/2014
\$1,614,315.
- Outstanding Debt 12/31/2014
\$13,808,447
- Projected 2015 Increment \$1,850,692.
- 2015 Projects:
 - \$1,000,000 Riverbank Improvements
 - \$60,000 Wayfinding
 - \$1,325,000 River Edge Trail
 - \$170,000 Administration/Contractual
 - \$600,000 1st Street Construction
 - \$200,000 McClellan and Grant Street
 - \$200,000 Riverfront Parking Lot
 - \$400,000 Wharf
 - \$1,000,000 Utility Relocation

TAX INCREMENT DISTRICT 5

Created: 1997
Mandated
Closure: 2020
Equalized Value:
\$49,545,600
10.31% increase.

- **Projected Deficit 12/31/2014**
\$670,208.
- **Outstanding Debt 12/31/2014**
\$815,000.
- **Projected 2015 Increment**
\$1,182,063.
- **2015 Projects**
 - **Walkway \$1,174,000**
 - **Contractual and Administrative \$40,000**

TAX INCREMENT DISTRICT 6

- Projected Deficit 12/31/2014
\$1,009,519.
- Projected 2015 Increment
\$1,528,014.
- Outstanding Debt 12/31/2014
\$3,654,667.

2015 Projects:

- Developer Payments \$328,600
- Wayfinding \$60,000
- Thomas Street \$4,500,000
- Design and Engineering \$150,000
- Administration/Contractual
Services \$32,150

Created: 2005

**Mandated Closure:
2025**

Equalized Value:

\$136,362,600

11.64% increase.

TAX INCREMENT DISTRICT 7

Created: 2006
Mandated
Closure: 2026
Equalized Value:
\$49,545,600
11.18% increase.

- **Projected Deficit 12/31/2014**
\$1,796,871.
- **Outstanding Debt 12/31/2014**
\$2,452,540.
- **Projected 2015 Increment \$522,457.**
2015 Projects -
 - Wayfinding Project \$60,000**
 - Stormwater Study \$15,000**
 - Stormwater Construction \$185,000**
 - Administration/Contractual \$17,000**

TAX INCREMENT DISTRICT 8

- Projected Balance 12/31/2014
\$100,624.
- Projected 2015 Increment
\$265,299.
- Outstanding Debt 12/31/2014
\$190,000.

2015 Projects:

- Near West Side 2nd Avenue and
Clark Street \$1,000,000
- Remediation and Utility
Relocation \$350,000
- Other Miscellaneous Projects
\$200,000
- Administration \$25,000

Created: 2012

**Mandated Closure:
2039**

**Equalized Value:
\$40,684,200
15.72% increase.**

TAX INCREMENT DISTRICT 9

Created: 2012
Mandated
Closure: 2039
Equalized Value:
\$1,688,400
increase 59.99%

- **Projected Deficit Balance 12/31/2014 \$91,509.**
- **Outstanding Debt 12/31/2014 \$565,000.**
- **Projected 2015 Increment \$11,695.**
2015 Projects –
None

TAX INCREMENT DISTRICT 10

- Projected Deficit Balance
12/31/2014 \$1,323,120.
- Projected 2015 Increment
\$14,265.
- Outstanding Debt 12/31/2014
\$310,000.

2015 Projects:

Conclusion of the Linetec obligations.

Created: 2013

**Mandated Closure:
2033**

**Equalized Value:
\$47,065,400**

1.20% Increase

INTERNAL SERVICE FUNDS

INSURANCE FUND – Account for claims, premiums, and administration of property, workers compensation and casualty risk. Funded by departmental charges. 2015 Budget \$895,448.
2013 Working Capital \$296,857

MOTOR POOL FUND- Account for maintenance of rolling stock funded by departmental charges.
2015 Budget \$2,925,974
2013 Working Capital \$807,770

EMPLOYEE BENEFIT FUNDS- Dental Insurance, Self Funded Health, HRA and wellness \$5,994,859.

ENTERPRISE FUNDS

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

- 2014 expected loss \$206,725
- 2015 expected profit \$594,304
- Working capital 12/31/2013 \$724,186.

ENTERPRISE FUNDS

Wausau Water Works Wastewater – Accounts for the collection, treatment and discharge of Waste Water.

- 2014 expected profit \$627,513
- 2015 expected profit \$361,854
- Working capital 12/31/2013 \$2,765,660.

ENTERPRISE FUNDS

- Levy \$649,289.
- Budget includes City only service
- Accumulated Reserve Applied to Budget \$161,555
- Working Capital 12/31/2013 \$229,303

**Metro Ride Fund –
Accounts for public
transportation
including fixed-route
bus service and
paratransit services
for the disabled.**

**New Enterprise Fund
2011**

ENTERPRISE FUNDS

- Levy \$224,000.
- Parking revenues
\$1,052,700
- Expenses including
depreciation
\$1,925,476.
- Working capital
12/31/2013
\$580,969.

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

ENTERPRISE FUNDS

Wausau Downtown
Airport Fund –
Account for overall
operation at the
airport.

New Enterprise Fund
2012.

- Expenses \$382,605.
- Revenues \$137,100.
- Levy \$80,000.
- Working Capital
12/31/2013 \$55,142

ENTERPRISE FUNDS

Animal Control Fund– Account for overall operation at the animal enforcement activity.

New Enterprise Fund 2013.

- Expenses \$205,510.
- Revenues \$126,434.
- Tax Levy \$79,076

CONTINUED BUDGET INFLUENCES

Service Demand

- Increasing Service Demands
- Increasing Asset Maintenance

Revenue

- Tax Rate Pressure
- Declining or Stagnant State Aids
- Lack of Revenue Diversification
- Declining Other Revenues

Employee Costs

- Staffing Level Pressures
- Affordable Insurance
- Cost of Living Increases

Capital Projects

- Growing Street Maintenance Deferral
- Affordable Debt
- Limited Special Assessment Income

