

CITY OF WAUSAU

2013 PROPOSED BUDGET



WAUSAU FINANCE

OCTOBER 16, 2013

Finance Director Maryanne Groat, CPA



Office of the Mayor

James E. Tipple

Memorandum

Date: October 16, 2013

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

From: Mayor Jim Tipple

Re: 2013 Budget

Every year brings new challenges and opportunities. This year, though, there seems to be 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 and riverfront urban renewal. At the same time these calls for action grow louder, resources grow scarcer.

Revenues are expected to decrease in a number of areas within the budget including state aids. The city received notification from the State of Wisconsin that state aids for the Expenditure Restraint Program and Transportation Aids will decrease about \$100,000. In addition, Tax Increment Revenue is down due to lower equalized values. The budget reallocated funds, previously available for general operations, to other activities including a portion of the charter franchise fee has been redirected to the Public Access Channel, and dog and cat license revenue has been designated for future animal control efforts. The capital budget also saw revenues decline as special assessment interest rates were reduced and repayment terms extended reducing the amount currently available to offset street improvements.

The budget does provide increased services in public safety, which is critical. This is accomplished through the modified 12 hour shift schedule to be implemented by the police department effective January 1. This new schedule will expand police protection through the extended officer schedules. In addition, the budget provides for continued investment in infrastructure along the interstate corridor, improvements to neighborhood streets and enhancements to the central business district.

Fortunately, the 2013 budget did not suffer from significant inflationary pressure. In fact, savings were achieved in personnel areas including a small reduction in health insurance premiums and savings in the payments to the Wisconsin Retirement System as the employee contribution was shifted to public safety personnel. In addition, departments scrutinized their budgets, line item by line item, to eliminate contingencies and low priority/low value spending.

The current budget provides for the same general property tax levy as last year and a small reduction of \$82,681 in tax increment levy. Even with the levy decrease, the assessed tax rate is expected to increase up \$.004. This increase is expected because of an estimated decline in assessed values of \$11,000,000. This minor increase will have a minimal impact on a tax bill, about 40 cents on a \$100,000 home.

After all of the budget work was completed, the budget presented still contains a shortfall of \$214,544. There are however, a number of things that could reduce this balance. Currently, the budget provides for the City of Wausau and Village of Weston's participation in MetroRide. The renewed participation of the City of Schofield and Village of Rothschild would reduce the fiscal impact of MetroRide operations since the fixed costs could be spread over all entities. In addition, the health plan design introduced for 2013 has a number of cost saving alternatives. The



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exact financial savings will not be known until the employee enrollment period ends on October 31. These changes will be implemented when known and available.

While the economics of the 2013 budget are manageable, the future financing of Wisconsin municipal budgets is concerning. The Governor will present the next biennial budget in 2013. It is uncertain as to what, or how this budget will impact the financial position of the city. However, we know historically, the State is reducing its commitment to local government. In addition, the long term feasibility of transportation aids, funded by gasoline tax, is uncertain. Improved fuel economy cars, aging population and the changing transportation behaviors of the next generation are expected to decrease fuel consumption. The city is heavily reliant on property taxes. Property taxes do not fairly recover the cost of services to all properties within the city. In addition, diversity of revenues provides strength. I believe that the strategic financial plan will address these issues and plot a course for the city's future.

Finally, I would like to express my appreciation of staff for all of their hard work in developing the financial plan. 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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2013 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 changes such as improvements, property sale, annexation, new construction or demolition occur on the property. Periodically all property valuation is adjusted during a city-wide reassessment.

| 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 | -3.65% | \$2,724,039,900 * | -0.40% |

*2013 Assessed Valuation is Estimate

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 decrease a .4% or \$11,000,000.

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, or .612% for the 2013 budget. 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. In addition, the tax increment is not governed by the levy limit. A historical analysis of the levy limit utilization, since its inception, is presented to the right. Based upon the law the City of Wausau has the ability to increase the levy by \$230,027.

| | Allowable * Levy | Actual Levy | Under Utilized |
|---------------|---------------------|----------------|-------------------|
| 2012 for 2013 | \$21,623,913 | \$21,492,379 | \$131,534 |
| 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

A historical view of total property taxes without the tax increment shows that this revenue source has declined since 2011.

| 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 | \$23,151,340 | -\$82,681 | -0.36% |

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. As you can see above even though our levy is less than the revenues generated in 2011 our tax rate increased slightly! This minor change has a minimal impact to taxpayers as a \$100,000 home would pay 40 cents more!

| | BUDGET YEAR | | | Change 2013-2012 |
|----------------------------|------------------|------------------|------------------|---------------------|
| | 2013 | 2012 | 2011 | |
| Property Tax Levy | \$ 23,151,340 | \$ 23,234,021 | \$ 23,186,604 | \$ (82,681) |
| Assessed Valuation* | \$ 2,724,039,900 | \$ 2,735,039,900 | \$ 2,729,456,700 | \$ (11,000,000) |
| Tax Rate | \$ 8.499 | \$ 8.495 | \$ 8.495 | \$ 0.004 |

* Assessed Valuation for 2013 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 \$25,500.

In addition, if the city chose to implement the additional taxes of \$230,027 provided through the levy limit the tax rate would be: \$8.59 per \$1,000 a 9.5 cent increase or 1.12%. In this situation a taxpayer with a \$100,000 home would pay \$9.49 more in taxes than the prior year.

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

In addition to limited property tax revenue increases, other revenue sources within the General Fund have shown limited growth. A review of the budget categories show that the largest increase is in the area of intergovernmental charges for services. These revenues do not represent additional monies coming into the city as they are interdepartment/fund charges. A summary of the significant changes include: additional revenues to the police department from the Parking Fund for the additional parking enforcement officer, increases in school's officer reimbursement to historical actuals, adjusting cost allocations to other funds to rates determined by the independent 2012 cost allocation plan and to adjust public works revenues to other departments to historic actuals.

GENERAL FUND REVENUES

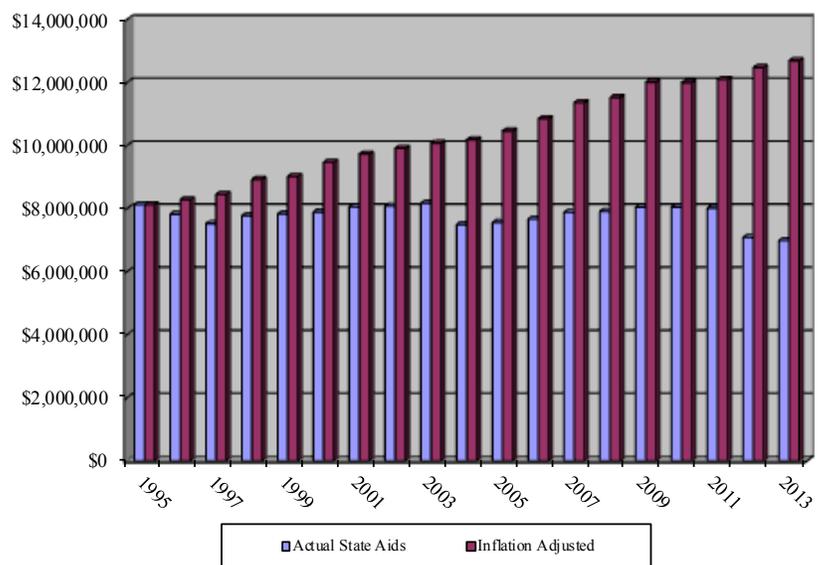
| | 2010 | 2011 | 2012 | | 2013 | Budget Increase (Decrease) |
|--|------------|------------|----------------|-----------------|----------------|----------------------------|
| | Actual | Actual | Adopted Budget | Modified Budget | Adopted Budget | |
| General Property Taxes | 14,227,826 | 15,277,702 | 15,546,035 | 15,546,035 | 15,602,813 | 15,545,606 (429) |
| Other Taxes | 250,073 | 246,579 | 225,300 | 225,150 | 231,743 | 223,743 (1,557) |
| Intergovernmental Grants & Aids | 8,864,943 | 9,023,031 | 7,977,535 | 7,977,535 | 8,117,753 | 7,979,941 2,406 |
| Licenses & Permits | 677,438 | 668,740 | 638,246 | 638,246 | 689,856 | 644,199 5,953 |
| Fines, Forfeitures & Penalties | 323,783 | 371,580 | 310,800 | 310,800 | 377,885 | 370,800 60,000 |
| Public Charges for Services | 1,645,863 | 1,900,605 | 1,801,970 | 1,801,970 | 1,685,809 | 1,710,752 (91,218) |
| Intergovernmental Charges for Services | 1,217,706 | 1,199,461 | 1,119,832 | 1,119,832 | 1,348,337 | 1,617,308 497,476 |
| Miscellaneous Revenues | 739,207 | 793,095 | 726,630 | 726,630 | 685,900 | 596,960 (129,670) |
| Other Financing Sources | 1,645,046 | 1,841,746 | 1,979,000 | 1,979,000 | 1,979,000 | 1,979,000 - |
| | 29,591,887 | 31,322,539 | 30,325,348 | 30,325,198 | 30,719,096 | 30,668,309 342,961 |

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 remedy its financial problems and as such state aids have declined by \$1,033,959 in the last two years.

| 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 |

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 below. 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 \$6,991,109 versus the CPI adjusted amount of \$12,694,490.



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

| | | |
|-------------------------------|----|------------------|
| General Government | \$ | 56,750 |
| Public Safety | | 1,357,262 |
| Streets and Other Related Act | | 57,300 |
| Recreation | | 141,700 |
| Public Areas | | 97,740 |
| | \$ | <u>1,710,752</u> |

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. While building permit revenue is expected to rise, any increase is offset by the shifting of \$29,000 of franchise fee income to the Public Access Fund. In addition, no revenue for pet licenses is included in the 2013 budget as it is expected that these funds will be used to offset animal control activities.

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. This revenue was adjusted to prior year actual levels.

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. The city also reports charges to other governments such as the ambulance agreements with local municipalities and school officer payments.

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 \$175,000, the Water Utility of \$985,000, the Sewer Utility of \$622,000 and the Motor Pool Fund of \$197,000.

GENERAL FUND EXPENDITURES

Just as revenues have remained flat for the 2013 budget the city is fortunate to experience limited increases in expenses for 2013.

| | 2010 | 2011 | 2012 | | | 2013 | Budget |
|------------------------------|------------|------------|----------------|-----------------|------------------|----------------|---------------------|
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Adopted Budget | Increase (Decrease) |
| Personal Services | 20,997,040 | 21,818,954 | 22,354,405 | 22,394,405 | 22,073,933 | 22,130,799 | (223,606) |
| Contractual Services | 6,060,124 | 6,810,385 | 6,809,765 | 6,772,623 | 6,630,257 | 6,501,516 | (308,249) |
| Supplies & Expenses | 964,456 | 962,493 | 1,027,040 | 1,027,040 | 1,000,127 | 1,036,097 | 9,057 |
| Building Materials | 406,350 | 512,918 | 837,255 | 837,255 | 608,230 | 651,591 | (185,664) |
| Fixed Charges | 294,736 | 343,634 | 276,469 | 276,469 | 289,245 | 345,075 | 68,606 |
| Grants, Contributions, Other | 184,788 | 68,099 | 94,800 | 194,800 | 184,800 | 84,075 | (10,725) |
| Capital Outlay | 78,034 | 103,009 | 112,300 | 112,901 | 111,550 | 133,700 | 21,400 |
| | 28,985,529 | 30,619,493 | 31,512,034 | 31,615,493 | 30,898,142 | 30,882,853 | (629,181) |

The General Fund expenditure budget declined \$629,181 from the 2012 budget. This was accomplished by scrutinizing every budget line item and adjusting the expected budget to historical spending.

Compared to previous years, the city experienced limited inflationary pressures. Personnel Services line items provide for a 1.5% cost of living increase pursuant to the public safety contracts, savings were enjoyed for retirement costs as public safety personnel will pay 5% of the employee's share, increases in the employer share of Wisconsin Retirement System based upon the rates published in September, a 1.6% decrease in health insurance premiums, and a small increase in the dental premium. The General Fund also reflects the elimination of the Airport budget as this was reclassified to an Enterprise Fund during 2012.

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

| | 2010 | 2011 | 2012 | | | 2013 | Budget |
|-------------------|------------|------------|----------------|-----------------|------------------|----------------|---------------------|
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Adopted Budget | Increase (Decrease) |
| COUNCIL | 107,922 | 104,693 | 109,602 | 109,602 | 102,087 | 100,242 | (9,360) |
| MAYOR | 218,690 | 237,867 | 234,621 | 234,621 | 242,227 | 224,725 | (9,896) |
| CUSTOMER SERVICE | 1,316,421 | 1,267,415 | 1,452,456 | 1,452,456 | 1,405,687 | 1,325,935 | (126,521) |
| CCITC | 560,424 | 578,144 | 639,476 | 639,476 | 590,000 | 612,610 | (26,866) |
| REFUSE | 1,163,051 | 1,268,122 | 1,338,870 | 1,368,870 | 1,369,137 | 1,396,669 | 57,799 |
| ASSESSMENT | 555,842 | 567,292 | 562,986 | 562,986 | 569,653 | 581,015 | 18,029 |
| CITY ATTORNEY | 345,194 | 378,972 | 373,611 | 377,611 | 375,469 | 416,707 | 43,096 |
| HUMAN RESOURCES | 235,538 | 295,125 | 347,844 | 343,844 | 362,932 | 285,827 | (62,017) |
| MUNICIPAL COURT | 124,178 | 126,487 | 121,075 | 121,075 | 124,541 | 125,349 | 4,274 |
| UNCLASSIFIED | 357,507 | 168,449 | 244,500 | 314,500 | 260,345 | 139,325 | (105,175) |
| POLICE DEPARTMENT | 8,126,945 | 8,496,548 | 8,574,400 | 8,574,400 | 8,258,497 | 8,478,546 | (95,854) |
| FIRE DEPARTMENT | 6,031,906 | 6,408,364 | 6,560,640 | 6,560,640 | 6,362,769 | 6,424,118 | (136,522) |
| PUBLIC WORKS | 7,592,769 | 8,411,533 | 8,658,006 | 8,658,006 | 8,579,305 | 8,479,381 | (178,625) |
| PARKS | 2,249,142 | 2,310,482 | 2,293,947 | 2,297,406 | 2,295,493 | 2,292,404 | (1,543) |
| | 28,985,529 | 30,619,493 | 31,512,034 | 31,615,493 | 30,898,142 | 30,882,853 | (629,181) |

Other budget changes include:

- Implementation of a modified 12 hour shift in the Police Department that expands total hours worked by each sworn officer.
- Elimination of one clerical position in Human Resources Department.
- Additional Parking Enforcement Position.
- Increase in garbage collection costs based upon our existing contract.
- Elimination of significant election costs.
- Elimination of Strategic Plan consulting services costs.
- Moving the Assistant City Attorney from half time position to full time was budgeted for the first time in 2013.
- Increased support for Public Access.
- Reinstatement of Crossing Guards and the creation of a part time supervisor position.

GENERAL FUND BUDGET SHORTFALL

While the budget shows no increase in the general property taxes, a budget shortfall of \$214,544 exists. Departmental budgets were reviewed many times in search of possible savings, cuts were made in department budgets, and revenues were evaluated. After all of the budget reductions and cost controls we have been unable to balance the budget. There are, however, a number of things that could positively impact our budget shortfall. Currently the budget provides for the City of Wausau and Village of Weston participation in MetroRide. Expanded participation by the City of Schofield and Village of Rothschild would reduce the financial impact of operations as the fixed costs are spread over additional entities. In addition, the health plan design has a number of cost saving alternatives. The exact financial savings will not be known until the enrollment period ends on October 31. These changes will be implemented as soon as they are available.

| | |
|-----------------------|----------------------------|
| General Fund Revenues | \$ 30,668,309 |
| General Fund Expenses | <u>30,882,853</u> |
| Shortfall | <u><u>\$ (214,544)</u></u> |

GENERAL FUND BALANCE

| | 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 Projected | 5,800,000 | 30,882,853 | 18.78% |

A history of the General Fund unassigned fund balance is presented to the left.

The GFOA recommends reserves of 16.67% of expenses which is reiterated in the city's fund balance policy.

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 and the district is restricted to generating tax increment to retire outstanding obligations or transferring excess increment to Tax Increment District Number Four. The Recycling Fund is the only special revenue fund that relies on general property tax levy. Below is a summary of the projected 2013 revenues and expenditures for each of the Special Revenue Funds:

| FUND | REVENUES | EXPENDITURES | 2013 GENERAL PROPERTY TAX LEVY |
|-----------------------------------|---------------------|---------------------|---|
| Room Tax Fund | \$ 695,000 | \$ 656,927 | \$ - |
| Recycling Fund | 148,504 | 621,966 | 473,462 |
| Economic Development Fund | 9,000 | 9,000 | - |
| EMS Grant Fund | 8,000 | 8,000 | - |
| Hazardous Materials Contract Fund | 78,000 | 84,000 | - |
| Holtz Krause Clean Up Fund | 62,410 | 26,480 | - |
| Tax Increment District Number Two | 634,117 | 634,117 | - |
| Public Access Fund | 37,190 | 47,190 | - |
| Community Development Funds | 1,847,304 | 1,923,504 | - |
| Total | \$ 3,519,525 | \$ 4,011,184 | \$ 473,462 |

DEBT SERVICE FUND

The Debt Service Fund property tax levy declined from \$4,156,866 to \$4,088,000 in 2012. While debt service is expected to decrease in future years these savings will likely finance the pool renovation projects that will be considered for construction in 2014-2015. General obligation debt and history of the statutory debt limit follows:

| SUMMARY OF DEBT CHANGES | | | | | | |
|-------------------------------------|---|---|---|--|----------------------------------|----------------------|
| | General Obligation Bonds | General Obligation Notes | Wisconsin State Trust Fund Loans | Total General Obligation Debt | Utility Revenue Bonds | Total |
| BALANCE 12/31/2011 | \$ 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 | | 3,082,000 | | 3,082,000 | | 3,082,000 |
| TID #6 | | 700,000 | | 700,000 | | 700,000 |
| 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) |
| PROJECTED BALANCE 12/31/2012 | \$ 4,515,000 | \$ 44,052,000 | \$ - | \$ 48,567,000 | \$ - | \$ 48,567,000 |
| 2013 Projected Additions: | | | | | | |
| Capital Improvement Plan | | 2,883,000 | | 2,883,000 | | 2,883,000 |
| TID #6 | | 2,700,000 | | 2,700,000 | | 2,700,000 |
| TID #7 | | 443,770 | | 443,770 | | 443,770 |
| TID #8 | | 1,005,000 | | 1,005,000 | | 1,005,000 |
| 2013 Retirements | (1,300,000) | (7,085,000) | | (8,385,000) | | (8,385,000) |
| PROJECTED BALANCE 12/31/2013 | \$ 3,215,000 | \$ 43,998,770 | \$ - | \$ 47,213,770 | \$ - | \$ 47,213,770 |

| COMPUTATION OF DEBT LIMIT | | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | December 31, 2007 | December 31, 2008 | December 31, 2009 | December 31, 2010 | December 31, 2011 | December 31, 2012 |
| Equalized Valuation | \$ 2,768,967,000 | \$ 2,726,775,100 | \$2,681,223,200 | \$ 2,652,252,200 | \$ 2,625,729,678 | \$2,554,319,700 |
| | 5% | 5% | 5% | 5% | 5% | 5% |
| Total Allowable Debt | \$138,448,350 | \$136,338,755 | \$134,061,160 | \$132,612,610 | \$131,286,484 | \$127,715,985 |
| Outstanding Debt | \$53,685,167 | \$ 55,140,156 | \$ 52,334,075 | \$ 49,754,677 | \$ 50,103,175 | \$ 48,567,000 |
| Legal Debt Margin | \$84,763,183 | \$81,198,599 | \$81,727,085 | \$82,857,933 | \$ 81,183,309 | \$ 79,148,985 |
| Debt Utilized | 38.78% | 40.44% | 39.04% | 37.52% | 38.16% | 38.03% |

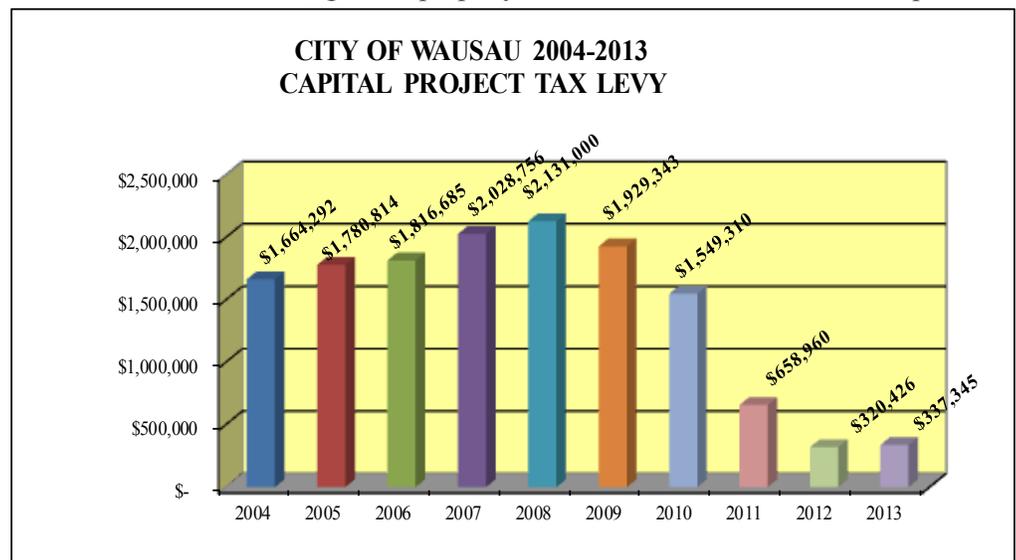
CAPITAL PROJECTS

The 2013 budget contains \$11,168,724 of projects. Significant projects include: \$8,993,445 of infrastructure projects, \$344,500 of facilities projects, \$615,779 of equipment, \$975,000 of rolling stock, and \$240,000 for possible park land acquisition.

Capital Projects are financed from a number of sources as summarized below:

| | |
|-----------------------------------|---------------|
| General Property Tax Levy | \$ 337,345 |
| Special Assessment Income | 249,000 |
| Donations | 155,000 |
| General Debt Proceeds | 2,833,000 |
| Tax Increment District Number 3 | 60,000 |
| Tax Increment District Number 6 | 3,133,500 |
| Tax Increment District Number 8 | 1,055,000 |
| Motor Pool Charges | 850,000 |
| Water and Sewer Utility User Fees | 1,561,100 |
| Unexpended Project Funds | 363,500 |
| Transfer from Other Funds | 571,279 |
| | \$ 11,168,724 |

Capital projects is another area where the city is experiencing declining revenues. 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. In addition, general property taxes revenue allocated to the capital projects budget has declined significantly in recent years. This shift occurred due to dramatic cuts in state aids, lack of revenue growth and inflationary pressures in the general fund. A history of the levy contribution to Capital Projects is shown to the right.



TAX INCREMENT DISTRICT FUNDS

Tax Increment Districts Number 3, 4, 5, 6, 7 and 8 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 2013 district budgets and financial condition follows:

| FUND | Projected Fund Balance | | | Debt Retirement | Other Project Costs | Projected Fund Balance 12/31/2013 |
|-------|------------------------|--------------|---------------|-----------------|---------------------|-----------------------------------|
| | 1/1/2013 | Increment | Other Revenue | | | |
| TID 3 | \$ (686,669) | \$ 1,931,156 | \$ 14,423 | \$ 2,821,474 | \$ 244,150 | \$ (1,806,714) |
| TID 4 | (482,766) | 112,275 | 623,084 | - | 4,220 | 248,373 |
| TID 5 | (542,293) | 1,261,015 | - | 451,862 | 18,254 | 248,606 |
| TID 6 | 578,113 | 1,025,757 | 2,700,000 | 490,467 | 3,451,866 | 361,537 |
| TID 7 | (1,231,723) | 331,362 | 468,087 | 617,241 | 566,270 | (1,615,785) |
| TID 8 | (9,000) | - | 1,138,000 | - | 1,139,500 | (10,500) |
| Total | \$ (2,374,338) | \$ 4,661,565 | \$ 4,943,594 | \$ 4,381,044 | \$ 5,424,260 | \$ (2,574,483) |

A list of projects within the districts includes: wayfinding in the central business district and I-39 corridor, Downtown parking study, River Edge Trail Improvements, Thomas Street land acquisition, County Highway U four lane construction, Westwood Drive Reconstruction, 18th Avenue Streetscape, 2nd Avenue Reconstruction, Clark Street Acquisition and improvements. In addition, the following developer payments by district are:

- TID #7 \$443,770
- TID #6 \$336,216
- TID #3 \$10,000

ENTERPRISE FUNDS

The city maintains five Enterprise funds including the MetroRide Fund, Airport Fund, Parking Fund, Water and Wastewater Fund. Below is a summary of the 2013 budgets:

| FUND | REVENUES | EXPENDITURES | 2013 GENERAL PROPERTY TAX LEVY |
|------------------------------|---------------|---------------|--------------------------------|
| Water Utility Fund | \$ 4,914,224 | \$ 4,672,995 | \$ - |
| Wastewater Utility Fund | 5,303,100 | 4,735,426 | - |
| MetroRide Fund | 2,709,417 | 3,388,706 | 679,289 |
| Parking Fund | 981,300 | 1,836,741 | 300,000 |
| Wausau Downtown Airport Fund | 124,098 | 192,775 | 68,677 |
| Total | \$ 14,032,139 | \$ 14,826,643 | \$ 1,047,966 |

The Water and Wastewater Funds both predict a profit for 2013. The other three funds that rely on property tax revenues will not likely see profits. Both the MetroRide Fund and Airport Fund are budgeted as Enterprise Funds for the first time in 2013. Previously the airport activity was accounted for in the General Fund and Transit was considered a Special Revenue Fund. This change in accounting will replicate classifications of other communities and provide a better overall picture of their financial condition.

INTERNAL SERVICE FUNDS

The city maintains Four Internal Service Funds: the Motor Pool Fund, Liability Insurance Fund, Employee Benefits and HRA Fund. For presentation purposes the Employee Benefits and HRA Fund have been combined. These funds accumulate costs and provide services to internal departments and are not designed to generate profits. Below is a summary of the 2013 budgets:

| FUND | REVENUES | EXPENDITURES | 2013 GENERAL PROPERTY TAX | |
|--------------------------|--------------|--------------|---------------------------|---|
| | | | LEVY | |
| Motor Pool Fund | \$ 1,030,000 | \$ 1,030,000 | \$ | - |
| Liability Insurance Fund | 2,707,042 | 2,707,042 | | - |
| Employee Benefits Fund | 1,169,467 | 1,172,357 | | - |
| Total | \$ 4,906,509 | \$ 4,909,399 | \$ | - |

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 Common Council Approval
 - New appropriations in excess of \$15,000 funded by grants, user fees, or other non-tax revenues,
 - Transfers in excess of \$15,000 between programs or departments within a fund,
 - Transfer in excess of \$15,000 between projects in the capital budget,
 - All transfers between funds,
 - Transfer from the Contingency Account,
 - Transfers from personnel costs to other budgetary line items.

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.

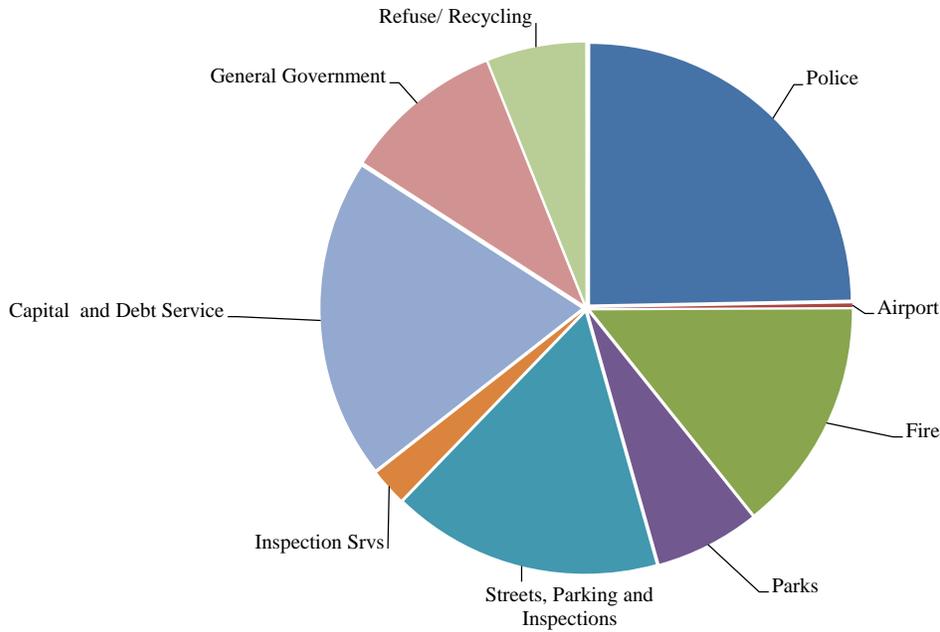
STRATEGIC FINANCIAL PLAN

The city began working with the GFOA in the spring of 2012 to develop a 3-5 year strategic financial plan. This has been an intensive process, with input received from the community and stakeholders through a citizen survey, council and department director interviews and focus group meetings. A summary of this feedback and an environmental analysis was drafted and released by the GFOA on October 10th. This document will serve as the starting point for the Council's visioning and priority setting session. The priorities developed during the council retreat will be the foundation of a strategic financial plan for the next 3-5 years. The GFOA will assist staff in the development of performance measurements so that we can efficiently and effectively assess the city's success in meeting its goals and communicate them to the citizens. This financial plan will develop a clear and concise direction for the development of future year budgets.

BUDGET DETAIL

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

WHAT SERVICES DO I RECEIVE FOR MY CITY TAX DOLLARS?



The City of Wausau is a full-service community providing its constituents with many valuable services. How much do these services cost a taxpayer? The following is a summary of services rendered and cost per year for a home with an assessed valuation of \$100,000.

| 2013 WHAT SERVICES DO I RECEIVE FOR MY CITY TAX DOLLARS? | | | |
|--|------------------|-----------------|----------------|
| | Annual | Monthly | Daily |
| Police | \$ 210.02 | \$ 17.50 | \$ 0.575 |
| Airport | 1.89 | 0.16 | 0.005 |
| Fire | 121.78 | 10.15 | 0.334 |
| Parks | 54.05 | 4.50 | 0.148 |
| Streets, Parking and Inspections | 140.96 | 11.75 | 0.386 |
| Transit | 18.71 | 1.56 | 0.051 |
| Capital and Debt Service | 167.59 | 13.97 | 0.459 |
| General Government | 83.37 | 6.95 | 0.228 |
| Refuse/ Recycling | 51.52 | 4.29 | 0.141 |
| Total - Based Upon \$100,000 Assessed Home | \$ 849.89 | \$ 70.82 | \$ 2.33 |

CITY OF WAUSAU
2013 BUDGET ANALYSIS- LEVY DEPENDENT FUNDS

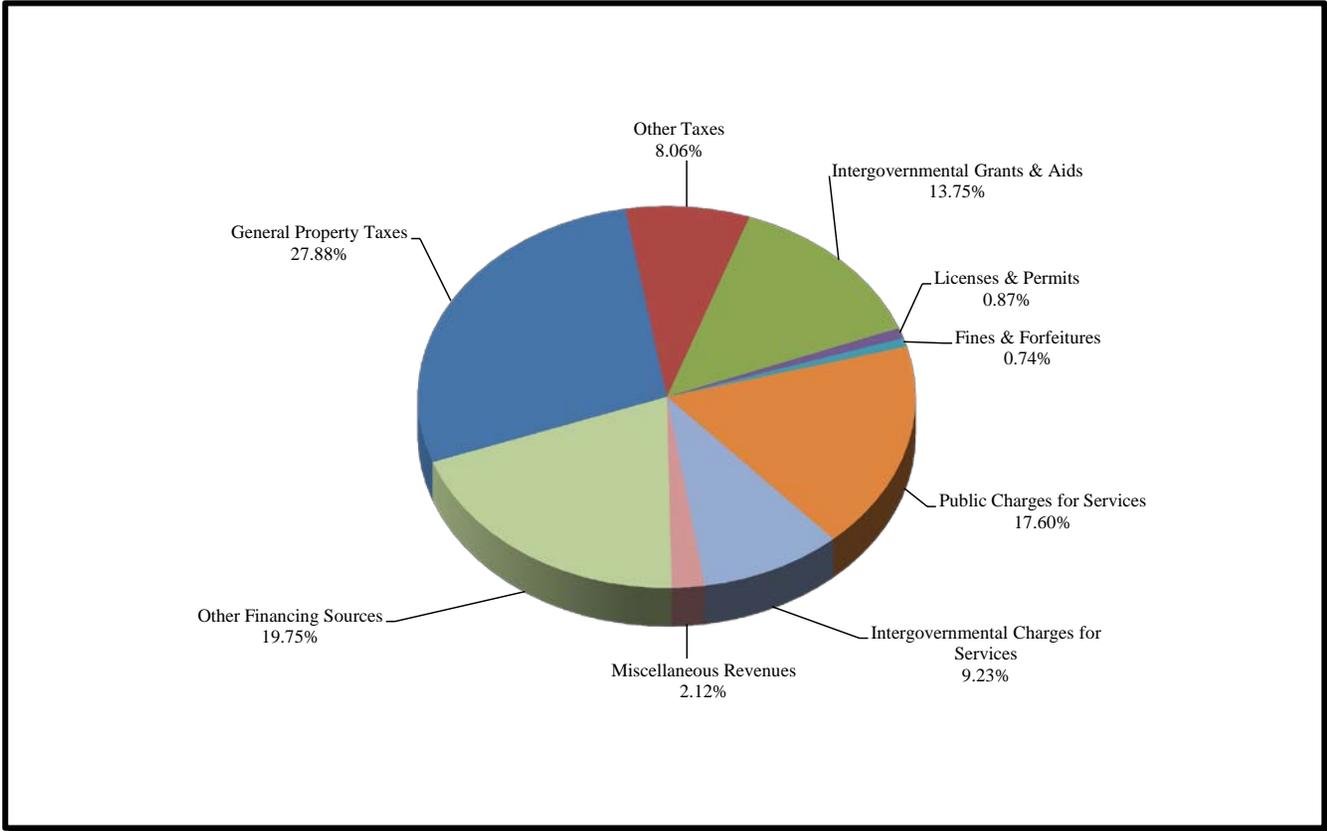
| | 2013 BUDGET | 2012 BUDGET | CHANGE INCREASE (DECREASE) |
|--|------------------------|------------------------|----------------------------------|
| GENERAL FUND | | | |
| Expenditures | \$30,882,853 | \$31,704,697 | (\$821,844) |
| Revenues | 15,122,703 | 14,779,163 | \$343,540 |
| Fund Balance Application (Addition) | 0 | 1,379,499 | (\$1,379,499) |
| Fund's Net Levy Requirement | \$15,545,606 | \$15,546,035 | (\$429) |
| Current Budget Shortfall | \$214,544 | | |
| RECYCLING FUND | | | |
| Expenditures | \$621,966 | \$660,620 | (\$38,654) |
| Revenues | 148,504 | 137,991 | \$10,513 |
| Fund Balance Application (Addition) | 0 | 0 | \$0 |
| Fund's Net Levy Requirement | \$473,462 | \$522,629 | (\$49,167) |
| DEBT SERVICE FUND | | | |
| Expenditures | \$8,698,550 | \$8,966,010 | (\$267,460) |
| Revenues | 4,610,550 | 5,049,148 | (\$438,598) |
| Fund Balance Application (Addition) | | (171,138) | \$171,138 |
| Fund's Net Levy Requirement | \$4,088,000 | \$4,088,000 | \$0 |
| CAPITAL PROJECT FUND | | | |
| Expenditures | \$4,509,124 | \$5,001,742 | (\$492,618) |
| Revenues | 3,808,279 | 4,681,316 | (\$873,037) |
| Fund Balance Application (Addition) | 363,500 | 0 | \$363,500 |
| Fund's Net Levy Requirement | \$337,345 | \$320,426 | \$16,919 |
| METRO RIDE FUND | | | |
| Expenditures | \$3,388,706 | \$3,865,491 | (\$476,785) |
| Revenues | 2,648,938 | 3,150,202 | (\$501,264) |
| Fund Balance Application (Addition) | 60,479 | | \$60,479 |
| Fund's Net Levy Requirement | \$679,289 | \$715,289 | (\$36,000) |
| PARKING FUND | | | |
| Expenditures | \$1,710,241 | \$1,871,867 | (\$161,626) |
| Revenues | 981,300 | 871,840 | \$109,460 |
| Fund Balance Application(Noncash Depreciation) | 428,941 | 700,027 | (\$271,086) |
| Fund's Net Levy Requirement | \$300,000 | \$300,000 | \$0 |
| WAUSAU DOWNTOWN AIRPORT FUND | | | |
| Expenditures | \$192,775 | | \$192,775 |
| Revenues | \$124,098 | | \$124,098 |
| Fund's Net Levy Requirement | \$68,677 | \$0 | \$68,677 |
| Levy before Increment | \$21,492,379 | \$21,492,379 | \$0 |
| City's Share of TIF Increment | \$1,658,961 | \$1,741,642 | (\$82,681) |
| TOTAL LEVY | \$23,151,340 | \$23,234,021 | (\$82,681) |
| Assessed Value - Estimate | \$2,724,039,900 | \$2,735,039,900 | (\$11,000,000) |
| Tax Rate Per \$1,000 of Assessed Value - Estimate | \$8.498899 | \$8.494948 | \$0.0040 |
| Equalized Value | \$2,554,319,700 | \$2,652,252,200 | (\$97,932,500) |
| Tax Rate Per \$1,000 of Equalized Value | \$9.0636030 | \$8.7601100 | \$0.30 |

**CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUE BY CATEGORY
2013 ADOPTED BUDGET**

| | General Fund | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | Internal Service Funds | Enterprise Funds | Total |
|--|---------------------|----------------------------------|------------------------------|-----------------------------------|-----------------------------------|-----------------------------|---------------|
| EXPENDITURES | | | | | | | |
| Personal Services | \$ 22,130,799 | \$ 1,150,712 | \$ - | \$ - | \$ 703,202 | \$ 4,824,258 | \$ 28,808,971 |
| Contractual Services | 6,501,516 | 1,325,381 | - | 412,774 | 298,540 | 2,766,590 | 11,304,801 |
| Supplies & Expenses | 1,036,097 | 79,115 | - | - | 897,500 | 1,828,183 | 3,840,895 |
| Building Materials | 651,591 | - | - | - | - | 680,400 | 1,331,991 |
| Fixed Charges | 345,075 | 4,800 | - | - | 3,010,157 | 3,996,712 | 7,356,744 |
| Debt Service | - | - | 8,698,550 | - | - | 160,000 | 8,858,550 |
| Grants, Contributions, Other | 84,075 | 405,302 | - | 299,216 | - | 19,000 | 807,593 |
| Capital Outlay | 133,700 | 20,995 | - | 9,221,394 | - | 101,500 | 9,477,589 |
| Other Financing Uses | - | 1,024,879 | - | 4,381,044 | - | 450,000 | 5,855,923 |
| Expenditures | 30,882,853 | 4,011,184 | 8,698,550 | 14,314,428 | 4,909,399 | 14,826,643 | 77,643,057 |
| REVENUES | | | | | | | |
| General Property Taxes | \$ 15,545,606 | \$ 473,462 | \$ 4,088,000 | \$ 337,345 | \$ - | \$ 1,047,966 | \$ 21,492,379 |
| Other Taxes | 223,743 | 1,329,117 | - | 4,661,565 | - | - | 6,214,425 |
| Intergovernmental Grants & Aids | 7,979,941 | 672,904 | - | - | - | 1,948,572 | 10,601,417 |
| Licenses & Permits | 644,199 | 29,190 | - | - | - | - | 673,389 |
| Fines, Forfeitures & Penalties | 370,800 | - | - | - | - | 200,000 | 570,800 |
| Public Charges for Services | 1,710,752 | - | - | 273,317 | 12,398 | 11,572,308 | 13,568,775 |
| Intergovernmental Charges for Services | 1,617,308 | 652,319 | - | - | 4,723,011 | 123,282 | 7,115,920 |
| Miscellaneous Revenues | 596,960 | 566,336 | - | 169,423 | 171,100 | 127,498 | 1,631,317 |
| Other Financing Sources | 1,979,000 | 269,659 | 4,610,550 | 8,309,133 | - | 60,479 | 15,228,821 |
| Revenues | 30,668,309 | 3,992,987 | 8,698,550 | 13,750,783 | 4,906,509 | 15,080,105 | 77,097,243 |

Unresolved Budget Shortfall \$ 214,544

**CITY OF WAUSAU
2013 REVENUES BY CATEGORY
ALL FUNDS**



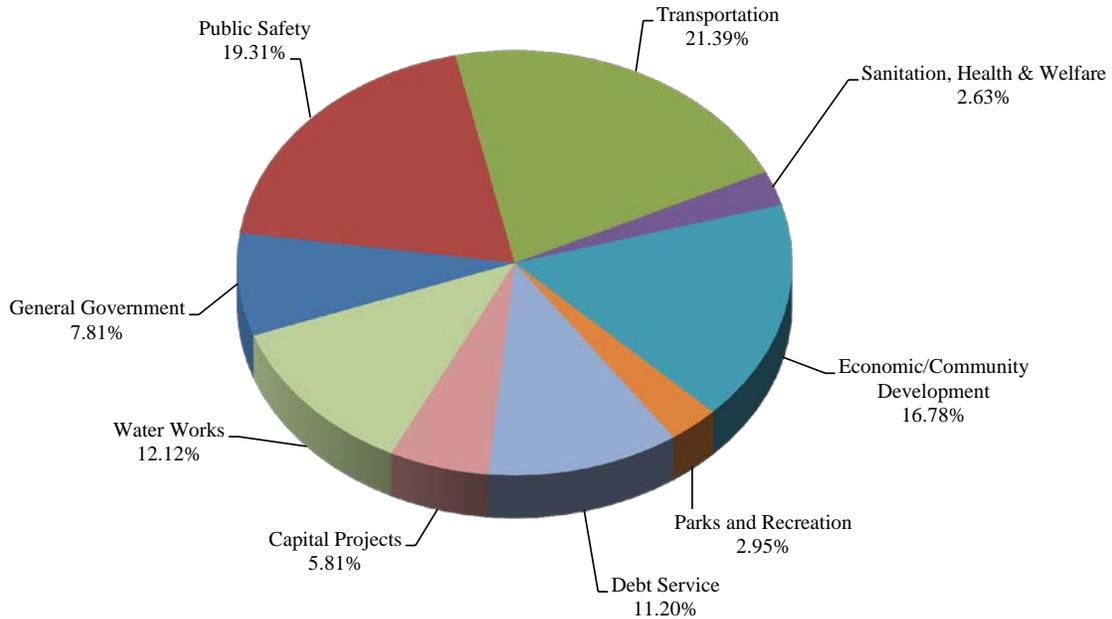
| | |
|--|---------------------------------|
| General Property Taxes | \$ 21,492,379 |
| Other Taxes | 6,214,425 |
| Intergovernmental Grants & Aids | 10,601,417 |
| Licenses & Permits | 673,389 |
| Fines & Forfeitures | 570,800 |
| Public Charges for Services | 13,568,775 |
| Intergovernmental Charges for Services | 7,115,920 |
| Miscellaneous Revenues | 1,631,317 |
| Other Financing Sources | <u>15,228,821</u> |
| Total Revenues | <u><u>\$ 77,097,243</u></u> |

CITY OF WAUSAU 2013 BUDGET

COMBINED STATEMENT OF REVENUES - BY CATEGORY (ALL FUNDS)

| | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 MODIFIED BUDGET | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET | BUDGET INCREASE (DECREASE) | BUDGET PERCENT INC(DECREASE) |
|--|------------------------|------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|---|---|
| General Property Taxes | \$21,142,347 | \$21,462,314 | \$21,492,379 | \$21,492,379 | \$21,492,379 | \$21,492,379 | \$0 | 0.00% |
| Other Taxes | 6,261,480 | 6,620,860 | 6,416,614 | 6,416,464 | 6,653,331 | 6,214,425 | (\$202,189) | -3.15% |
| Intergovernmental Grants & Aids | 13,357,476 | 15,526,961 | 10,799,229 | 11,760,668 | 11,949,714 | 10,601,417 | (\$197,812) | -1.83% |
| Licenses & Permits | 677,438 | 668,740 | 638,246 | 638,246 | 689,856 | 673,389 | \$35,143 | 5.51% |
| Fines & Forfeitures | 490,933 | 534,645 | 470,800 | 470,800 | 537,885 | 570,800 | \$100,000 | 21.24% |
| Public Charges for Services | 12,881,940 | 20,097,930 | 13,755,145 | 13,755,145 | 13,646,795 | 13,568,775 | (\$186,370) | -1.35% |
| Intergovernmental Charges for Services | 5,625,064 | 6,019,632 | 5,160,638 | 5,196,638 | 7,028,042 | 7,115,920 | \$1,955,282 | 37.89% |
| Miscellaneous Revenues | 2,767,748 | 4,046,579 | 1,131,380 | 1,191,380 | 2,641,116 | 1,631,317 | \$499,937 | 44.19% |
| Other Financing Sources | 15,767,302 | 1,237,202 | 12,304,450 | 12,514,450 | 24,419,595 | 15,228,821 | \$2,924,371 | 23.77% |
| TOTAL REVENUES | \$78,971,728 | \$76,214,863 | \$72,168,881 | \$73,436,170 | \$89,058,713 | \$77,097,243 | \$4,928,362 | 6.83% |

CITY OF WAUSAU
2013 BUDGETED EXPENDITURES BY FUNCTION
ALL FUNDS

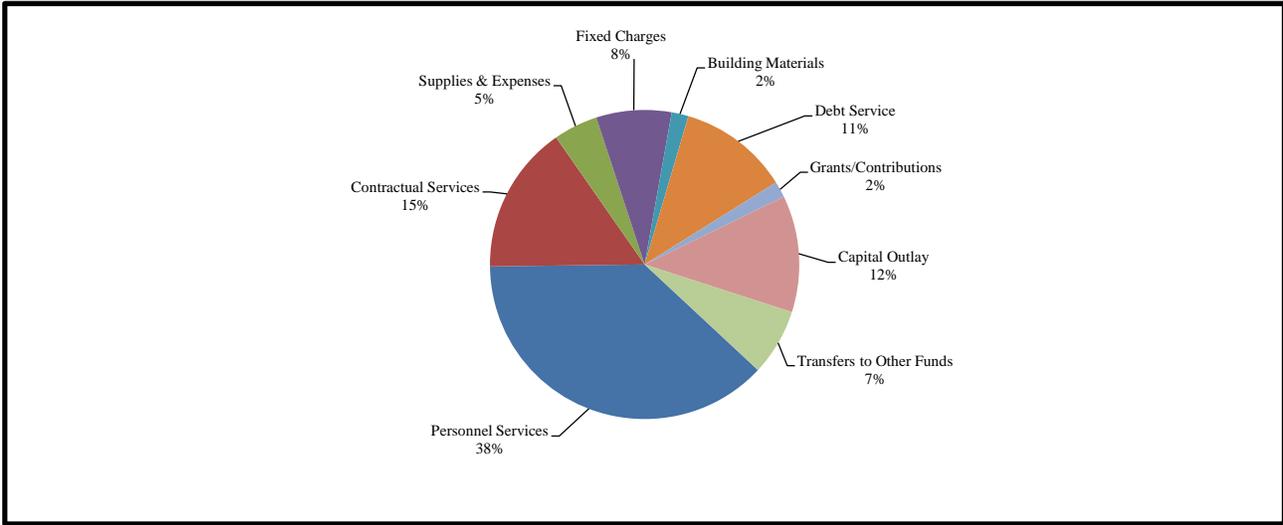


| | |
|--------------------------------|---------------------------------|
| General Government | \$ 6,061,282 |
| Public Safety | 14,994,664 |
| Transportation | 16,604,645 |
| Sanitation, Health & Welfare | 2,045,115 |
| Economic/Community Development | 13,028,852 |
| Parks and Recreation | 2,292,404 |
| Debt Service | 8,698,550 |
| Capital Projects | 4,509,124 |
| Water Works | <u>9,408,421</u> |
| Total Expenditures | <u><u>\$ 77,643,057</u></u> |

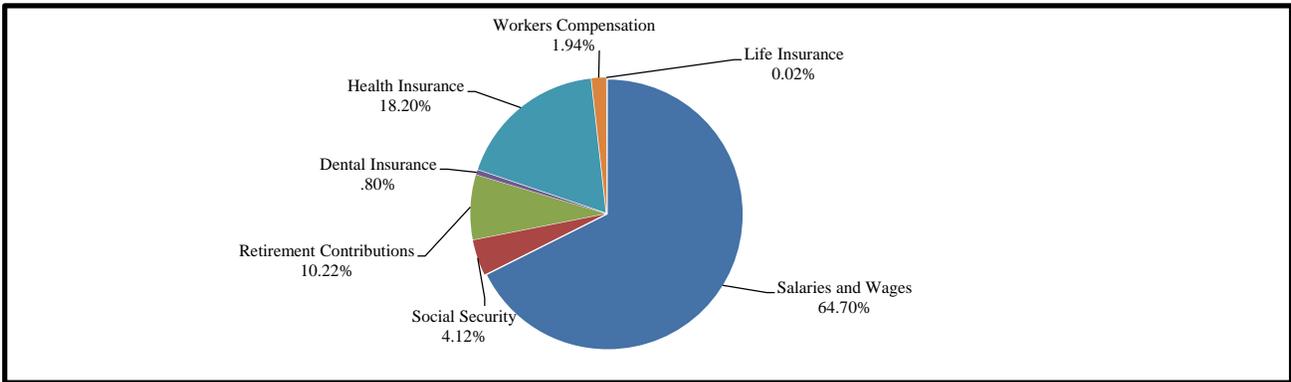
CITY OF WAUSAU 2013 BUDGET
COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)

| | 2010 ACTUAL | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 MODIFIED BUDGET | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET | BUDGET INCREASE (DECREASE) | BUDGET PERCENT INC/(DECREASE) |
|---|---------------------|---------------------|---------------------------|----------------------------|-----------------------------|---------------------------|----------------------------------|-------------------------------------|
| GENERAL GOVERNMENT | | | | | | | | |
| Council | \$107,922 | \$104,693 | \$109,602 | \$109,602 | \$102,087 | \$100,242 | (9,360) | -8.54% |
| Mayor | 218,690 | 237,867 | 234,621 | 234,621 | 242,227 | 224,725 | (9,896) | -4.22% |
| Customer Service | 1,316,421 | 1,267,415 | 1,452,456 | 1,452,456 | 1,405,687 | 1,325,935 | (126,521) | -8.71% |
| City County Information Technology | 560,424 | 578,144 | 639,476 | 639,476 | 590,000 | 612,610 | (26,866) | -4.20% |
| Property Assessment | 555,842 | 567,292 | 562,986 | 562,986 | 569,653 | 581,015 | 18,029 | 3.20% |
| Legal Affairs | 345,194 | 378,972 | 373,611 | 377,611 | 375,469 | 416,707 | 43,096 | 11.53% |
| Human Resources | 235,538 | 295,125 | 347,844 | 343,844 | 362,932 | 285,827 | (62,017) | -17.83% |
| Municipal Court | 124,178 | 126,487 | 121,075 | 121,075 | 124,541 | 125,349 | 4,274 | 3.53% |
| Liability Insurance Fund | 888,779 | 1,008,122 | 986,972 | 986,972 | 1,009,469 | 1,030,000 | 43,028 | 4.36% |
| Employee Benefits Insurance Funds | 0 | 0 | 0 | 0 | 1,257,104 | 1,172,357 | 1,172,357 | |
| Public Access Fund | 17,313 | 7,476 | 0 | 0 | 3,000 | 47,190 | 47,190 | |
| Unclassified | 357,507 | 168,449 | 244,500 | 314,500 | 260,345 | 139,325 | (105,175) | -43.02% |
| Total General Government | \$4,727,808 | \$4,740,042 | \$5,073,143 | \$5,143,143 | \$6,302,514 | \$6,061,282 | 988,139 | 19.48% |
| PUBLIC SAFETY | | | | | | | | |
| Police Department | \$8,126,945 | \$8,496,548 | \$8,574,400 | \$8,574,400 | \$8,258,497 | \$8,478,546 | (95,854) | -1.12% |
| Fire Department | 6,031,906 | 6,408,364 | 6,560,640 | 6,560,640 | 6,362,769 | 6,424,118 | (136,522) | -2.08% |
| Hazardous Materials Contract Fund | 102,564 | 109,656 | 22,957 | 117,757 | 87,317 | 84,000 | 61,043 | 265.90% |
| EMS Grant Fund | 10,448 | 7,282 | 0 | 0 | 8,792 | 8,000 | 8,000 | |
| Total Public Safety | 14,271,863 | 15,021,850 | 15,157,997 | 15,252,797 | 14,717,375 | 14,994,664 | (163,333) | -1.08% |
| TRANSPORTATION | | | | | | | | |
| Airport | \$180,253 | \$247,284 | \$192,663 | \$192,663 | \$194,665 | \$192,775 | 112 | 0.06% |
| Public Works | 7,592,769 | 8,411,533 | 8,658,006 | 8,658,006 | 8,579,305 | 8,479,381 | (178,625) | -2.06% |
| Metro Ride | 3,824,581 | 4,049,837 | 3,865,491 | 3,865,491 | 3,071,318 | 3,388,706 | (476,785) | -12.33% |
| Motor Pool Fund | 2,344,882 | 2,714,400 | 3,109,292 | 3,109,292 | 2,701,507 | 2,707,042 | (402,250) | -12.94% |
| Parking | 1,759,984 | 1,887,449 | 1,871,867 | 1,871,867 | 1,780,977 | 1,836,741 | (35,126) | -1.88% |
| Total Transportation | \$15,702,469 | \$17,310,503 | \$17,697,319 | \$17,697,319 | \$16,327,772 | \$16,604,645 | (1,092,674) | -6.17% |
| SANITATION, HEALTH & WELFARE | | | | | | | | |
| Refuse Collection | \$1,163,051 | \$1,268,122 | \$1,338,870 | \$1,368,870 | \$1,369,137 | \$1,396,669 | 57,799 | 4.32% |
| Recycling Program | 598,519 | 608,041 | 660,620 | 660,620 | 614,315 | 621,966 | (38,654) | -5.85% |
| Holtz Krause Fund | 55,892 | 53,748 | 0 | 0 | 35,257 | 26,480 | 26,480 | |
| Total Sanitation, Health & Welfare | \$1,817,462 | \$1,929,911 | \$1,999,490 | \$2,029,490 | \$2,018,709 | \$2,045,115 | 45,625 | 2.28% |
| ECONOMIC/COMMUNITY DEVELOPMENT | | | | | | | | |
| TID Number Two Fund | 703,265 | 736,175 | 754,136 | 844,136 | 766,599 | 634,117 | (120,019) | -15.91% |
| TID Number Three Fund | 4,525,330 | 7,537,747 | 2,548,163 | 2,868,163 | 2,769,144 | 3,065,624 | 517,461 | 20.31% |
| TID Number Four Fund | 104,507 | 386,555 | 1,700 | 26,700 | 26,500 | 4,220 | 2,520 | 148.24% |
| TID Number Five Fund | 1,338,789 | 968,540 | 1,310,809 | 1,335,809 | 2,465,713 | 470,116 | (840,693) | -64.14% |
| TID Number Six Fund | 582,849 | 988,866 | 3,192,530 | 3,192,530 | 3,138,950 | 3,942,333 | 749,803 | 23.49% |
| TID Number Seven Fund | 853,173 | 716,183 | 692,217 | 692,217 | 643,423 | 1,183,511 | 491,294 | 70.97% |
| TID Number Eight Fund | 0 | 0 | 0 | 0 | 9,000 | 1,139,500 | 1,139,500 | |
| Community Development Fund | 3,092,374 | 3,008,501 | 1,585,886 | 1,741,386 | 1,915,859 | 1,923,504 | 337,618 | 21.29% |
| Economic Development Fund | 7,736 | 5,767 | 9,000 | 60,783 | 197,000 | 9,000 | 0 | 0.00% |
| Room Tax Fund | 609,059 | 675,046 | 687,454 | 697,454 | 712,454 | 656,927 | (30,527) | -4.44% |
| Total Economic/Community Development | \$11,817,082 | \$15,023,380 | \$10,781,895 | \$11,459,178 | \$12,644,642 | \$13,028,852 | 2,246,957 | 20.84% |
| PARKS AND RECREATION | | | | | | | | |
| | \$2,249,142 | \$2,310,482 | \$2,293,947 | \$2,297,406 | \$2,295,493 | \$2,292,404 | (1,543) | -0.07% |
| DEBT SERVICE FUND | | | | | | | | |
| | \$12,231,655 | \$8,920,271 | \$8,966,010 | \$8,966,010 | \$19,341,977 | \$8,698,550 | (267,460) | -2.98% |
| CAPITAL PROJECTS FUND | | | | | | | | |
| | \$4,799,031 | \$6,653,464 | \$5,001,742 | \$10,030,792 | \$7,965,793 | \$4,509,124 | (492,618) | -9.85% |
| WAUSAU WATERWORKS FUND | | | | | | | | |
| | \$8,709,740 | \$8,691,853 | \$9,578,287 | \$9,578,287 | \$9,473,939 | \$9,408,421 | (169,866) | -1.77% |
| TOTAL EXPENDITURES | \$76,326,252 | \$80,601,756 | \$76,549,830 | \$82,454,422 | \$91,088,214 | \$77,643,057 | 1,093,227 | 1.43% |

**CITY OF WAUSAU
2013 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**

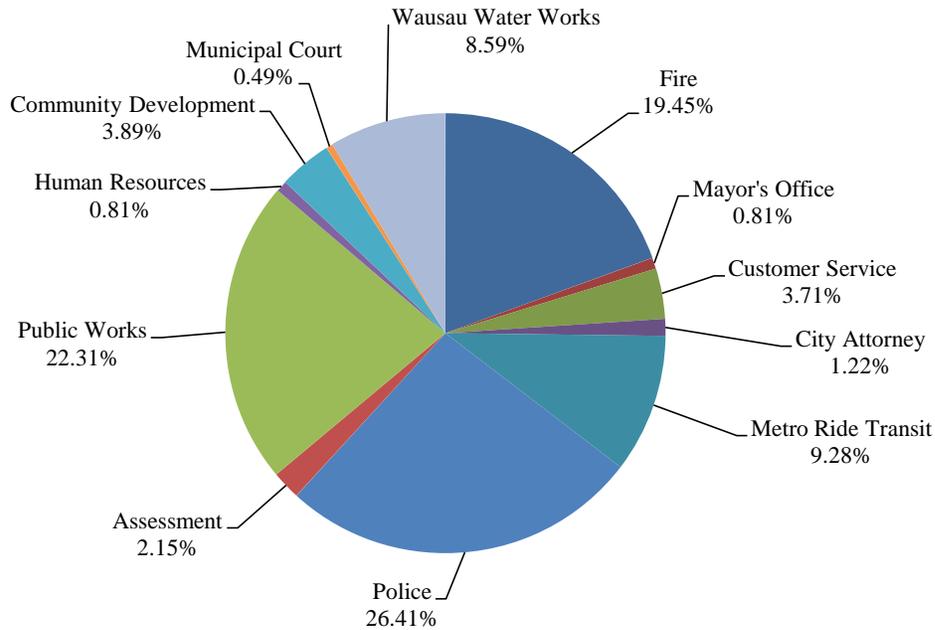


| BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS) | 2013 BUDGET | 2012 BUDGET | 2011 BUDGET | 2010 BUDGET | 2009 BUDGET | 2008 BUDGET | 2007 BUDGET | 2013-2012 CHANGE |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Personnel Services | \$28,808,971 | \$28,871,211 | \$29,780,313 | \$30,039,329 | \$29,030,943 | \$28,319,134 | \$27,224,071 | (\$62,240) |
| Contractual Services | 11,304,801 | 12,501,322 | 12,211,992 | 11,999,905 | 11,579,105 | 10,852,350 | 10,786,330 | (1,196,521) |
| Supplies & Expenses | 3,840,895 | 3,686,561 | 3,626,514 | 3,905,291 | 4,277,127 | 3,559,924 | 5,259,887 | 154,334 |
| Fixed Charges | 7,356,744 | 6,232,970 | 6,190,928 | 6,410,580 | 6,437,970 | 5,004,423 | 4,285,519 | 1,123,774 |
| Building Materials | 1,331,991 | 1,486,155 | 1,381,895 | 1,283,201 | 1,224,628 | 1,039,100 | 980,390 | (154,164) |
| Debt Service | 8,858,550 | 9,178,760 | 9,081,962 | 9,666,293 | 9,622,696 | 9,765,390 | 9,698,179 | (320,210) |
| Grants/Contributions | 807,593 | 998,254 | 1,313,895 | 528,300 | 1,123,625 | 1,040,188 | 958,535 | (190,661) |
| Capital Outlay | 9,477,589 | 7,669,045 | 9,601,066 | 8,667,460 | 10,485,354 | 16,738,712 | 6,516,131 | 1,808,544 |
| Transfers to Other Funds | 5,855,923 | 5,925,552 | 5,475,977 | 6,127,379 | 5,631,599 | 6,163,432 | 5,287,673 | (69,629) |
| TOTAL | \$77,643,057 | \$76,549,830 | \$78,664,542 | \$78,627,738 | \$79,413,047 | \$82,482,653 | \$70,996,715 | \$1,093,227 |



| PERSONNEL COST ANALYSIS (ALL FUNDS) | 2013 BUDGET | 2012 BUDGET | 2011 BUDGET | 2010 BUDGET | 2009 BUDGET | 2008 BUDGET | 2007 BUDGET | 2013-2012 CHANGE |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Salaries and Wages | \$19,473,652 | \$19,239,528 | \$19,535,663 | \$19,532,649 | \$19,217,477 | \$18,990,060 | \$18,184,722 | \$234,124 |
| Social Security | 1,239,150 | 1,205,463 | 1,232,976 | 1,249,702 | 1,245,050 | 1,205,615 | 1,163,436 | 33,687 |
| Retirement Contributions | 2,233,182 | 2,461,126 | 3,061,673 | 3,057,615 | 2,666,895 | 2,661,620 | 2,700,073 | (227,944) |
| Dental Insurance | 160,982 | 237,209 | 238,306 | 229,542 | 215,732 | 207,635 | 201,451 | (76,227) |
| Health Insurance | 5,187,836 | 5,153,281 | 5,120,439 | 5,265,898 | 5,043,297 | 4,666,586 | 4,409,670 | 34,555 |
| Workers Compensation | 505,736 | 566,673 | 583,662 | 696,046 | 634,545 | 579,900 | 557,644 | (60,937) |
| Life Insurance | 8,433 | 7,931 | 7,594 | 7,877 | 7,947 | 7,718 | 7,075 | 502 |
| TOTAL | \$28,808,971 | \$28,871,211 | \$29,780,313 | \$30,039,329 | \$29,030,943 | \$28,319,134 | \$27,224,071 | (\$62,240) |

CITY OF WAUSAU 2013 BUDGET PERSONNEL SUMMARY



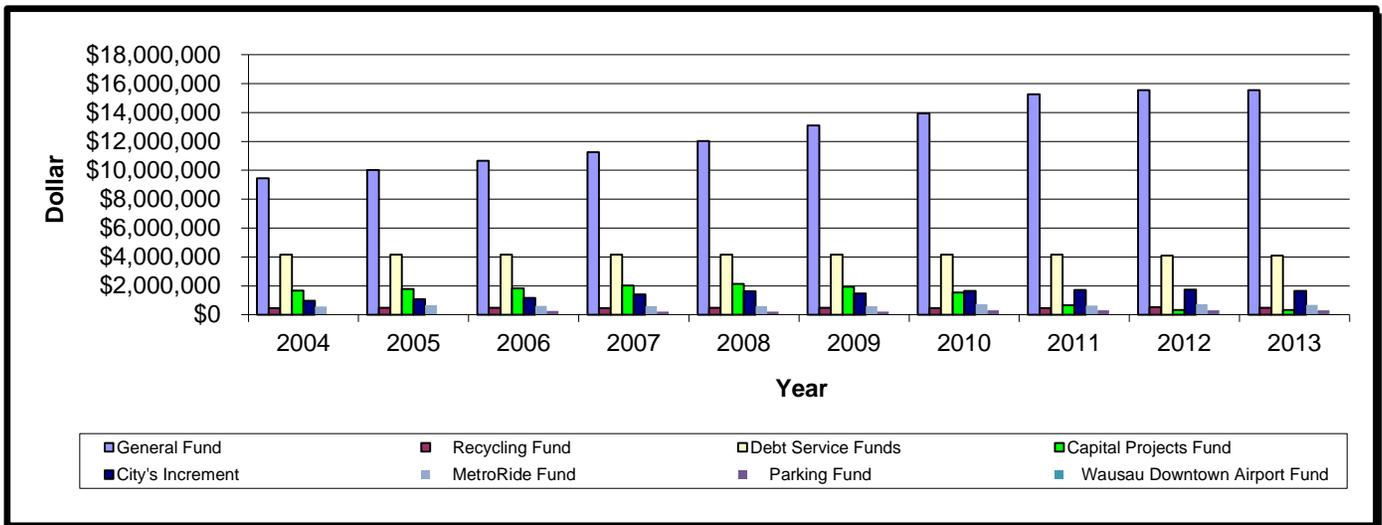
| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Mayor's Office | 2.50 | 3.00 | 2.50 | 2.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| Customer Service | 11.46 | 11.46 | 11.20 | 11.20 | 13.20 | 13.65 | 14.15 | 14.15 | 15.25 | 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 | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.50 | 2.50 | 2.00 | 2.00 |
| City Attorney | 3.75 | 3.25 | 3.25 | 3.25 | 3.25 | 4.00 | 4.00 | 3.75 | 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 | 6.00 | 10.00 | 11.00 | 11.00 | 12.00 | 13.00 | 13.00 | 13.00 |
| Police | 81.50 | 80.25 | 80.25 | 80.25 | 83.75 | 83.75 | 79.75 | 78.75 | 78.75 | 76.00 |
| Fire | 60.00 | 60.00 | 60.00 | 60.00 | 59.00 | 59.00 | 59.00 | 60.00 | 59.00 | 60.00 |
| Public Works | 68.85 | 68.85 | 68.35 | 60.85 | 63.50 | 65.85 | 64.00 | 66.00 | 66.00 | 65.50 |
| Community Development | 12.00 | 12.00 | 11.75 | 11.75 | 11.75 | 11.75 | 12.75 | 12.75 | 12.75 | 12.25 |
| Metro Ride | 31.50 | 30.50 | 33.00 | 33.00 | 33.00 | 32.00 | 33.00 | 33.00 | 33.00 | 33.00 |
| Wausau Water Works | 26.50 | 26.50 | 21.50 | 26.50 | 26.50 | 26.50 | 26.50 | 27.50 | 31.25 | 31.75 |
| Grand Total | 308.56 | 306.81 | 307.80 | 309.30 | 318.45 | 321.00 | 319.15 | 322.90 | 326.25 | 324.00 |

2013 payroll changes include:

- Assistant City Attorney position increased from .5 to full time in 2012
- Elimination of 1 FTE clerical position in Human Resources
- Addition of 1 FTE parking enforcement position.
- Reinstatement of Crossing Guards to City Employment and creation of part time supervisor

**CITY OF WAUSAU
2013 BUDGET
SUMMARY OF PROPERTY TAXES BY FUND**

| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| GENERAL FUND | \$9,435,079 | \$10,015,443 | \$10,649,293 | \$11,249,784 | \$12,015,788 | \$13,109,712 | \$13,940,920 | 15,248,395 | 15,546,035 | 15,545,606 |
| SPECIAL REVENUE FUNDS | | | | | | | | | | |
| Recycling Fund | 458,937 | 481,167 | 480,123 | 461,725 | 485,600 | 485,600 | 470,007 | 470,000 | 522,629 | 473,462 |
| DEBT SERVICE FUND | 4,156,866 | 4,156,866 | 4,156,866 | 4,156,866 | 4,156,866 | 4,156,866 | 4,156,866 | 4,156,866 | 4,088,000 | 4,088,000 |
| CAPITAL PROJECTS FUND | 1,664,292 | 1,780,814 | 1,816,685 | 2,028,756 | 2,131,000 | 1,929,343 | 1,549,310 | 658,960 | 320,426 | 337,345 |
| ENTERPRISE FUNDS | | | | | | | | | | |
| MetroRide Fund | 573,431 | 652,871 | 609,907 | 594,064 | 594,064 | 594,064 | 725,244 | 628,093 | 715,289 | 679,289 |
| Parking Fund | | | 258,632 | 227,746 | 227,746 | 225,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Wausau Downtown Airport Fund | | | | | | | | | | 68,677 |
| SUBTOTAL | 16,288,605 | 17,087,161 | 17,971,506 | 18,718,941 | 19,611,064 | 20,500,585 | 21,142,347 | 21,462,314 | 21,492,379 | 21,492,379 |
| TAX INCREMENT | <u>972,819</u> | <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>1,658,961</u> |
| TOTAL LEVY | <u>\$17,261,424</u> | <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>\$23,151,340</u> |
| INCREASE OVER PRIOR YEAR | <u>\$360,446</u> | <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>(\$82,681)</u> |
| % INCREASE | <u>2.13%</u> | <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>-0.36%</u> |



**CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2013-2004)**

| DEPARTMENT | EXPENSES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR |
|--|-------------|---|-------------------------------|-----------|---|-------------------------------|
| COUNCIL | | | | | | |
| 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% |
| 2004 | \$494,764 | -\$23,170 | -4.47% | \$0 | \$0 | 0.00% |
| MAYOR | | | | | | |
| 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% |
| 2004 | \$227,352 | -\$6,701 | -2.86% | \$0 | \$0 | 0.00% |
| CUSTOMER SERVICE | | | | | | |
| 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% |
| 2004 | \$1,284,636 | \$55,315 | 4.50% | \$346,775 | \$0 | 0.00% |
| CITY COUNTY INFORMATION TECHNOLOGY COMMISSION | | | | | | |
| 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% |
| 2004 | \$519,803 | \$5,015 | 0.97% | \$0 | \$0 | 0.00% |

**CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2013-2004)**

| DEPARTMENT | EXPENSES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR |
|------------------------------|-----------|---|-------------------------------|-----------|---|-------------------------------|
| ASSESSMENT DEPARTMENT | | | | | | |
| 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% |
| 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% |
| 2004 | \$434,894 | \$28,540 | 7.02% | \$0 | \$0 | 0.00% |
| HUMAN RESOURCES | | | | | | |
| 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% |
| 2004 | \$215,603 | -\$4,636 | -2.10% | \$0 | \$0 | 0.00% |
| CITY ATTORNEY | | | | | | |
| 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% |
| 2004 | \$321,635 | \$9,364 | 3.00% | \$1,200 | \$600 | 100.00% |
| MUNICIPAL COURT | | | | | | |
| 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% |
| 2004 | \$86,233 | \$3,386 | 4.09% | \$475,500 | \$0 | 0.00% |

**CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2013-2004)**

| DEPARTMENT | EXPENSES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR |
|-----------------------------|-------------|---|-------------------------------|--------------|---|-------------------------------|
| UNCLASSIFIED EXPENSE | | | | | | |
| 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% |
| 2004 | \$162,600 | -\$18,000 | -12.16% | \$9,888,459 | -\$246,173 | -2.43% |
| POLICE | | | | | | |
| 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% |
| 2004 | \$6,220,359 | \$385,214 | 6.60% | \$319,580 | \$71,080 | 28.60% |
| FIRE | | | | | | |
| 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% |
| 2004 | \$5,209,508 | -\$242,114 | -4.44% | \$962,490 | \$92,490 | 10.63% |
| REFUSE | | | | | | |
| 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% |
| 2004 | \$1,006,000 | \$15,000 | 1.51% | \$0 | \$0 | 0.00% |

CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2013-2004)

| DEPARTMENT | EXPENSES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR |
|---|-------------|---|-------------------------------|-------------|---|-------------------------------|
| INSPECTIONS | | | | | | |
| 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% |
| 2004 | \$1,581,812 | \$83,360 | 5.56% | \$194,490 | \$12,070 | 6.62% |
| PUBLIC WORKS DEPARTMENT | | | | | | |
| 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% |
| 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% |
| 2004 | \$5,866,270 | \$4,621 | 0.08% | \$2,357,036 | -\$93,147 | -3.33% |
| PARK, RECREATION AND FORESTRY DEPARTMENT | | | | | | |
| 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% |
| 2004 | \$1,870,000 | -\$199,451 | -9.64% | \$141,116 | -\$5,489 | -3.74% |
| COMMUNITY DEVELOPMENT FUND | | | | | | |
| 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% |
| 2004 | \$1,709,600 | -\$470,100 | -21.57% | \$1,717,000 | -\$462,700 | -21.23% |

CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2013-2004)

| DEPARTMENT | EXPENSES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR |
|----------------------------------|-----------|---|-------------------------------|-----------|---|-------------------------------|
| RECYCLING GRANT FUND | | | | | | |
| 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% |
| 2004 | \$636,800 | \$27,100 | 4.44% | \$177,863 | \$7,863 | 4.63% |
| ROOM TAX FUND | | | | | | |
| 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% |
| 2004 | \$600,086 | \$77,731 | 14.88% | \$525,000 | \$0 | 0.00% |
| PUBLIC ACCESS CABLE FUND | | | | | | |
| 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% |
| 2004 | \$82,140 | -\$21,842 | -21.01% | \$82,140 | -\$32,621 | -28.43% |
| ECONOMIC DEVELOPMENT FUND | | | | | | |
| 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 | \$0 | 0.00% | \$15,000 | \$0 | 0.00% |
| 2006 | \$15,000 | \$0 | 0.00% | \$15,000 | \$0 | 0.00% |
| 2005 | \$15,000 | -\$423,000 | -96.58% | \$15,000 | \$7,000 | 87.50% |
| 2004 | \$438,000 | \$430,000 | 5375.00% | \$8,000 | \$8,000 | 100.00% |

**CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2013-2004)**

| DEPARTMENT | EXPENSES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR |
|---|-------------|---|-------------------------------|-------------|---|-------------------------------|
| HAZARDOUS MATERIAL CONTRACT FUND | | | | | | |
| 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% |
| 2004 | \$146,802 | \$0 | 0.00% | \$146,802 | \$0 | 0.00% |
| HOLTZ KRAUSE CLEAN UP FUND | | | | | | |
| 2013 | \$26,480 | New Budget | | \$62,410 | New Budget | |
| TAX INCREMENT DISTRICT NUMBER ONE FUND | | | | | | |
| 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% |
| 2004 | \$253,424 | -\$73,910 | -22.58% | \$1,767,599 | -\$22,657 | -1.27% |
| TAX INCREMENT DISTRICT NUMBER TWO FUND | | | | | | |
| 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% |
| 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% |
| 2004 | \$770,896 | -\$9,229 | -1.18% | \$770,896 | -\$9,229 | -1.18% |
| ECONOMIC DEVELOPMENT FUND | | | | | | |
| 2013 | \$0 | \$0 | | \$0 | \$0 | 0.00% |
| 2012 | \$0 | \$0 | | \$0 | \$0 | 0.00% |
| 2011 | \$0 | \$0 | | \$0 | \$0 | 0.00% |
| 2010 | \$0 | \$0 | | \$0 | \$0 | 0.00% |
| 2009 | \$0 | \$0 | | \$0 | \$0 | 0.00% |
| 2008 | \$0 | \$0 | | \$0 | \$0 | 0.00% |
| 2007 | \$0 | -\$775,529 | | \$0 | -\$775,529 | -100.00% |
| 2006 | \$775,529 | \$775,529 | | \$775,529 | \$775,529 | 100.00% |
| 2005 | \$0 | \$0 | | \$0 | \$0 | 0.00% |

**CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2013-2004)**

| DEPARTMENT | EXPENSES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR |
|---|--------------|---|-------------------------------|-------------|---|-------------------------------|
| EMS GRANT FUND | | | | | | |
| 2013 | \$8,000 | New Budget | | \$8,000 | New Budget | |
| DEBT SERVICE FUND | | | | | | |
| 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% |
| 2004 | \$6,854,786 | \$1,245,958 | 22.21% | \$2,697,920 | \$1,212,082 | 81.58% |
| CAPITAL PROJECTS FUND | | | | | | |
| 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% |
| 2004 | \$6,236,162 | -\$410,384 | -6.17% | \$4,571,870 | -\$208,452 | -4.36% |
| TAX INCREMENT DISTRICT NUMBER THREE FUND | | | | | | |
| 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% |
| 2004 | \$6,128,178 | -\$6,937,445 | -53.10% | \$3,829,922 | -\$10,351,502 | -72.99% |
| TAX INCREMENT DISTRICT NUMBER FOUR FUND | | | | | | |
| 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% |
| 2005 | \$102,877 | -\$12,076 | -10.51% | \$15,147 | \$1,621 | 100.00% |
| 2004 | \$114,953 | -\$64,018 | -35.77% | \$13,526 | -\$259 | 100.00% |

CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2013-2004)

| DEPARTMENT | EXPENSES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR |
|---|-------------|---|-------------------------------|-------------|---|-------------------------------|
| TAX INCREMENT DISTRICT NUMBER FIVE FUND | | | | | | |
| 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% |
| 2004 | \$2,722,547 | \$247,772 | 10.01% | \$3,005,904 | \$226,725 | 8.16% |
| TAX INCREMENT DISTRICT NUMBER SIX FUND | | | | | | |
| 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 | | | | | | |
| 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 | | | | | | |
| 2013 | \$1,139,500 | New Fund | | \$1,138,000 | New Fund | |
| MOTOR POOL FUND | | | | | | |
| 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% |
| 2004 | \$1,611,181 | -\$664 | -0.04% | \$1,611,181 | -\$664 | -0.04% |
| LIABILITY INSURANCE FUND | | | | | | |
| 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 | |

**CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2013-2004)**

| DEPARTMENT | EXPENSES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR |
|---------------------------------------|-------------|---|-------------------------------|-------------|---|-------------------------------|
| EMPLOYEE BENEFIT AND HRA FUNDS | | | | | | |
| 2013 | \$1,172,357 | New Fund | | \$1,169,467 | New Fund | |
| WATER FUND | | | | | | |
| 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% |
| 2004 | \$3,832,546 | \$307,609 | 4.09% | \$7,401,300 | -\$183,300 | -2.42% |
| WASTEWATER FUND | | | | | | |
| 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% |
| 2004 | \$4,131,800 | \$307,609 | 4.09% | \$7,401,300 | -\$183,300 | -2.42% |
| METRO RIDE | | | | | | |
| 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% |
| 2004 | \$2,869,324 | \$47,699 | 1.69% | \$2,295,893 | \$29,911 | 2.12% |
| PARKING | | | | | | |
| 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% |
| 2005 | \$723,947 | \$30,321 | 4.37% | \$484,700 | -\$24,000 | -4.72% |
| 2004 | \$693,626 | \$5,055 | 0.73% | \$508,700 | -\$19,000 | -3.60% |

**CITY OF WAUSAU
TEN YEAR DEPARTMENTAL BUDGETS - ALL FUNDS (2013-2004)**

| DEPARTMENT | EXPENSES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR | REVENUES | INCREASE (DECREASE) OVER PREVIOUS YEAR | % OVER PREVIOUS YEAR |
|-------------------------------------|-----------------|---|---|-----------------|---|---|
| WAUSAU DOWNTOWN AIRPORT FUND | | | | | | |
| 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% |
| 2004 | \$141,256 | -\$4,374 | -3.00% | \$108,454 | \$8,884 | 8.92% |

**CITY OF WAUSAU
GENERAL FUND
2013 BUDGET**

| | 2010 | 2011 | 2012 | | | 2013 | Budget |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Adopted Budget | Increase (Decrease) |
| EXPENDITURES | | | | | | | |
| Council | \$ 107,922 | \$ 104,693 | \$ 109,602 | \$ 109,602 | \$ 102,087 | \$ 100,242 | \$ (9,360) |
| Mayor | 218,690 | 237,867 | 234,621 | 234,621 | 242,227 | 224,725 | (9,896) |
| Customer Service | 1,316,421 | 1,267,415 | 1,452,456 | 1,452,456 | 1,405,687 | 1,325,935 | (126,521) |
| CCITC | 560,424 | 578,144 | 639,476 | 639,476 | 590,000 | 612,610 | (26,866) |
| Assessment | 555,842 | 567,292 | 562,986 | 562,986 | 569,653 | 581,015 | 18,029 |
| Human Resources | 235,538 | 295,125 | 347,844 | 343,844 | 362,932 | 285,827 | (62,017) |
| City Attorney | 345,194 | 378,972 | 373,611 | 377,611 | 375,469 | 416,707 | 43,096 |
| Municipal Court | 124,178 | 126,487 | 121,075 | 121,075 | 124,541 | 125,349 | 4,274 |
| Unclassified | 357,507 | 168,449 | 244,500 | 314,500 | 260,345 | 139,325 | (105,175) |
| Police Department | 8,126,945 | 8,496,548 | 8,574,400 | 8,574,400 | 8,258,497 | 8,478,546 | (95,854) |
| Fire Department | 6,031,906 | 6,408,364 | 6,560,640 | 6,560,640 | 6,362,769 | 6,424,118 | (136,522) |
| Refuse Collection | 1,163,051 | 1,268,122 | 1,338,870 | 1,368,870 | 1,369,137 | 1,396,669 | 57,799 |
| Public Works | 7,592,769 | 8,411,533 | 8,658,006 | 8,658,006 | 8,579,305 | 8,479,381 | (178,625) |
| Parks, Recreation and Forestry | 2,249,142 | 2,310,482 | 2,293,947 | 2,297,406 | 2,295,493 | 2,292,404 | (1,543) |
| | <u>\$28,985,529</u> | <u>\$30,619,493</u> | <u>\$31,512,034</u> | <u>\$31,615,493</u> | <u>\$30,898,142</u> | <u>\$30,882,853</u> | <u>\$ (629,181)</u> |
| REVENUES | | | | | | | |
| General Property Taxes | \$ 14,227,826 | \$ 15,277,702 | \$ 15,546,035 | \$ 15,546,035 | \$ 15,602,813 | \$ 15,545,606 | \$ (429) |
| Other Taxes | 250,073 | 246,579 | 225,300 | 225,150 | 231,743 | 223,743 | (1,557) |
| Intergovernmental Grants & Aids | 8,864,943 | 9,023,031 | 7,977,535 | 7,977,535 | 8,117,753 | 7,979,941 | 2,406 |
| Licenses & Permits | 677,438 | 668,740 | 638,246 | 638,246 | 689,856 | 644,199 | 5,953 |
| Fines, Forfeitures & Penalties | 323,783 | 371,580 | 310,800 | 310,800 | 377,885 | 370,800 | 60,000 |
| Public Charges for Services | 1,645,863 | 1,900,605 | 1,801,970 | 1,801,970 | 1,685,809 | 1,710,752 | (91,218) |
| Intergovernmental Charges for Service | 1,217,706 | 1,199,461 | 1,119,832 | 1,119,832 | 1,348,337 | 1,617,308 | 497,476 |
| Miscellaneous Revenues | 739,207 | 793,095 | 726,630 | 726,630 | 685,900 | 596,960 | (129,670) |
| Other Financing Sources | 1,645,046 | 1,841,746 | 1,979,000 | 1,979,000 | 1,979,000 | 1,979,000 | - |
| | <u>\$29,591,887</u> | <u>\$31,322,539</u> | <u>\$30,325,348</u> | <u>\$30,325,198</u> | <u>\$30,719,096</u> | <u>\$30,668,309</u> | <u>\$ 342,961</u> |

COMMON COUNCIL

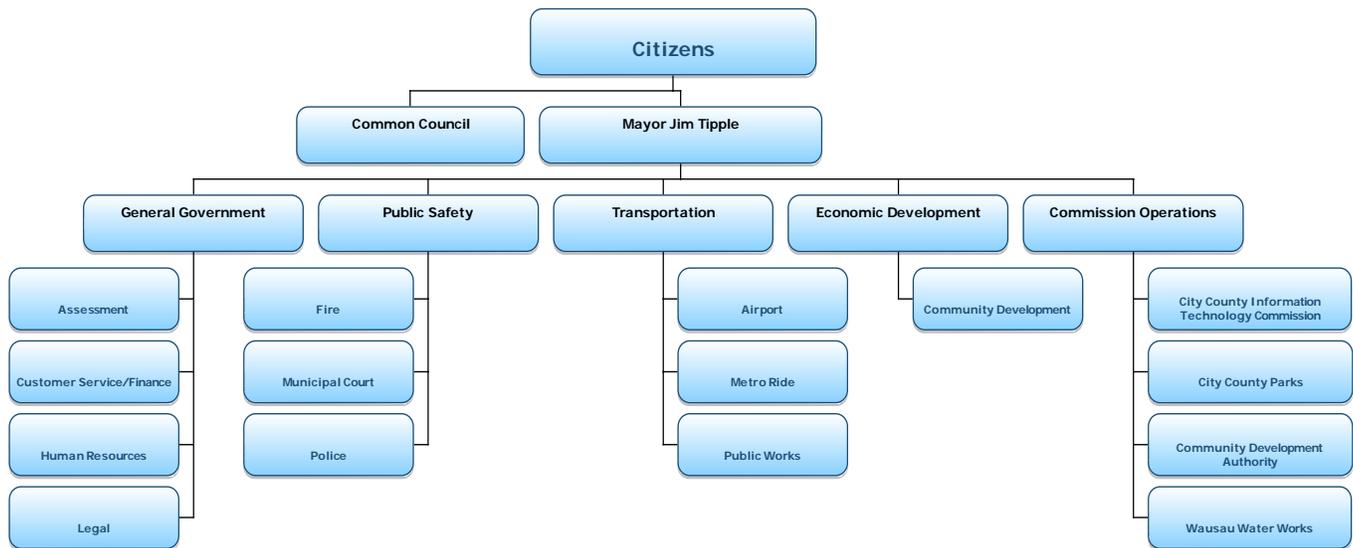
MISSION:

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.

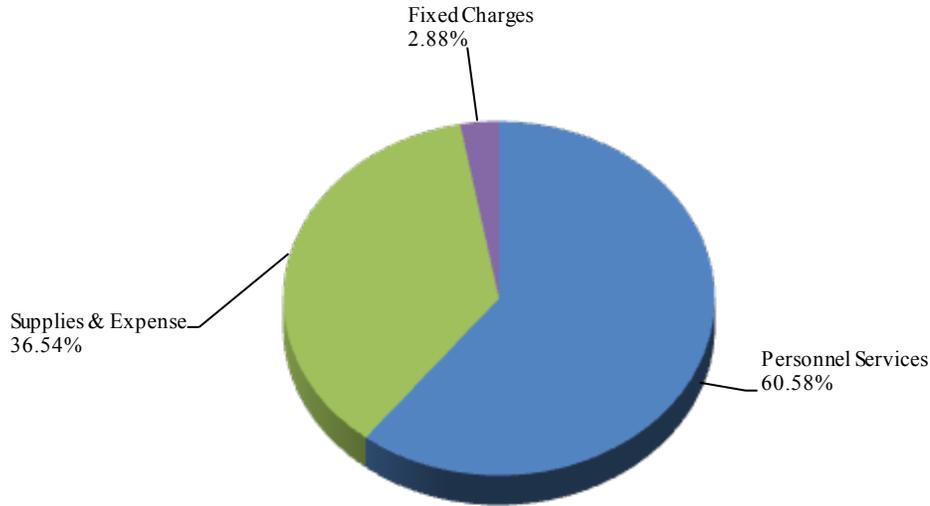
ORGANIZATIONAL STRUCTURE:



CITY OF WAUSAU COMMON COUNCIL

| <u>DISTRICT</u> | <u>ALDERPERSON</u> | <u>DISTRICT</u> | <u>ALDERPERSON</u> |
|-----------------|--------------------|-----------------|--------------------|
| 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 | | | | | | | | | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|------|--|
| | 2010 | | 2011 | | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted | | |
| Personnel Services | \$ 75,090 | \$ 73,014 | \$ 66,402 | \$ 66,402 | \$ 68,030 | \$ 66,915 | \$ 66,717 | | |
| Contractual Services | | 3,011 | | | | | | | |
| Supplies & Expense | 32,796 | 22,002 | 40,050 | 40,050 | 34,057 | 31,332 | 26,800 | | |
| Fixed Charges | 36 | 6,666 | 3,150 | 3,150 | | 6,725 | 6,725 | | |
| Total Expenses | \$ 107,922 | \$ 104,693 | \$ 109,602 | \$ 109,602 | \$ 102,087 | \$ 104,972 | \$ 100,242 | | |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget was reduced to meet historical spending.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$494,764 | (\$23,170) | -4.47% |

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.

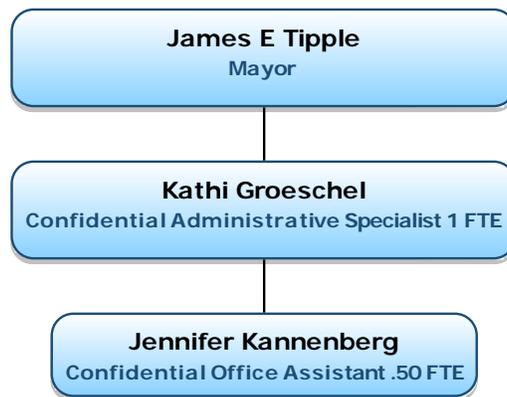
DEPARTMENTAL RESPONSIBILITIES:

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:

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------|------|------|------|------|------|------|------|------|------|------|
| TOTAL | 2.50 | 3.00 | 2.50 | 2.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |

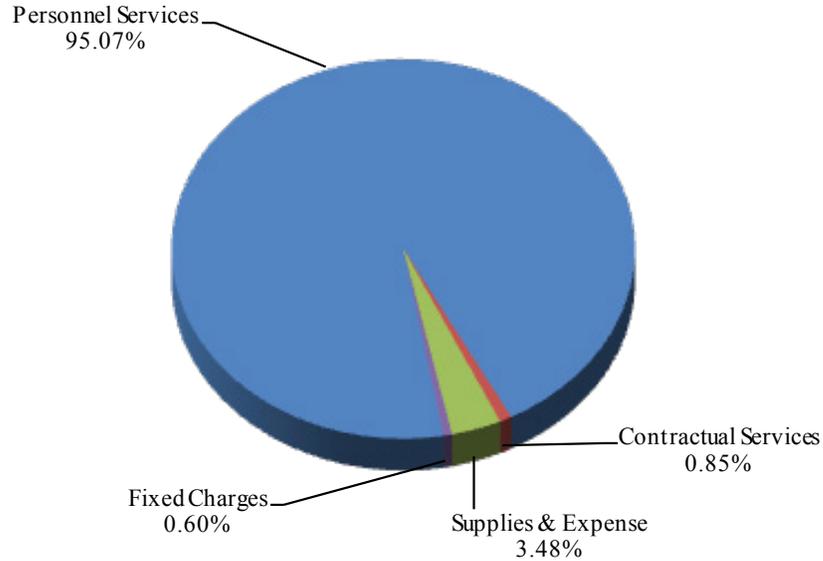
2012 ACCOMPLISHMENTS:

- Successfully organized and completed various Neighborhood Clean-Up Projects through the Neighbor to Neighbor (N2N) Committee. Held the 3rd annual "Clean-It Up, Wausau" event allowing residents to safely dispose and recycle unwanted household items. This Neighborhood Revitalization Initiative fosters a safe, clean environment to live in.
- Successfully completed a City-wide Citizen Survey which will provide input in the development of a City Strategic Plan for 2013.
- Successfully developed a housing code initiative that further enhances blight elimination throughout the city.
- Partnership work with the State and County road crews continue to provide safe roads. Projects completed and/or in the process of completion include:
 - Coordinated with the DOT on real estate acquisition for the CTH U/K project
 - Worked with the DOT on finalizing construction plans for pavement rehabilitation projects on Grand Avenue and Stewart Avenue
 - Constructed approximately \$7,100,000 in various street projects
 - Helped implement job costing at the County Highway Department
- Redevelopment and Economic Projects:
 - New entry and way-finding signs installed in the Business Campus (Industrial Park)
 - Partnered with the Marathon County Economic Development Corporation (McDevco) to facilitate financing for thirteen (13) area businesses
 - Partnership with MetroPlains developer is under construction for the development of 21 lofted residential units in the vacated Federal Building, in the central business district. MetroPlains also completed the 40-unit Trolley Quarter Flats Project and is close to full occupancy along the River Edge Walkway.
 - Extended down-payment assistance to nineteen (19) 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, to provide homeowner counseling to 35 households.
 - Successfully provided assistance to five (5) local non-profit agencies
 - Participated in regional area efforts to recruit Medical College of Wisconsin to central Wisconsin
 - Facilitated efforts to attract Collaborative Consulting, which is now located in downtown One Wausau Tower
 - Currently partnering with Marathon County and Holtz Krause Steering Committee for development of Soccer complex and Wausau Curling Facility
 - Facilitated metro area wide funding for Lake Wausau clean-up.
 - Successfully utilized public/private partnership dollars in the development of a Panera Bread and Kwik-trip business on the west side of town.

2013 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.
- Maintain high quality service at the lowest possible costs.
- 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 2013. Neighbor to Neighbor (N2N) is a community group made up of local organization leaders, city staff and concerned citizens that have come together to assist neighborhoods to start their own organizations, facilitate clean-ups with local volunteers and offer a wide variety of information.
- 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 | | | | | | | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 199,624 | \$ 223,964 | \$ 223,061 | \$ 223,061 | \$ 227,967 | \$ 217,881 | \$ 214,495 |
| Contractual Services | 2,018 | 2,089 | 2,000 | 2,000 | 2,000 | 2,000 | 2,100 |
| Supplies & Expense | 11,227 | 9,976 | 8,150 | 8,150 | 10,450 | 3,950 | 6,550 |
| Fixed Charges | 1,518 | 1,512 | 1,410 | 1,410 | 1,810 | 1,410 | 1,580 |
| Total Expenses | \$ 214,387 | \$ 237,541 | \$ 234,621 | \$ 234,621 | \$ 242,227 | \$ 225,241 | \$ 224,725 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The major change within the operational budget is the sharing of the Confidential Office Assistant with the Human Resources Department. This position sharing resulted in a reduction of ½ FTE within this department and facilitated the elimination of 1 FTE position for the city.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$224,725 | (\$9,896) | -4.22% |
| 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

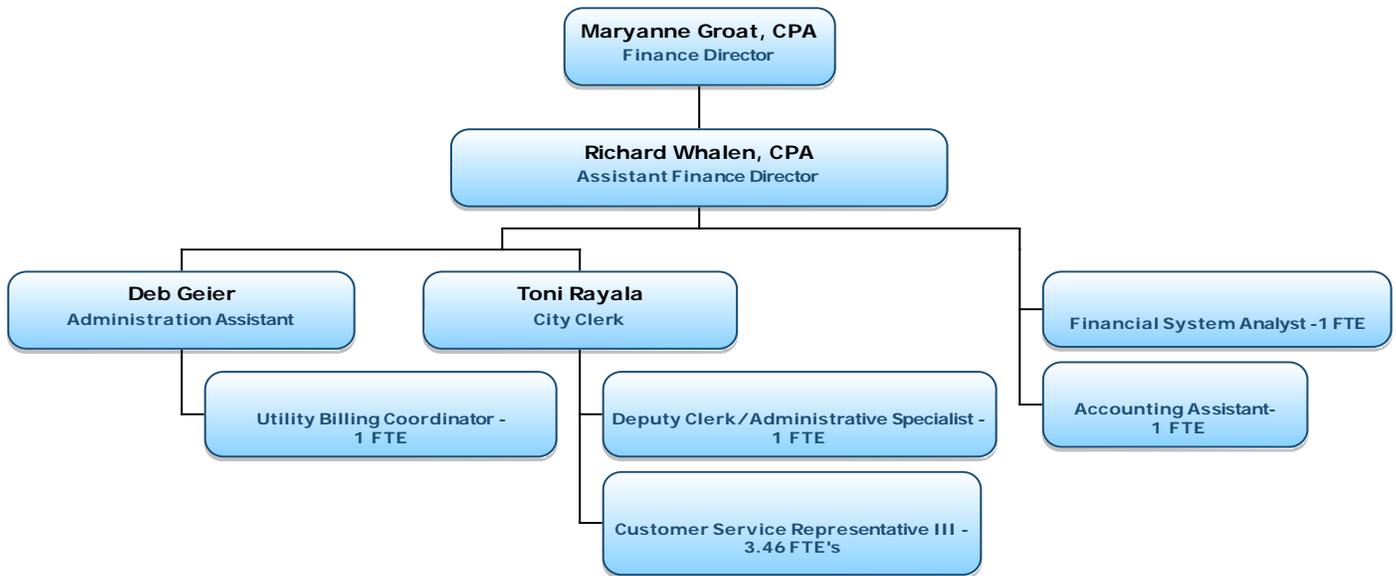
MISSION:

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 as well as facility maintenance.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| TOTAL | 11.46 | 11.46 | 12.20 | 12.20 | 13.20 | 13.65 | 14.15 | 14.15 | 15.25 | 15.25 |

2012 ACCOMPLISHMENTS:

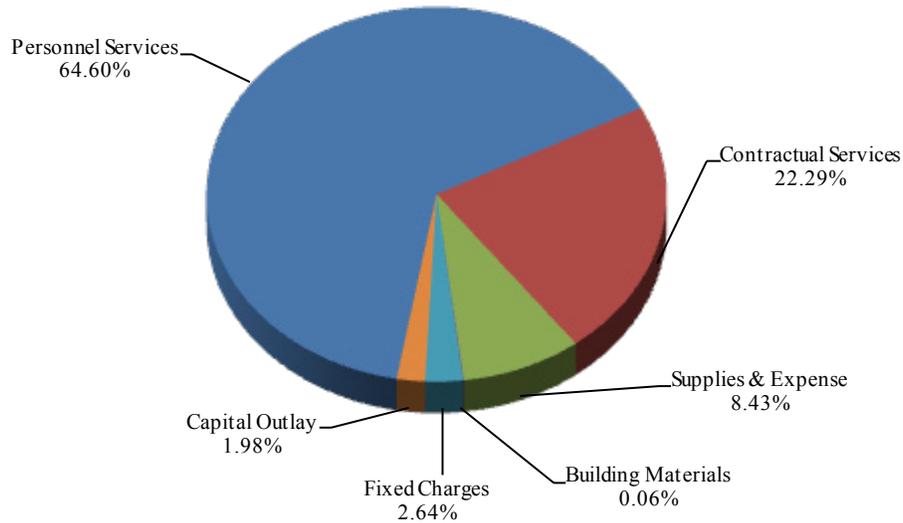
- Continued to expand the utilization of part-time and seasonal staff to respond to customer service needs and peak work demands.
- Successfully managed an overwhelming increase in election activity including the govern recall and presidential elections.
- Continued to improve election procedures resulting in earlier election night results.
- Hired and trained approximately 150 election workers and 30 special registration deputies.
- Implemented the GAB My.vote implemented on September 17th that provides for online registration and ballot requests.
- Assisted Public Health and Safety with the implementation of the Alcohol License Review Committee.
- Assisted the Animal Subcommittee with the implementation of Petdata online animal licensing.
- Prepared for the implementation of the Rental Abatement program.
- Served on the negotiating team for the public safety bargaining agreements and assisted with strategy planning as it pertained to public safety's exemption in the Walker Budget Bill and Act 10.
- Continued the implementation of the time and attendance software.
- Implemented the new Budget Software for the 2013 budget.
- Created the Project Plans for Tax Increment Districts Eight and Nine along with Amendments for Tax Increment Districts Five and Seven and participated in the planning and strategy 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 budget policy and complete revision of the procurement policy and fund balance policy.
- Increased the financial institutions accepting tax payments for the City.
- Initiated the implementation of the new cash collections software system to provide improved customer service, enhanced financial information and staff efficiencies.
- 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.
- Worked on long term debt planning resulting in the early retirement of Tax Increment District Five outstanding debt and the refinancing of several issues reducing the interest burden.
- Implemented a number of financial reports as requested by the Finance Committee including monthly financial reports and quarterly payroll projections.
- Provided financial recommendations and worked with the County to provide funding assistance for Lake Wausau Clean Up.
- Commissioned and supported an indirect cost allocation study.
- Provided financial accounting support to Main Street, Wausau Area Events and the Entrepreneurial and Education Center.
- Provided financial evidence supporting the additional parking enforcement position.
- Implemented new pay stubs, and new check issuing software.

2013 GOALS AND OBJECTIVES:

- Continue to enhance E-Government Services and online payments and transaction processing.
- Continuation of public and staff education of current election laws and procedures.
- 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 and test upgrades of Cayenta Financial Software.
- Implement efficiencies with the Imaging processes and evaluate work-flow.
- City Hall Lobby upgrades.
- Examine cost effective method to implement meeting management software.

CUSTOMER SERVICE DEPARTMENT

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 813,679 | \$ 813,259 | \$ 874,635 | \$ 874,635 | \$ 917,330 | \$ 881,902 | \$ 856,610 |
| Contractual Services | 342,872 | 300,857 | 382,766 | 382,766 | 310,145 | 316,800 | 295,467 |
| Supplies & Expense | 110,902 | 102,438 | 129,610 | 129,610 | 120,042 | 119,923 | 111,823 |
| Building Materials | - | 1,126 | 800 | 800 | 800 | 800 | 800 |
| Fixed Charges | 29,302 | 34,992 | 36,145 | 36,145 | 28,870 | 34,935 | 34,935 |
| Capital Outlay | 19,667 | 14,744 | 28,500 | 28,500 | 28,500 | 28,500 | 26,300 |
| Total Expenses | \$ 1,316,422 | \$ 1,267,416 | \$ 1,452,456 | \$ 1,452,456 | \$ 1,405,687 | \$ 1,382,860 | \$ 1,325,935 |
| Licenses/Permits | \$ 143,426 | \$ 153,669 | \$ 140,173 | \$ 140,173 | \$ 140,173 | \$ 142,250 | \$ 142,250 |
| Fines & Forfeitures | 865 | 980 | 800 | 800 | 800 | 800 | 800 |
| Public Charges | 51,530 | 48,740 | 47,000 | 47,000 | 47,000 | 52,200 | 46,700 |
| Intergovt Charges | 4,647 | 9,710 | 15,805 | 15,805 | 15,805 | 6,750 | 35,585 |
| Miscellaneous | 8,523 | 8,643 | 8,460 | 8,460 | 8,460 | 6,600 | 6,600 |
| Total Revenues | \$ 208,991 | \$ 221,742 | \$ 212,238 | \$ 212,238 | \$ 212,238 | \$ 208,600 | \$ 231,935 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects 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 Administration | External Auditing Services | Accounting | Clerk/Customer Service | Elections | City Hall Maintenance | Total |
|-----------------------|------------------------|----------------------------|-------------------|------------------------|------------------|-----------------------|---------------------|
| Personnel Services | \$ 81,227 | | \$ 264,540 | \$ 397,511 | \$ 25,273 | \$ 88,059 | \$ 856,610 |
| Contractual Services | 23,370 | 32,615 | - | 26,400 | 6,300 | 206,782 | 295,467 |
| Supplies & Expense | 7,438 | | 4,440 | 80,625 | 4,070 | 15,250 | 111,823 |
| Building Materials | - | | | | | 800 | 800 |
| Fixed Charges | 4,100 | | 6,065 | 14,550 | | 10,220 | 34,935 |
| Capital Outlay | | | | | | 26,300 | 26,300 |
| Total Expenses | \$ 116,135 | \$ 32,615 | \$ 275,045 | \$ 519,086 | \$ 35,643 | \$ 347,411 | \$ 1,325,935 |

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$1,325,935 | (\$126,521) | -8.71% |
| 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% |
| 2004 | \$1,284,636 | \$51,094 | 4.14% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$231,935 | \$19,697 | 9.28% |
| 2012 | \$212,238 | (\$9,504) | -4.29% |
| 2011 | \$221,742 | \$20,067 | 9.95% |
| 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% |
| 2004 | \$346,775 | \$0 | 0.00% |

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.

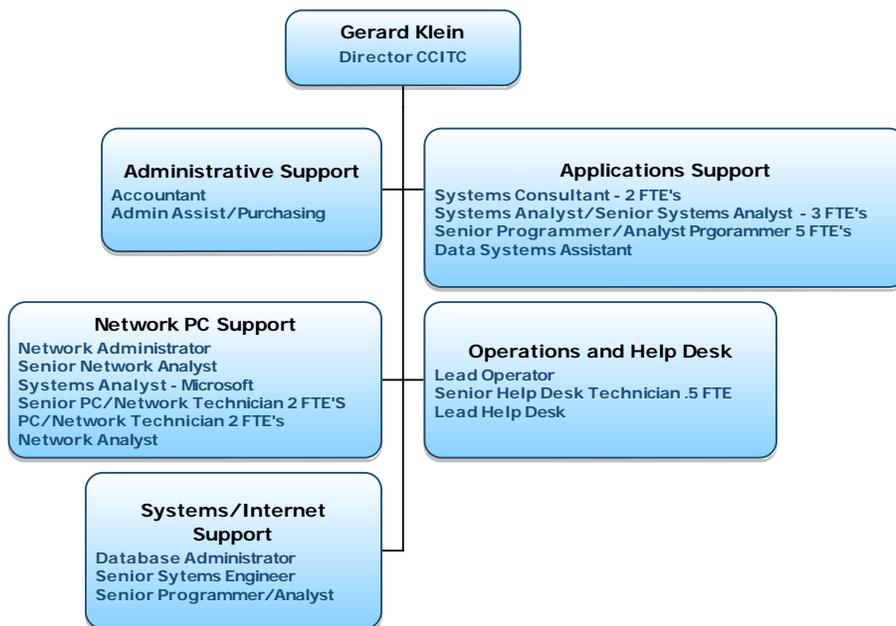
DEPARTMENTAL RESPONSIBILITIES:

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 28 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:

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------|-------|-------|--------|--------|--------|-------|-------|-------|-------|-------|
| TOTAL | 28.50 | 29.00 | 29.875 | 29.875 | 29.875 | 21.50 | 21.50 | 22.00 | 22.00 | 22.00 |

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

2012 ACCOMPLISHMENTS:

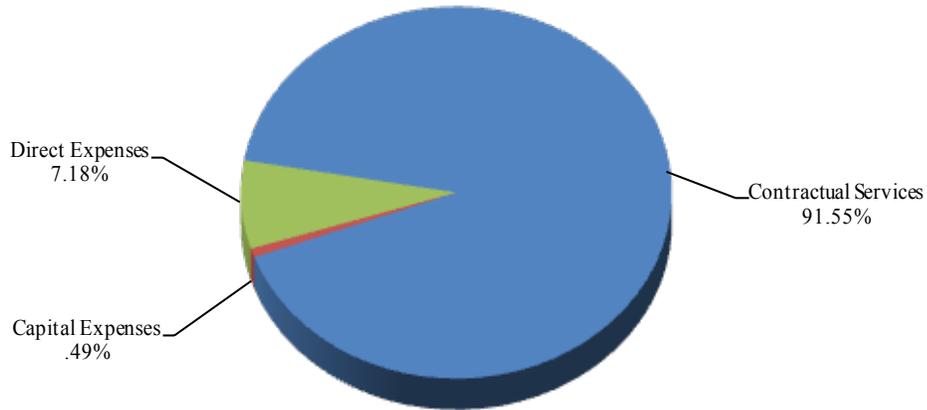
- Replaced all LAN switching equipment on 8 different LAN networks with switches that support Power Over Ethernet
- Replaced NEC analog telephone system with Cisco Voice over IP system (VOIP)
 - Placed 350 telephones
 - Installed new Voicemail system that is tightly integrated into VOIP system
- Printed 2011 tax bills, W2s and 1099s
- Enhanced the City's website to allow viewing of tax bills as PDF documents –reducing labor costs
- Worked with facility's staff to manage replacement of the City Hall generator. The old unit was 20 years old and was underpowered. The new unit is sized to handle the server room's planned new air conditioner.
- Expanded WIFI capacity at Public Safety Building and City Hall
- Upgraded technology training room with VM View virtual PC technology
- Enhanced Exchange Email system with Standby Continuous Replication technology at our disaster recovery site
- Upgraded in-car video system with new server, new software and additional storage
- Commenced project to virtualize file and print servers and storage. Expected Completion 1/1/13.
- Created a secure portal from the public internet that allows City staff to have secured access to internal documents over public PCs
- Changed check printing to eliminate a 3rd party software product – eliminating recurring costs
- Upgraded all security certificates
- Moved the Community Development website onto new DOTNET platform that improves efficiencies
- Deployed on our website a new Riverview Terrace website that was written by a vendor
- Enhanced the CD loan application
- Upgraded the fleet management software at Public Works
- Moved all deleted parcels in Land Records to a new database to avoid confusion
- Enhanced Metro Ride application software
- Automated the WI assessment PAD system filing
- Updated the Assessor's CAMA system and the water utility billing system to the latest releases
- Set up City Watch so that the Fire Department can use it to call in staff
- Replaced the paper time card system at Parks with an automated system
- Selected the new Parks campground reservation system. Implementation planned for 2013
- Implemented a new time and attendance system for administration, Fire and Police
- Worked with GL software vendor to build new budgeting system
- Selected vendors and have started two critical projects – replacing the imaging system and installing a cashiering system. Both projects got underway this summer and are expected to be complete in 2013
- Updated Law Enforcement (Tiburon) system to support Windows 7 desktops
- Enhanced Tiburon specialty interface to the statewide TRACS system
- Upgraded 31 PCs to new hardware, Window 7 and Office 2010
- Upgraded most desktops to Office 2010 from Office 2003
- Replaced our web server with Cisco UCS hardware
- Enhanced the software that interfaces with state Tax Intercept (TRIP) system

2013 GOALS AND OBJECTIVES:

- Implement new cashiering system
- Finish migration to new imaging system
- Fully Implement Cognos TM1 application for the 2014 budgeting process
- Upgrade the PC Fleet
- Upgrade aging Server Hardware and Operating Systems
- Upgrade the Omnicast video system
- Replace backbone routing and switching equipment
- Replace Assessor's software

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | \$ 526,000 | \$ 540,000 | \$ 590,413 | \$ 590,413 | \$ 550,000 | \$ 560,854 | \$ 560,854 |
| Capital Expenses | 4,668 | 2,996 | 3,167 | 3,167 | 4,000 | 4,800 | 4,800 |
| Direct Expenses | 29,757 | 35,148 | 45,896 | 45,896 | 36,000 | 46,956 | 46,956 |
| Total Expenses | \$ 560,425 | \$ 578,144 | \$ 639,476 | \$ 639,476 | \$ 590,000 | \$ 612,610 | \$ 612,610 |

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.

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|---|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$612,610 | (\$5,810) | -0.94% |
| 2012 | \$618,420 | (\$21,056) | -3.29% |
| 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% |
| 2004 | \$519,803 | \$5,015 | 0.97% |

ASSESSMENT DEPARTMENT

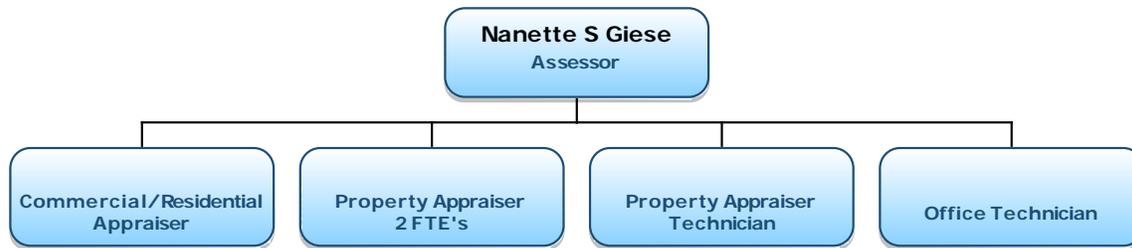
MISSION:

The Mission of the Assessment Department is to fairly and equitably value all real and personal property in the City of Wausau 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 these annual assessments.

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 in the State.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------|------|------|------|------|------|------|------|------|------|------|
| TOTAL | 6.50 | 6.50 | 6.50 | 6.50 | 6.50 | 6.50 | 6.00 | 6.00 | 6.00 | 6.00 |

2012 ACCOMPLISHMENTS:

- Electronically filed all our State-mandated Final Reports.
- Completed the 2012 Assessment Roll and held the statutorily-required Open Book Period and Board of Review Sessions in an appropriate time frame and provided professional documentation to support our Board of Review cases.
- Mailed the statutorily-required, state-approved "2012 Change of Assessment Notices" to Real Property owners in the time frame mandated.
- Mailed our Personal Property "2012 Change of Assessment Notices" to business owners stating their preliminary 2012 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.
- We are monitoring our Assessment website looking for ways to improve its use. For the 2012 Open Book period we used the on-line "Pre-Appointment Questionnaire" we created to assist the taxpayer when they have a question or want to schedule an appointment. We respond to them within one business day. This is quite efficient.
- Computerized our Commercial Work in Progress books used in the department to improve efficiency.
- Worked with the Community Development, Planning and Engineering Departments in the review of several properties for city acquisitions.

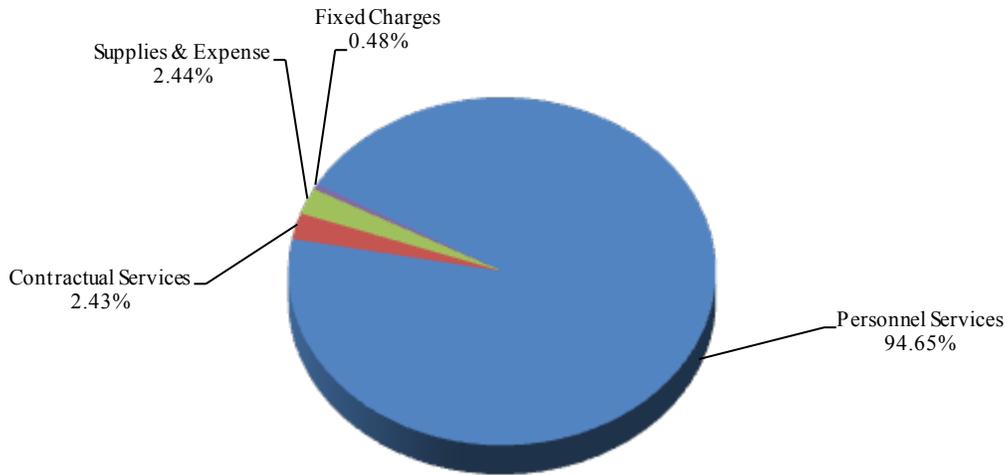
2012 Accomplishments Continued

- According to 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. This advanced certification allows our staff to expand into all areas of professional assessment work, making them more versatile hence more valuable.
- 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 walk out with a hard-copy map of the area discussed.
- We utilized two retired appraisers as Seasonal Employees to assist with our 2012 Assessment work. Our retired appraisers give the City experienced, State-Certified Appraisers who are familiar with our systems, our City, and our approach to assessing.
- Appraisal staff has attended the Wisconsin Association of Assessing Officers quarterly meetings which provide up to 18 hours of state-mandated assessor continuing education credits at an extremely economical price.
- Continued the Marshall & Swift Valuation Service connection on our CAMA system to automatically update over 800 tables, which is a time and money saving project.
- Two Appraisers attended a week-long International Association of Assessing Officers Course 300 on Mass Appraisal. Both Appraisers successfully passed the course.
- Published articles in the City Newsletter – Wausau Works and in the AVOW, a publication of the Wisconsin Association of Assessing Officers.
- Maintain photos for properties as part of the City's Emergency Management Initiative.
- We are concentrating on cross-training of staff to aid our efficiencies as our city workforce continues to shrink.
- We continue to use the appraiser's computers/laptops to eliminate the need for taking file folders out in the field during our annual review process. We save hauling over 15,500 files from our office to our vehicles for review. 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.
- Will be attending the League of WI Municipalities conference in Appleton. It is a great educational opportunity at a reasonable cost.
- In May of 2012 we purchased a Zebra Printer to print mailing labels and description labels for our files. CCITC does not perform this function for us anymore.
- The Department is continuously updating our Standard Operating Procedures Manual.
- For 2012, 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 implemented government collaboration by securing a assessment service agreement with City of Schofield. The City of Wausau will provide assessment services to the City of Schofield for the years 2013-2015.

2013 GOALS AND OBJECTIVES:

- New CAMA software is definitely needed as our software provider will no longer support our system or provide any updates or enhancements.
- 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 begin the special projects which are necessary as we prepare for a future "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."
- Complete the new state-mandated USPAP compliant report (AAR). This is NEW for 2013! Very Complex.
- 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 2013 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 another seasonal appraiser to assist with our increased workload. This seasonal employee would be requested to work specific days and times enabling us to schedule areas to work and appointments. Looking into the future, our present seasonal employees will not work for much longer as they are over 70 yrs old.
- 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 | | | | | | | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 515,061 | \$ 539,599 | \$ 525,575 | \$ 525,575 | \$ 532,242 | \$ 563,857 | \$ 549,920 |
| Contractual Services | 14,150 | 13,025 | 20,596 | 20,596 | 20,596 | 20,100 | 14,100 |
| Supplies & Expense | 23,693 | 12,052 | 13,815 | 13,815 | 13,815 | 14,195 | 14,195 |
| Fixed Charges | 2,938 | 2,616 | 3,000 | 3,000 | 3,000 | 3,000 | 2,800 |
| Total Expenses | \$ 555,842 | \$ 567,292 | \$ 562,986 | \$ 562,986 | \$ 569,653 | \$ 601,152 | \$ 581,015 |
| Intergovt Charges | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 24,000 |
| Total Revenues | \$ - | \$ 24,000 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for existing employees and for two part-time seasonal employees that have provided services to the City seasonally since they retired from full employment. The new revenue source represents payment from the City of Schofield.

ASSESSMENT DEPARTMENT

DEPARTMENT STATISTICS:

For the 2012 Assessment Year, there were 17,103 total parcels: 13,378 Residential Properties, 1,280 Commercial Properties, 15 Agricultural Properties, 2 Agricultural Forest Properties, 8 Productive Forest, 3 Other Properties, 3 Managed Forest Property, 557 Exempt Properties, 91 Manufacturing Properties, 67 Manufacturing Personal Property Accounts 1,517 Personal Property Accounts and 182 Mobil Homes lots.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$581,015 | \$18,029 | 3.20% |
| 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% |
| 2004 | \$434,894 | \$28,540 | 7.02% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|----------|--|-------------|
| | | DOLLAR | PERCENT |
| 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.

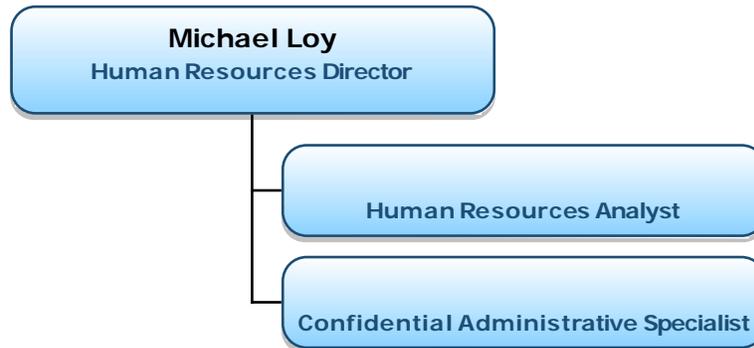
DEPARTMENTAL RESPONSIBILITIES:

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 a good value to the City and are fiscally responsible.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------|------|------|------|------|------|------|------|------|------|------|
| TOTAL | 2.50 | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.50 | 2.50 | 2.00 | 2.00 |

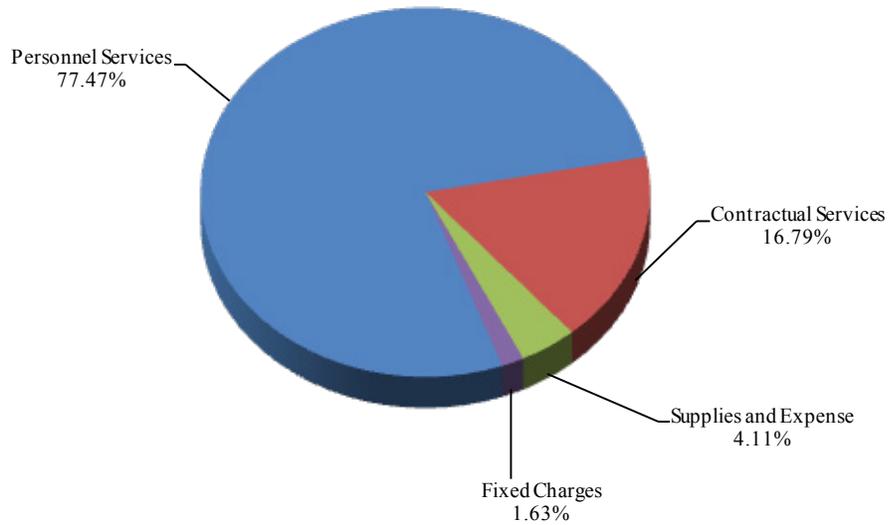
2012 ACCOMPLISHMENTS

1. Negotiated successor collective bargaining agreements with the Police and Fire unions obtaining key concessions including pension savings. Reduced overtime and provided increased staffing arrangements.
2. Designed and implemented employee handbook for former members of AFSCME unions and non-represented employees. Implementation of Acts 10 and 32.
3. Developed Compensation Plan and Pay Matrix for non-represented employees.
4. Reviewed, updated and created numerous city policies.
5. Updated and evaluated job descriptions of all City employees.
6. Provided training for employees and supervisors on risk management, policies and employment laws.
7. Conducted health insurance request for proposal and plan design change recommendations.
8. Overhauled employee performance evaluation and management systems.
9. Conducted compensation study and developed pay for performance proposal for Council.
10. Audited and improved hiring practices city-wide.
11. Created and implemented Wellness Operational Plan and Program.
12. Improved communication efforts.

GOALS FOR 2013

1. Provide an accountable, positive, convenient, and welcoming environment for employees to access information, ask questions, address issues and present suggestions.
2. Creation of City-wide training and development program with staff, management and leadership tracks.
3. Develop City-wide onboarding process for new hires.
4. Continue to update and fill policy gaps.
5. Negotiate successor agreement with Transit Union.
6. Conduct Operational Studies of the Fire and Public Works Department.
7. Complete Risk Assessment and create City-wide Risk Management Strategic Plan.
8. Review Management Plan program and integrate input measures, activity identification and output measurements as the next step to the development in the city's organization wide performance measurement initiative.
9. Continue to improve organization and community wide communication efforts.
10. Transition from paper employee files to electronic file management.

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-----------------------|-------------------|-------------------|-----------------------|------------------------|-------------------------|---------------------------|-------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 160,749 | \$ 216,355 | \$ 280,249 | \$ 280,249 | \$ 295,337 | \$ 224,767 | \$ 221,432 |
| Contractual Services | 60,850 | 64,463 | 54,800 | 50,800 | 51,500 | 48,000 | 48,000 |
| Supplies and Expense | 9,663 | 9,973 | 8,550 | 8,550 | 11,850 | 11,750 | 11,750 |
| Fixed Charges | 4,276 | 4,334 | 4,245 | 4,245 | 4,245 | 4,645 | 4,645 |
| Total Expenses | \$ 235,538 | \$ 295,125 | \$ 347,844 | \$ 343,844 | \$ 362,932 | \$ 289,162 | \$ 285,827 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The personnel budget provides for substantial savings due to the restructuring of the department after two retirements in 2012 and includes the reduction of .5FTE.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$285,827 | (\$62,017) | -17.83% |
| 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% |
| 2004 | \$215,603 | (\$4,636) | -2.11% |

CITY ATTORNEY

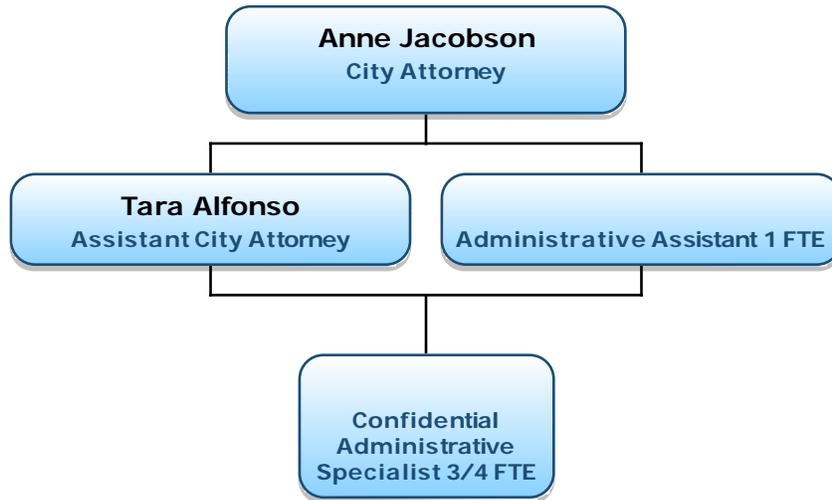
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

The City Attorney office provides legal advice and counsel to the Mayor, City Council, Department Heads, and various City boards and commissions. Legal Affairs staff is responsible for all necessary legal work for the City including but not limited to land acquisitions, drafting and reviewing of contracts, annexations, alley and street vacations or abandonments, collection of past due rents, invoices and accounts, prosecution of City traffic violations, and prosecution with regard to City’s inspection, zoning, and other general ordinances. The department coordinates the defense of claims and suits against the City. It prepares ordinances and resolutions, analyzes new planned programs and systems for legal implications, viability, problems, etc. The City Attorney is also a member of the Board of Public Works and Insurance Claims Committee.

ORGANIZATIONAL STRUCTURE:



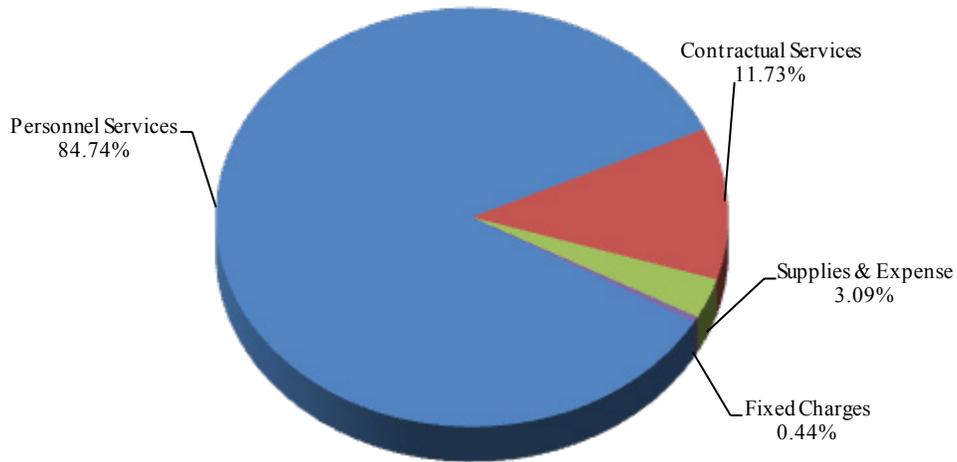
STAFFING LEVELS:

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------|------|------|------|------|------|------|------|------|------|------|
| TOTAL | 3.75 | 3.25 | 3.25 | 3.25 | 2.00 | 4.00 | 4.00 | 3.75 | 3.75 | 3.75 |

2013 GOALS AND OBJECTIVES:

- Continue to fulfill departmental responsibilities.

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 273,378 | \$ 279,703 | \$ 281,866 | \$ 321,866 | \$ 319,525 | \$ 359,606 | \$ 353,116 |
| Contractual Services | 56,614 | 83,225 | 75,800 | 39,800 | 39,750 | 75,900 | 48,900 |
| Supplies & Expense | 13,033 | 13,964 | 14,050 | 14,050 | 14,329 | 12,866 | 12,866 |
| Fixed Charges | 2,170 | 2,080 | 1,895 | 1,895 | 1,865 | 1,825 | 1,825 |
| Total Expenses | \$ 345,195 | \$ 378,972 | \$ 373,611 | \$ 377,611 | \$ 375,469 | \$ 450,197 | \$ 416,707 |
| Fines/forfeitures | \$ 17 | \$ 1,265 | | | | | |
| Total Revenues | \$ 17 | \$ 1,265 | \$ - | \$ - | \$ - | \$ - | \$ - |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for existing employees and related fringe benefits. No significant changes are proposed.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$416,707 | \$43,096 | 11.54% |
| 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% |
| 2004 | \$321,635 | \$9,364 | 3.00% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|----------|--|----------|
| | | DOLLAR | PERCENT |
| 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% |
| 2005 | \$1,200 | \$0 | 0.00% |
| 2004 | \$1,200 | \$600 | 100.00% |

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.

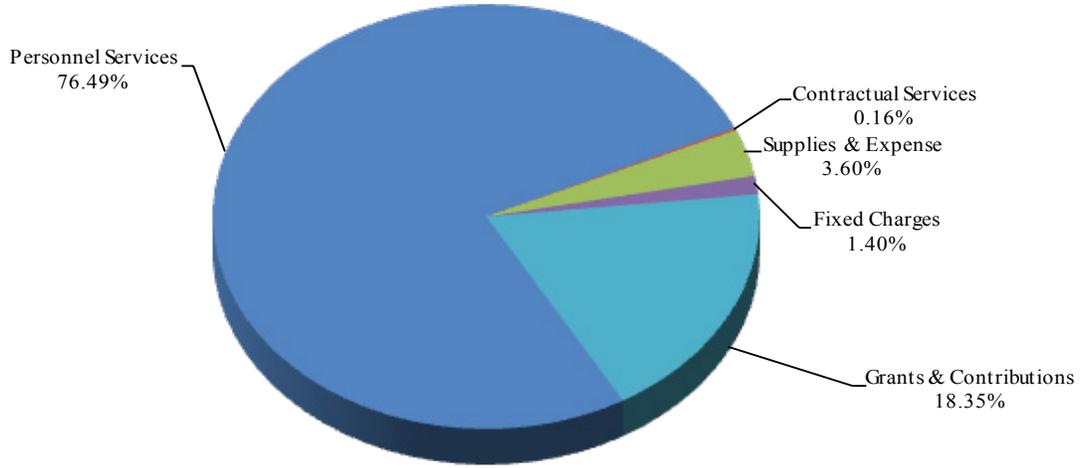
ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--------------|------|------|------|------|------|------|------|------|------|------|
| Union | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Elected (PT) | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| TOTAL | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |

BUDGET:



| BUDGET SUMMARY | | | | | | | | |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--|
| | 2010 | 2011 | 2012 | | | 2013 | | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted | |
| Personnel Services | \$ 94,758 | \$ 96,814 | \$ 93,190 | \$ 93,190 | \$ 95,076 | \$ 98,045 | \$ 95,884 | |
| Contractual Services | 114 | 154 | | | 200 | 200 | 200 | |
| Supplies & Expense | 4,551 | 5,134 | 3,567 | 3,567 | 4,510 | 4,510 | 4,510 | |
| Fixed Charges | 1,755 | 1,385 | 1,318 | 1,318 | 1,755 | 1,755 | 1,755 | |
| Grants & Contributions | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | |
| Total Expenses | \$ 124,178 | \$ 126,487 | \$ 121,075 | \$ 121,075 | \$ 124,541 | \$ 127,510 | \$ 125,349 | |
| Fines/Forfeitures | \$ 322,901 | \$ 369,335 | \$ 310,000 | \$ 310,000 | \$ 310,000 | \$ 370,000 | \$ 370,000 | |
| Miscellaneous | | | 500 | 500 | 500 | | | |
| Total Revenues | \$ 322,901 | \$ 369,335 | \$ 310,500 | \$ 310,500 | \$ 310,500 | \$ 370,000 | \$ 370,000 | |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget represents a status quo budget. Revenue is projected to equal the 2012 actual. The Grants and Contributions represents a payment to the Boys and Girls Club for juvenile court work.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$125,349 | \$4,274 | 3.53% |
| 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% |
| 2004 | \$86,233 | \$3,386 | 4.09% |

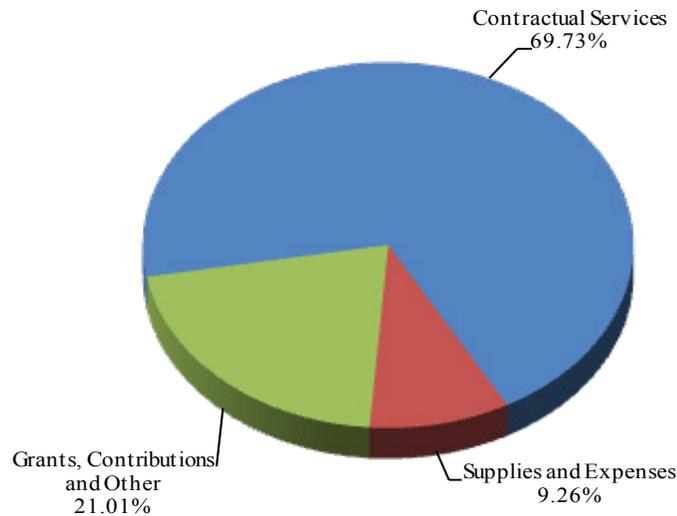
| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$370,000 | \$59,500 | 19.16% |
| 2012 | \$310,500 | \$0 | 0.00% |
| 2011 | \$310,500 | \$5,000 | 1.64% |
| 2010 | \$305,500 | \$0 | 0.00% |
| 2009 | \$305,500 | \$0 | 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% |
| 2004 | \$475,500 | \$0 | 0.00% |

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 | | | | | | | |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$57,208 | \$29,099 | \$57,500 | \$57,500 | \$34,145 | \$34,145 | |
| Contractual Services | 115,291 | 74,995 | 90,000 | 90,000 | 84,300 | 120,300 | 97,150 |
| Supplies and Expenses | 26,419 | 19,429 | 27,000 | 27,000 | 11,900 | 12,900 | 12,900 |
| Grants, Contributions and Other | 158,589 | 44,926 | 70,000 | 140,000 | 130,000 | 30,000 | 29,275 |
| Total Expenses | \$ 357,507 | \$ 168,449 | \$ 244,500 | \$ 314,500 | \$ 260,345 | \$ 197,345 | \$ 139,325 |
| General Property Taxes | \$ 14,165,352 | \$ 15,152,542 | \$ 15,484,082 | \$ 15,484,082 | \$ 15,540,860 | \$ 15,523,636 | \$ 15,545,606 |
| Other Taxes | 250,073 | 246,579 | 225,300 | 225,150 | 231,743 | 231,743 | 223,743 |
| Intergovt Grants/Aids | 6,083,605 | 6,170,550 | 5,355,444 | 5,355,444 | 5,550,894 | 5,550,894 | 5,412,886 |
| Licenses/Permits | 344,867 | 347,988 | 343,000 | 343,000 | 348,450 | 348,450 | 315,000 |
| Public Charges | 124,099 | 120,969 | 116,000 | 116,000 | 1,250 | 1,250 | 1,250 |
| Intergovt Charges | 661,584 | 627,400 | 670,000 | 670,000 | 875,000 | 875,000 | 875,000 |
| Miscellaneous | 547,740 | 543,707 | 539,000 | 539,000 | 510,600 | 510,600 | 518,900 |
| Other Sources | 1,610,046 | 1,813,246 | 1,979,000 | 1,979,000 | 1,979,000 | 1,979,000 | 1,979,000 |
| Total Revenues | \$ 23,787,366 | \$ 25,022,981 | \$ 24,711,826 | \$ 24,711,676 | \$ 25,037,797 | \$ 25,020,573 | \$ 24,871,385 |

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$139,325 | (\$105,175) | -43.02% |
| 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% |
| 2004 | \$162,600 | \$1,750 | 1.09% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|--------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$9,325,779 | \$98,035 | 1.06% |
| 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% |
| 2005 | \$9,842,135 | (\$46,324) | -0.47% |
| 2004 | \$9,888,459 | (\$246,173) | -2.43% |

POLICE DEPARTMENT

MISSION:

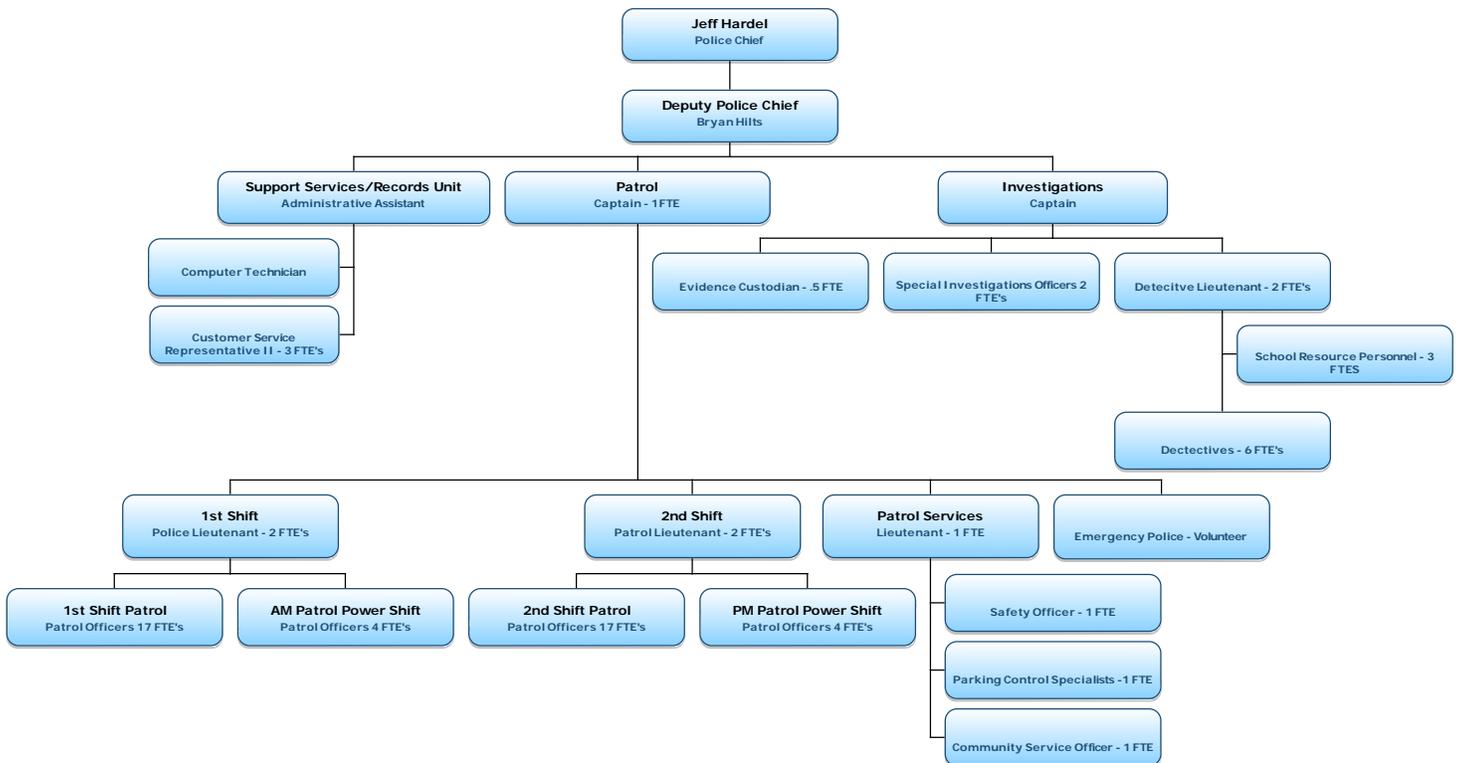
To enhance quality of life, foster peace and identify and resolve neighborhood problems within the City of Wausau through dedication to a continuing partnership with the community, to be accomplished through the empowerment of both police officers and citizens. The Wausau Police Department strives to deliver the police services the citizens want, rather than what it thinks citizens need.

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:

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| TOTAL | 80.25 | 80.25 | 80.25 | 80.25 | 83.75 | 83.75 | 79.75 | 78.75 | 78.75 | 76.00 |

2012 ACCOMPLISHMENTS:

During 2012, the department made more progress in the area of scanning reports into the imaging system. We started 2011, with five years of reports that need to be scanned into imaging, from 2001-2006. We are now scanning reports from the end of 2004. Hopefully, we can complete this task in 2013.

Wausau Police collaborated with Marathon County Sheriff’s Office and the U.S. Marshals Service to conduct residence verification checks for registered sex offenders in the area. One hundred eighty-eight offenders were checked and 6 were found to be non-compliant.

As the department continually strives to become more efficient, we have seen an increase in our on-line reporting and voluntary reports submitted. This reduces the workload for the sector officers so they can concentrate on higher priority calls that improve the quality of life for residents.

2013 GOALS AND OBJECTIVES:

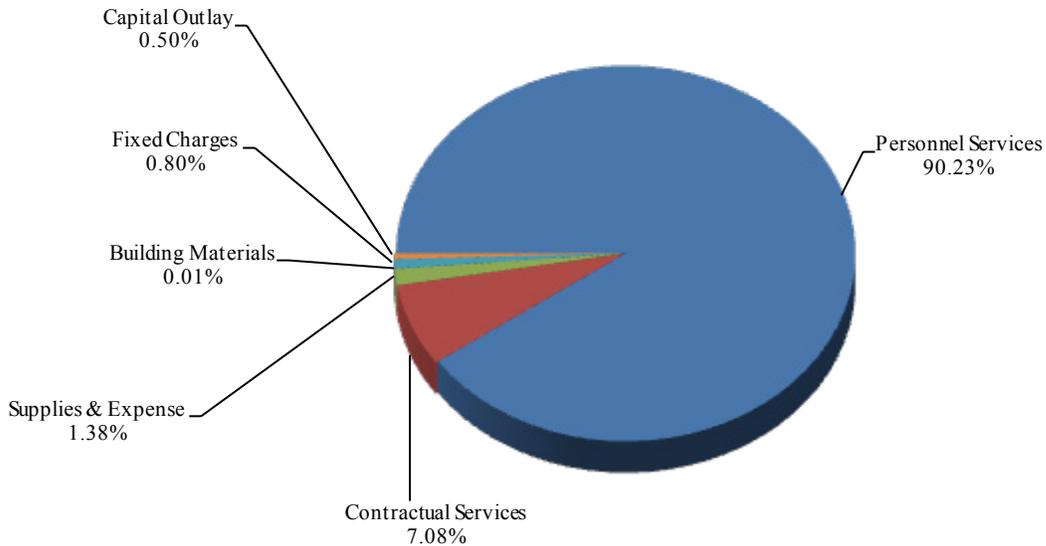
The police department has seen a significant increase in the number of problem residents that disrupt neighborhoods and impact the quality of life for residents. Disruptive neighborhood behaviors could be described as party houses, underage drinking parties, loud music complaints, unsupervised children, animals that are left unleashed and/or vicious animals, lots of traffic in and out at a particular address, and drug use/drug dealing.

Drug dealing complaints require much more intense investigations as we attempt to resolve these neighborhood issues. For these reasons, we are implementing a different approach to problem houses that deal drugs. For 2013, the department will have a specific problem solving team that collaborates with the impacted neighborhoods, gathers neighborhood data and implements enforcement efforts to resolve the neighborhood disruption. This allows officers the dedicated time to work on quality of life neighborhood issues rather than getting called off to respond to other service calls.

DEPARTMENT STATISTICS:

| | 2011 | 2010 | 2009 | 2008 |
|----------------------------|--------|--------|--------|--------|
| Officer Responses | 50,580 | 50,580 | 50,148 | 53,741 |
| Total Arrests | 3,047 | 3,047 | 3,255 | 3,451 |
| Parking Tickets | 6,781 | 6,970 | 10,907 | 12,968 |
| Traffic Citations/Warnings | 9,497 | 8,777 | 8,162 | 6,705 |

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 7,285,561 | \$ 7,566,917 | \$ 7,649,100 | \$ 7,649,100 | \$ 7,376,262 | \$ 7,766,966 | \$ 7,649,905 |
| Contractual Services | 673,845 | 730,400 | 736,700 | 736,700 | 680,401 | 618,652 | 600,392 |
| Supplies & Expense | 96,228 | 113,275 | 113,900 | 113,900 | 113,284 | 120,000 | 117,000 |
| Building Materials | | | 800 | 800 | 400 | 800 | 800 |
| Fixed Charges | 64,868 | 70,108 | 53,000 | 53,000 | 68,000 | 53,000 | 68,200 |
| Capital Outlay | 6,443 | 15,847 | 20,900 | 20,900 | 20,150 | 62,250 | 42,250 |
| Total Expenses | \$ 8,126,945 | \$ 8,496,547 | \$ 8,574,400 | \$ 8,574,400 | \$ 8,258,497 | \$ 8,621,668 | \$ 8,478,547 |
| Intergvtl Grants/Aids | \$ 201,697 | \$ 209,044 | \$ 206,714 | \$ 206,714 | \$ 206,714 | \$ 85,280 | \$ 183,125 |
| Public Charges | 17,463 | 15,442 | 19,000 | 19,000 | 19,000 | 26,000 | 19,000 |
| Intergvtl Charges | 324,299 | 327,000 | 294,777 | 294,777 | 294,777 | 289,852 | 373,923 |
| Miscellaneous | 65,350 | 92,663 | 50,100 | 50,100 | 50,100 | 50,100 | 65,100 |
| Other Financing Sources | 35,000 | 28,500 | | | | | |
| Total Revenues | \$ 643,809 | \$ 672,649 | \$ 570,591 | \$ 570,591 | \$ 570,591 | \$ 451,232 | \$ 641,148 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Department changes include the reinstatement of the crossing guard personnel back into the budget and the inclusion of an additional parking enforcement position. The personnel budget also reflects savings experienced during the contract ratification when public safety staff agreed to contribute to the Wisconsin Retirement System. Capital Outlay provides for the replacement of bullet proof vests.

POLICE DEPARTMENT

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$8,478,547 | (\$95,853) | -1.12% |
| 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% |
| 2004 | \$6,220,359 | \$385,214 | 6.60% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$319,580 | \$71,080 | 28.60% |

FIRE DEPARTMENT

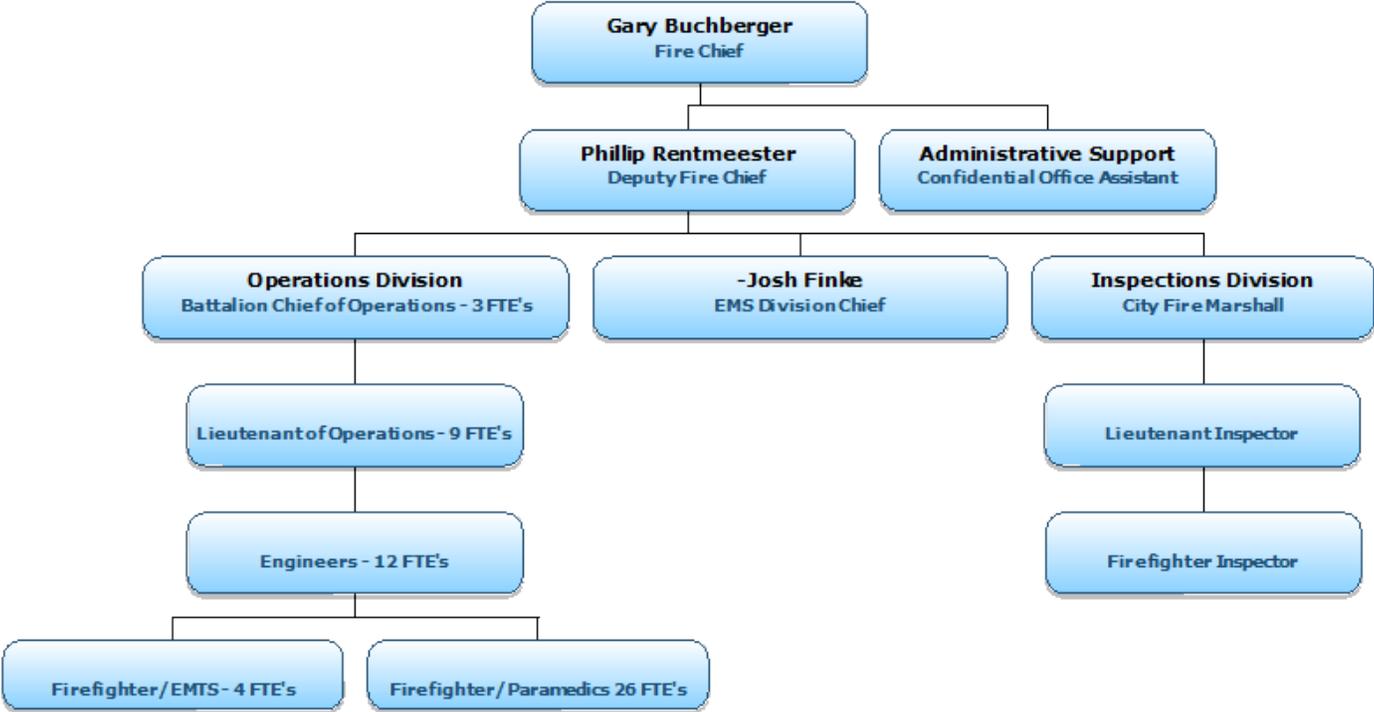
MISSION:

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 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:

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| TOTAL | 60.00 | 60.00 | 60.00 | 60.00 | 59.00 | 59.00 | 59.00 | 60.00 | 59.00 | 60.00 |

2012 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 777 training classes translating to 6,337 hours of training involving 3,656 attendees and including instruction in fire, EMS, rescue and terrorism response as well as Hazmat response including department personnel in cooperation with local schools, police and other emergency support agencies.
- Completed 3,919 commercial building inspections with 4 legal citations and 107 special inspections in 2011 bringing in over \$85,000 in fire insurance revenues into the city. 2012 inspections figures are not yet available.
- Buildings were obtained and used for fire training. Instructor from Eau Claire Fire Dept came for instruction.
- Live fire training for all crews and new firefighters was completed.
- Continued ambulance and emergency medical service contracts with five surrounding townships and communities with estimated total revenues of over \$90,000.
- All paramedic personnel completed the Pediatric Advanced Life Safety course training and certification.
- Department revenues collected totaled over \$1,300,000 with over \$1,200,000 coming from EMS and ambulance responses and over \$90,000 coming from fire responses, burning permits, inspection fees, etc.
- The Wausau Fire Department responded to 4,224 EMS ambulance calls and 1,493 fire calls in 2011.
- The department reached 3,534 children from 17 schools and child care centers with our Fire Prevention and Education Program. The Fire Safety House Program was presented to each 1st, 3rd, and 5th grade classes in the city school system during the 2011-2012 school term.
- 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 campaign.
- We have department members in the fleet safety group, NTC EMS & fire advisory boards, risk management group and sub-committee, radio interoperability committee, Marathon County LEPC, wellness committee, labor-management council and the WFD peer focus group.
- Took delivery of our new 100' aerial platform truck obtained through federal grant funding.
- The new EMS Division Chief position was filled and is now operational.

2013 GOALS AND OBJECTIVES:

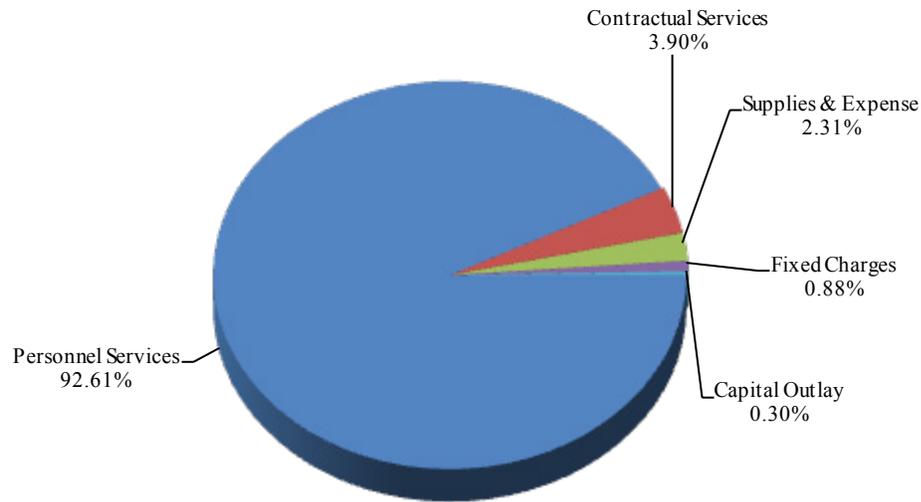
- Establish a training program involving surrounding communities, especially Rib Mountain and Weston to develop better interoperability between departments.
- Continue to develop a pre-planning and building information tracking system that can be completed by fire crews while doing fire prevention/code 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, fire inspector visits and building and drilling 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 establishment of a city/county emergency operations center (EOC) in Wausau City Hall.
- Continue functional training and education program with community industries to better respond to fire and rescue emergencies at their specific locations.
- 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 establish 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.
- 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 to support, inspect, and do standbys for city special events such as the Balloon Rally and 400 Block events.

FIRE DEPARTMENT

DEPARTMENT STATISTICS:

| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|---------------------|------|------|------|------|------|------|------|------|------|------|------|
| Fire Responses | 1493 | 1333 | 1285 | 1437 | 1393 | 1433 | 1478 | 1455 | 1648 | 1238 | 824 |
| Emergency Responses | 4224 | 4161 | 4074 | 4617 | 4185 | 4003 | 3734 | 3565 | 3350 | 3329 | 3387 |
| Inspections | 3919 | 4004 | 3951 | 3640 | 4043 | 4018 | 4438 | 3816 | 4183 | 3232 | 3321 |

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 5,595,313 | \$ 5,895,851 | \$ 6,067,631 | \$ 6,067,631 | \$ 5,869,760 | \$ 6,136,035 | \$ 5,949,509 |
| Contractual Services | 236,957 | 298,200 | 268,637 | 268,637 | 268,637 | 298,164 | 250,441 |
| Supplies & Expense | 130,102 | 145,261 | 148,850 | 148,850 | 148,850 | 150,761 | 148,261 |
| Fixed Charges | 52,624 | 54,690 | 59,822 | 59,822 | 59,822 | 56,407 | 56,407 |
| Capital Outlay | 16,911 | 14,363 | 15,700 | 15,700 | 15,700 | 19,500 | 19,500 |
| Total Expenses | \$ 6,031,907 | \$ 6,408,365 | \$ 6,560,640 | \$ 6,560,640 | \$ 6,362,769 | \$ 6,660,867 | \$ 6,424,118 |
| Intergvtl Grants/Aid | \$ 81,670 | \$ 85,662 | \$ 87,500 | \$ 87,500 | \$ 87,500 | \$ 94,000 | \$ 94,000 |
| Public Charges | 1,188,076 | 1,337,538 | 1,303,000 | 1,303,000 | 1,303,000 | 1,338,262 | 1,338,262 |
| Intergvtl Charges | 89,489 | 107,698 | 90,750 | 90,750 | 90,750 | 71,000 | 71,000 |
| Miscellaneous | 150 | 6 | | | | | |
| Total Revenue | \$ 1,359,385 | \$ 1,530,904 | \$ 1,481,250 | \$ 1,481,250 | \$ 1,481,250 | \$ 1,503,262 | \$ 1,503,262 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2012 budget represents a status quo from the prior year. The personnel budget also reflects savings experienced during the contract ratification when public safety personnel agreed to contribute to the Wisconsin Retirement System.

FIRE DEPARTMENT

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$6,424,118 | (\$136,522) | -2.08% |
| 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% |
| 2005 | \$5,113,753 | (\$95,755) | -1.84% |
| 2004 | \$5,209,508 | (\$242,114) | -4.44% |

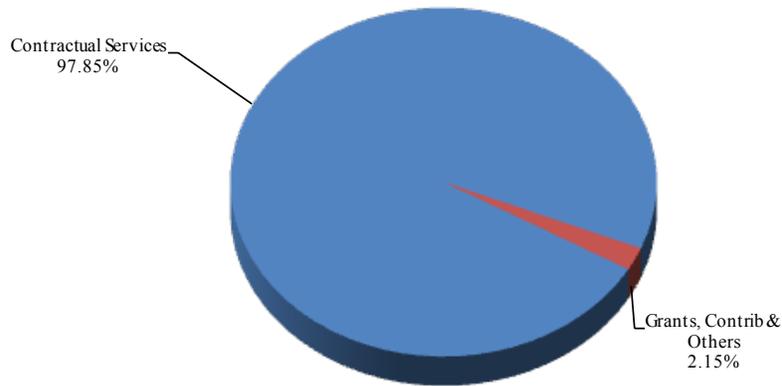
| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$1,503,262 | \$22,012 | 1.49% |
| 2011 | \$1,481,250 | \$166,080 | 12.63% |
| 2010 | \$1,315,170 | (\$214,014) | -14.00% |
| 2009 | \$1,529,184 | \$311,195 | 25.55% |
| 2008 | \$1,217,989 | \$81 | 0.01% |
| 2007 | \$1,217,908 | \$33,272 | 2.81% |
| 2006 | \$1,184,636 | \$119,238 | 11.19% |
| 2005 | \$1,065,398 | \$102,908 | 10.69% |
| 2004 | \$962,490 | \$92,490 | 10.63% |

REFUSE COLLECTION

RESPONSIBILITIES:

This organization includes all the charges for weekly curbside garbage collection of all residential units within the City, and refuse collection at City facilities and the University of Wisconsin Campus. 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 | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | \$1,163,051 | \$1,268,122 | \$1,338,870 | \$1,338,870 | \$1,339,137 | \$1,366,669 | \$1,366,669 |
| Grants, Contrib & Others | | | | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| Total Expenses | \$ 1,163,051 | \$ 1,268,122 | \$ 1,338,870 | \$ 1,368,870 | \$ 1,369,137 | \$ 1,396,669 | \$ 1,396,669 |
| Intergovernmental Charges for Services | | | | | | \$ 18,000 | \$ 18,000 |
| Total Revenues | \$ - | \$ 18,000 | \$ 18,000 |

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 COLLECTION

| | REFUSE | | RECYCLING | | GRAND TOTAL | |
|------|-----------|-------------|-----------|-----------|-------------|-------------|
| | Rate Per | | Rate Per | | Rate Per | |
| | Household | Total | Household | Total | 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 |
| 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% |
| 2004 | \$1,006,000 | \$15,000 | 1.51% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$18,000 | \$18,000 | |

PUBLIC WORKS DEPARTMENT

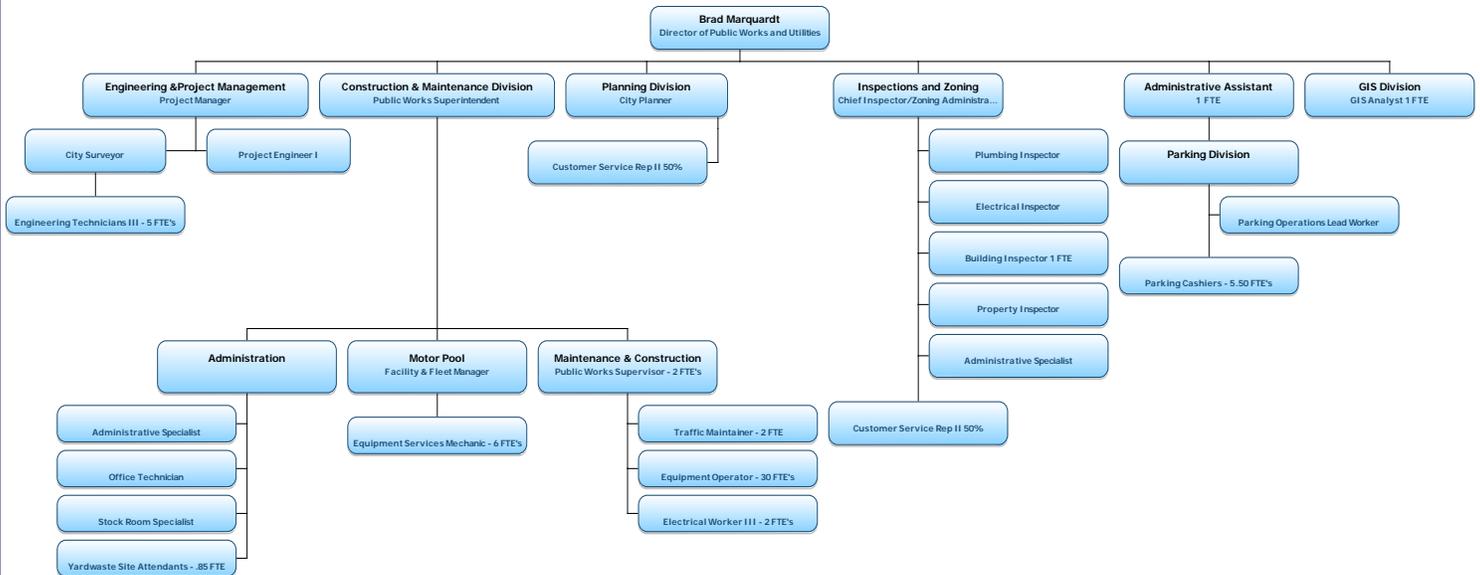
MISSION:

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 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| TOTAL | 68.85 | 68.85 | 69.35 | 73.85 | 74.50 | 76.85 | 76.00 | 79.00 | 79.00 | 78.50 |

2012 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.
- Continued the design and oversight of design for Thomas Street from 17th Avenue to the Wisconsin River.
- 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 \$400,000 in concrete rehabilitation project.
- Provided staff assistance to the CISM Committee and Parking and Traffic Committee.
- 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 two municipal parking lots.
- Assisted the Park Department in design of the River Edge Trail.
- Prepared Sherman Street Speed Study.
- Provided Parking & Traffic Committee with traffic counts and speed analysis on several City streets.

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

- Procured and installed oblique photography for use in ArcGIS and GIS web site.
- Procured and installed an updated GIS web site for use with the city and county.
- Upgrade mobile GoSync applications for water department.
- Created TID 8 and TID 9 maps.
- Modified and updated Fire Department pre-plan maps and NIFR code maps.
- Created a series of property violation maps and an ArcReader app for the Inspections Department.
- Develop and train newly acquired part time GIS Tech.
- Completed over 180 map requests from the public, City departments and other public agencies.
- Move imagery from snap server to san server.
- Managed and administered the web (ccdnt161) and data server (ccdnt162)
- Completed Boundary Annexation Survey for the Census Bureau.

PLANNING DIVISION

- Processed numerous zoning and conditional use petitions through the City Plan Commission and Common Council.
- Responded to scores of inquiries from citizens, developers, and other city staff on a variety of topics, mostly relating to planning and zoning.
- Worked with the Wausau Historic Preservation Commission to explore designation of additional historic districts and local historic landmarks.
- Created and presented ordinance amendments to the Common Council from the Plan Commission and Historic Preservation Commission.
- Assisted in annexation, subdivision, and redevelopment reviews.
- Provided planning input into Wisconsin Department of Transportation projects within the city.
- Organized a community-wide open-house for presentation of design concepts for the East Riverfront District.
- Provided support for application to the EPA Brownfield Cleanup grant program; led early grant administration; managed Request For Qualification process for selecting a consultant.
- Facilitated purchase of property for Public Safety building.
- Worked with the County Health Department and a subcommittee of the Metropolitan Planning Organization to identify new regional bicycle routes; helped develop signage for the routes.
- Worked with the Wausau School District, Marathon County Health Department, and North Central Wisconsin Regional Planning to submit an application for Safe Routes To School grant funding.
- Assisted in Tax Increment Finance planning, including the creation of TID #8, and the amending of other districts.
- Worked with near west side stakeholders on implementing recommendations from the Near West Side Master Plan.
- Staffed a monthly citizen's advisory committee focused on improving bicycle and pedestrian accommodations; developed plans for improving bicycle parking downtown.

PUBLIC WORKS DEPARTMENT

2012 ACCOMPLISHMENTS *continued*

- 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), River Edge Commission, and Economic Development 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 62 grass/weed notices from the Engineering Department.
- Swept over 4,614 lane miles of streets and picked up over 2,935 cubic yards of sand.
- Disposed of 445 tons of large item waste from 2865 households and over 2 tons of steel recycled from 161 households.
- Over 30,038 visits were made to the yard waste site for brush and grass clipping.
- Used 893 tons of hotmix asphalt and 204 cubic yards of coldmix to fill potholes.
- Set up stages and other items for 26 special events.
- Demolished twenty four housing structures for future redevelopment.

INSPECTIONS

- In 2011 the Department of Inspections and Electrical Systems was split into two divisions of the Department of Public Works.
- The Inspections and Zoning Division's mission is to provide effective, efficient and fair enforcement of City and State zoning, building, plumbing, electrical, mechanical, and housing codes. In addition the division again provides sign permits and enforcement.
- Inspections and Zoning also worked through staff turnover due to retirements and transfers.
- In our continual work with the Housing Code Task Force, we have helped to develop a variety of tools to assist in housing code enforcement as well as protect tenant rights. These programs include rental registration and rent abatement.
- We are in the beginning stages of scanning building plans so we are better able to share data between city staff and create a more sustainable storage system. Our hope is to start accepting electronic plans to better serve our customers.

2013 GOALS AND OBJECTIVES:

- Continue to develop work standards and strive for work efficiencies and cost effectiveness for each division within the Department of Public Works.
- 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.

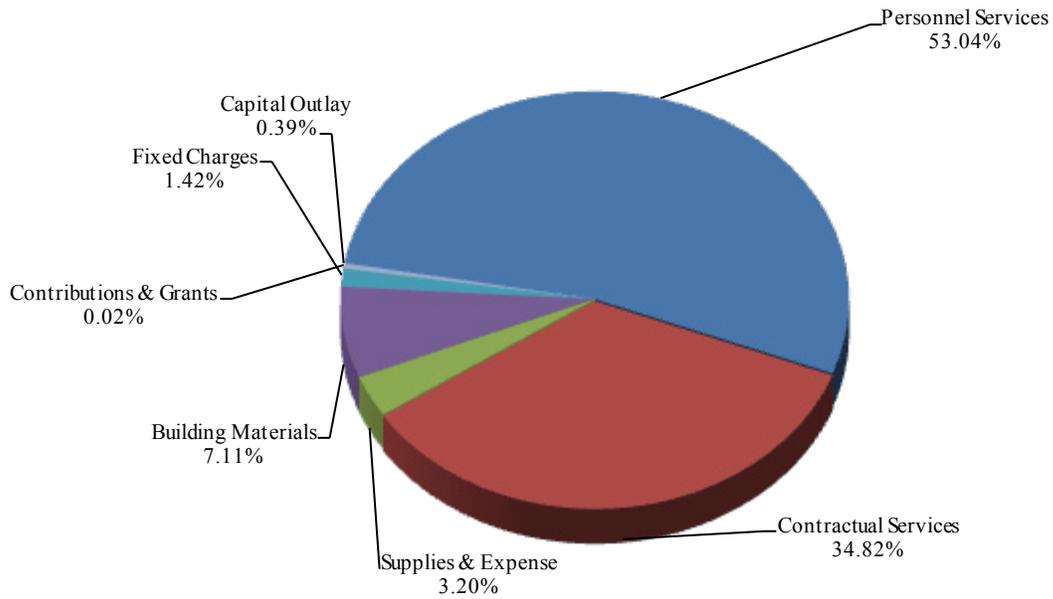
DEPARTMENT STATISTICS:

| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
|---|--------|--------|--------|--------|--------|--------|
| Yardwaste Visits | 30,038 | 50,616 | 49,834 | 46,000 | 37,000 | 37,089 |
| Large Item Clean Up Waste Removal and Recycling | 445 | 423 | 429 | 485 | 622 | 588 |
| Stormwater Maintenance | | | | | | |
| Catch Basins Cleaned | 394 | 455 | 465 | 460 | 1,700 | 600 |
| Catch Basins Reconstructed | 25 | 33 | 71 | 165 | 180 | 134 |
| Miles of Streets Swept | 4,614 | 5,419 | 6,304 | 5,485 | 6,470 | 6,127 |
| Yards of Sand Recovered during Sweeping | 2,935 | 2,833 | 3,817 | 6,293 | 3,530 | 4,963 |
| Street Maintenance | | | | | | |
| Miles of Streets | 211 | 211 | 211 | 211 | 211 | 210 |
| Inches of Snowfall | 75 | 42 | 41 | 77 | 54 | 40 |
| Tons of asphalt applied to potholes | 814 | 1,281 | 719 | 701 | 570 | 598 |
| Events supported | 26 | 24 | 25 | 17 | 24 | |
| Property Maintenance | | | | | | |
| Number of weed/grass notices | 62 | 72 | 79 | 75 | 83 | 70 |
| Number of snow removal notices | 98 | 93 | 53 | 97 | 110 | 110 |
| Demolition | | | | | | |
| Structures Demolished | 24 | 15 | 17 | 5 | 10 | 6 |

| | 2011 | 2010 | 2009 | 2008 | 2007 |
|---|--------|--------|--------|--------|--------|
| Building Permits Issued | | | | | |
| Residential | 823 | 943 | 600 | 646 | 766 |
| Non-Residential | 174 | 140 | 142 | 156 | 231 |
| Total Construction Value (\$000) | | | | | |
| Residential | 8,491 | 14,848 | 10,953 | 25,530 | 31,732 |
| Non-Residential | 25,192 | 16,506 | 21,018 | 16,411 | 99,352 |

PUBLIC WORKS DEPARTMENT

BUDGET:



BUDGET SUMMARY

| | 2010 | 2011 | 2012 | | | 2013 | |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 4,203,073 | \$ 4,397,803 | \$ 4,367,047 | \$ 4,367,047 | \$ 4,337,047 | \$ 4,838,421 | \$ 4,497,075 |
| Contractual Services | 2,651,831 | 3,189,027 | 3,160,525 | 3,160,525 | 3,037,895 | 3,399,994 | 2,952,824 |
| Supplies & Expense | 255,230 | 233,339 | 233,184 | 233,184 | 365,976 | 263,002 | 271,502 |
| Building Materials | 373,256 | 452,006 | 788,080 | 788,080 | 575,380 | 761,880 | 602,880 |
| Fixed Charges | 92,087 | 119,559 | 73,170 | 73,170 | 68,680 | 69,820 | 120,650 |
| Contributions & Grants | 1,499 | 172 | 1,800 | 1,800 | 6,400 | 1,800 | 1,800 |
| Capital Outlay | 15,793 | 19,627 | 34,200 | 34,200 | 34,200 | 35,700 | 32,650 |
| Total Expenses | \$ 7,592,769 | \$ 8,411,533 | \$ 8,658,006 | \$ 8,658,006 | \$ 8,425,578 | \$ 9,370,617 | \$ 8,479,381 |
| Intergvtl Grants/Aids | \$ 2,497,970 | \$ 2,557,775 | \$ 2,327,877 | \$ 2,327,877 | \$ 2,327,877 | \$ 2,420,992 | \$ 2,289,930 |
| Licenses and Permits | 183,535 | 164,935 | 152,925 | 152,925 | 152,925 | 165,070 | 172,070 |
| Public Charges | 60,877 | 106,653 | 61,230 | 61,230 | 61,230 | 66,100 | 66,100 |
| Intergvtl Charges | 137,688 | 127,352 | 48,500 | 48,500 | 48,500 | 48,800 | 219,800 |
| Miscellaneous | 2,291 | 15,903 | 750 | 750 | 750 | 350 | 350 |
| Total Revenue | \$ 2,882,361 | \$ 2,972,618 | \$ 2,591,282 | \$ 2,591,282 | \$ 2,591,282 | \$ 2,701,312 | \$ 2,748,250 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The public works budget historical has maintained a significant contingency provision within the line item budgets due to the impact that snow fall has on winter maintenance activities. In an effort to budget more closely to historical expenses these contingencies were removed from the budget.

PUBLIC WORKS DEPARTMENT

DIVISION BUDGET:

| | Inspections | Engineering | Planning | GIS | Public Works Maintenance | Total |
|------------------------|-------------------|---------------------|-------------------|-------------------|-----------------------------|---------------------|
| Personnel Services | \$ 432,460 | \$ 935,324 | \$ 94,871 | \$ 107,771 | \$ 2,926,649 | \$ 4,497,075 |
| Contractual Services | 116,503 | 189,147 | 2,400 | 2,500 | 2,642,274 | 2,952,824 |
| Supplies & Expense | 15,800 | 45,950 | 1,950 | 28,550 | 179,252 | 271,502 |
| Building Materials | - | - | - | - | 602,880 | 602,880 |
| Fixed Charges | 4,600 | 5,000 | 850 | - | 110,200 | 120,650 |
| Contributions & Grants | - | - | - | - | 1,800 | 1,800 |
| Capital Outlay | 3,000 | 8,950 | - | - | 20,700 | 32,650 |
| | <u>\$ 572,363</u> | <u>\$ 1,184,371</u> | <u>\$ 100,071</u> | <u>\$ 138,821</u> | <u>\$ 6,483,755</u> | <u>\$ 8,479,381</u> |

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|---|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$8,479,381 | (\$178,625) | -2.06% |
| 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% |
| 2004 | \$5,866,270 | \$94,938 | 1.65% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|---|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$2,748,250 | \$156,968 | 6.06% |
| 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% |
| 2004 | \$2,357,036 | (\$81,077) | -3.33% |

PARK, RECREATION AND FORESTRY DEPARTMENT

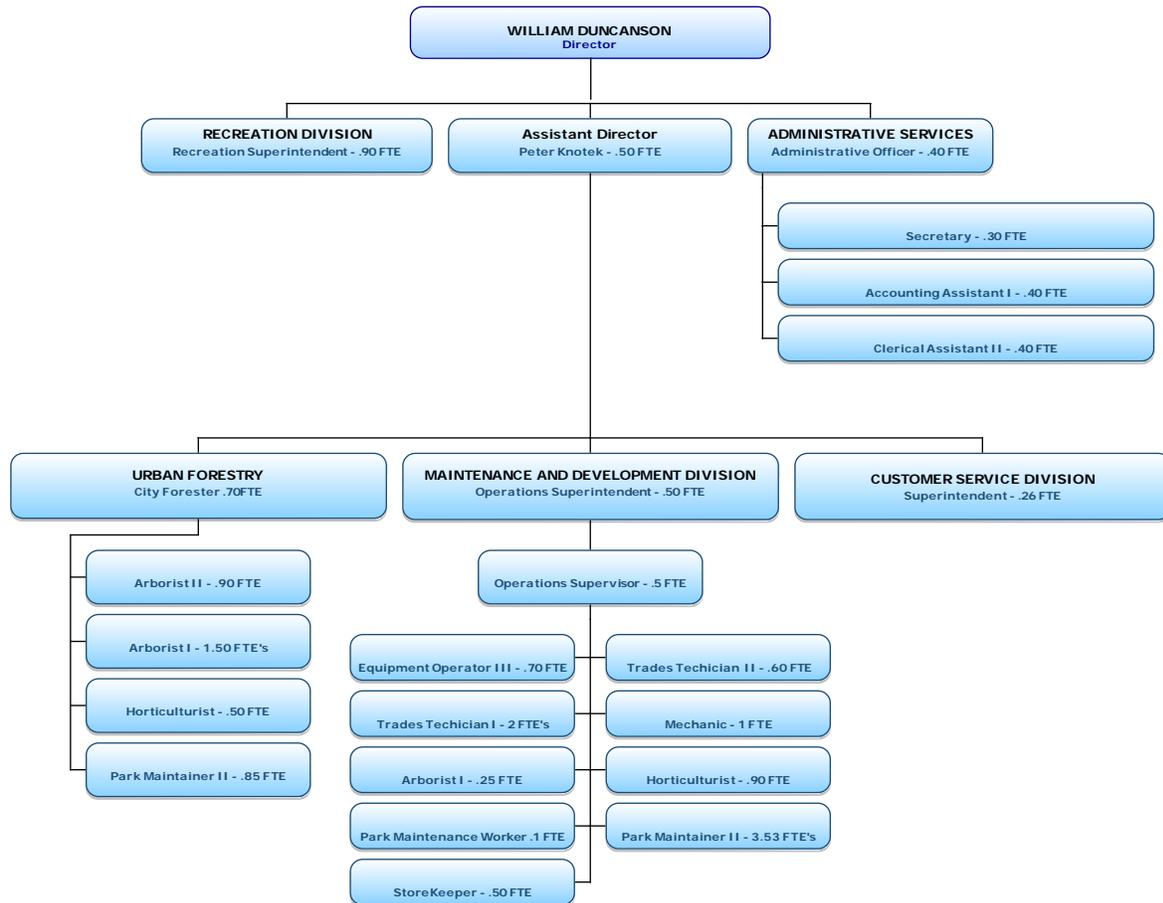
MISSION:

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 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| TOTAL | 18.69 | 36.00 | 36.00 | 37.00 | 37.00 | 38.00 | 38.50 | 38.50 | 38.50 | 39.50 | 39.50 |

PARK, RECREATION AND FORESTRY DEPARTMENT

2012 ACCOMPLISHMENTS:

- Provided 345 acres of park lands and facilities in 36 locations to the public in a safe, well maintained and attractive condition.
- Served 43,041 patrons at three outdoor swimming pools.
- Provided swim lessons to 377 individuals and tennis lessons to 191 individuals.
- Served 189 youth in the Summer Playground Program.
- Hosted two youth soccer camps for 79 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 200 Ash trees as part of Emerald Ash Borer Management Plan
- Planted 700 trees, removed 500 trees, trimmed 5,000 trees and responded to several storm events.
- Supported 752 community group events, including three kayak races, Wausau Balloon Rally, Chalkfest, Josh Gracin 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 41st Annual Children's Festival with 19 cooperating agencies and approximately 2,200 children and adults in attendance.
- River Edge Trail
 - Completed construction of the Marathon Electric segment.
 - Developed landscape design at Dudley Tower
 - Continued invasive species control program on Glossy Buckthorn and Garlic Mustard at Oak and Fern Islands.
- Sylvan Hill Park- Served 12,316 users during public tubing and 3,209 users during private rentals.
- Sylvan Hill Park - Paved overflow parking lot.
- Renovated seating at Whitewater Park.
- Athletic Park – Rebuilt infield
- 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.
- Constructed new restroom to serve the kayak course, Farmer's Market and River Edge Trail.
- Constructed new dugouts at Oak Island Park.
- Developed a handicapped accessible kayak launch in conjunction with the Wausau and Marathon County Parks Foundation.
- Created 3 off-leash dog areas in parks.
- Began accepting credit cards for all park and recreation services.
- Participated in the successful effort to gain approval to create a 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.

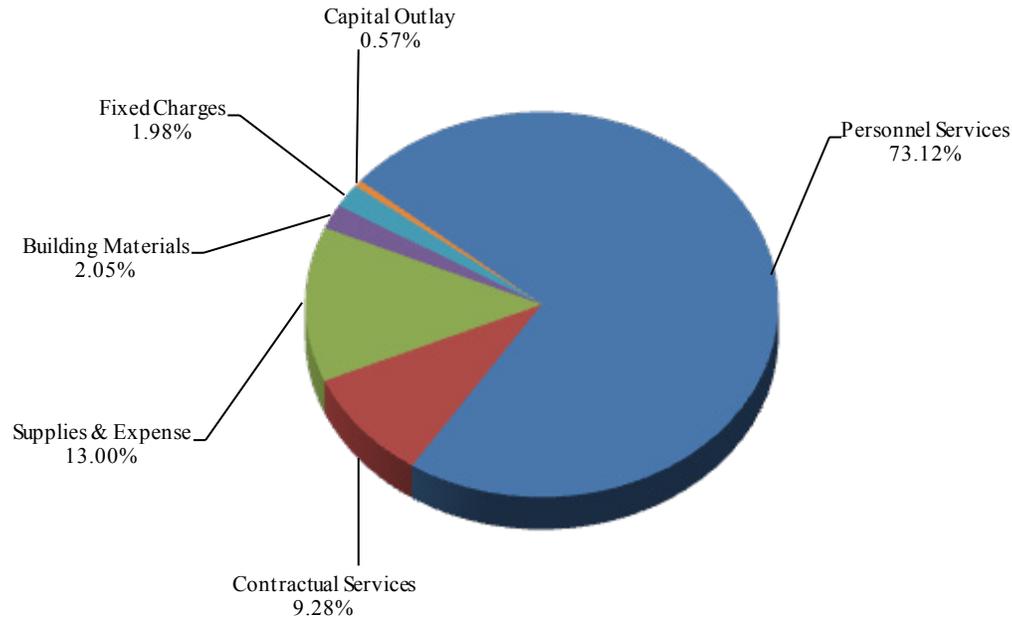
2013 GOALS AND OBJECTIVES:

- 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/registration system.
- River Edge Trail - Design and begin construction of the McIndoe Street – Bridge Street segment.
- Collaborate with Wisconsin College Baseball to develop a comprehensive facilities plan for Athletic Park.
- Initiate the design process for aquatic facility improvements.
- 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.
- Determine the location of a dog park and create a steering committee to finance development.
- 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: 345 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 | | | | | | | |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 1,723,547 | \$ 1,686,577 | \$ 1,698,149 | \$ 1,698,149 | \$ 1,698,149 | \$ 1,683,348 | \$ 1,676,137 |
| Contractual Services | 181,401 | 204,347 | 209,595 | 212,453 | 212,453 | 212,663 | 212,663 |
| Supplies & Expense | 248,718 | 275,650 | 286,314 | 286,314 | 286,314 | 297,940 | 297,940 |
| Building Materials | 33,095 | 59,786 | 47,575 | 47,575 | 47,575 | 44,700 | 47,111 |
| Fixed Charges | 43,163 | 45,694 | 39,314 | 39,314 | 39,314 | 45,553 | 45,553 |
| Capital Outlay | 19,220 | 38,429 | 13,000 | 13,601 | 13,601 | 13,000 | 13,000 |
| Total Expenses | \$ 2,249,144 | \$ 2,310,483 | \$ 2,293,947 | \$ 2,297,406 | \$ 2,297,406 | \$ 2,297,204 | \$ 2,292,404 |
| Intergovtl Charges | | \$ 300 | | | | | |
| License & Permits | 5,611 | 2,148 | 2,148 | 2,148 | 2,148 | 2,279 | 2,279 |
| Public Charges | 198,152 | 264,794 | 247,440 | 247,440 | 247,440 | 239,440 | 239,440 |
| Miscellaneous | 2,965 | 5,694 | 5,410 | 5,410 | 5,410 | 6,010 | 6,010 |
| Total Revenue | \$ 206,728 | \$ 272,936 | \$ 254,998 | \$ 254,998 | \$ 254,998 | \$ 247,729 | \$ 247,729 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This represents a status quo budget. Generally, any savings experienced within the personnel line items were transferred to other areas of the budget.

PARK, RECREATION AND FORESTRY DEPARTMENT

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$1,870,000 | (\$199,451) | -9.64% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$141,116 | (\$5,489) | -3.74% |

CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS
2013 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 | \$ 982,254 | \$ 95,448 | \$ - | \$ 21,000 | \$ - | \$ 39,000 | \$ 13,010 | \$ - | \$ - | \$ 1,150,712 |
| Contractual Services | 492,080 | 511,468 | 260,625 | 8,975 | 9,000 | 20,000 | 12,200 | 11,033 | - | 1,325,381 |
| Supplies & Expenses | 38,375 | 10,250 | - | 3,220 | - | 18,000 | 1,270 | - | 8,000 | 79,115 |
| Fixed Charges | - | 4,800 | - | - | - | - | - | - | - | 4,800 |
| Grants & Contributions | 184,000 | - | 221,302 | - | - | - | - | - | - | 405,302 |
| Capital Outlay | - | - | - | 13,995 | - | 7,000 | - | - | - | 20,995 |
| Other Financing Uses | 226,795 | - | 175,000 | - | - | - | - | 623,084 | - | 1,024,879 |
| Expenditures | <u>\$1,923,504</u> | <u>\$621,966</u> | <u>\$656,927</u> | <u>\$47,190</u> | <u>\$9,000</u> | <u>\$84,000</u> | <u>\$26,480</u> | <u>\$634,117</u> | <u>\$8,000</u> | <u>\$4,011,184</u> |
| REVENUES | | | | | | | | | | |
| General Property Taxes | \$ - | \$ 473,462 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 473,462 |
| Other Taxes | - | - | 695,000 | - | - | - | - | 634,117 | - | 1,329,117 |
| Intergovl Grants & Aids | 517,000 | 147,904 | - | - | - | - | - | - | 8,000 | 672,904 |
| Licenses & Permits | - | - | - | 29,190 | - | - | - | - | - | 29,190 |
| Public Charges for Services | 644,319 | - | - | 8,000 | - | - | - | - | - | 652,319 |
| Miscellaneous Revenues | 494,326 | 600 | - | - | 9,000 | - | 62,410 | - | - | 566,336 |
| Other Financing Sources | 191,659 | - | - | - | - | 78,000 | - | - | - | 269,659 |
| Revenues | <u>\$1,847,304</u> | <u>\$621,966</u> | <u>\$695,000</u> | <u>\$37,190</u> | <u>\$9,000</u> | <u>\$78,000</u> | <u>\$62,410</u> | <u>\$634,117</u> | <u>\$8,000</u> | <u>\$3,992,987</u> |

COMMUNITY DEVELOPMENT FUNDS

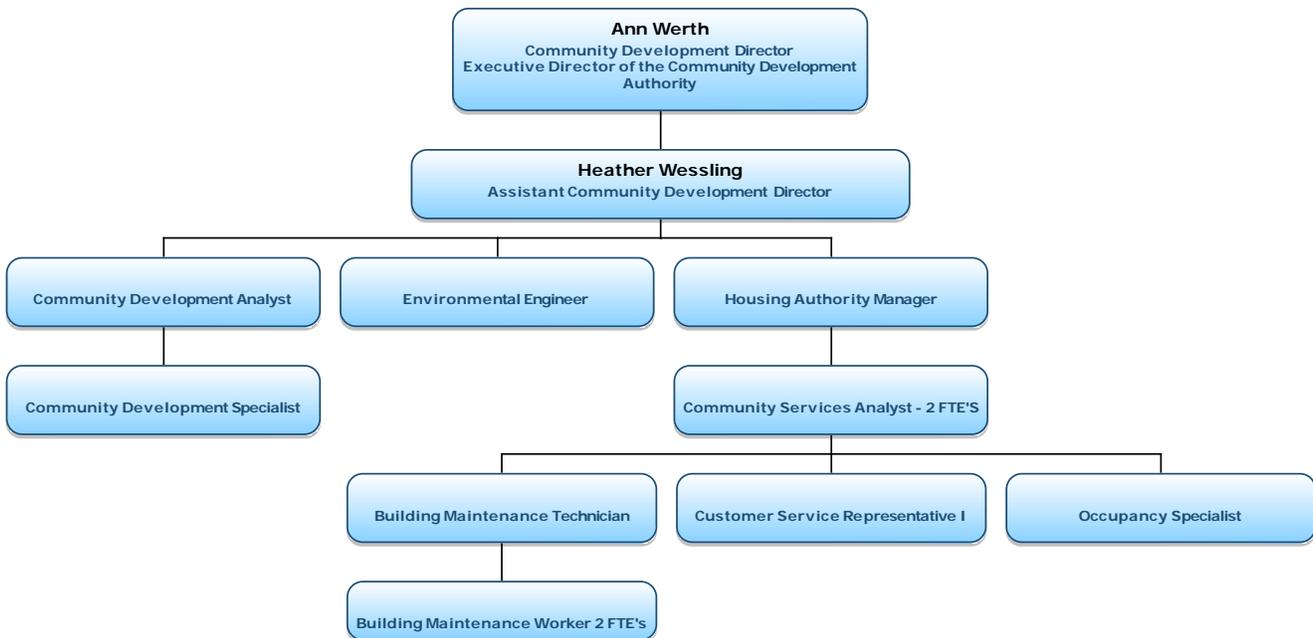
MISSION:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| TOTAL | 12.00 | 12.00 | 11.75 | 11.75 | 11.75 | 11.75 | 12.75 | 12.75 | 12.75 | 12.25 | 12.25 | 12.25 |

Environmental Engineer is accounted for under the Wausau Water Works budget and employee count.

2012 ACCOMPLISHMENTS:

The Community Development Department strives to provide a wide array of programs and services for City of Wausau residents. This past year we were awarded an EPA grant to further the remediation of the Downtown Waterfront property, saw the doors opened to the new Women’s Community Shelter, saw the completion of the Trolley Quarter Flats tax credit project, procured new signage for the Wausau Business Campus and broke ground for the redevelopment of the Federal Building.

- **Economic Development**

- New entry and Way finding signs installed in the Business Campus
- Facilitated numerous development agreements that will increase the City tax base and create living wage jobs
- Facilitated metro area wide funding for Lake Wausau clean up
- Partnership Marathon County/Holtz Krause Landfill Soccer complex
- Participation with Wausau Curling Facility (currently under construction)
- On-going riverfront brownfield clean up and development
- Participation in regional area efforts to recruit Milwaukee College of Medicine
- Collaborative Consulting located in downtown One Wausau Tower
- Initiated new marketing efforts for the City
- Provided small business counseling to over 100 existing and potential start-up businesses
- Staff participated in various trade shows and business prospecting trips
- Wausau partners with Marathon County Economic Development Corporation (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. Following is the current loan portfolio for this past fiscal year:

McDevco loans to:

- Bull Falls Brewery (2011)
- Century 21 Contempo (2011)
- Dietary Pros (2011)
- Elder Sanctuary (2011)
- Mountain View Montessori (2011)
- Prosthetic Orthotic (2011)
- TD Fischer (2011)
- Downtown Grocery (2011)
- Wright House (2011)
- Limericks Irish Pub (2011)
- Campbell Haines Menswear (2011)
- Downtown Optical (2011)
- Sewing Express (2012)

Minority & Female owned business loans to:

- Mountain View Montessori (2011)
- Downtown Optical (2011)

- **Housing**

- MetroPlains completed the 40 unit Trolley Quarter Flats Project and is close to full occupancy. Project was a joint partnership between the City of Wausau and private developer.
- Partnership between the City of Wausau and MetroPlains developer is under construction for the development of 21 lofted residential units in the vacated Federal Building in the central business district. This is a tax credit project.
 - In-fill Housing Program constructed two homes at 1015 S. 5th Avenue and 545 Evergreen Road which are currently for sale. We recently broke ground for another single family home located at 1233 S. 7th Avenue.
 - Downpayment assistance was provided to 19 new homeowners within the City of Wausau
 - Rehabilitation of 11 homeowner properties
 - Continuation of the Pro-active Lead Reduction Program, a partnership with Marathon County Health Department, to eliminate lead hazards.

2012 ACCOMPLISHMENTS continued

- The Neighborhood Stabilization Program (NSP) purchased and either renovated or demolished several structures that were foreclosed properties within eligible census tracts:
 - 7 unit at 703 Fulton Street demolished – new 6 unit built fully occupied
 - Single family at 1212 S. 5th Avenue demolished – lot was sold to Wausau Fresh Start with new house completed and for sale
 - Sold duplex at 521 Hamilton Street completely renovated as single family home
 - Sold 502 Sherman Street after renovation
 - Purchased single family home at 1221 S. 11th Avenue for renovation and resale
- Partnership with Get Smart Wausau, a local financial education program which provides financial counseling
- Staff provided homeowner counseling to 35 households
- Continuation of Housing Code Task Force
- Street Reconstruction on Prospect Avenue from Townline Road to Forest Street with installation of new lighting for additional crime prevention.
- **Community Development Authority**
 - Embarked on \$10 Million dollar renovation of Riverview Towers, complete renovation of a building that was constructed in the late 1960's.
 - Management of the Kannenberg Plaza tax credit project
 - Received high performer ranking from HUD for Housing Choice Voucher Program
 - Rental Assistance through Housing Choice Voucher Program contributes roughly \$1.2 million to local landlords
 - Creation of dedicated web site for Riverview Terrace Assisted Living Complex
 - Initiated new marketing efforts
- **Rental Rehabilitation**
 - Rehabilitation of 17 Rental units providing affordable housing for tenants
 - The Pro-active Lead Reduction Program, a partnership with Marathon County Health Department, completed one so far this year
- **Assistance to non-profits**
 - The Women's Community opened up their new \$3 million dollar facility to house victims of domestic abuse
 - Fair Housing – Through Community Development: speaking engagements, education on fair housing, etc.
 - The Salvation Army
 - Wheels to Work
 - YWCA
- **Elimination of Blight:**
 - Acquired properties and scheduled for demolition:
1315 N. 2nd Street, 703 Grand Avenue, 205 N. 10th Street
- **Grants Awarded**
 - Federal Home Loan Bank - \$750,000 – Community Development Authority
 - Environmental Protection Agency (EPA) \$200,000 – City of Wausau
 - Wisconsin Economic Development Authority (WHEDA) \$98,000 – City of Wausau
- **Organization participation**
 - Main Street Organization
 - Wausau Area Events
 - Score
 - Entrepreneurial Educational Center (EEC)
 - 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)

2013 GOALS AND OBJECTIVES:

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

- **Economic Development**'s goal is to promote planned growth within the City, increase our tax base, and creation and retention of living-wage jobs. Continuation of prospecting efforts to attract new businesses to the area through all available resources.
- **Waterfront Remediation** to eliminate contamination, daylight Stenchfield Creek and redevelop the 15 acres site in the downtown area for public use. Create area attractions and a sense of place.
- **Environmental Remediation** continues on the following sites; 303 South 2nd Avenue, 208 Wyatt Street and 2102 North 2nd Street.
- **Central Business District** promotes redevelopment activities including; façade improvements, filling vacant buildings, assisting existing businesses with their needs. The main focus again for the year will be on the **Near West Side District**.
- Cultivate **partnerships** in both the governmental and business sector to provide more opportunities to our residents and businesses.
- Step up **neighborhood revitalization** to eliminate blight, reduce crime and create livable, sustainable neighborhoods.
- **Blight reduction** through acquisition of substandard buildings throughout the city with focus on the near north side area.
- **Community Development Authority** continued to provide housing assistance to elderly and disabled City residents. Continued with redevelopment projects throughout the City.

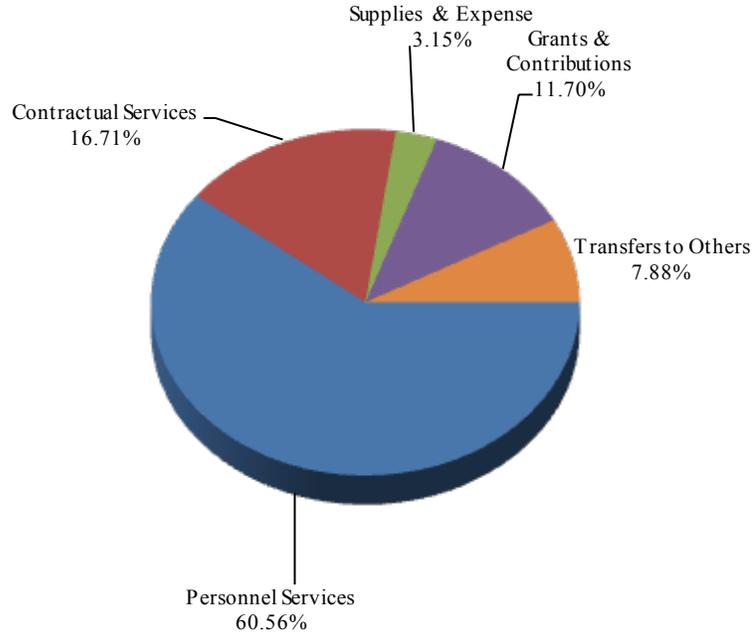
ACCOUNTING AND FUNDING:

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 except for the HOME Grant Fund. The City will be applying for 2013 HOME funds if a grant is award and accepted by the Common Council a budget will be developed at that time.

Community Development operates without direct property tax subsidy. 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 2008-2012 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 | | | | | | | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 788,850 | \$ 876,416 | \$ 960,386 | \$ 960,386 | \$ 950,859 | \$ 982,254 | \$ 982,254 |
| Contractual Services | 1,556,104 | 1,603,146 | 265,000 | 490,000 | 562,000 | 492,080 | 492,080 |
| Supplies & Expense | 46,649 | 41,996 | 50,000 | 33,000 | 33,000 | 38,375 | 38,375 |
| Grants & Contributions | 426,217 | 256,918 | 185,500 | 158,000 | 190,000 | 184,000 | 184,000 |
| Capital Outlay | 1,267 | - | - | - | - | - | - |
| Transfers to Others | 273,287 | 230,025 | 125,000 | 100,000 | 180,000 | 226,795 | 226,795 |
| Total Expenses | \$ 3,092,374 | \$ 3,008,501 | \$ 1,585,886 | \$ 1,741,386 | \$ 2,625,859 | \$ 1,923,504 | \$ 1,923,504 |
| Intergvtl Grants & Aids | \$ 1,674,761 | \$ 1,087,196 | \$ 670,000 | \$ 576,000 | \$ 576,000 | \$ 517,000 | \$ 517,000 |
| Intergvtl Charges for Services | \$ 534,411 | \$ 618,837 | \$ 630,000 | \$ 627,136 | \$ 627,136 | \$ 644,319 | \$ 644,319 |
| Miscellaneous | 1,121,165 | 1,153,273 | 60,000 | 60,000 | 240,600 | 494,326 | 494,326 |
| Transfers From Other Funds | 129,287 | 101,525 | 100,000 | 100,000 | 100,000 | 191,659 | 191,659 |
| Total Revenues | \$ 3,459,624 | \$ 2,960,831 | \$ 1,460,000 | \$ 1,363,136 | \$ 1,543,736 | \$ 1,847,304 | \$ 1,847,304 |

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 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| HOUSING - Housing Rehabilitation Program | \$120,000 | \$100,000 | | \$75,147 | \$185,603 | \$150,000 | \$180,000 | \$115,000 |
| HOUSING - City | 10,000 | | | | | | 10,000 | |
| HOUSING - Faith in Action | | | | 15,000 | | | | |
| HOUSING - Wausau Elk's Lodge | | | | | 5,000 | 5,000 | | |
| PUBLIC FACILITIES & IMPROVEMENTS - Streets | 100,000 | 225,000 | 200,000 | 200,000 | 115,500 | 134,500 | 100,000 | 115,000 |
| PUBLIC FACILITIES & IMPROVEMENTS - Lighting | 40,000 | 10,000 | 50,000 | 10,000 | | | | |
| PUBLIC FACILITIES & IMPROVEMENTS - Elevator | 36,000 | | | | | | | |
| PUBLIC FACILITIES & IMPROVEMENTS - YWCA | | 15,000 | | | | | | |
| PUBLIC FACILITIES & IMPROVEMENTS - Neighborhood Prgm Acct | | | | 30,000 | 5,000 | 15,000 | | 47,000 |
| PUBLIC FACILITIES & IMPROVEMENTS - Women's Community | | | | 78,000 | 93,000 | 100,000 | | |
| SLUM AND BLIGHT - Blight Elimination | 50,000 | 40,000 | 40,000 | 30,000 | 30,000 | 30,000 | 25,000 | 25,000 |
| ECONOMIC DEVELOPMENT - Economic Development | 75,000 | 70,000 | 90,000 | | 70,000 | 50,000 | 75,000 | 80,000 |
| ECONOMIC DEVELOPMENT - Micor Loan Fund | | 11,000 | | | | | | |
| ECONOMIC DEVELOPMENT - Commerical Rehabilitation | 75,000 | 25,000 | 80,500 | | | | 20,000 | |
| ECONOMIC DEVELOPMENT - Brownfield Revolving Loan Fund | | | 30,000 | 25,000 | 15,000 | 20,000 | 20,000 | 20,000 |
| PUBLIC SERVICE - Womens Community | 25,000 | 30,000 | 25,000 | 25,000 | 25,000 | 10,500 | | |
| PUBLIC SERVICE - Fair Housing (CDD) | | | | | | | | 2,000 |
| PUBLIC SERVICE - Neighbors Place | 10,000 | 10,000 | 7,500 | 10,000 | 10,000 | 10,000 | | |
| PUBLIC SERVICE - Law Enforcement | 40,000 | 35,000 | 40,000 | 45,000 | 35,000 | 35,000 | | |
| PUBLIC SERVICE - Faith In Action | | | 5,000 | | | | | |
| PUBLIC SERVICE - Salvation Army | 15,000 | 5,000 | | 3,700 | 5,000 | 5,000 | 5,000 | |
| PUBLIC SERVICE - Randlin | | | | 800 | | | | |
| PUBLIC SERVICE - Childrens Society - Family Resource | 4,000 | | | | 10,000 | | | |
| PUBLIC SERVICE - Volunteer Center | 5,000 | | | | | | | |
| PUBLIC SERVICE - YWCA | | | 7,500 | 7,500 | 10,000 | 20,000 | 6,000 | 10,000 |
| PUBLIC SERVICE - Big Brothers Big Sisters of NC Wisconsin | | | | | | 5,000 | | |
| PUBLIC SERVICE - Wheels to Work | | | | | | 15,000 | 10,000 | |
| PUBLIC SERVICE - Women in Action | | | | | | 5,000 | 5,000 | |
| PUBLIC SERVICE - United Way Ready to Read | | | | | | | 5,000 | |
| PUBLIC SERVICE - Boys and Girls Club | 15,000 | 10,000 | 7,500 | 10,000 | 12,500 | 10,000 | | |
| ADMINISTRATION | 140,000 | 144,000 | 144,000 | 141,000 | 148,000 | 150,000 | 115,000 | 103,000 |
| TOTAL | \$760,000 | \$730,000 | \$727,000 | \$706,147 | \$774,603 | \$770,000 | \$576,000 | \$517,000 |

COMMUNITY DEVELOPMENT FUND

COMBINING BUDGET - COMMUNITY DEVELOPMENT FUNDS:

2013 BUDGET

| | HUD Mortgage Grants Fund | DLAD Mortgage Fund | HCRI Program Fund | Federal Rental Rehabilitation Fund | WRRP Rehabilitation Fund | Home Program Income Fund | Home Rental Rehabilitation Fund | Home Administration Fund | Neighborhood Stabilization Fund | Total |
|----------------------------|--------------------------------|--------------------------|----------------------|--|--------------------------------|-----------------------------|---------------------------------------|--------------------------------|---------------------------------------|---------------------|
| Personnel Services | \$ 982,254 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 982,254 |
| Contractual Services | 115,000 | 51,000 | 35,000 | 23,915 | - | 85,000 | 66,215 | 76,500 | - | 492,080 |
| Supplies & Expense | 32,000 | - | - | - | 6,375 | - | - | - | - | 38,375 |
| Grants & Contributions | 184,000 | - | - | - | - | - | - | - | - | 184,000 |
| Transfers to Other Funds | 115,000 | 9,000 | - | 5,985 | 1,125 | 15,000 | 11,685 | 13,500 | 50,000 | 226,795 |
| | \$ 1,428,254 | \$ 60,000 | \$ 35,000 | \$ 29,900 | \$ 7,500 | \$ 100,000 | \$ 77,900 | \$ 90,000 | \$ 50,000 | \$ 1,923,504 |
| Intergvtl Grants & Aids | \$ 517,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 517,000 |
| Intergvtl Charges | 644,319 | - | - | - | - | - | - | - | - | 644,319 |
| Miscellaneous | 75,276 | 60,000 | 10,000 | 29,900 | 500 | 100,000 | 77,900 | 90,000 | 14,000 | 494,326 |
| Transfers From Other Funds | 191,659 | - | - | - | - | - | - | - | - | 191,659 |
| | \$ 1,428,254 | \$ 60,000 | \$ 10,000 | \$ 29,900 | \$ 500 | \$ 100,000 | \$ 77,900 | \$ 90,000 | \$ 14,000 | \$ 1,847,304 |

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$1,923,504 | \$337,618 | 21.29% |
| 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 |
| 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% |
| 2004 | \$1,717,000 | (\$462,700) | -21.23% |

RECYCLING FUND

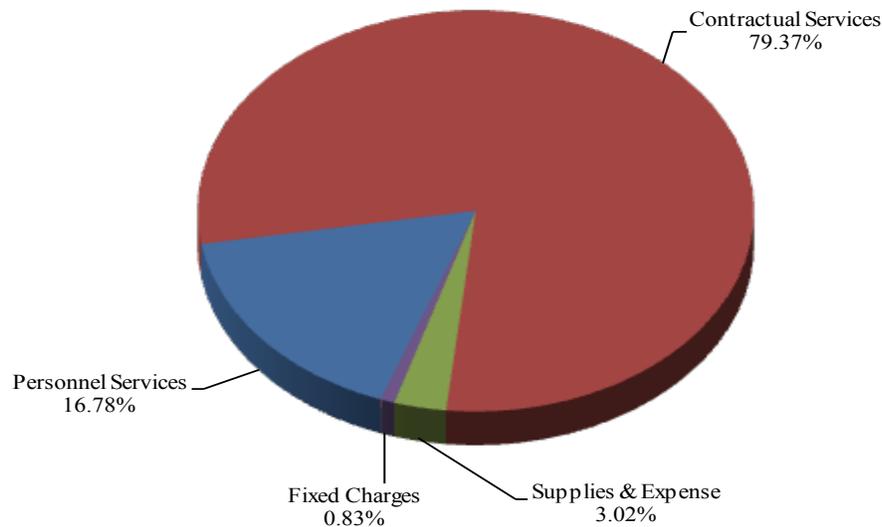
MISSION:

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 | | | | | | | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | 2010 | | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 115,113 | \$ 101,752 | \$ 110,870 | \$ 110,870 | \$ 110,870 | \$ 95,448 | \$ 95,448 |
| Contractual Services | 460,241 | 493,878 | 524,300 | 524,300 | 524,300 | 511,468 | 511,468 |
| Supplies & Expense | 18,365 | 7,611 | 19,950 | 19,950 | 19,950 | 10,250 | 10,250 |
| Fixed Charges | 4,800 | 4,800 | 5,500 | 5,500 | 5,500 | 4,800 | 4,800 |
| Total Expenses | \$ 598,519 | \$ 608,041 | \$ 660,620 | \$ 660,620 | \$ 660,620 | \$ 621,966 | \$ 621,966 |
| Taxes | \$ 384,976 | \$ 470,000 | \$ 522,629 | \$ 522,629 | \$ 522,629 | \$ 473,462 | \$ 473,462 |
| Intergovt Charges | 212,506 | 137,391 | 137,391 | 137,391 | 137,391 | 147,904 | 147,904 |
| Miscellaneous | 1,037 | 650 | 600 | 600 | 600 | 600 | 600 |
| Total Revenues | \$ 598,519 | \$ 608,041 | \$ 660,620 | \$ 660,620 | \$ 660,620 | \$ 621,966 | \$ 621,966 |

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> |
| 2013 | \$621,966 | (\$38,654) | -5.85% |
| 2012 | \$660,620 | \$52,579 | 8.65% |
| 2011 | \$608,041 | (\$47,241) | -7.21% |
| 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% |
| 2004 | \$636,800 | \$27,100 | 4.45% |

| <u>YEAR</u> | <u>REVENUES</u> | <u>INCREASE (DECREASE) FROM THE PREVIOUS YEAR</u> | |
|-------------|-----------------|---|----------------|
| | | <u>DOLLAR</u> | <u>PERCENT</u> |
| 2013 | \$148,504 | \$10,513 | 7.62% |
| 2012 | \$137,991 | (\$50) | -0.04% |
| 2011 | \$138,041 | (\$47,234) | -25.49% |
| 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% |
| 2004 | \$177,863 | \$7,863 | 4.63% |

ROOM TAX FUND

MISSION:

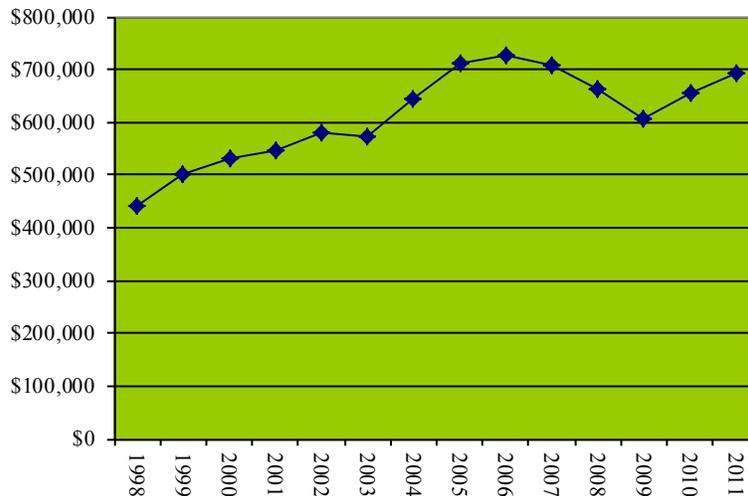
To encourage and promote programs, services and facilities which directly benefit the residents in the City of Wausau in the following categories: economic development, tourism, destination development, and special community events or projects which enhance the quality of life.

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.

2012 ACCOMPLISHMENTS:

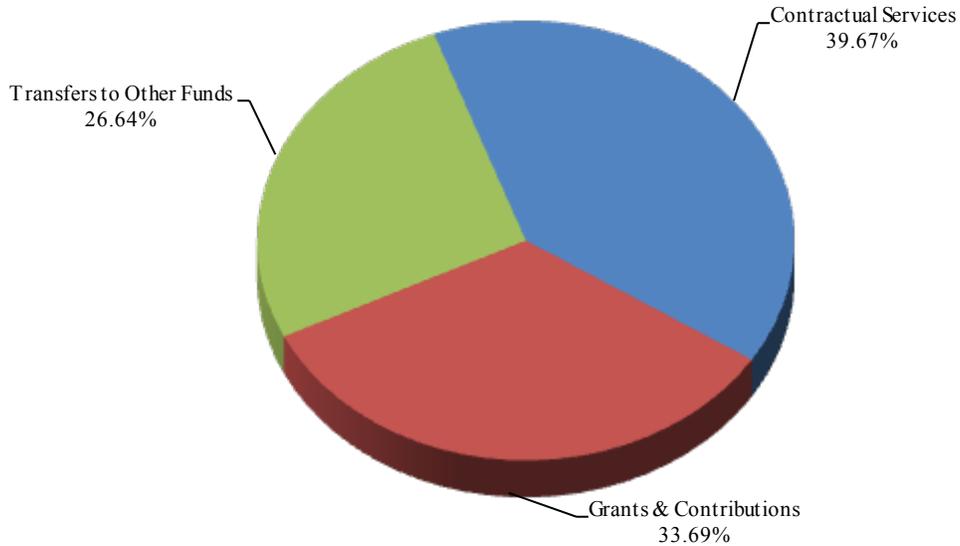
Thankfully, room tax revenues continue to recover from its recent decline. The City maintained its commitment to the many organizations that rely on funding including Wausau Area Events \$65,600, Wausau Concert Band \$6,500, Wausau Main Street \$30,000, Performing Arts Grand Theater \$45,000, Woodson Art Museum \$30,100, Marathon County Historical Society \$21,000 and the Center for Visual Arts \$10,000 along with a number of other worthy events and organizations. In addition the Finance Committee and Common Council approved the annual transfer of \$175,000 to the General Fund. An analysis of room tax revenues shows that revenues peaked in 2007 and are slowly rising since the dip in 2009.



2013 GOALS AND OBJECTIVES:

The City receives room tax grant applications from organizations twice per year, in August and February. The 2013 budget represents the applications received in August 2012. The Finance Committee elected to fund these requests at their historical levels with further consideration delayed until the February application period. This will ensure the City has the most accurate room tax revenue information available before making financial commitments.

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | \$ 211,145 | \$ 259,184 | \$ 247,500 | \$ 247,500 | \$ 247,500 | \$ 260,625 | \$ 260,625 |
| Grants & Contributions | 222,914 | 240,862 | 264,954 | 274,954 | 274,954 | 234,200 | 221,302 |
| Transfers to Other Funds | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| Total Expenses | \$ 609,059 | \$ 675,046 | \$ 687,454 | \$ 697,454 | \$ 697,454 | \$ 669,825 | \$ 656,927 |
| Taxes | \$ 655,278 | \$ 691,156 | \$ 660,000 | \$ 660,000 | \$ 660,000 | \$ 695,000 | \$ 695,000 |
| Total Revenues | \$ 655,278 | \$ 691,156 | \$ 660,000 | \$ 660,000 | \$ 660,000 | \$ 695,000 | \$ 695,000 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2012 budget provides for a tax revenue estimate of \$695,000. 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. This budget will be supplemented in February 2013 when the next session of room tax applications are considered. A historical review of room tax follows.

ROOM TAX CONTRIBUTION SUMMARY:

| | 2013 Requests | Estimated Actual | | | | | | | | |
|--|------------------|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| REVENUES | | | | | | | | | | |
| Room Tax Revenues | \$695,000 | \$700,000 | \$691,156 | \$655,278 | \$606,716 | \$662,461 | \$708,866 | \$726,495 | \$710,520 | \$643,239 |
| EXPENDITURES | | | | | | | | | | |
| Economic Development | | | | | | | | | | |
| Wausau Economic Development Position | | | | | | 55,000 | 55,000 | 110,000 | 96,500 | 95,880 |
| 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 | \$30,769 | \$31,884 | \$85,924 | \$85,779 | \$140,000 | \$135,500 | \$125,880 |
| Tourism | | | | | | | | | | |
| Convention and Visitors Bureau | 260,625 | 262,500 | 259,184 | 211,145 | 218,251 | 239,657 | 262,500 | 249,338 | 266,340 | 241,329 |
| Dream Flight | | 5,000 | | | | | | | | |
| Grand Theater on Artsblock *** | 45,000 | 45,000 | 45,000 | 39,394 | 45,000 | 45,000 | 45,000 | 40,000 | 30,000 | 30,000 |
| Wausau Kayak/Canoe Corporation | 5,138 | 20,000 | 5,138 | 3,228 | 4,900 | 7,500 | 7,500 | 7,500 | 7,500 | 22,500 |
| Wausau Area Events - General Operations*** | 65,600 | 65,600 | 65,600 | 62,122 | 65,600 | 65,600 | 65,600 | 65,600 | 65,600 | 64,600 |
| Artrageous Weekend | | 1,284 | 1,284 | 1,284 | 1,950 | 3,000 | 3,000 | 2,500 | 1,800 | 3,000 |
| Festival of the Arts | | 4,041 | 4,041 | | | | 4,409 | | 3,000 | 3,000 |
| Leigh Yawkey Woodson Art Museum *** | 30,100 | 30,100 | 30,100 | 26,060 | 30,100 | 30,100 | 30,100 | 30,000 | 25,000 | 25,000 |
| Gus Macker Basketball Tournament | | 4,281 | 4,281 | 4,281 | 6,500 | 10,000 | 10,000 | 10,000 | 5,000 | 5,000 |
| American Vet Travel Tribute | | 5,000 | | | | | | | | |
| American Legion Post 10 Softball | | | | | | | | | 1,500 | |
| Total Tourism | \$406,463 | \$442,806 | \$414,628 | \$347,514 | \$372,301 | \$400,857 | \$428,109 | \$404,938 | \$405,740 | \$394,429 |
| Quality of Life/Community Enhancement | | | | | | | | | | |
| Marathon County Historical Society *** | 21,000 | 21,000 | 18,180 | 18,182 | 21,000 | 21,000 | 21,000 | 21,000 | 20,000 | 20,000 |
| Volunteer Center | | | | | | | 2,800 | 4,000 | 2,750 | 4,475 |
| Chalkfest | | 1,700 | 1,700 | 1,713 | 2,600 | 4,200 | 5,000 | 5,000 | 4,000 | 5,447 |
| Wausau Balloon Rally & Glow | | 4,281 | 4,281 | 4,281 | 6,500 | 10,000 | 8,000 | 2,500 | 2,500 | |
| Wausau Concert Band | 6,500 | 6,500 | 6,500 | 6,061 | 6,500 | 6,500 | 6,500 | 6,500 | 6,000 | 6,500 |
| Wausau Jaycees Fourth of July | 2,964 | 2,964 | 2,964 | 2,964 | 4,500 | 7,500 | 7,000 | 7,000 | 5,000 | 7,700 |
| Center for Visual Arts *** | 10,000 | 10,000 | 9,090 | 9,091 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 6,000 |
| Concerts on the Square | | | | | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Wausau Dance Theater | | 6,422 | 6,422 | 6,422 | 9,750 | 15,000 | 15,000 | 15,000 | 15,000 | |
| Market Place Thursdays | | 4,281 | 4,281 | 4,281 | 6,500 | | | | | |
| Wausau Community Theater | | 2,500 | 2,000 | | | | | 7,000 | 5,000 | 6,500 |
| 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 | 9,000 |
| Total Quality of Life/Community Enhancement | \$45,464 | \$64,648 | \$55,418 | \$58,561 | \$75,800 | \$97,700 | \$99,300 | \$88,000 | \$85,250 | \$75,622 |
| Social Programs | | | | | | | | | | |
| Boys and Girls Club - Peer Court | | | | | | | | | | 15,000 |
| Total Social Programs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,000 |
| Contribution to City Operations | | | | | | | | | | |
| Athletic Park Funding | | | | | | | | | 20,000 | |
| 400 Block Improvements | | | | | | | | 10,000 | 40,000 | 44,731 |
| General City Funding *** | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 50,000 | 25,000 | 25,000 |
| Total General Fund Activity | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$60,000 | \$85,000 | \$69,731 |
| Total Expenditures | \$656,927 | \$712,454 | \$675,046 | \$611,844 | \$654,985 | \$759,481 | \$788,188 | \$692,938 | \$711,490 | \$680,662 |

*** Continuing Appropriation Recipients

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$656,927 | (\$30,527) | -4.44% |
| 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% |
| 2004 | \$600,086 | \$77,731 | 14.88% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$525,000 | \$0 | 0.00% |

PUBLIC ACCESS CABLE FUND

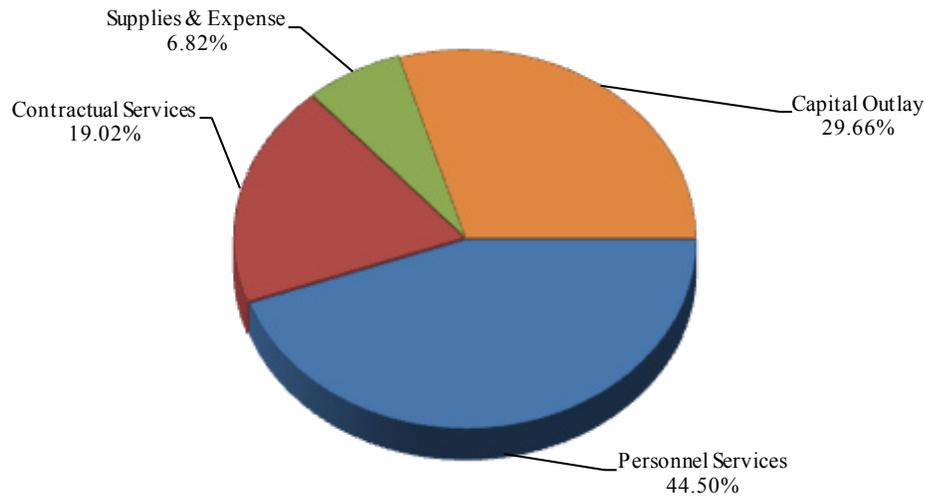
MISSION:

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 | | | | | | | | | |
|-------------------------|------------------|-----------------|-------------|-------------|----------------|-----------------|------------------|--------------------|------------------|
| | 2010 | | 2011 | | 2012 | | 2013 | | |
| | Actual | Actual | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | |
| Personnel Services | \$ 17,052 | \$ 7,326 | | | | | \$ 2,500 | \$ 21,000 | \$ 21,000 |
| Contractual Services | 91 | | | | | | | 8,975 | 8,975 |
| Supplies & Expense | 170 | | | | | | 500 | 3,220 | 3,220 |
| Fixed Charges | | | | | | | | | |
| Grants, Contrib & Other | | 150 | | | | | | | |
| Capital Outlay | | | | | | | | 13,995 | 13,995 |
| Total Expenses | \$ 17,313 | \$ 7,476 | \$ - | \$ - | \$ - | \$ - | \$ 3,000 | \$ 47,190 | \$ 47,190 |
| Licenses/Permits | | | | | | | | \$ 29,190 | \$ 29,190 |
| Intergovt Charges | | | | | | | | 8,000 | 8,000 |
| Miscellaneous | 40,457 | | | | | | | | |
| Total Revenues | \$ 40,457 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,190 | \$ 37,190 |

PUBLIC ACCESS CABLE FUND

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|----------|
| | | DOLLAR | PERCENT |
| 2013 | \$47,190 | \$47,190 | |
| 2012 | \$0 | \$0 | 0.00% |
| 2011 | \$0 | (\$3,000) | -100.00% |
| 2010 | \$3,000 | (\$93,987) | -96.91% |
| 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% |
| 2004 | \$82,140 | (\$21,842) | -21.01% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|----------|
| | | DOLLAR | PERCENT |
| 2013 | \$37,190 | \$37,190 | |
| 2012 | \$0 | \$0 | 0.00% |
| 2011 | \$0 | \$0 | 0.00% |
| 2010 | \$0 | (\$116,083) | -100.00% |
| 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% |
| 2004 | \$82,140 | (\$32,621) | -28.43% |

ECONOMIC DEVELOPMENT FUND

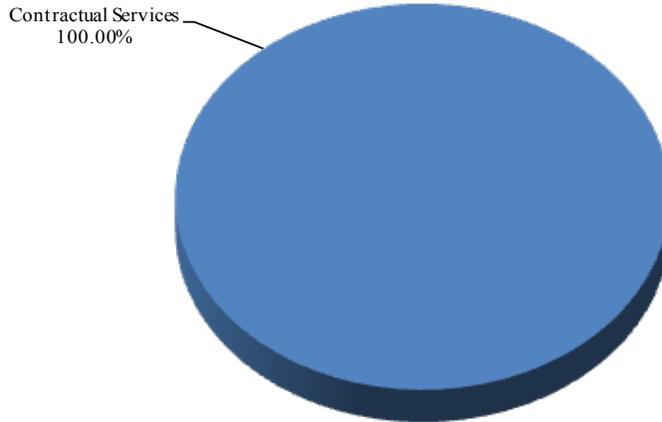
MISSION:

To provide financial resources to promote economic development including but not limited to the expansion of the City's industrial park.

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.

BUDGET:



| BUDGET SUMMARY | | | | | | | | | |
|------------------------|-----------------|------------------|-----------------|-------------------|-------------------|--------------------|-----------------|----------|--|
| | 2010 | | 2011 | | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted | | |
| Contractual Services | \$ 7,022 | \$ 5,316 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | |
| Grants & Contributions | | | | \$ 150,000 | 150,000 | | | | |
| Capital Outlay | 714 | 452 | - | 51,783 | 51,783 | | | | |
| Total Expenses | \$ 7,736 | \$ 5,768 | \$ 9,000 | \$ 210,783 | \$ 210,783 | \$ 9,000 | \$ 9,000 | | |
| Miscellaneous | \$ 6,100 | \$ 30,968 | \$ 100 | \$ 100 | \$ 452,832 | \$ 9,000 | \$ 9,000 | | |
| Total Revenues | \$ 6,100 | \$ 30,968 | \$ 100 | \$ 100 | \$ 452,832 | \$ 9,000 | \$ 9,000 | | |

ECONOMIC DEVELOPMENT FUND

BUDGET HIGHLIGHTS :

The 2013 budget contains provisions for continued mowing and maintenance efforts in the business park. The 2012 budget provided for the new wayfinding signage in the industrial park along with economic development incentives provided to RMM Solutions.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|----------|
| | | DOLLAR | PERCENT |
| 2013 | \$9,000 | \$0 | 0.00% |
| 2012 | \$9,000 | \$0 | 0.00% |
| 2011 | \$9,000 | (\$201,783) | -95.73% |
| 2010 | \$210,783 | \$195,783 | 1305.22% |
| 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% |
| 2004 | \$438,000 | \$430,000 | 5375.00% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|----------|
| | | DOLLAR | PERCENT |
| 2013 | \$9,000 | \$8,900 | 8900.00% |
| 2012 | \$100 | \$0 | 0.00% |
| 2011 | \$100 | (\$452,732) | 0.00% |
| 2010 | \$452,832 | \$437,832 | 2918.88% |
| 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% |
| 2004 | \$8,000 | \$8,000 | 100.00% |

HAZARDOUS MATERIALS CONTRACT FUND

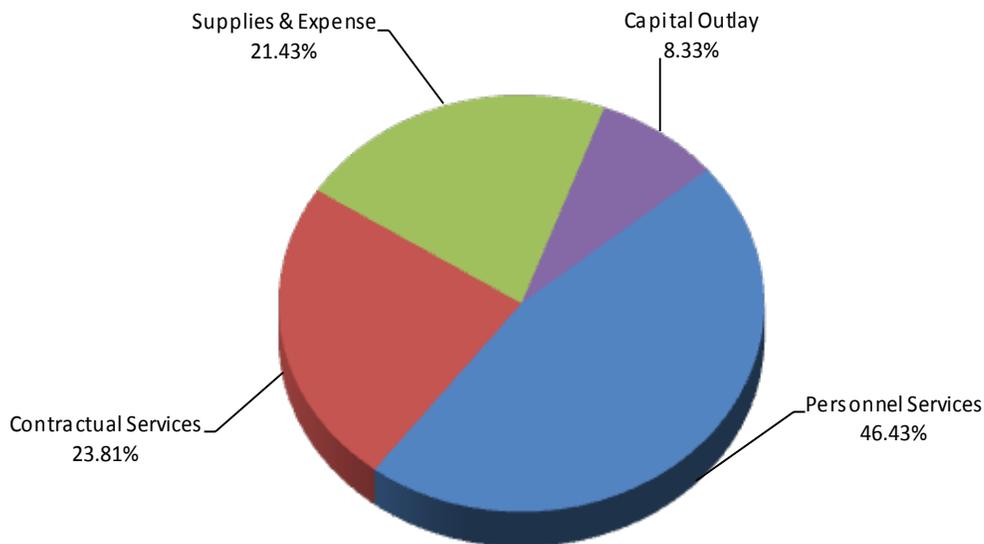
MISSION:

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 | | | | | | | | |
|------------------------|-------------------|-------------------|------------------|-------------------|-------------------|--------------------|------------------|--|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted | |
| Personnel Services | \$ 72,030 | \$ 68,909 | | \$ 94,800 | \$ 52,106 | \$ 39,000 | \$ 39,000 | |
| Contractual Services | 14,279 | 6,181 | 7,900 | 7,900 | 19,500 | 20,000 | 20,000 | |
| Supplies & Expense | 9,106 | 27,576 | 11,557 | 11,557 | 12,212 | 18,000 | 18,000 | |
| Capital Outlay | 7,150 | 6,990 | 3,500 | 3,500 | 3,500 | 7,000 | 7,000 | |
| Total Expenses | \$ 102,565 | \$ 109,656 | \$ 22,957 | \$ 117,757 | \$ 87,318 | \$ 84,000 | \$ 84,000 | |
| Intergovt Grants & Aid | \$ 105,332 | \$ 56,044 | | \$ 94,800 | \$ 168,133 | \$ 78,000 | \$ 78,000 | |
| Total Revenues | \$ 105,332 | \$ 56,044 | \$ - | \$ 94,800 | \$ 168,133 | \$ 78,000 | \$ 78,000 | |

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, 2011 was \$42,025 the expected fund balance December 31, 2012 is \$122,840.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$84,000 | \$61,043 | 265.90% |
| 2012 | \$22,957 | (\$86,699) | -79.07% |
| 2011 | \$109,656 | (\$7,326) | -6.26% |
| 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% |

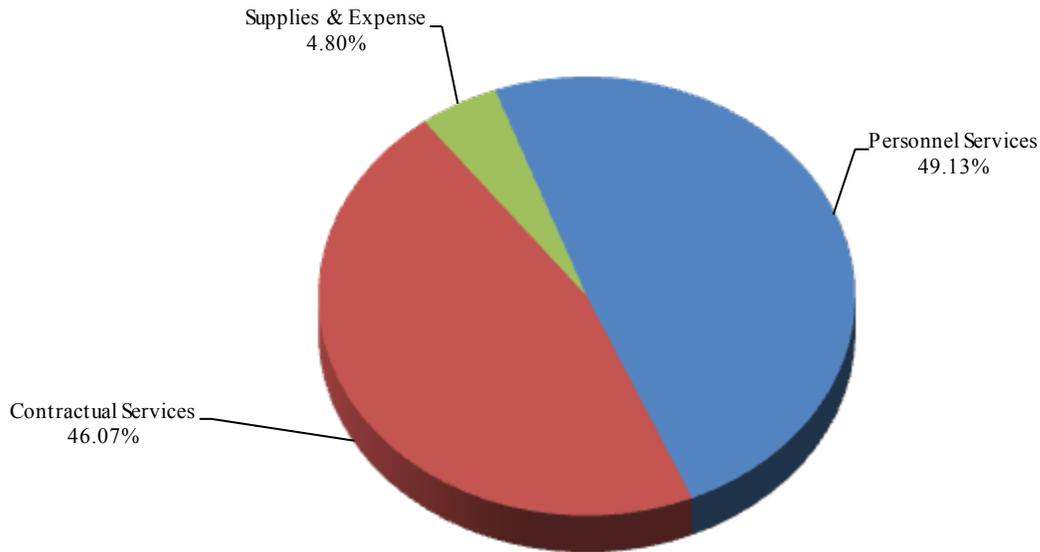
| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|----------|
| | | DOLLAR | PERCENT |
| 2013 | \$78,000 | \$78,000 | 0.00% |
| 2012 | \$0 | \$0 | 0.00% |
| 2011 | \$0 | (\$105,332) | -100.00% |
| 2010 | \$105,332 | (\$41,470) | -28.25% |
| 2009 | \$146,802 | \$0 | 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:



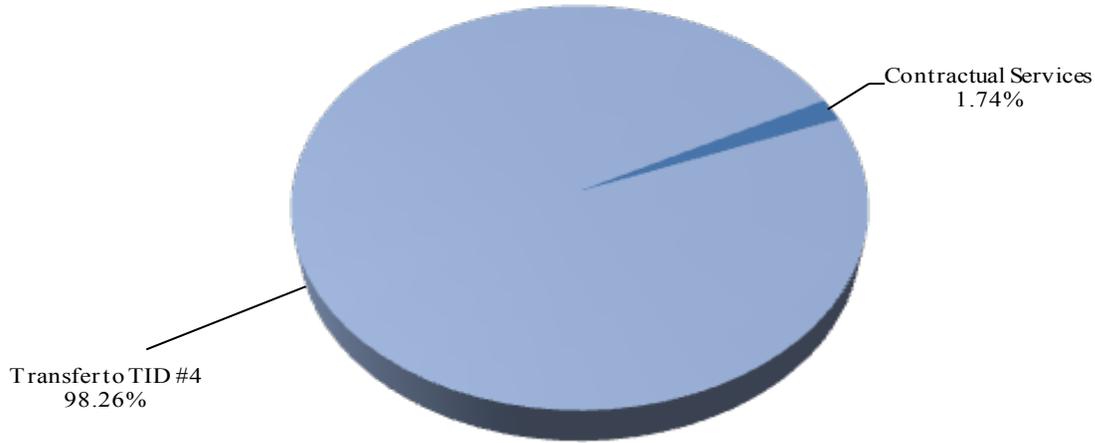
| BUDGET SUMMARY | | | | | | | | | |
|-----------------------|------------------|------------------|----------------|-----------------|------------------|--------------------|------------------|------|--|
| | 2010 | | 2011 | | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted | | |
| Personnel Services | \$ 6,565 | \$ 12,988 | \$ - | \$ - | \$ 12,657 | \$ 13,010 | \$ 13,010 | | |
| Contractual Services | 49,008 | 39,497 | - | - | 22,200 | 12,200 | 12,200 | | |
| Supplies & Expense | 319 | 1,263 | - | - | 400 | 1,270 | 1,270 | | |
| Total Expenses | \$ 55,892 | \$ 53,748 | \$ - | \$ - | \$ 35,257 | \$ 26,480 | \$ 26,480 | | |
| Miscellaneous Revenue | \$ 62,410 | \$ 62,410 | \$ - | \$ - | \$ 62,410 | \$ 62,410 | \$ 62,410 | | |
| Total Revenues | \$ 62,410 | \$ 62,410 | \$ - | \$ - | \$ 62,410 | \$ 62,410 | \$ 62,410 | | |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This fund accumulates costs associated with the monitoring of the site. Personnel costs relate to the time of the City's environmental engineer.

TAX INCREMENT DISTRICT NUMBER TWO FUND

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | | \$ 10,883 | \$ 10,150 | \$ 10,150 | \$ 15,440 | \$ 11,033 | \$ 11,033 |
| Debt Service | 10,150 | | | | | | |
| Capital Outlay | | | | 90,000 | 85,845 | | |
| Reimbursement of Tax | | | | | 35,091 | | |
| Transfer to Capital Projects Fund | | | | | 119,838 | | |
| Transfer to TID #3 | 693,115 | | | | | | |
| Transfer to TID #4 | | 725,292 | 743,986 | 743,986 | 510,385 | 623,084 | 623,084 |
| Total Expenses | \$ 703,265 | \$ 736,175 | \$ 754,136 | \$ 844,136 | \$ 766,599 | \$ 634,117 | \$ 634,117 |
| Tax Increment | \$ 703,265 | \$ 736,175 | \$ 754,136 | \$ 754,136 | \$ 766,599 | \$ 634,117 | \$ 634,117 |
| Total Revenues | \$ 703,265 | \$ 736,175 | \$ 754,136 | \$ 754,136 | \$ 766,599 | \$ 634,117 | \$ 634,117 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The District has retired all debt and recovered eligible costs with tax increment. Beginning in 2011 increment will be transferred to Tax Increment District Number Four.

TAX INCREMENT DISTRICT NUMBER TWO FUND

VALUATION HISTORY:

| <u>YEAR</u> | <u>EQUALIZED VALUATION</u> | <u>PERCENT CHANGE</u> |
|-------------|----------------------------|-----------------------|
| 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% |

DONATED INCREMENT:

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

| <u>YEAR</u> | <u>AMOUNT ALLOCATED TO TID 3</u> | <u>AMOUNT ALLOCATED TO TID 4</u> |
|---------------|----------------------------------|----------------------------------|
| 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 |
| Estimate 2012 | | 510,385 |
| Estimate 2013 | | 623,084 |
| TOTAL | \$6,620,585 | \$1,858,761 |

EMS GRANT FUND

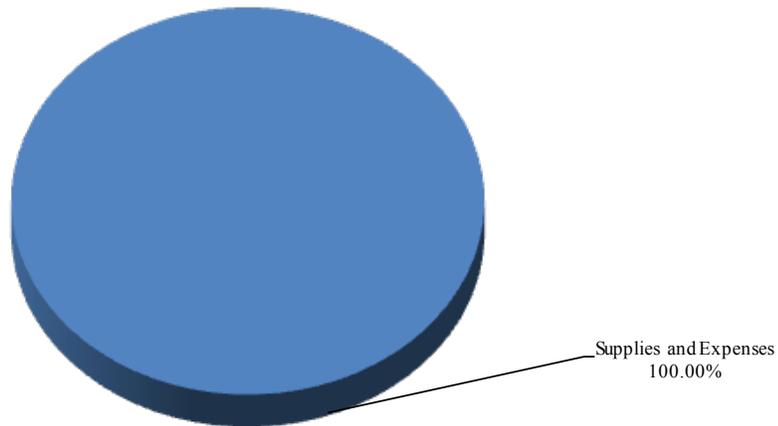
MISSION:

To provide training funds for EMS related activities.

DEPARTMENTAL RESPONSIBILITIES:

This Fund accumulates State of Wisconsin Grants for EMS related activities.

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-------------------------|-----------|----------|----------------|-----------------|------------------|--------------------|----------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Supplies and Expenses | \$ 10,448 | \$ 7,282 | \$ - | \$ - | \$ 8,792 | \$ 8,000 | \$ 8,000 |
| Total Expenses | \$ 10,448 | \$ 7,282 | \$ - | \$ - | \$ 8,792 | \$ 8,000 | \$ 8,000 |
| Intergvtl Grants & Aids | \$ 10,594 | \$ 7,826 | \$ - | \$ - | \$ 8,792 | \$ 8,000 | \$ 8,000 |
| Total Revenues | \$ 10,594 | \$ 7,826 | \$ - | \$ - | \$ 8,792 | \$ 8,000 | \$ 8,000 |

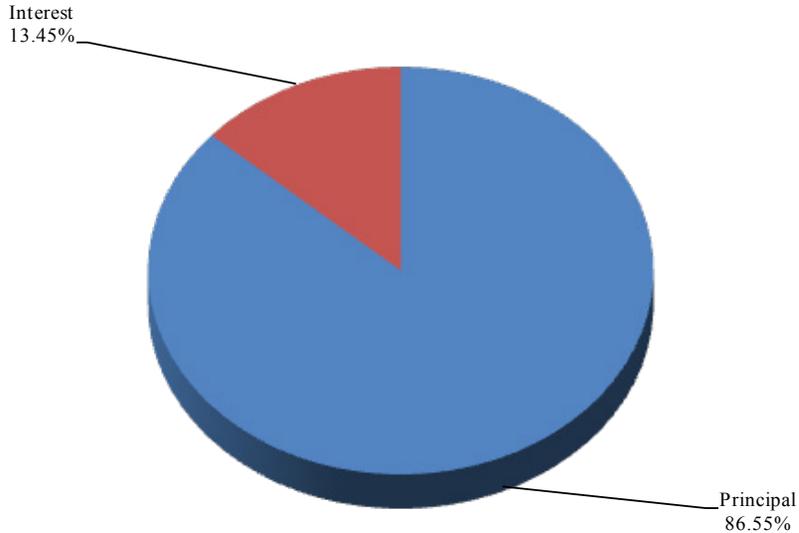
BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Wisconsin State Aids offset EMS related costs. In prior years unused dollars were allowed to accumulate and the fund has generated a fund balance of \$40,806. New regulations state that excess dollars must be sent back to the State of Wisconsin.

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 | | | | | | | | |
|-------------------------------|----------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted | |
| Principal | \$ 10,566,792 | \$ 7,336,502 | \$ 7,438,503 | \$ 7,438,503 | \$ 7,455,729 | \$ 7,528,344 | \$ 7,528,344 | |
| Interest | 1,654,833 | 1,583,770 | 1,527,507 | 1,527,507 | 1,129,481 | 1,160,388 | 1,170,206 | |
| Other Professional Services | 5,278 | | | | | | | |
| Debt Issuance Costs | 4,753 | | | | | | | |
| Payments to Bond Escow Agents | | | | | 10,756,767 | | | |
| Total Expenses | \$ 12,231,656 | \$ 8,920,272 | \$ 8,966,010 | \$ 8,966,010 | \$ 19,341,977 | \$ 8,688,732 | \$ 8,698,550 | |
| Taxes | \$ 4,156,866 | \$ 4,156,866 | \$ 4,088,000 | \$ 4,088,000 | \$ 4,088,000 | \$ 4,088,000 | \$ 4,088,000 | |
| Proceeds of Refunding Bonds | | | | | 9,970,489 | | | |
| Transfers from Other Funds | 8,039,355 | 4,886,896 | 5,049,148 | 5,049,148 | 5,609,297 | 4,600,732 | 4,610,550 | |
| Total Revenues | \$ 12,196,221 | \$ 9,043,762 | \$ 9,137,148 | \$ 9,137,148 | \$ 19,667,786 | \$ 8,688,732 | \$ 8,698,550 | |

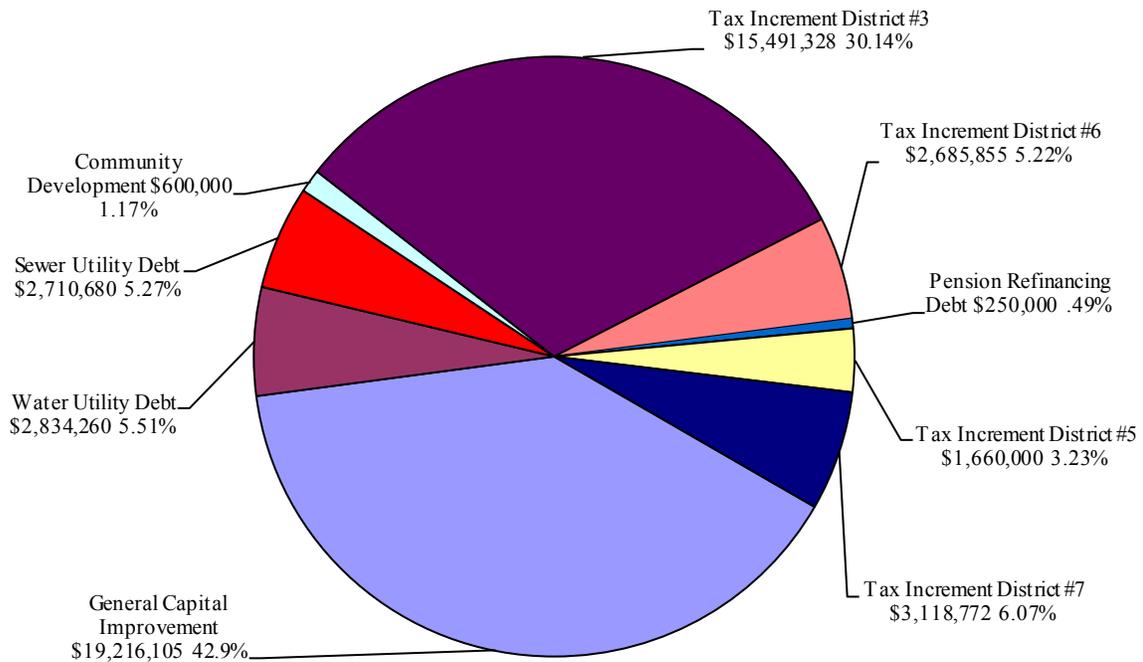
BUDGET HIGHLIGHTS:

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 OF EXISTING DEBT

| Year | Principal | Interest | Total |
|-----------|----------------------|---------------------|----------------------|
| 2013 | 8,385,000 | 1,320,520 | 9,705,520 |
| 2014 | 7,200,000 | 930,327 | 8,130,327 |
| 2015 | 6,745,000 | 739,400 | 7,484,400 |
| 2016 | 5,725,000 | 570,169 | 6,295,169 |
| 2017 | 5,195,000 | 431,781 | 5,626,781 |
| 2018 | 4,495,000 | 308,554 | 4,803,554 |
| 2019 | 3,815,000 | 206,987 | 4,021,987 |
| 2020 | 3,542,000 | 122,777 | 3,664,777 |
| 2021 | 2,055,000 | 48,938 | 2,103,938 |
| 2022 | 810,000 | 11,625 | 821,625 |
| On Demand | 600,000 | - | 600,000 |
| | <u>\$ 48,567,000</u> | <u>\$ 4,691,078</u> | <u>\$ 53,258,078</u> |

**OUTSTANDING DEBT BY PURPOSE -
12/31/2012**



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 1/1/2008 | \$ 22,170,000 | \$ 28,479,000 | \$ 3,036,167 | \$ 53,685,167 | \$ 3,170,000 | \$ 56,855,167 |
| 2008 Additions: | | | | | | |
| Capital Improvement Plan | | 2,685,000 | 500,000 | 3,185,000 | | 3,185,000 |
| TID #3 | | 270,000 | | 270,000 | | 270,000 |
| TID #5 | | - | 1,250,117 | 1,250,117 | | 1,250,117 |
| TID #7 | | 3,655,000 | | 3,655,000 | | 3,655,000 |
| Community Development | | 78,000 | | 78,000 | | 78,000 |
| Refinancing | | 3,235,000 | | 3,235,000 | | 3,235,000 |
| 2008 Retirements | (2,075,000) | (7,905,000) | (238,128) | (10,218,128) | (750,000) | (10,968,128) |
| 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 12/31/2011 | \$ 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 | | 3,082,000 | | 3,082,000 | | 3,082,000 |
| TID #6 | | 700,000 | | 700,000 | | 700,000 |
| 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) |
| PROJECTED BALANCE 12/31/2012 | \$ 4,515,000 | \$ 44,052,000 | \$ - | \$ 48,567,000 | \$ - | \$ 48,567,000 |
| 2013 Projected Additions: | | | | | | |
| Capital Improvement Plan | | 2,883,000 | | 2,883,000 | | 2,883,000 |
| TID #6 | | 2,700,000 | | 2,700,000 | | 2,700,000 |
| TID #7 | | 443,770 | | 443,770 | | 443,770 |
| TID #8 | | 1,005,000 | | 1,005,000 | | 1,005,000 |
| 2013 Retirements | (1,300,000) | (7,085,000) | | (8,385,000) | | (8,385,000) |
| PROJECTED BALANCE 12/31/2013 | \$ 3,215,000 | \$ 43,998,770 | \$ - | \$ 47,213,770 | \$ - | \$ 47,213,770 |

COMPUTATION OF DEBT LIMIT

| | December 31, 2007 | December 31, 2008 | December 31, 2009 | December 31, 2010 | December 31, 2011 | December 31, 2012 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Equalized Valuation | \$ 2,768,967,000 | \$ 2,726,775,100 | \$2,681,223,200 | \$ 2,652,252,200 | \$ 2,625,729,678 | \$2,554,319,700 |
| | 5% | 5% | 5% | 5% | 5% | 5% |
| Total Allowable Debt | \$138,448,350 | \$136,338,755 | \$134,061,160 | \$132,612,610 | \$131,286,484 | \$127,715,985 |
| Outstanding Debt | \$53,685,167 | \$ 55,140,156 | \$ 52,334,075 | \$ 49,754,677 | \$ 50,103,175 | \$ 48,567,000 |
| Legal Debt Margin | \$84,763,183 | \$81,198,599 | \$81,727,085 | \$82,857,933 | \$ 81,183,309 | \$ 79,148,985 |
| Debt Utilized | 38.78% | 40.44% | 39.04% | 37.52% | 38.16% | 38.03% |

DEBT SERVICE FUND

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$8,698,550 | (\$267,460) | -2.98% |
| 2012 | \$8,966,010 | \$45,738 | 0.51% |
| 2011 | \$8,920,272 | (\$391,121) | -4.20% |
| 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% |
| 2004 | \$6,854,786 | \$1,245,958 | 22.21% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$4,610,550 | (\$438,598) | -8.69% |
| 2012 | \$5,049,148 | \$162,252 | 3.32% |
| 2011 | \$4,886,896 | (\$238,085) | -4.65% |
| 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% |
| 2004 | \$2,697,920 | \$1,212,082 | 81.58% |

| YEAR | TAX LEVY | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$4,156,866 | \$0 | 0.00% |

**CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECT FUNDS
2013 BUDGET**

| | Capital Projects Fund | Tax Increment District Number Three | Tax Increment District Number Four | Tax Increment District Number Five | Tax Increment District Number Six | Tax Increment District Number Seven | Tax Increment District Number Eight | Total |
|---------------------------------|----------------------------------|--|---|---|--|--|--|---------------|
| EXPENDITURES | | | | | | | | |
| Personnel Services | | | | | | | | |
| Contractual Services | \$ 75,000 | \$ 114,150 | \$ 4,220 | \$ 18,254 | \$ 32,150 | \$ 77,500 | \$ 91,500 | \$ 412,774 |
| Supplies & Expense | | | | | | | | |
| Fixed Charges | - | 10,000 | - | - | 256,216 | - | 33,000 | 299,216 |
| Expenditures | \$ 4,509,124 | \$ 3,065,624 | \$ 4,220 | \$ 470,116 | \$ 3,942,333 | \$ 1,183,511 | \$ 1,139,500 | \$ 14,314,428 |
| REVENUES | | | | | | | | |
| Public Charges for Services | 249,000 | - | - | - | - | 24,317 | - | 273,317 |
| Intergovtl Charges for Services | | | | | | | | |
| Miscellaneous Revenues | 155,000 | 14,423 | - | - | - | - | - | 169,423 |
| Other Financing Sources | 3,404,279 | - | 623,084 | - | 2,700,000 | 443,770 | 1,138,000 | 8,309,133 |
| Revenues | \$ 4,145,624 | \$ 1,945,579 | \$ 735,359 | \$ 1,261,015 | \$ 3,725,757 | \$ 799,449 | \$ 1,138,000 | \$ 13,750,783 |

CAPITAL PROJECTS FUND

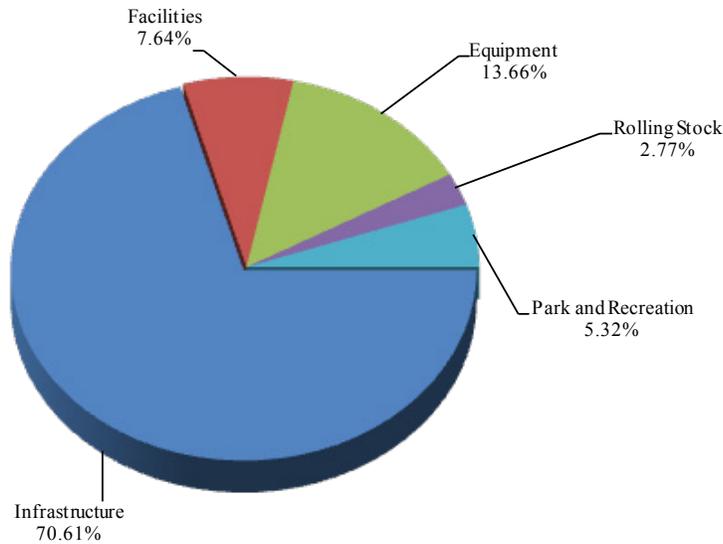
MISSION:

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 | | | | | | | |
|-------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | \$ 16,453 | \$ 4,148 | | \$ 100,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| Capital Outlay | 4,782,578 | 6,649,316 | 5,001,742 | 9,930,792 | 7,890,793 | 9,120,954 | 4,434,124 |
| Total Expenses | \$ 4,799,031 | \$ 6,653,464 | \$ 5,001,742 | \$ 10,030,792 | \$ 7,965,793 | \$ 9,195,954 | \$ 4,509,124 |
| Taxes | \$ 1,549,310 | \$ 658,960 | \$ 320,426 | \$ 320,426 | \$ 320,426 | \$ 337,345 | \$ 337,345 |
| Intergovtl Grants/Aids | 25,005 | 2,871,017 | 220,000 | 553,374 | 1,070,000 | | |
| Public Charges | 713,641 | 269,158 | 379,000 | 379,000 | 383,236 | 249,000 | 249,000 |
| Intergovtl Charges | | | | 36,000 | - | | |
| Miscellaneous | 22,350 | 152,645 | | | 186,567 | 30,000 | 155,000 |
| Other Financing Sources | 3,202,053 | 3,527,510 | 3,582,316 | 3,582,316 | 3,525,423 | 3,529,279 | 3,404,279 |
| Total Revenues | \$ 5,512,359 | \$ 7,479,290 | \$ 4,501,742 | \$ 4,871,116 | \$ 5,485,652 | \$ 4,145,624 | \$ 4,145,624 |

CAPITAL PROJECTS FUND

**CITY OF WAUSAU
2013 CAPITAL PROGRAM BY FUNDING SOURCE**

| PROJECT DESCRIPTION | DEPT | Total Project Costs | FUNDING SOURCES | | | | | Unexpended Project Funds |
|--|-----------------|------------------------|-----------------|------------------------|-------------------------|--------------------------|---------------------|-----------------------------|
| | | | Tax Levy | Special Assessments | User Fees And Grants | TID District GO Notes | GO Note Proceeds | |
| Infrastructure | | | | | | | | |
| Land Acquisition | DPW | \$ 850,000 | | | | \$ 450,000 | | 400,000 |
| WIS DOT Projects | DPW | 1,682,500 | | | | 1,607,500 | 75,000 | |
| Street Improvements | DPW | 2,587,150 | 40,000 | 190,000 | | 1,431,000 | 926,150 | |
| Asphalt Overlay | DPW | 740,850 | | | | | 740,850 | |
| Sidewalk Projects | DPW | 335,000 | | 59,000 | | 85,000 | 191,000 | |
| Storm Sewer | DPW | 245,000 | | | | 50,000 | 195,000 | |
| Other Infrastructure Projects | DPW | 430,000 | | | | 105,000 | 250,000 | 75,000 |
| Low Level LED Lighting | DPW | 76,845 | 76,845 | | | | | |
| Railroad Warning Lights | DPW | 85,000 | 35,000 | | | | | 50,000 |
| GPS Traffic Signal Preemption | DPW | 100,000 | | | | | 100,000 | |
| Wayfinding Project | CD | 300,000 | | | 125,000 | 120,000 | 55,000 | |
| Water Projects | WS | 797,700 | | | 797,700 | | | |
| Sewer/Wastewater Projects | WS | 763,400 | | | 763,400 | | | |
| Total Infrastructure | | \$ 8,993,445 | \$ 151,845 | \$ 249,000 | \$ 1,686,100 | \$ 3,848,500 | \$ 2,533,000 | \$ 525,000 |
| Facilities | | | | | | | | |
| Parking Ramp Facilities - Other Improvements | Parking Fund | 150,000 | | | | | \$ 150,000 | |
| Public Works Facilities - Paving Project | DPW | 150,000 | | | | | 150,000 | |
| City Hall Fire Suppression and Security System | City Facilities | 44,500 | 44,500 | | | | | |
| Total Facilities | | \$ 344,500 | \$ 44,500 | \$ - | \$ - | \$ - | \$ 300,000 | \$ - |
| Equipment | | | | | | | | |
| Assessment Software | CCITC | \$ 238,500 | | | | | | \$ 238,500 |
| Infusion Pump, Life Pac Defibrillators, LUCUS Device | Fire | 206,279 | | | 206,279 | | | |
| Computer Software - Financial Software | CCITC | 30,000 | 30,000 | | | | | |
| Computer Software - Network Upgrade | CCITC | 50,000 | 50,000 | | | | | |
| Computer Hardware - WIFI 400 Block and Downtown | CCITC | 30,000 | | | 30,000 | | | |
| Computer Hardware - Fiber Construction | CCITC | 16,000 | 16,000 | | | | | |
| Computer Hardware - PC Replacement | CCITC | 45,000 | 45,000 | | | | | |
| Total Equipment | | \$ 615,779 | \$ 141,000 | \$ - | \$ 236,279 | \$ - | \$ - | \$ 238,500 |
| Rolling Stock | | | | | | | | |
| Park Rolling Stock | Parks | \$ 125,000 | | | \$ 125,000 | | | |
| Public Works Rolling Stock | DPW | 850,000 | | | 850,000 | | | |
| Total Rolling Stock | | \$ 975,000 | \$ - | \$ - | \$ 975,000 | \$ - | \$ - | \$ - |
| Park and Recreation Areas | | | | | | | | |
| Parkland Acquisition | Parks | \$ 240,000 | | | 240,000 | | | |
| Total Parks/Recreation | | \$ 240,000 | \$ - | \$ - | \$ 240,000 | \$ - | \$ - | \$ - |
| TOTAL CAPITAL COSTS | | \$11,168,724 | \$337,345 | \$ 249,000 | \$ 3,137,379 | \$ 3,848,500 | \$ 2,833,000 | \$ 763,500 |

| CAPITAL PLAN BY FUND | |
|---------------------------------|----------------------|
| Capital Projects Fund | \$ 4,509,124 |
| Tax Increment District Number 3 | \$ 60,000 |
| Tax Increment District Number 6 | 3,133,500 |
| Tax Increment District Number 8 | 1,055,000 |
| Motor Pool Fund | 850,000 |
| Water and Sewer Utility Funds | 1,561,100 |
| | <u>\$ 11,168,724</u> |

CAPITAL PROJECTS FUND

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2013 INFRASTRUCTURE PROJECTS**

| | | SPECIAL FUNDING SOURCE | TOTAL REQUEST | DEFERRED TO FUTURE YEAR | FUNDED IN 2012 |
|--|--------|-----------------------------------|--------------------------|--|-----------------------|
| LAND ACQUISITION | | | | | |
| Miscellaneous | | | \$ 100,000 | \$ 100,000 | \$ - |
| Clark Street | TID #8 | | \$ 100,000 | | 100,000 |
| Thomas Street Widening | TID #6 | | 1,000,000 | 250,000 | 750,000 |
| TOTAL LAND ACQUISITION | | | \$ 1,200,000 | \$ 350,000 | \$ 850,000 |
| DOT PROJECTS | | | | | |
| Grand Avenue design (Division to Kent Street) | | | \$ 25,000 | \$ - | \$ 25,000 |
| Stewart Avenue, 1st to 12th Avenue Design | | | 50,000 | | 50,000 |
| Thomas Street design | TID #6 | | 207,500 | | 207,500 |
| County Highway U four lane expansion design/construction | TID #6 | | 1,400,000 | | 1,400,000 |
| TOTAL DOT PROJECTS | | | \$ 1,682,500 | \$ - | \$ 1,682,500 |
| STREET IMPROVEMENTS | | | | | |
| 14th Ave, Randolph Street to Rose Marie Street | | | \$ 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 | - |
| Kent Street, Grand Avenue to Curling Way | | | 217,500 | | 217,500 |
| Werle Avenue, Garfield Avenue to West Street | | | 294,000 | | 294,000 |
| Spring Street, 6th Street to 13th Street | | | 604,650 | | 604,650 |
| Westwood Drive, Bridge Street to Pine Ridge Blvd | TID #6 | | 566,000 | | 566,000 |
| 2nd Avenue, Stewart Avenue to Elm Street | TID #8 | | 725,000 | | 725,000 |
| Clark Street | TID #8 | | 140,000 | | 140,000 |
| TOTAL STREET IMPROVEMENTS | | | \$ 3,287,150 | \$ 740,000 | \$ 2,547,150 |
| BOULEVARD TREES & LANDSCAPING | | | | | |
| For 2013 project streets and subdivisions | | | 40,000 | | 40,000 |
| | | | \$ 40,000 | \$ - | \$ 40,000 |
| ASPHALT OVERLAY AND ALLEY PAVING | | | | | |
| Asphalt Paving | | | \$ 800,000 | \$ 59,150 | \$ 740,850 |
| Alley Paving | | | 60,000 | 60,000 | - |
| TOTAL ASPHALT OVERLAY AND ALLEY PAVING | | | \$ 860,000 | \$ 119,150 | \$ 740,850 |
| SIDEWALKS | | | | | |
| Annual Sidewalk Replacement Contract | | | 300,000 | 50,000 | \$ 250,000 |
| New Sidewalk Westwood Drive, Bridge Street to Pine Ridge Boulevard | TID #6 | | \$ 85,000 | | \$ 85,000 |
| TOTAL SIDEWALKS | | | \$ 385,000 | \$ 50,000 | \$ 335,000 |
| STORM SEWER | | | | | |
| Kent Street, Grand Avenue to Curling Way- Street Imporvement | | | \$ 70,000 | \$ - | \$ 70,000 |
| Werle Avenue, Garfield Avenue to West Street | | | 45,000 | | 45,000 |
| Spring Street, 6th Street to 13th Street | | | 80,000 | | 80,000 |
| 2nd Avenue, Stewart Avenue to Elm Street - TIF | TID #8 | | 50,000 | | 50,000 |
| TOTAL STORM SEWER | | | \$ 245,000 | \$ - | \$ 245,000 |

CAPITAL PROJECTS FUND

| | | SPECIAL FUNDING SOURCE | TOTAL REQUEST | DEFERRED TO FUTURE YEAR | FUNDED IN 2012 |
|--|---------|-----------------------------------|-----------------------------|--|----------------------------|
| OTHER CAPITAL EXPENDITURES | | | | | |
| Concrete Pavement Repairs (joints/cracks) | | | \$ 300,000 | \$ 100,000 | \$ 200,000 |
| Pavement Markings | | | 100,000 | 50,000 | 50,000 |
| Streetscape | TID #6 | | 50,000 | | 50,000 |
| Artificial Grass | TID #6 | | 49,500 | 24,500 | 25,000 |
| Planning Studies | | | 75,000 | | 75,000 |
| 1st and 3rd Avenue Traffic Study | TID #8 | | 30,000 | | 30,000 |
| Prospect LED Street Lighting | | | 65,000 | 65,000 | - |
| TOTAL OTHER CAPITAL REPAIRS | | | <u>\$ 669,500</u> | <u>\$ 239,500</u> | <u>\$ 430,000</u> |
| PARKING RAMP CAPITAL EXPENDITURES | | | | | |
| Infrastructure Maintenance | | | \$ 150,000 | \$ - | 150,000 |
| TOTAL PARKING | | | <u>\$ 150,000</u> | <u>\$ -</u> | <u>\$ 150,000</u> |
| WATERMAINS | | | | | |
| 17th Street, Bridge Street to south | Utility | | \$ 17,500 | \$ - | \$ 17,500.00 |
| Goldbach Subdivision | Utility | | 66,000 | | 66,000 |
| Stettin Drive- 48th to 52nd Avenue | Utility | | 84,200 | | 84,200 |
| Franklin Street loop connection | Utility | | 50,000 | | 50,000 |
| 14th Avenue, Cassidy Drive to north | Utility | | 60,000 | | 60,000 |
| Kent Street, Grand Avenue to Curling Way | Utility | | 60,000 | | 60,000 |
| Spring Street, 6th Street to 13th Street | Utility | | 25,000 | | 25,000 |
| 2nd Avenue, Stewart Avenue to Elm Street | Utility | | 35,000 | | 35,000 |
| Unanticipated Projects | Utility | | 400,000 | | 400,000 |
| TOTAL WATER MAINS | | | <u>\$ 797,700</u> | <u>\$ -</u> | <u>\$ 797,700</u> |
| SANITARY SEWER | | | | | |
| Hawthorne Lane/Townline Road Lift Station | Utility | | \$ 170,000 | \$ - | \$ 170,000 |
| Goldbach Subdivision | Utility | | 118,400 | | 118,400 |
| 14th Avenue, Cassidy Drive to north | Utility | | 70,000 | | 70,000 |
| Werle Avenue, Garfield Avenue to West Street | Utility | | 30,000 | | 30,000 |
| Kent Street, Grand Avenue to Curling Way | Utility | | 15,000 | | 15,000 |
| Spring Street, 6th Street to 13th Street | Utility | | 35,000 | | 35,000 |
| 2nd Avenue, Stewart Avenue to Elm Street | Utility | | 25,000 | | 25,000 |
| Unanticipated Projects | Utility | | 300,000 | | 300,000 |
| TOTAL SANITARY SEWER | | | <u>\$ 763,400</u> | <u>\$ -</u> | <u>\$ 763,400</u> |
| GRAND TOTAL | | | <u>\$ 10,080,250</u> | <u>\$ 1,498,650</u> | <u>\$ 8,581,600</u> |

**CAPITAL IMPROVEMENT PROGRAM
2013 REQUEST RATING FORM SUMMARY**

| | | FUNDED | REQUEST | AVERAGE RANKING |
|--|-----------------|-----------|-------------|--------------------|
| Railroad Warning Lights | Public Works | \$85,000 | \$85,000 | 92 |
| LED Low Level Lighting | Public Works | \$76,845 | \$76,845 | 86 |
| IV Infusion Pumps | Fire | \$22,960 | \$22,960 | 84 |
| Pool Remodel | Park | \$0 | \$2,559,630 | 84 |
| Life Pac Defibrillators | Fire | \$129,272 | \$129,272 | 83 |
| GPS Traffic Signal Preemption | Public Works | \$100,000 | \$200,000 | 78 |
| Assessment Software | CCIT CC | \$238,500 | \$238,500 | 75 |
| Lucus Device | Fire | \$54,047 | \$54,047 | 73 |
| Online Payments Software | City Facilities | \$30,000 | \$30,000 | 72 |
| Artificial Grass | Public Works | \$25,000 | \$49,500 | 72 |
| Athletic Park | Park | \$0 | \$115,500 | 72 |
| Agenda and Meeting Management | CCIT CC | \$0 | \$130,000 | 66 |
| Network Equipment | CCIT CC | \$50,000 | \$50,000 | 65 |
| Central Station Refurbishment | Fire | \$0 | \$5,000 | 65 |
| Fire Station Two Replacement Study | Fire | \$0 | \$25,000 | 65 |
| Cayenta Upgrade | CCIT CC | \$0 | \$55,000 | 64 |
| Playground Equipment | Park | \$0 | \$25,000 | 64 |
| Fiber Construction | CCIT CC | \$16,000 | \$16,000 | 63 |
| PC Replacement | CCIT CC | \$45,000 | \$45,000 | 63 |
| Re-pave DPW | Public Works | \$150,000 | \$250,000 | 62 |
| City Hall Cameras | City Facilities | \$14,000 | \$14,000 | 62 |
| Fire Suppression | City Facilities | \$30,500 | \$30,500 | 62 |
| Way Finding | CD | \$300,000 | \$300,000 | 62 |
| WIFI Upgrade | CCIT CC | \$30,000 | \$30,000 | 61 |
| Rolling Stock | Park | \$125,000 | \$125,000 | 61 |
| Fire Station Three Refurbishment | Fire | \$0 | \$43,550 | 60 |
| Thangar Maintenance | AIRPORT | \$0 | \$65,000 | 59 |
| Storage Building | Public Works | \$0 | \$35,000 | 59 |
| Intellitime Software | CCIT CC | \$0 | \$50,000 | 54 |
| Public Safety - Carpet and Chair Replacement | City Facilities | \$0 | \$27,000 | 53 |
| Computer Network Upgrade | CCIT CC | \$0 | \$40,000 | 52 |
| Public Safety - Structural Masonry | City Facilities | \$0 | \$31,000 | 52 |
| Parkland Acquisition | Park | \$240,000 | \$240,000 | 50 |
| Tennis Court Replacement | Park | \$0 | \$47,000 | 49 |
| City Hall Basement | City Facilities | \$0 | \$27,000 | 45 |
| City Hall Dumb Waiter | City Facilities | \$0 | \$95,000 | 25 |
| Vehicle Replacement | Public Works | \$850,000 | \$1,142,000 | |

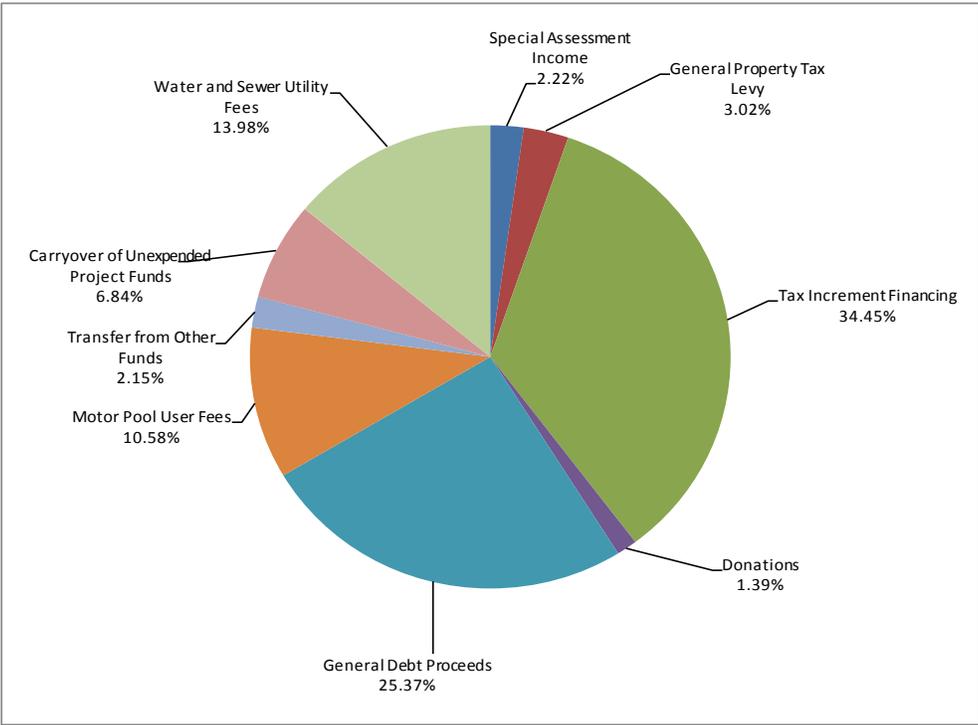
The Committee ranked capital requests based upon pre-established criteria including:

- | | |
|--|----------------------------------|
| Consistency with Community Goals and Plans | Feasibility of the Project |
| Public Health and Safety | Blight and Crime Elimination |
| Mandated or Other Legal Requirements | Operational Budget Impact |
| Maintaining Existing Service Levels | Impact of Deferring the Project |
| Area Served/Extent of Benefit | Impact on the Environment |
| Public Perception of Need | Relationship with Other Projects |
| Impact on Operating Efficiencies | |

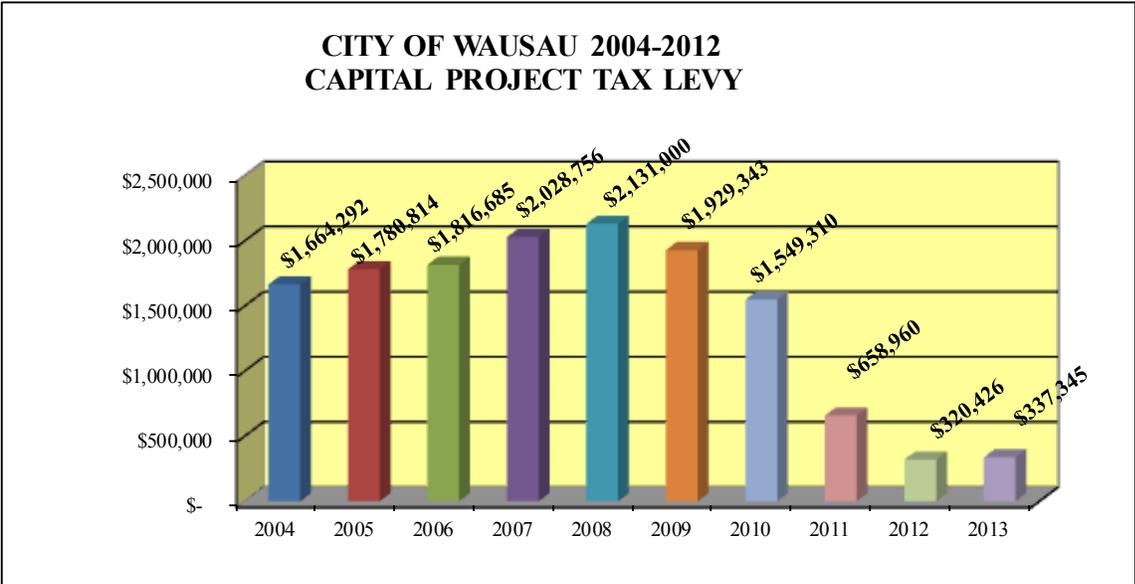
A few projects ranked high but were deferred for a variety of reasons. The pool remodeling project will be considered for construction in 2014-2015. The Athletic Park improvements will also be delayed until 2014 to meet the project timeline of the Woodchucks Organization. The Fire Facility improvements will be delayed until the completion of the independent fire study.

REVENUES:

As depicted in the chart below the capital budget is funded by a variety of revenue sources.



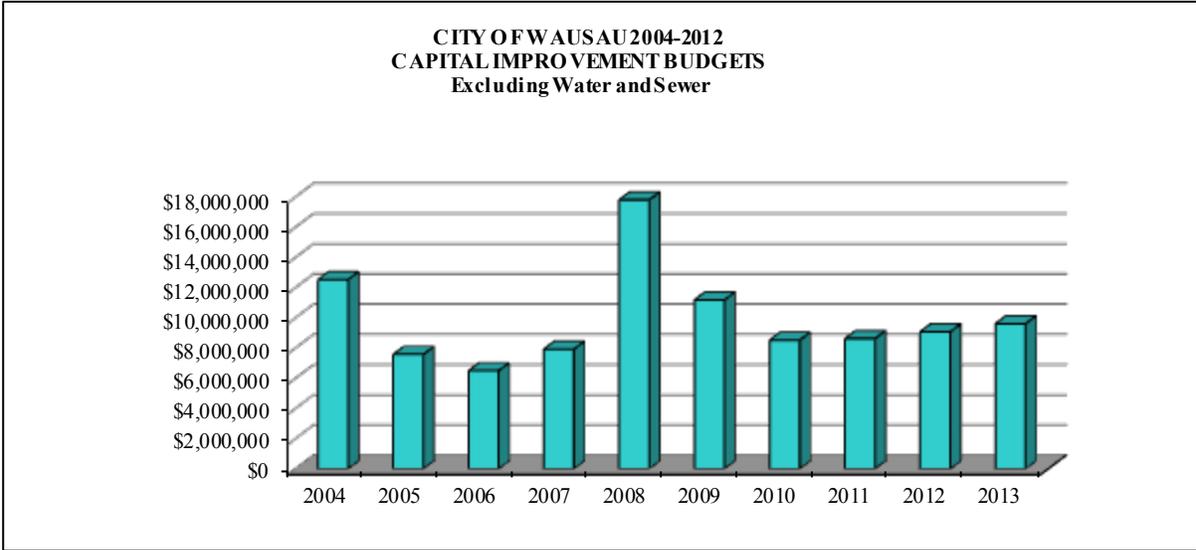
Revenue sources fluctuate each year based upon the projects and funding sources available. The 2013 budget anticipates donation revenue for the central business district wayfinding project of \$125,000 and sponsorship income for the WIFI project on the 400 Block. Special Assessment Income has been reduced by \$130,000 due to the recent revisions in the special assessment policy. The Common Council increased the repayment terms from 5 to 10 years and reduced the interest rate from 9% to approximately 3%. It is anticipated that more individuals will finance their special assessments with the city reducing the cash income available to fund projects.



Pressure to from the operating budget due to reduced state aids and increased costs has resulted in less general property levy allocated to the capital plan each year. As the chart below shows the capital budget levy has declined \$1,793,655 since its highest point in 2008.

CAPITAL PROJECTS FUND

Below is a historic review of the capital plan excluding Water and Sewer Utility Projects from 1999 to 2012. 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.



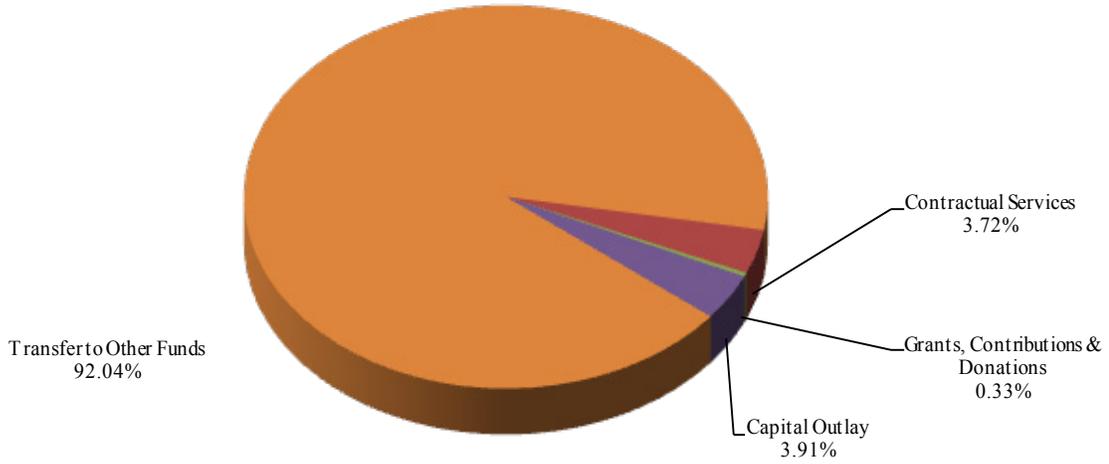
BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|--------------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$6,236,162 | (\$410,384) | -6.17% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$4,571,870 | (\$1,208,452) | -20.91% |

TAX INCREMENT DISTRICT NUMBER THREE FUND

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | \$ 107,723 | \$ 116,301 | \$ 53,150 | \$ 53,150 | \$ 82,991 | \$ 114,150 | \$ 114,150 |
| Grants, Contributions & Donations | | 174,000 | 75,000 | 285,000 | 275,000 | 10,000 | 10,000 |
| Capital Outlay | 1,968,422 | 4,632,763 | 107,000 | 217,000 | 205,594 | 120,000 | 120,000 |
| Debt Issuance Costs | | | | | 33,171 | | |
| Transfer to Other Funds | 2,449,185 | 2,614,683 | 2,313,013 | 2,313,013 | 2,172,388 | 2,811,656 | 2,821,474 |
| Total Expenses | \$ 4,525,330 | \$ 7,537,747 | \$ 2,548,163 | \$ 2,868,163 | \$ 2,769,144 | \$ 3,055,806 | \$ 3,065,624 |
| Tax Increment | \$ 2,021,671 | \$ 2,122,790 | \$ 2,060,000 | \$ 2,060,000 | \$ 2,082,134 | \$ 1,931,156 | \$ 1,931,156 |
| Intergovernmental Grants and Aids | | | | | 43,290 | | |
| Public Charges for Services | 62,378 | 10,416 | | | | | |
| Miscellaneous Revenue | 125,622 | 1,219,084 | 31,000 | 31,000 | 60,777 | 14,423 | 14,423 |
| Debt Proceeds | 1,580,447 | 44,088 | | 110,000 | 2,725,000 | | |
| Transfer from TID #2 | 693,115 | | | | | | |
| Total Revenues | \$ 4,483,233 | \$ 3,396,378 | \$ 2,091,000 | \$ 2,201,000 | \$ 4,911,201 | \$ 1,945,579 | \$ 1,945,579 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for \$10,000 of outstanding obligation with Collaborative Consulting along with wayfinding costs of \$60,000, parking consulting services of \$60,000 and river edge trail of \$60,000.

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT FUTURE OBLIGATIONS:

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

| | Original Amount | | Balance 12/31/2012 |
|---|----------------------|----------------------|-----------------------|
| | Borrowed | Repaid | |
| 1995 State Trust Fund Loan | \$ 750,000 | \$ 750,000 | \$ - |
| 1996 General Obligation Bonds | 757,555 | 637,555 | 120,000 |
| 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 | 2,915,000 | 370,000 |
| 2004A General Obligation Note | 643,534 | 500,057 | 143,477 |
| 2004 General Obligation Refunding Bond | 13,445,000 | 10,825,000 | 2,620,000 |
| 2005B General Obligation Note | 2,000,000 | 1,530,000 | 470,000 |
| 2007 General Obligation Note | 1,396,190 | 695,786 | 700,404 |
| 2008 General Obligation Note | 270,000 | 100,000 | 170,000 |
| 2009 General Obligation Note | 320,000 | 90,000 | 230,000 |
| 2010A General Obligation Note | 1,580,447 | 275,000 | 1,305,447 |
| 2012A General Obligation Note - Taxable | 2,725,000 | - | 2,725,000 |
| 2012B General Obligation Note Refunding | 6,280,000 | - | 6,280,000 |
| Foundation Loan | 1,530,000 | 1,530,000 | - |
| | <u>\$ 57,378,878</u> | <u>\$ 42,244,550</u> | <u>\$ 15,134,328</u> |

SCHEDULE OF MATURITIES

| YEAR | PRINCIPAL | INTEREST | TOTAL |
|------|----------------------|---------------------|----------------------|
| 2013 | 2,340,764 | 480,710 | 2,821,474 |
| 2014 | 1,867,874 | 301,857 | 2,169,731 |
| 2015 | 1,795,081 | 238,272 | 2,033,353 |
| 2016 | 1,660,081 | 185,421 | 1,845,502 |
| 2017 | 1,680,081 | 148,382 | 1,828,463 |
| 2018 | 1,560,000 | 113,060 | 1,673,060 |
| 2019 | 1,560,000 | 79,978 | 1,639,978 |
| 2020 | 1,580,447 | 45,569 | 1,626,016 |
| 2021 | 790,000 | 17,825 | 807,825 |
| 2022 | 300,000 | 3,975 | 303,975 |
| | <u>\$ 15,134,328</u> | <u>\$ 1,615,049</u> | <u>\$ 16,749,377</u> |

TAX INCREMENT DISTRICT NUMBER THREE FUND

CASH FLOW PROJECTIONS:

The District cash flow predicts a conservative static increment for the periods of 2013 to maturity. Cash flow predicts negative fund balance during the years 2012-2020 but provides for a return on investments through the life of the District.

TID #3 CASH FLOW PROJECTIONS

| Year | EXPENSES | | | | REVENUES | | | | Annual Surplus (Deficit) | Accumulated Balance |
|-------------|------------------------------------|----------------------|--|------------------|---------------|--------------|-------------------|-----------------------|--------------------------|---------------------|
| | Existing Total Annual Debt Service | Capital Expenditures | Administrative, Organization & Discretionary Costs | Developer Grants | Debt Proceeds | Other Income | Project Increment | TID 2 Donor Increment | | |
| Accumulated | | | | | | | | | | \$ 997,587 |
| 2009 | \$ 2,413,435 | \$ 436,243 | | | \$ 320,000 | \$ 279,585 | \$ 1,922,136 | \$685,107 | \$ 357,150 | 1,354,737 |
| 2010 | 2,449,184 | 2,016,086 | 60,060 | | 1,580,447 | 296,500 | 1,913,174 | 693,115 | \$ (42,094) | 1,312,643 |
| 2011 | 2,614,683 | 4,694,504 | 54,560 | 174,000 | | 1,273,588 | 2,122,790 | | \$ (4,141,369) | (2,828,726) |
| 2012 | 2,172,388 | 267,606 | 54,150 | 275,000 | 2,725,000 | 104,067 | 2,082,134 | | \$ 2,142,057 | (686,669) |
| 2013 | 2,821,474 | 190,000 | 54,150 | | | 14,423 | 1,931,156 | | \$ (1,120,045) | (1,806,714) |
| 2014 | 2,169,731 | | | | | | 1,980,000 | | \$ (189,731) | (1,996,445) |
| 2015 | 2,033,353 | | | | | | 1,989,900 | | \$ (43,453) | (2,039,898) |
| 2016 | 1,845,502 | | | | | | 1,999,850 | | \$ 154,348 | (1,885,551) |
| 2017 | 1,828,463 | | | | | | 2,009,849 | | \$ 181,386 | (1,704,165) |
| 2018 | 1,673,060 | | | | | | 2,019,898 | | \$ 346,838 | (1,357,327) |
| 2019 | 1,639,978 | | | | | | 2,029,997 | | \$ 390,019 | (967,307) |
| 2020 | 1,626,016 | | | | | | 2,040,147 | | \$ 414,131 | (553,176) |
| 2021 | 807,825 | | | | | | 2,050,348 | | \$ 1,242,523 | 689,347 |
| 2022 | 303,975 | | | | | | 2,060,600 | | \$ 1,756,625 | 2,445,972 |
| | | | | | | | | | | |
| | \$ 26,399,067 | \$ 7,604,439 | \$ 222,920 | \$ 449,000 | \$ 4,625,447 | \$ 1,968,163 | \$ 28,151,979 | \$ 1,378,222 | | |

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT VALUATIONS:

| YEAR | EQUALIZED VALUATION | PERCENTAGE INCREASE |
|-------------|--------------------------------|--------------------------------|
| 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% |

TAX INCREMENT DISTRICT NUMBER FOUR FUND

MISSION:

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

RESPONSIBILITIES:

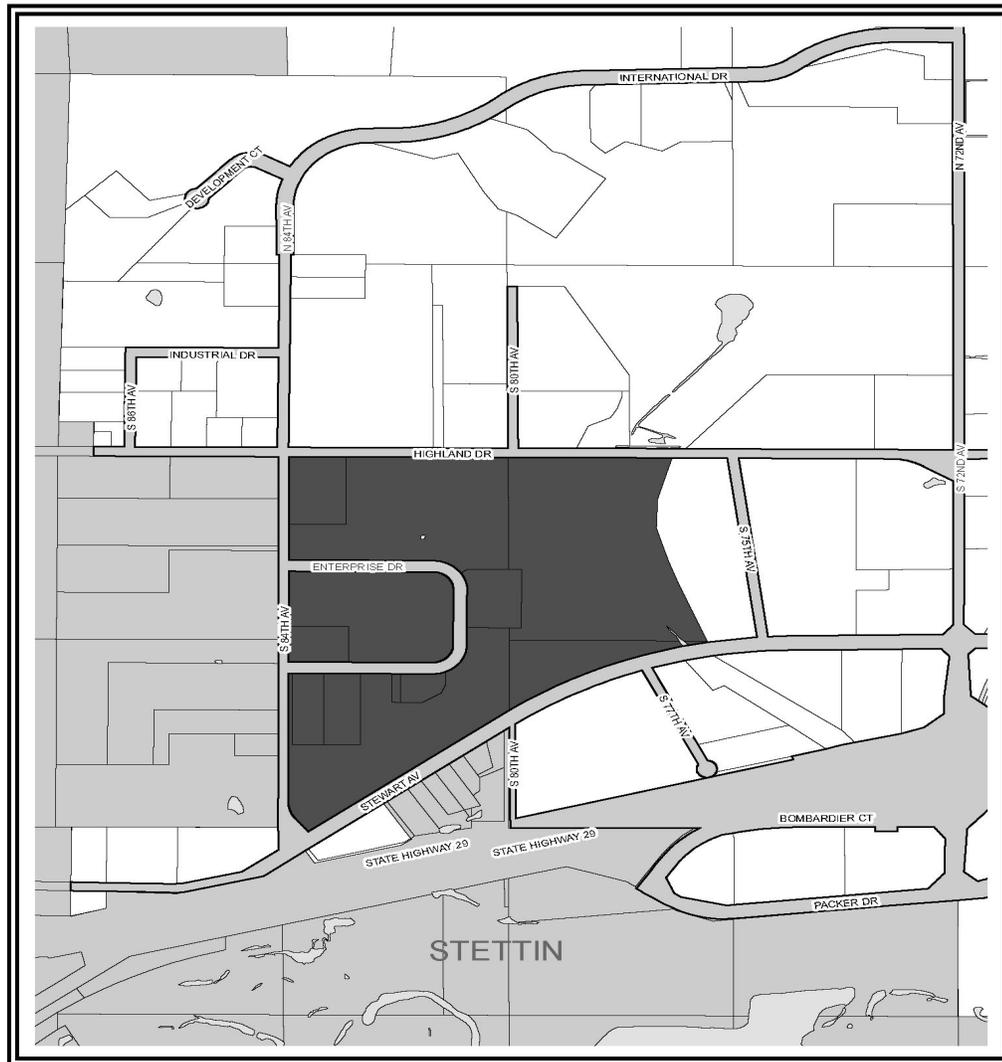
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: September 23, 1996

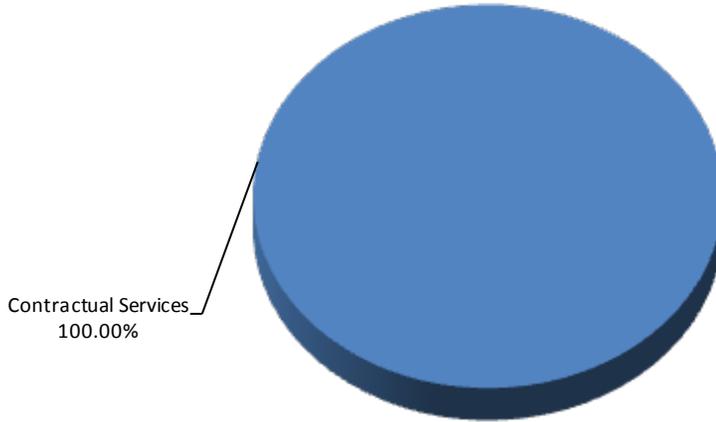
Last Date Project Costs Incurred: September 23, 2014

Mandated Final Dissolution Date: September 23, 2019



TAX INCREMENT DISTRICT NUMBER FOUR FUND

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | 2010 | | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | \$ 1,671 | \$ 1,200 | \$ 1,700 | \$ 1,700 | \$ 1,500 | \$ 4,220 | \$ 4,220 |
| Capital Outlay | - | 385,335 | - | 25,000 | 25,000 | - | - |
| Transfer to Debt Service | 102,836 | - | - | - | - | - | - |
| Total Expenses | \$ 104,507 | \$ 386,535 | \$ 1,700 | \$ 26,700 | \$ 26,500 | \$ 4,220 | \$ 4,220 |
| Taxes | \$ 68,871 | \$ 71,544 | \$ 71,178 | \$ 71,178 | \$ 70,557 | \$ 111,925 | \$ 111,925 |
| Other Financing Sources | - | 725,292 | 743,986 | 743,986 | 510,385 | 623,084 | 623,084 |
| Total Revenues | \$ 68,871 | \$ 796,836 | \$ 815,164 | \$ 815,164 | \$ 580,942 | \$ 735,009 | \$ 735,009 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Four has been slow to develop. The District provides minimal increment to finance obligations. The accumulated deficit of the District continued to grow through 2010 when the final debt payment was made. The Common Council and Joint Review Board declared this district distressed which enabled the district to receive increment from District Number Two. It is expected that the District will receive donations for a three year period. The fund deficit is projected to be \$482,766 at December 31, 2012. Based upon current revenues and financing sources the fund deficit should be eliminated in 2013.

TAX INCREMENT DISTRICT NUMBER FOUR FUND

DISTRICT CASH FLOWS:

TAX INCREMENTAL DISTRICT NUMBER FOUR PROJECTED CASH FLOW

| Year | Total Annual Debt Service | Project Costs | Administrative, Organization, & Discretionary Costs | Tax Increment | Annual Surplus (Deficit) | Cumulative Balance | TID #2 Donations | Adjusted Cumulative Balance |
|------|--|---------------|---|---------------|--------------------------|--------------------|------------------|-----------------------------|
| 2006 | | | | | | (\$1,183,027) | | (\$1,183,027) |
| 2007 | \$154,090 | | \$5,587 | \$57,472 | (\$102,205) | (\$1,285,232) | | (\$1,285,232) |
| 2008 | \$154,865 | | \$5,587 | \$66,506 | (\$93,946) | (\$1,379,178) | | (\$1,379,178) |
| 2009 | \$101,958 | | \$978 | \$70,262 | (\$32,674) | (\$1,411,852) | | (\$1,411,852) |
| 2010 | \$102,836 | | \$1,671 | \$68,870 | (\$35,637) | (\$1,447,489) | | (\$1,447,489) |
| 2011 | | \$385,335 | \$1,220 | \$71,544 | (\$315,011) | (\$1,762,500) | \$725,292 | (\$1,037,208) |
| 2012 | | \$25,000 | \$1,500 | \$70,557 | \$44,057 | (\$993,151) | \$510,385 | (\$482,766) |
| 2013 | | | \$4,220 | \$111,925 | \$107,705 | (\$375,061) | \$623,084 | \$248,023 |
| 2014 | | | | \$113,604 | \$113,604 | \$361,627 | | |
| 2015 | | | | \$115,308 | \$115,308 | \$115,308 | | |
| 2016 | | | | \$117,038 | \$117,038 | \$117,038 | | |
| 2017 | | | | \$118,794 | \$118,794 | \$118,794 | | |
| 2018 | | | | \$120,576 | \$120,576 | \$120,576 | | |
| 2019 | <i>Current Mandated Closure</i> | | | \$122,385 | \$122,385 | \$242,961 | | |
| 2020 | | | | \$124,221 | \$124,221 | \$367,182 | | |
| 2021 | | | | \$126,084 | \$126,084 | \$493,266 | | |
| 2022 | | | | \$127,975 | \$127,975 | \$621,241 | | |
| 2023 | | | | \$129,895 | \$129,895 | \$751,136 | | |
| 2024 | <i>Distressed District Ten Year Extension Period</i> | | | \$131,843 | \$131,843 | \$882,979 | | |
| 2025 | | | | \$133,821 | \$133,821 | \$1,016,800 | | |
| 2026 | | | | \$135,828 | \$135,828 | \$1,152,628 | | |
| 2027 | | | | \$137,865 | \$137,865 | \$1,290,493 | | |
| 2028 | | | | \$139,933 | \$139,933 | \$1,430,426 | | |
| 2029 | | | | \$142,032 | \$142,032 | \$1,572,458 | | |

DISTRICT VALUATIONS:

| YEAR | EQUALIZED VALUATION | PERCENTAGE CHANGE |
|------|---------------------|-------------------|
| 1996 | \$73,000 | - |
| 1997 | 0 | 100.00% |
| 1998 | 0 | - |
| 1999 | 0 | - |
| 2000 | 0 | - |
| 2001 | 0 | - |
| 2002 | 570,600 | 100.00% |
| 2003 | 569,700 | -0.16% |
| 2004 | 629,300 | 10.46% |
| 2005 | 2,007,400 | 218.99% |
| 2006 | 2,355,600 | 17.35% |
| 2007 | 2,651,700 | 12.57% |
| 2008 | 2,943,000 | 10.99% |
| 2009 | 2,715,300 | -7.74% |
| 2010 | 2,718,800 | 0.13% |
| 2011 | 2,656,800 | -2.28% |
| 2012 | 4,188,000 | 57.63% |

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. projected fund deficit at December 31, 2012 \$542,293. Total Outstanding debt at December 31, 2012 and 2011 is \$1,660,000 and \$4,034,609 respectively. This district was amended in 2012 which allowed spending outside the district.

RESPONSIBILITIES:

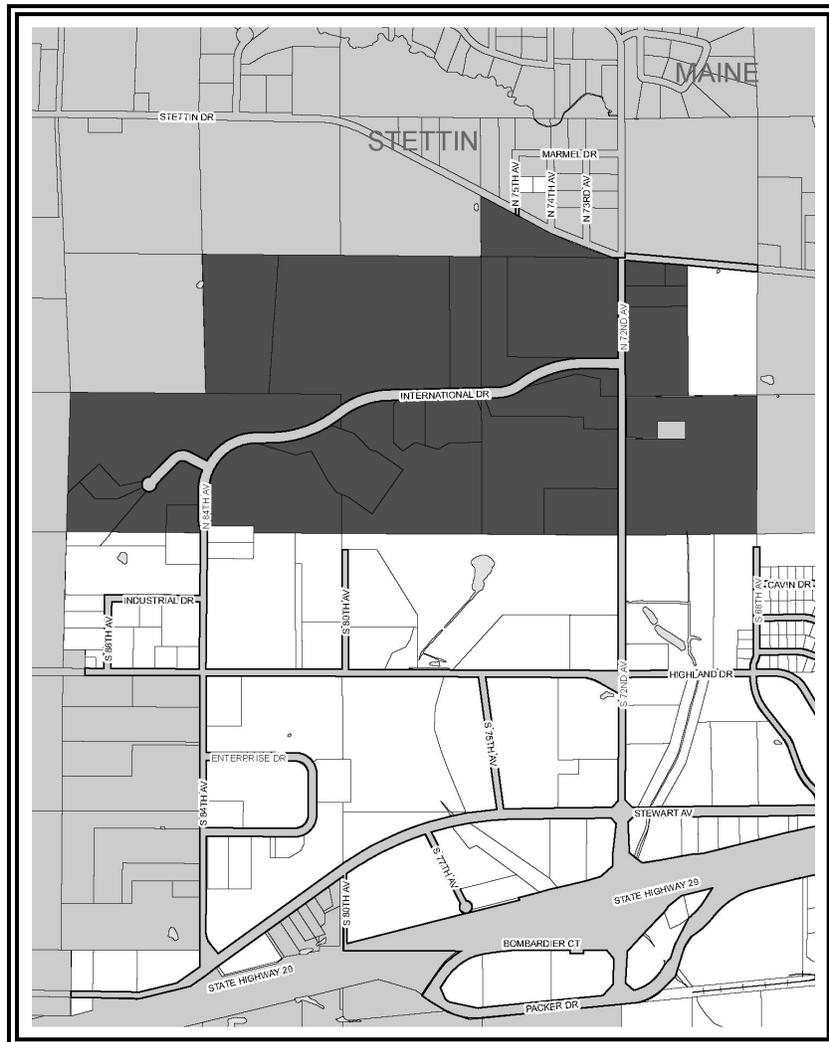
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: July 31, 1997

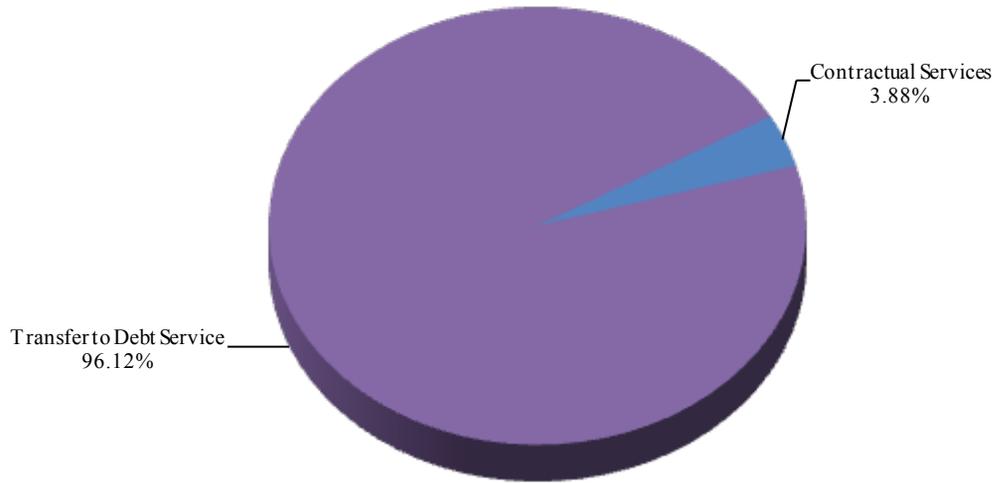
Last Date Project Costs Incurred: July 31, 2015

Mandated Final Dissolution Date: July 31, 2020



TAX INCREMENT DISTRICT NUMBER FIVE FUND

BUDGET:



BUDGET SUMMARY

| | 2010 | | 2011 | | 2012 | | | 2013 | |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------|--|
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted | | |
| Contractual Services | \$ 52,001 | \$ 18,104 | \$ 18,000 | \$ 18,000 | \$ 19,254 | \$ 18,254 | \$ 18,254 | | |
| Grants & Contributions | 41,620 | | | | | | | | |
| Capital Outlay | | 257,197 | | 25,000 | 25,000 | | | | |
| Transfer to Debt Service | 1,245,169 | 693,239 | 1,292,809 | 1,292,809 | 2,421,459 | 451,862 | 451,862 | | |
| Total Expenses | \$ 1,338,790 | \$ 968,540 | \$ 1,310,809 | \$ 1,335,809 | \$ 2,465,713 | \$ 470,116 | \$ 470,116 | | |
| Taxes | \$ 1,283,132 | \$ 1,295,597 | \$ 1,248,000 | \$ 1,248,000 | \$ 1,282,945 | \$ 1,261,015 | \$ 1,261,015 | | |
| Public Chgs for Services | 19,387 | | | | | | | | |
| Miscellaneous Revenue | 1,146 | 1,456 | | | | | | | |
| Other Financing Sources | | | | | | | | | |
| Total Revenues | \$ 1,303,665 | \$ 1,297,053 | \$ 1,248,000 | \$ 1,248,000 | \$ 1,282,945 | \$ 1,261,015 | \$ 1,261,015 | | |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2013 budget is limited to administrative costs along with debt retirement.

TAX INCREMENT DISTRICT NUMBER FIVE FUND

DISTRICT FUTURE OBLIGATIONS:

After the 2012 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 | 780,000 | 1,660,000 |
| Total | \$9,936,877 | \$8,276,877 | \$1,660,000 |

DEBT RETIREMENT

| | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|------|---------------------|-------------------|---------------------|
| 2013 | 415,000 | 36,862 | 451,862 |
| 2014 | 430,000 | 28,923 | 458,923 |
| 2015 | 260,000 | 21,028 | 281,028 |
| 2016 | 270,000 | 13,598 | 283,598 |
| 2017 | 285,000 | 4,774 | 289,774 |
| | \$ 1,660,000 | \$ 105,185 | \$ 1,765,185 |

TAX INCREMENT DISTRICT NUMBER FIVE FUND

CASH FLOW PROJECTIONS:

The Fund will end with a deficit in 2012 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 2013 increment will cover the deficit along with the projected costs. 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 |
| 2008 | \$400,352 | | \$474,471 | \$17,894 | \$1,250,117 | \$591,350 | \$22,876 | \$971,626 | \$468,621 |
| 2009 | 820,657 | 17,945 | | 39,473 | | 744,232 | 12,310 | (121,533) | 347,088 |
| 2010 | 1,245,169 | 52,001 | 41,620 | | | 1,283,132 | 20,533 | (35,125) | 311,963 |
| 2011 | 693,239 | 18,104 | | 257,197 | | 1,295,597 | 1,455 | 328,512 | 640,475 |
| 2012 | 2,421,459 | 19,254 | | 25,000 | | 1,282,945 | | (1,182,768) | (542,293) |
| 2013 | 451,862 | 18,254 | | | | 1,261,015 | | 790,899 | 248,606 |
| 2014 | 458,923 | 18,000 | 590,000 | 250,000 | | 1,267,320 | | (49,603) | 199,003 |
| 2015 | 281,028 | 18,000 | | | | 1,273,657 | | 974,629 | 1,173,632 |
| 2016 | 283,598 | 18,000 | | | | 1,280,025 | | 978,427 | 2,152,059 |
| 2017 | 289,774 | 18,000 | | | | 1,286,425 | | 978,651 | 3,130,710 |
| 2015 Expected Closure ← | | | | | | | | | |
| TOTAL | \$7,346,061 | \$197,558 | \$1,106,091 | \$589,564 | \$1,250,117 | \$11,565,698 | \$57,174 | | |

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% |

TAX INCREMENT DISTRICT NUMBER SIX FUND

MISSION:

To fund the public infrastructure within the District, 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.

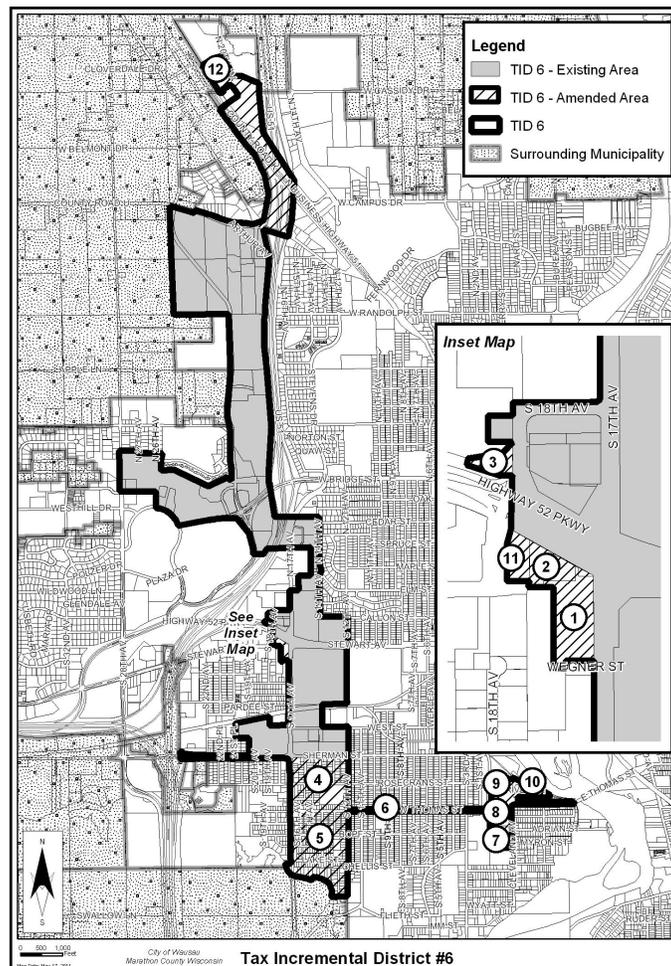
Projected Fund Balance on December 31, 2012 is \$578,113. Total Outstanding debt at December 31, 2012 and 2011 is \$2,685,855 and \$2,312,405 respectively.

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.

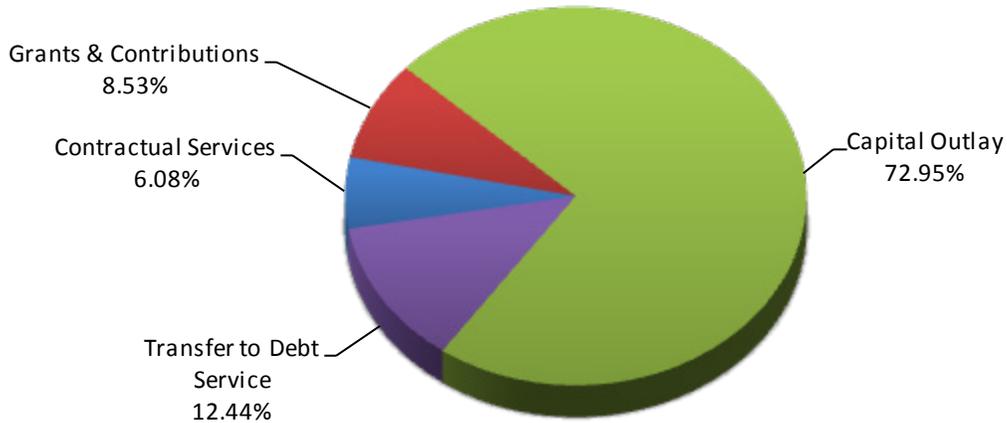
DISTRICT FACTS:

Creation Date: May 10, 2005
Last Date Project Costs Incurred: May 10, 2019
Mandated Final Dissolution Date: May 10, 2026



TAX INCREMENT DISTRICT NUMBER SIX FUND

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | \$ 71,219 | \$ 113,596 | \$ 162,000 | \$ 162,000 | \$ 275,695 | \$ 239,650 | \$ 239,650 |
| Grants & Contributions | | 257,465 | 355,000 | 355,000 | 405,876 | 336,216 | 336,216 |
| Capital Outlay | 322,548 | 379,360 | 2,285,003 | 2,285,003 | 2,066,852 | 2,876,000 | 2,876,000 |
| Transfer to Debt Service | 189,082 | 238,444 | 390,527 | 390,527 | 390,527 | 490,467 | 490,467 |
| Total Expenses | \$ 582,849 | \$ 988,865 | \$ 3,192,530 | \$ 3,192,530 | \$ 3,138,950 | \$ 3,942,333 | \$ 3,942,333 |
| Taxes | \$ 918,720 | \$ 1,051,413 | \$ 1,015,000 | \$ 1,015,000 | \$ 1,146,166 | \$ 1,025,757 | \$ 1,025,757 |
| Public Charges | 6,046 | 7,715 | | | | | |
| Miscellaneous | 1,866 | 2,967 | | | | | |
| Other Financing Sources | 400,000 | 1,244,970 | 950,000 | 950,000 | 700,000 | 2,700,000 | 2,700,000 |
| Total Revenues | \$ 1,326,632 | \$ 2,307,065 | \$ 1,965,000 | \$ 1,965,000 | \$ 1,846,166 | \$ 3,725,757 | \$ 3,725,757 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2013 budget anticipates a number of infrastructure improvements which are outlined in detail in the following cash flow statement. These projects are expected to be financed with a combination of cash on hand and debt proceeds. The anticipated debt issue will be a 10 year general obligation issue

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.

| | Original Amount | | Balance 12/31/2012 |
|-------------------------------|--------------------|--------------------|-----------------------|
| | Borrowed | Repaid | |
| 2005A General Obligation Note | \$1,539,475 | \$998,850 | \$540,625 |
| 2010A General Obligation Note | \$400,000 | \$80,000 | \$320,000 |
| 2011A General Obligation Note | \$1,244,970 | \$124,740 | \$1,120,230 |
| 2012B General Obligation Note | \$705,000 | \$0 | \$705,000 |
| | <u>\$3,889,445</u> | <u>\$1,203,590</u> | <u>\$2,685,855</u> |

| | Schedule of Maturities | | |
|------|------------------------|------------------|--------------------|
| | Principal | Interest | Total |
| 2013 | 422,579 | 67,888 | 490,467 |
| 2014 | 413,609 | 49,626 | 463,235 |
| 2015 | 423,657 | 38,375 | 462,032 |
| 2016 | 229,740 | 30,241 | 259,981 |
| 2017 | 234,740 | 25,451 | 260,191 |
| 2018 | 234,740 | 20,495 | 255,235 |
| 2019 | 234,740 | 15,287 | 250,027 |
| 2020 | 233,930 | 9,692 | 243,622 |
| 2021 | 188,120 | 4,451 | 192,571 |
| 2022 | 70,000 | 1,050 | 71,050 |
| | <u>\$2,685,855</u> | <u>\$262,556</u> | <u>\$2,948,411</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 \$162,836. The 2012 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 2013 budget provides for the first payment expected to be \$80,000.

The City of Wausau entered into a development agreement with F & G Retail Venture LLC, for the redevelopment of property located on 17th Avenue for the construction of a multi-tenant commercial building. The first tenant secured is Panera Bread. The development will eliminate blight, provide increased property values and provide increased employment. The City agreed to fund development costs totaling \$171,216 for demolition, utility relocation, sidewalk, bike trail and sitescape. The budget provides for the payment in 2013.

CASH FLOW PROJECTIONS:

No district retirement date has been estimated due to the significance of the projects outstanding.

TID #6 CASH FLOW PROJECTIONS

| Year | USES OF FUNDS | | | | | SOURCES OF FUNDS | | | Annual Surplus (Deficit) | Cumulative Balance |
|------|--------------------------|----------------------------|--|-----------------------------|-------------------------|------------------|------------------|------------------|-----------------------------|-----------------------|
| | Existing Debt Service | 2013 Debt Retirement | Administrative, Organization, & Discretionary Costs | Grants and Contributions | Capital Expenditures | Other Income | Tax Increment | Debt Proceeds | | |
| 2008 | \$151,479 | | \$88,999 | | \$392,692 | \$30,895 | \$558,671 | | (\$43,604) | (\$208,374) |
| 2009 | 187,783 | | 13,260 | 254,896 | 298,699 | 7,679 | 764,247 | | 17,288 | (191,086) |
| 2010 | 189,082 | | 26,110 | | 367,656 | 7,912 | 918,720 | 400,000 | 743,784 | 552,698 |
| 2011 | 238,444 | | 37,305 | 257,466 | 455,651 | 63,155 | 998,940 | 1,244,970 | 1,318,199 | 1,870,897 |
| 2012 | 390,527 | | 32,150 | 405,876 | 2,310,397 | | 1,146,166 | 700,000 | (1,292,784) | 578,113 |
| 2013 | 490,467 | | 32,150 | 336,216 | 3,083,500 | | 1,025,757 | 2,700,000 | (216,576) | 361,537 |
| 2014 | 463,235 | 302,157 | 65,000 | 165,000 | | | 1,241,143 | | 245,751 | 607,288 |
| 2015 | 462,032 | 302,157 | 65,000 | 165,000 | | | 1,259,760 | | 265,571 | 872,859 |
| 2016 | 259,981 | 302,157 | 65,000 | 205,000 | | | 1,278,656 | | 446,518 | 1,319,377 |
| 2017 | 260,191 | 302,157 | 65,000 | 90,000 | | | 1,297,836 | | 580,488 | 1,899,865 |
| 2018 | 255,235 | 302,157 | 65,000 | 95,000 | | | 1,317,304 | | 599,912 | 2,499,777 |
| 2019 | 250,027 | 302,157 | 65,000 | | | | 1,337,064 | | 719,880 | 3,219,657 |
| 2020 | 243,622 | 302,157 | 65,000 | | | | 1,357,120 | | 746,341 | 3,965,998 |
| 2021 | 192,571 | 302,157 | 65,000 | | | | 1,377,477 | | 817,749 | 4,783,747 |
| 2022 | 71,050 | 302,157 | 65,000 | | | | 1,398,139 | | 959,932 | 5,743,679 |
| 2023 | | 302,157 | 65,000 | | | | 1,419,111 | | 1,051,954 | 6,795,633 |

TAX INCREMENT DISTRICT NUMBER SIX FUND

PROJECT DETAIL:

| | 2012 Anticipated | 2013 Budget |
|---|---------------------|-------------|
| Developer Grant and Other Contributions | | |
| Rasmussen College Development Agreement | \$81,206 | \$85,000 |
| F & G Retail Venture LLC | | 171,216 |
| Wausau Window and Wall - Development Agreement | 259,670 | |
| Kocourek Auto Group | | 80,000 |
| Town of Maine Tax Payment | 65,000 | |
| Total | \$405,876 | \$336,216 |
| Capital Expenditures | | |
| Thomas Street Project | | |
| Land Acquisition | 2,015 | 750,000 |
| CTH U/K Interchange | | |
| Land Acquisition | 800,000 | |
| County Highway U Four Lane Expansion Design | 60,000 | |
| County Highway U Four Lane Expansion Construction | | 1,400,000 |
| Westwood Drive Bridge to Pine Ridge Boulevard | | |
| Street Reconstruction | | 566,000 |
| Sidewalk | | 85,000 |
| 12th Avenue - Stewart to Bridge Street Reconstruction | 1,174,602 | |
| US 51/29 Corridor 18th Avenue | 30,135 | |
| Street Scape | | 75,000 |
| Sherman Street DOT Project | 100 | |
| Total | 2,066,852 | 2,876,000 |
| Other Administrative and Contractual Services | | |
| Administrative Costs | 32,150 | 32,150 |
| Engineering Services - Bridge Street Realignment | 16,015 | |
| Thomas Street Design Study | 227,530 | 207,500 |
| Total | 275,695 | 239,650 |
| Transfer to Debt Service Fund | 390,527 | 490,467 |
| Grand Total | \$3,138,950 | \$3,942,333 |

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% |

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

MISSION:

To fund the public infrastructure 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, 2012 is \$1,231,723. Total outstanding debt at December 31st 2012 and 2011 is \$3,118,772 and \$3,631,363 respectively.

RESPONSIBILITIES:

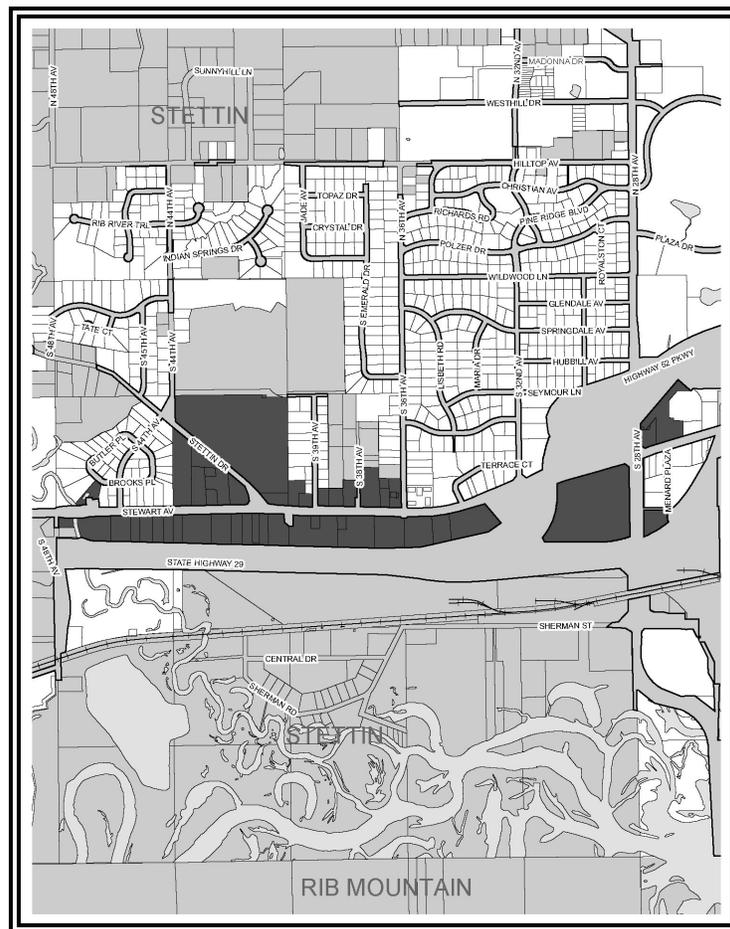
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: January 10, 2006

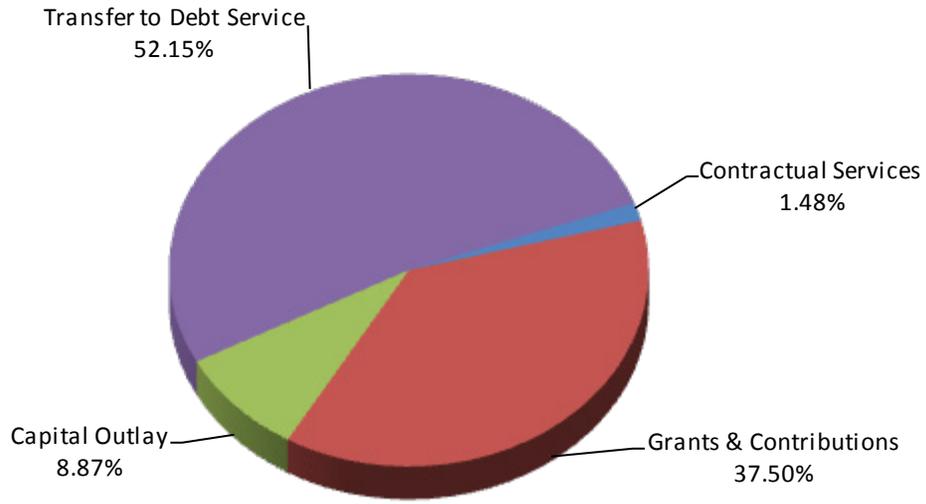
Last Date Project Costs Incurred: January 10, 2021

Mandated Final Dissolution Date: January 10, 2026



TAX INCREMENT DISTRICT NUMBER SEVEN FUND

BUDGET:



| BUDGET SUMMARY | | | | | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted | |
| Contractual Services | \$ 24,390 | \$ 17,500 | \$ 17,000 | \$ 17,000 | \$ 18,500 | \$ 17,500 | \$ 17,500 | |
| Grants & Contributions | | | | | | 443,770 | 443,770 | |
| Capital Outlay | 166,196 | 51,357 | 45,000 | 45,000 | | 105,000 | 105,000 | |
| Transfer to Debt Service | 662,587 | 647,326 | 630,217 | 630,217 | 624,923 | 617,241 | 617,241 | |
| Total Expenses | \$ 853,173 | \$ 716,183 | \$ 692,217 | \$ 692,217 | \$ 643,423 | \$ 1,183,511 | \$ 1,183,511 | |
| Taxes | \$ 360,470 | \$ 405,606 | \$ 383,000 | \$ 383,000 | \$ 378,588 | \$ 331,362 | \$ 331,362 | |
| Public Charges | 36,267 | 40,846 | | | 32,317 | 24,317 | 24,317 | |
| Miscellaneous | 10,581 | 6,804 | | | | | | |
| Debt Proceeds | 78,000 | | | | | 443,770 | 443,770 | |
| Total Revenues | \$ 485,318 | \$ 453,256 | \$ 383,000 | \$ 383,000 | \$ 410,905 | \$ 799,449 | \$ 799,449 | |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2013 Budget includes the following: Final payment to the State of Wisconsin DOT project of \$45,000, Wayfinding project \$60,000 and developer payment of \$443,770. Debt service will be paid by increment and advances from other funds.

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

DISTRICT FUTURE OBLIGATIONS:

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

| | Original Amount Borrowed | Repaid | Balance 12/31/2012 |
|-------------------------------|--------------------------------|---------------------|-----------------------|
| 2006A General Obligation Note | \$ 350,000 | \$ 315,091 | \$ 34,909 |
| 2007A General Obligation Note | 469,962 | 234,204 | 235,758 |
| 2008A General Obligation Note | 3,655,000 | 1,470,000 | 2,185,000 |
| 2009A General Obligation Note | 680,000 | 195,000 | 485,000 |
| 2010A General Obligation Note | 78,000 | 10,000 | 68,000 |
| 2012B General Obligation Note | 110,105 | | 110,105 |
| | <u>\$ 5,343,067</u> | <u>\$ 2,224,295</u> | <u>\$ 3,118,772</u> |

| | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|------|---------------------|-------------------|---------------------|
| 2013 | 521,636 | 95,605 | 617,241 |
| 2014 | 523,141 | 76,977 | 600,118 |
| 2015 | 522,227 | 60,215 | 582,442 |
| 2016 | 521,617 | 43,287 | 564,904 |
| 2017 | 487,151 | 26,484 | 513,635 |
| 2018 | 455,000 | 10,444 | 465,444 |
| 2019 | 80,000 | 1,495 | 81,495 |
| 2020 | 8,000 | 150 | 8,150 |
| | <u>\$ 3,118,772</u> | <u>\$ 314,657</u> | <u>\$ 3,433,429</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/I39 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%. The cash grant is included in the 2013 budget.

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 Hwy29/52/139 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 | 2013 Debt Retirement | Administrative, Organization, & Discretionary Costs | Grants and Contributions | Capital Expenditures | Other Income | Debt Proceeds | Tax Increment | | |
| | | | \$18,500 | | | \$32,317 | | \$378,588 | | (\$999,205) |
| 2012 | \$624,923 | | | | | | | | (\$232,518) | (\$1,231,723) |
| 2013 | 617,241 | | 17,500 | 443,770 | 105,000 | 24,317 | 443,770 | 331,362 | (384,062) | (1,615,785) |
| 2014 | 600,118 | 50,000 | 17,000 | | | | | 385,015 | (282,103) | (1,897,888) |
| 2015 | 582,442 | 50,000 | 17,000 | 75,000 | | | | 436,535 | (287,907) | (2,185,795) |
| 2016 | 564,904 | 50,000 | 17,000 | 79,000 | | | | 488,579 | (222,325) | (2,408,120) |
| 2017 | 513,635 | 50,000 | 17,000 | 119,000 | | | | 594,948 | (104,687) | (2,512,807) |
| 2018 | 465,444 | 50,000 | 17,000 | 198,000 | | | | 703,407 | (27,037) | (2,539,844) |
| 2019 | 81,495 | 50,000 | 17,000 | 199,000 | | | | 715,694 | 368,199 | (2,171,645) |
| 2020 | 8,150 | 50,000 | 17,000 | 200,000 | | | | 726,429 | 451,279 | (1,720,366) |
| 2021 | | 50,000 | | 165,942 | | | | 737,325 | 521,383 | (1,198,983) |
| 2022 | | 50,000 | | | | | | 748,385 | 698,385 | (500,598) |
| 2023 | | 50,000 | | | | | | 759,611 | 709,611 | 209,013 |
| 2024 | | | | | | | | 771,005 | 771,005 | 980,018 |
| 2025 | | | | | | | | 782,570 | 782,570 | 1,762,588 |
| 2026 | | | | | | | | 726,429 | 726,429 | 2,489,017 |
| TOTAL | \$4,058,352 | \$500,000 | \$155,000 | \$1,479,712 | \$105,000 | \$56,634 | \$443,770 | \$9,285,882 | | |

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% |

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

MISSION:

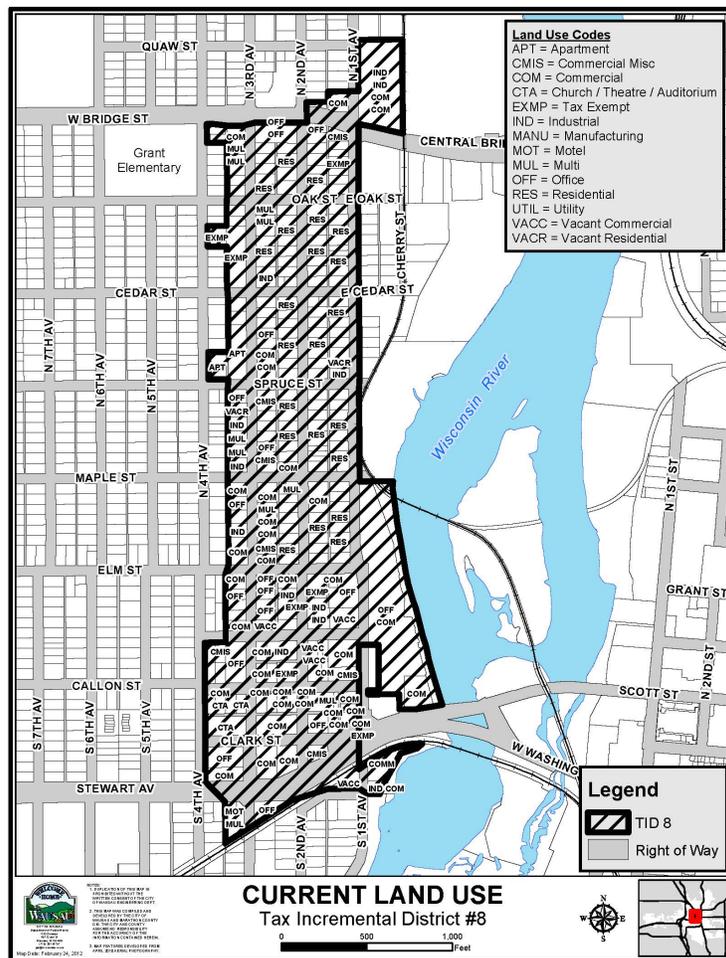
To fund public infrastructure, support economic development and blight elimination within the District. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river. The district was created on March 26, 2012 and this represents its first budget.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

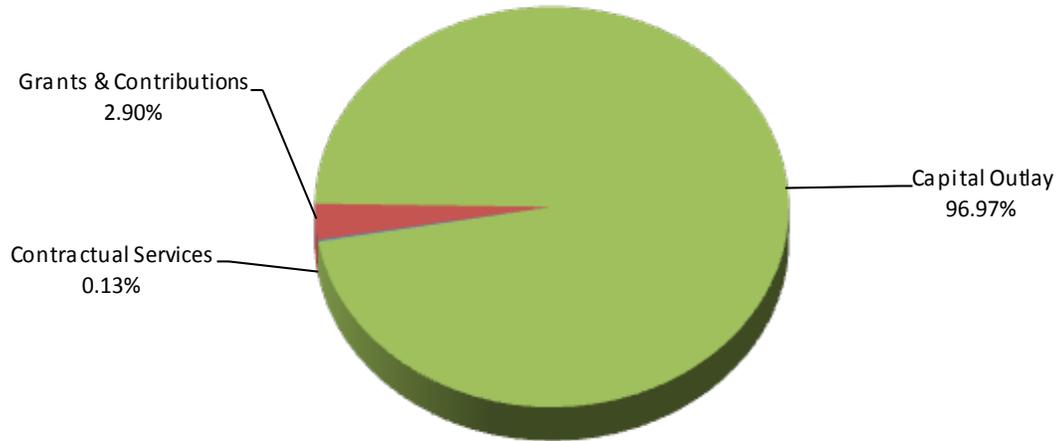
DISTRICT FACTS:

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 | | | | | | | |
|--------------------------|--------|--------|-------------------|--------------------|---------------------|-----------------------|--------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | | | | | \$ 9,000 | \$ 1,500 | \$ 1,500 |
| Grants & Contributions | | | | | | 33,000 | 33,000 |
| Capital Outlay | | | | | | 1,105,000 | 1,105,000 |
| Transfer to Debt Service | | | | | | | |
| Total Expenses | \$ - | \$ - | \$ - | \$ - | \$ 9,000 | \$ 1,139,500 | \$ 1,139,500 |
| Debt Proceeds | | | | | | 1,138,000 | 1,138,000 |
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,138,000 | \$ 1,138,000 |

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. 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 | | \$9,000 | | | | | (\$9,000) | (\$9,000) |
| 2013 | | 1,500 | 1,138,000 | 1,138,000 | - | | (1,500) | (10,500) |
| 2014 | 101,420 | 1,500 | | | - | 10,000 | (92,920) | (103,420) |
| 2015 | 101,420 | 1,500 | | | 52,000 | 5,724 | (45,196) | (148,616) |
| 2016 | 101,420 | 1,500 | | | 52,260 | 5,724 | (44,936) | (193,552) |
| 2017 | 101,420 | 1,500 | | | 52,521 | 5,724 | (44,675) | (238,227) |
| 2018 | 101,420 | 1,500 | | | 52,784 | 1,448 | (48,688) | (286,915) |
| 2019 | 101,420 | 1,500 | | | 53,048 | | (49,872) | (336,787) |
| 2020 | 101,420 | 1,500 | | | 53,313 | | (49,607) | (386,394) |
| 2021 | 101,420 | 1,500 | | | 53,580 | | (49,340) | (435,734) |
| 2022 | 101,420 | 1,500 | | | 53,848 | | (49,072) | (484,807) |
| 2023 | 101,420 | 1,500 | | | 54,117 | | (48,803) | (533,610) |
| 2024 | | | | | 54,387 | | 54,387 | (479,223) |
| 2025 | | | | | 54,659 | | 54,659 | (424,563) |
| 2026 | | | | | 54,933 | | 54,933 | (369,631) |
| 2027 | | | | | 55,207 | | 55,207 | (314,424) |
| TOTAL | \$1,014,200 | \$25,500 | \$1,138,000 | \$1,138,000 | \$696,656 | \$28,620 | | |

PROJECT COSTS:

| | |
|--|--------------------|
| Administration and Organization | \$1,500 |
| 2nd Avenue, Stewart Ave to Elm Street | 775,000 |
| Clark Street Land Acquisition and Improvements | 240,000 |
| Signage Grant Program | 3,000 |
| Landscaping Grant Program | 10,000 |
| Façade Improvement Grant Program | 20,000 |
| Wayfinding Project | 60,000 |
| 1st and 3rd Avenue Traffic Study | 30,000 |
| | <u>\$1,139,500</u> |

CITY OF WAUSAU
CONSOLIDATED EXPENSES AND REVENUES - INTERNAL SERVICE FUNDS
2013 BUDGET

| | Motor Pool Fund | Liability Insurance Fund | Employee Benefit and HRA Funds | Total |
|---------------------------------|----------------------------|---|---|---------------------|
| EXPENSES | | | | |
| Personnel Services | \$ 703,202 | \$ - | \$ - | \$ 703,202 |
| Contractual Services | 203,340 | 85,000 | 10,200 | 298,540 |
| Supplies & Expense | 897,500 | - | - | 897,500 |
| Fixed Charges | 903,000 | 945,000 | 1,162,157 | 3,010,157 |
| Capital Outlay | - | - | - | - |
| Other Financing Uses | - | - | - | - |
| Expenses | <u>\$ 2,707,042</u> | <u>\$ 1,030,000</u> | <u>\$ 1,172,357</u> | <u>\$ 4,909,399</u> |
| REVENUES | | | | |
| Public Charges for Services | \$ - | \$ - | \$ 12,398 | \$ 12,398 |
| Intergovtl Charges for Services | 2,679,542 | 886,400 | 1,157,069 | 4,723,011 |
| Miscellaneous Revenues | 27,500 | 143,600 | - | 171,100 |
| Other Financing Sources | - | - | - | - |
| Revenues | <u>\$ 2,707,042</u> | <u>\$ 1,030,000</u> | <u>\$ 1,169,467</u> | <u>\$ 4,906,509</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 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:

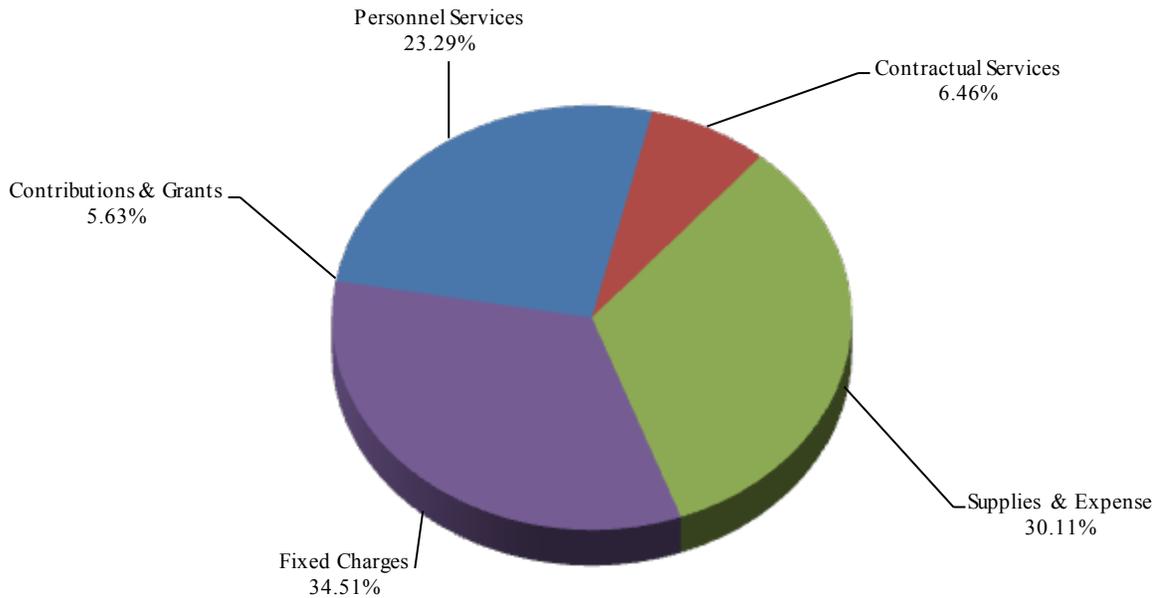
- 2,428 total repair orders were completed.
- 366 repair orders were completed for the Police Department.
- 132 repair orders were completed for the Fire Department.
- 31 repair orders were completed for the Airport.
- 45 repair orders were completed for the Sewer Department.
- The Department of Public Works used 70,496.5 gallons of diesel for a cost of \$233,115.66 and 13,556.2 gallons of no lead for a cost of \$44,275.88.
- The Police Department used 47,560.8 gallons of no lead for a cost of \$153,441.37.
- The Fire Department used 10,186.2 gallons of diesel for a cost of \$34,505.41 and 2,035.3 gallons of no lead for a cost of \$6,457.56.
- The Airport used 1,007.60 gallons of diesel for a cost of \$3,336.15.
- The Sewer Department used 8,063.5 gallons of diesel for a cost of \$27,646.90 and 1,680.1 gallons of no lead for a cost of \$5,578.16.
- The Water Department used 3,353.7 gallons of diesel for a cost of \$11,323.38 and 6,787.7 gallons of no lead for a cost of \$21,968.81.
- WATS used 374.7 gallons of diesel for a cost of \$1,323.38 and 1,162.8 gallons of no lead for a cost of \$3,718.42.
- The Park Department used 18,622.6 gallons of diesel for a cost of \$62,701.78 and 20,028.2 gallons of no lead for a cost of \$66,061.62.

2013 GOALS AND OBJECTIVES:

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

MOTOR POOL FUND

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 676,110 | \$ 685,717 | \$ 724,169 | \$ 724,169 | \$ 620,882 | \$ 593,185 | \$ 703,202 |
| Contractual Services | 150,738 | 203,718 | 200,840 | 200,840 | 217,700 | 219,700 | 203,340 |
| Supplies & Expense | 640,966 | 831,557 | 936,325 | 936,325 | 936,925 | 1,178,225 | 897,500 |
| Fixed Charges | 867,616 | 809,441 | 1,072,958 | 1,072,958 | 926,000 | 1,072,958 | 903,000 |
| Capital Outlay | 9,452 | 8,966 | | | | | |
| Transfer to Other Funds | | 175,000 | 175,000 | 175,000 | | 43,150 | |
| Total Expenses | \$ 2,344,882 | \$ 2,714,399 | \$ 3,109,292 | \$ 3,109,292 | \$ 2,701,507 | \$ 3,107,218 | \$ 2,707,042 |
| Intergovt Chgs | \$ 2,824,225 | \$ 3,029,119 | \$ 3,081,792 | \$ 3,081,792 | \$ 2,988,792 | \$ 3,174,792 | \$ 2,679,542 |
| Miscellaneous | 78,188 | 107,444 | 27,500 | 27,500 | 31,442 | 27,500 | 27,500 |
| Total Revenues | \$ 2,902,413 | \$ 3,136,563 | \$ 3,109,292 | \$ 3,109,292 | \$ 3,020,234 | \$ 3,202,292 | \$ 2,707,042 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This budget has been created based upon historical trends. Revenues have been adjusted to recover these historical costs without generating excess profits. Depreciation expense which is a component of the fee structure generates sufficient cash for future replacements.

MOTOR POOL FUND

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$2,707,042 | (\$402,250) | -12.94% |
| 2012 | \$3,109,292 | \$394,893 | 14.55% |
| 2011 | \$2,714,399 | (\$317,046) | -10.46% |
| 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% |
| 2004 | \$1,611,181 | (\$664) | -0.04% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$1,611,181 | (\$664) | -0.04% |

WORKING CAPITAL HISTORY:

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

LIABILITY INSURANCE FUND

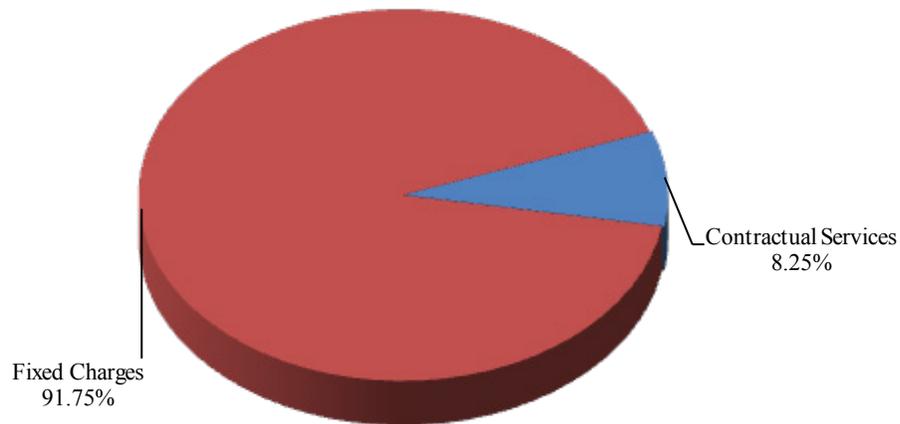
MISSION:

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 | | | | | | | |
|---------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | \$ 64,895 | \$ 59,904 | \$ 71,000 | \$ 71,000 | \$ 91,000 | \$ 85,000 | \$ 85,000 |
| Fixed Charges | 823,884 | 948,218 | 915,972 | 915,972 | 918,469 | 945,000 | 945,000 |
| Total Expenses | \$ 888,779 | \$ 1,008,122 | \$ 986,972 | \$ 986,972 | \$ 1,009,469 | \$ 1,030,000 | \$ 1,030,000 |
| Intergovernmental Charges | \$ 841,706 | \$ 972,274 | \$ 870,000 | \$ 870,000 | \$ 950,000 | \$ 750,943 | \$ 886,400 |
| Miscellaneous | 139,190 | 206,804 | 147,000 | 147,000 | 160,000 | 143,600 | 143,600 |
| Total Revenues | \$ 980,896 | \$ 1,179,078 | \$ 1,017,000 | \$ 1,017,000 | \$ 1,110,000 | \$ 894,543 | \$ 1,030,000 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for the insurance policies and risk management administrative costs. Policies expected in 2013 include:

| | | |
|------------------------|----|---------|
| Employment Practices | \$ | 17,000 |
| Public Liability | \$ | 182,000 |
| Auto | \$ | 40,000 |
| Crime Policy | \$ | 6,700 |
| Storage Tank Liability | \$ | 7,800 |
| Building and Boiler | \$ | 112,000 |
| Airport Insurance | \$ | 4,500 |
| Workers Compensation | \$ | 550,000 |

The Insurance Fund balance on December 31, 2011 was \$221,998. Reserves are necessary to cover unexpected losses.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$1,030,000 | \$43,028 | 4.27% |
| 2012 | \$986,972 | (\$21,150) | -2.10% |
| 2011 | \$1,008,122 | (\$148,078) | -12.81% |
| 2010 | \$1,156,200 | \$130,200 | 12.69% |
| 2009 | \$1,026,000 | First Budget | |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$1,030,000 | \$13,000 | 1.10% |
| 2012 | \$1,017,000 | (\$162,078) | -13.75% |
| 2011 | \$1,179,078 | \$22,878 | 1.98% |
| 2010 | \$1,156,200 | \$130,200 | 12.69% |
| 2009 | \$1,026,000 | First Budget | |

WORKING CAPITAL HISTORY:

| | |
|------|-------------|
| 2010 | \$51,043 |
| 2009 | (\$41,075) |
| 2008 | (\$110,702) |
| 2007 | (\$113,359) |

EMPLOYEE BENEFIT AND HRA FUNDS

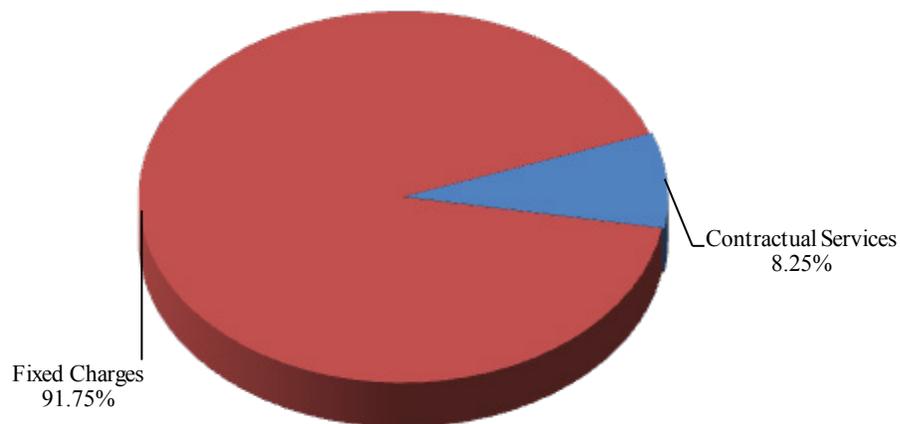
MISSION:

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

RESPONSIBILITIES:

The Insurance Fund tracks benefit costs, manages payroll withdrawals for premium offset, and invoices retirees and the CCITC. Currently Health Insurance is fully insured plan with a HRA component, dental insurance is self-funded and the life insurance program is purchased through the State of Wisconsin program.

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|---------------------------|-------------|-------------|----------------|-----------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Contractual Services | | | | | \$ 10,104 | \$ 10,200 | \$ 10,200 |
| Fixed Charges | | | | | 1,247,000 | 1,162,157 | 1,162,157 |
| Total Expenses | \$ - | \$ - | \$ - | \$ - | \$ 1,257,104 | \$ 1,172,357 | \$ 1,172,357 |
| Public Charges | | | | | \$ 12,398 | \$ 26,878 | \$ 12,398 |
| Intergovernmental Charges | | | | | 1,101,534 | 1,157,069 | 1,157,069 |
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ 1,113,932 | \$ 1,183,947 | \$ 1,169,467 |

EMPLOYEE BENEFIT AND HRA FUNDS

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

After considering competitive proposals the city will be moving to WPS for health insurance effective January 1, 2013. Four programs will be offered to active employees including the continuation of the HRA plan and a new HSA plan. Within each of the plans are two programs. One program offers statewide access while the other program is a more restrictive Aspirus network. This budget is prepared based upon 100% of enrolled employees selecting the statewide HRA plan as it is the most expensive. The budget will be revised at the end of October to reflect enrollment results. In addition, WPS will begin to invoice retirees on the plan directly for their health premiums.

The city will continue the self-insurance dental plan with Delta Dental for 2013. The dental plan has experienced significant claims in the past last two years. The dental plan claims had been growing due to the plans generous orthodontic benefits. The city modified the dental plan design in 2012 to modify these benefits which caused significant demand in the fourth quarter of 2011. Since orthodontic work is long term in nature it will likely take 24 to 36 months for these services and claims to be complete.

Below is a summary of the major benefit costs. Since the premiums are budgeted for in the individual department budget no premium budget is established in these funds for the fully insured health and life. Flexible spending dollars are held by the city in an agency capacity. A summary of activity in these funds is provided below.

| | Health Insurance | Life Insurance | Flexible Spending | Total | Dental Insurance | Health Reimbursement | Employee Wellness | Total |
|-----------------------------|---------------------|------------------|-------------------|---------------------|-------------------|----------------------|-------------------|---------------------|
| Contractual Services | | | \$ 165,639 | \$ 165,639 | \$ 7,200 | | \$ 3,000 | \$ 10,200 |
| Fixed Charges | 4,907,065 | 61,114 | | 4,968,179 | 372,157 | 790,000 | | 1,162,157 |
| Total Expenses | \$ 4,907,065 | \$ 61,114 | \$ 165,639 | \$ 5,133,818 | \$ 379,357 | \$ 790,000 | \$ 3,000 | \$ 1,172,357 |
| Public Charges for Services | | | | \$ - | \$ 12,398 | | | \$ 12,398 |
| Intergovernmental Charges | 4,907,064 | 61,114 | 165,639 | 5,133,817 | 357,677 | 799,392 | | 1,157,069 |
| Total Revenues | \$ 4,907,064 | \$ 61,114 | \$ 165,639 | \$ 5,133,817 | \$ 370,075 | \$ 799,392 | \$ - | \$ 1,169,467 |

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$1,172,357 | new fund | |

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$1,169,467 | new fund | |

CITY OF WAUSAU
CONSOLIDATED EXPENSES AND REVENUES - ENTERPRISE FUNDS
2013 BUDGET

| | Water Fund | Wastewater Fund | MetroRide Fund | Parking Fund | Wausau Municipal Airport Fund | Total |
|--|---------------------|---------------------|---------------------|---------------------|-------------------------------|----------------------|
| EXPENSES | | | | | | |
| Personal Services | \$ 1,312,494 | \$ 942,523 | \$ 2,366,219 | \$ 203,022 | \$ - | \$ 4,824,258 |
| Contractual Services | 689,200 | 991,000 | 215,307 | 701,150 | 169,933 | 2,766,590 |
| Supplies & Expenses | 437,900 | 694,600 | 651,791 | 36,550 | 7,342 | 1,828,183 |
| Building Materials | 359,000 | 320,500 | - | 900 | - | 680,400 |
| Fixed Charges | 1,762,401 | 1,269,803 | 155,389 | 793,619 | 15,500 | 3,996,712 |
| Debt Service | 103,000 | 57,000 | - | - | - | 160,000 |
| Grants, Contributions, Other | 9,000 | 10,000 | - | - | - | 19,000 |
| Capital Outlay | - | - | - | 101,500 | - | 101,500 |
| Other Financing Uses | - | 450,000 | - | - | - | 450,000 |
| Expenses | \$ 4,672,995 | \$ 4,735,426 | \$ 3,388,706 | \$ 1,836,741 | \$ 192,775 | \$ 14,826,643 |
| REVENUES | | | | | | |
| General Property Taxes | \$ - | \$ - | \$ 679,289 | \$ 300,000 | \$ 68,677 | \$ 1,047,966 |
| Intergovernmental Grants & Aids | - | - | 1,948,572 | - | - | 1,948,572 |
| Fines, Forfeitures & Penalties | - | - | - | 200,000 | - | 200,000 |
| Public Charges for Services | 4,911,724 | 5,296,600 | 575,584 | 779,600 | 8,800 | 11,572,308 |
| Intergovernmental Charges for Services | - | - | 123,282 | - | - | 123,282 |
| Miscellaneous Revenues | 2,500 | 6,500 | 1,500 | 1,700 | 115,298 | 127,498 |
| Other Financing Sources | - | - | 60,479 | - | - | 60,479 |
| Revenues | \$ 4,914,224 | \$ 5,303,100 | \$ 3,388,706 | \$ 1,281,300 | \$ 192,775 | \$ 15,080,105 |

WAUSAU WATER WORKS

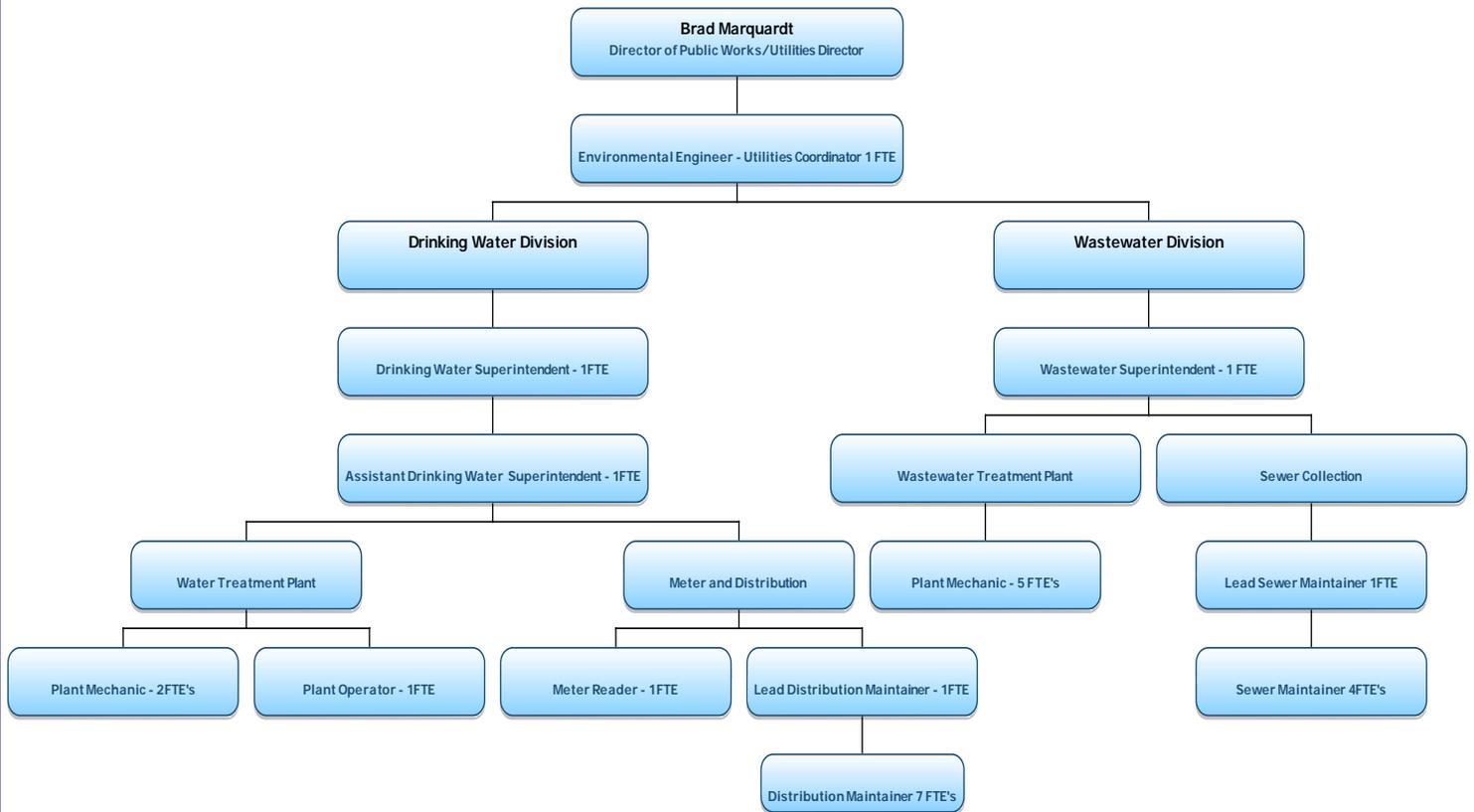
MISSION:

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:

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

2012 ACCOMPLISHMENTS:

WATER

- Pigged (cleaned) Transmission Lines
- Entered into Intergovernmental Agreement with Cities of Marshfield and Appleton for a water main lining project.
- Met all State and Federal Water Quality Requirements

SEWER

- Replaced Polymer Mixing System
- Replaced Ultra-Violet Disinfection System
- Replaced Bar Screen
- Rehabbed Final Clarifier
- Cleaned Digester
- Replaced ultra-violet disinfection system.

2013 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.
- Apply to the Public Service Commission of Wisconsin for a conventional rate study.
- Implement an e-bill program.

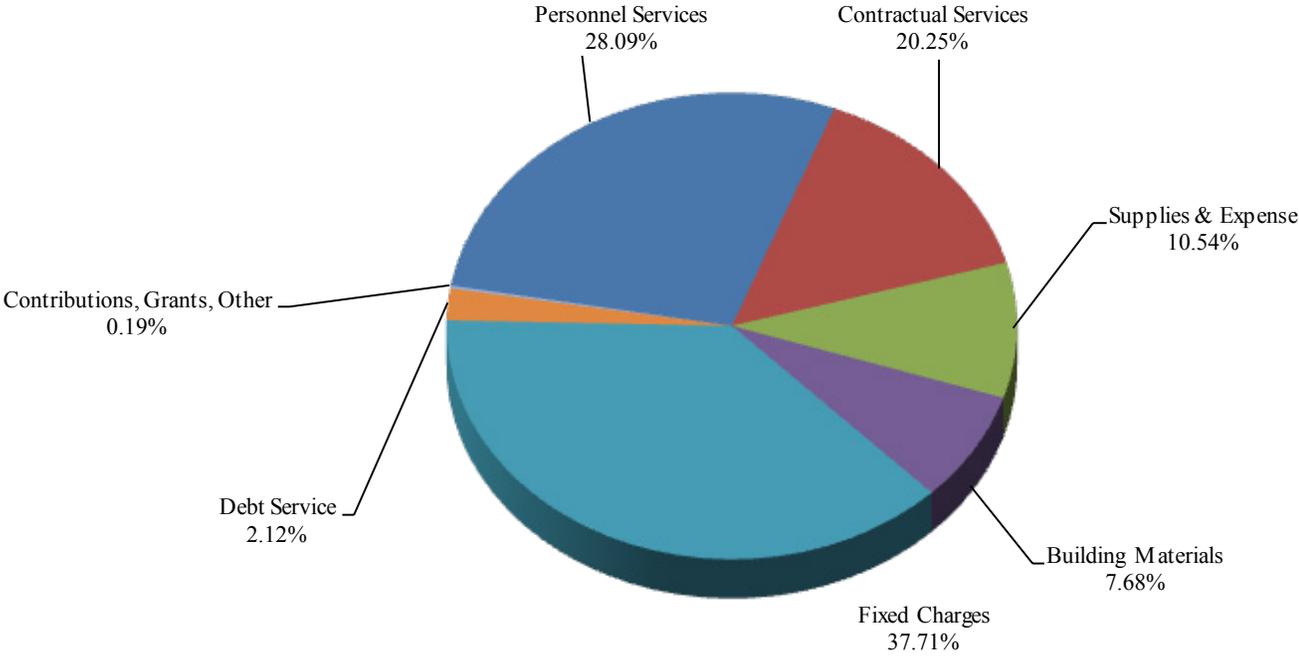
SEWER

- Initiate a replacement program for equipment that has reached its useful life.
- Replace polymer mixing system.
- Rehab 72nd Avenue Lift Station

OPERATING INDICATORS:

| | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|-------|-------|-------|
| Water | | | | | | | | | | | | | |
| Miles of Main Storage Capacity (Million Gallons) | 232.3 | 232.3 | 231.9 | 231.6 | 230.6 | 229.8 | 227.1 | 221.1 | 217 | 211 | 209.4 | 207.3 | 204.9 |
| Fire Hdyrants | 1607 | 1606 | 1602 | 1600 | 1587 | 1571 | 1541 | 1481 | 1451 | 1404 | 1389 | 1372 | 1354 |
| Sewer | | | | | | | | | | | | | |
| Miles of Main | 226.5 | 226.7 | 226.2 | 228.6 | 226.3 | 226.3 | 221.3 | 218.1 | 212.3 | 211 | 209.7 | 207.6 | 203.9 |

WATER BUDGET:

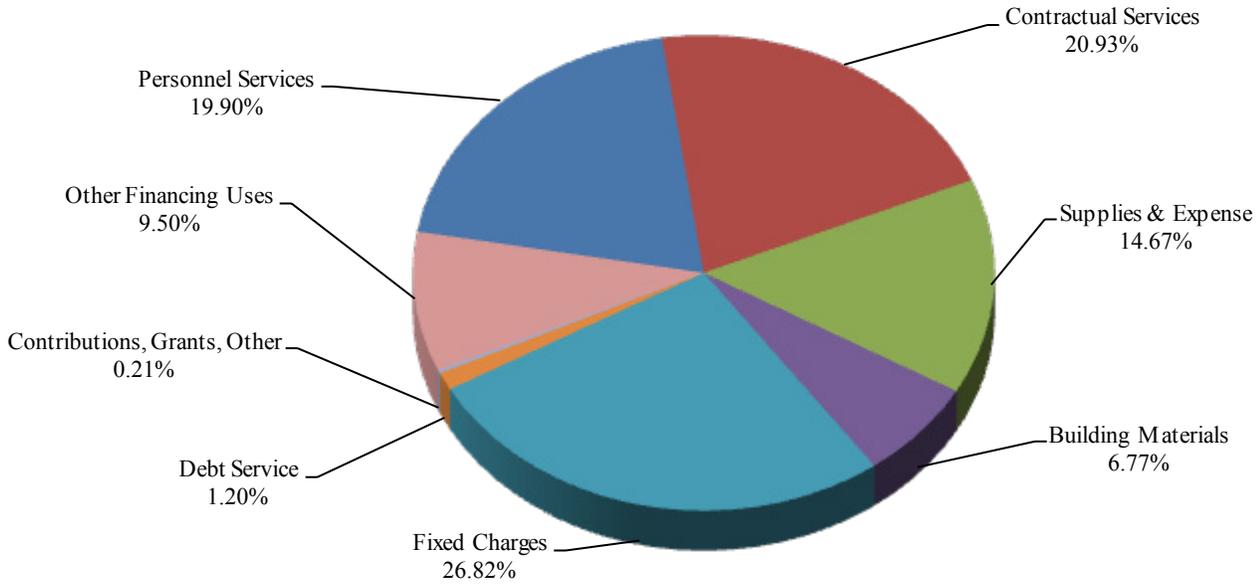


| BUDGET SUMMARY | | | | | | | |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 1,122,501 | \$ 1,207,404 | \$ 1,348,121 | \$ 1,348,121 | \$ 1,290,708 | \$ 1,312,494 | \$ 1,312,494 |
| Contractual Services | 554,575 | 585,271 | 691,600 | 691,600 | 678,200 | 689,200 | 689,200 |
| Supplies & Expense | 452,063 | 355,241 | 403,825 | 403,825 | 476,200 | 437,900 | 437,900 |
| Building Materials | 287,058 | 330,130 | 347,200 | 347,200 | 370,000 | 359,000 | 359,000 |
| Fixed Charges | 1,694,595 | 1,733,055 | 1,727,401 | 1,727,401 | 1,767,401 | 1,762,401 | 1,762,401 |
| Debt Service | 154,237 | 135,304 | 140,600 | 140,600 | 122,000 | 103,000 | 103,000 |
| Contributions, Grants, Other | 3,537 | 7,873 | 9,500 | 9,500 | 9,000 | 9,000 | 9,000 |
| Total Expenses | \$ 4,268,566 | \$ 4,354,278 | \$ 4,668,247 | \$ 4,668,247 | \$ 4,713,509 | \$ 4,672,995 | \$ 4,672,995 |
| Public Charges | \$ 4,634,157 | \$ 4,684,042 | \$ 4,987,700 | \$ 4,987,700 | \$ 4,951,224 | \$ 4,911,724 | \$ 4,911,724 |
| Miscellaneous | 4,246 | 2,455 | 4,500 | 4,500 | 2,600 | 2,500 | 2,500 |
| Total Revenues | \$ 4,638,403 | \$ 4,686,497 | \$ 4,992,200 | \$ 4,992,200 | \$ 4,953,824 | \$ 4,914,224 | \$ 4,914,224 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

No significant changes are expected in the 2013 budget.

WASTEWATER BUDGET:



| BUDGET SUMMARY | | | | | | | |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 926,631 | \$ 959,496 | \$ 964,539 | \$ 964,539 | \$ 926,702 | \$ 942,523 | \$ 942,523 |
| Contractual Services | 1,103,313 | 950,363 | 1,248,000 | 1,248,000 | 989,000 | 991,000 | 991,000 |
| Supplies & Expense | 578,492 | 561,302 | 605,200 | 605,200 | 721,425 | 694,600 | 694,600 |
| Building Materials | 237,305 | 250,845 | 300,500 | 300,500 | 320,500 | 320,500 | 320,500 |
| Fixed Charges | 1,104,638 | 1,131,727 | 1,269,801 | 1,269,801 | 1,269,803 | 1,269,803 | 1,269,803 |
| Debt Service | 37,581 | 26,398 | 62,000 | 62,000 | 73,000 | 57,000 | 57,000 |
| Contributions, Grants, Other | 3,216 | 7,446 | 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 | \$ 4,441,176 | \$ 4,337,577 | \$ 4,910,040 | \$ 4,910,040 | \$ 4,760,430 | \$ 4,735,426 | \$ 4,735,426 |
| Public Charges | \$ 4,340,436 | \$ 5,579,673 | \$ 5,230,100 | \$ 5,230,100 | \$ 5,296,600 | \$ 5,296,600 | \$ 5,296,600 |
| Miscellaneous | 10,047 | 9,524 | 7,500 | 7,500 | 6,500 | 6,500 | 6,500 |
| Total Revenues | \$ 4,350,483 | \$ 5,589,197 | \$ 5,237,600 | \$ 5,237,600 | \$ 5,303,100 | \$ 5,303,100 | \$ 5,303,100 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

No significant changes are expected in the 2013 budget.

**COMBINED
BUDGETARY HISTORY:**

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|--------------|---|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$9,408,421 | (\$169,866) | -1.77% |
| 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% |
| 2004 | \$7,822,606 | \$307,609 | 4.09% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|--------------|---|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$10,217,324 | (\$12,476) | -0.12% |
| 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% |
| 2004 | \$7,401,300 | (\$183,300) | -2.42% |

WORKING CAPITAL HISTORY:

| | Water | Wastewater |
|------|-------------|-------------|
| 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

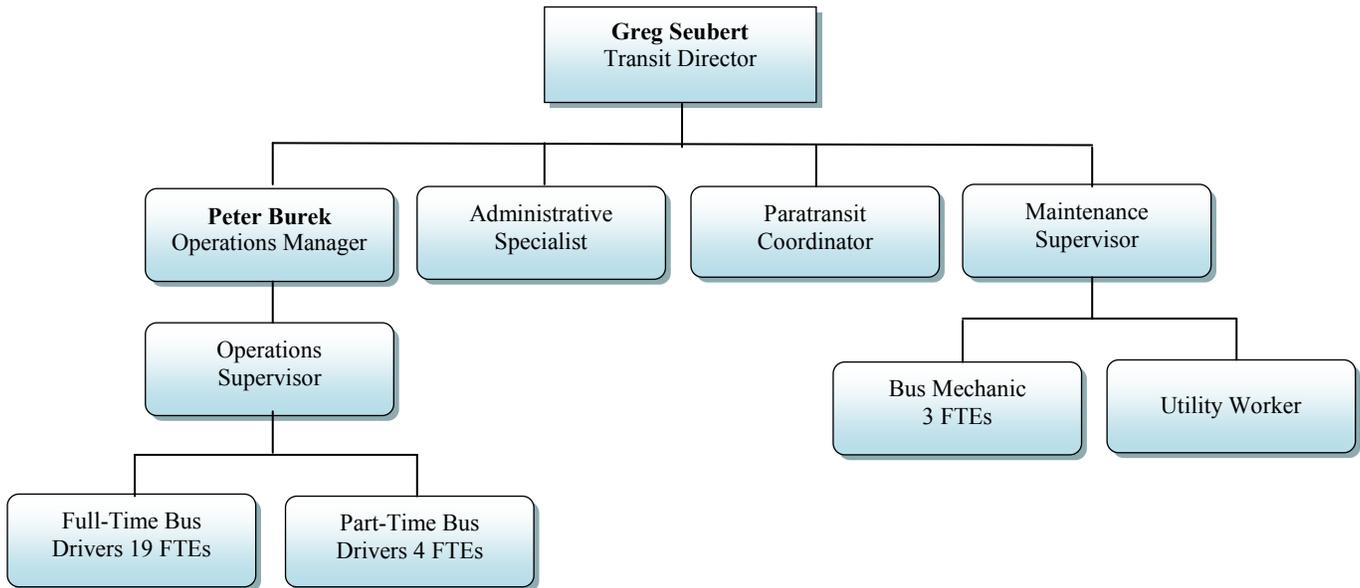
MISSION:

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 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| TOTAL | 31.50 | 30.50 | 33.00 | 33.00 | 33.00 | 32.00 | 33.00 | 33.00 | 33.00 | 33.00 | 33.00 |

2012 ACCOMPLISHMENTS:

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

2013 GOALS AND OBJECTIVES:

- Initiate transit services in the Village of Weston
- Implement recommendations from Transit Development Program (TDP)
- Promote legislation to enable the creation of Regional Transit Authorities (RTAs)

DEPARTMENT STATISTICS:

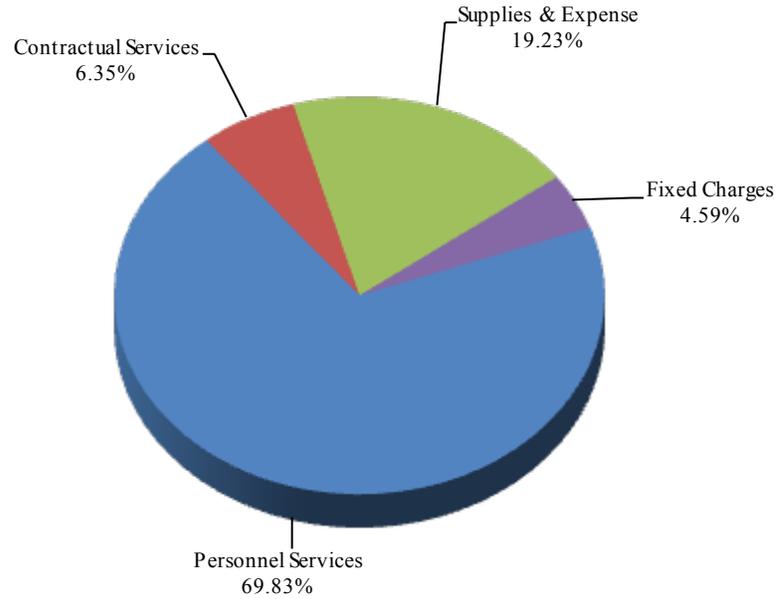
Fare History

| 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 |
|------|-------------|----------------------|--------------------|
| 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 |
| 2004 | 620,471 | 746,239 | \$3.85 |
| 2003 | 638,730 | 725,188 | \$3.66 |
| 2002 | 657,540 | 737,828 | \$3.37 |
| 2001 | 648,985 | 805,551 | \$3.00 |
| 2000 | 693,270 | 827,939 | \$2.78 |

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 2,360,134 | \$ 2,467,496 | \$ 2,209,304 | \$ 2,209,304 | \$ 2,180,632 | \$ 2,190,305 | \$ 2,366,219 |
| Contractual Services | 845,159 | 371,896 | 885,494 | 885,494 | 202,174 | 215,307 | 215,307 |
| Supplies & Expense | 478,367 | 596,680 | 586,124 | 586,124 | 521,166 | 719,236 | 651,791 |
| Fixed Charges | 140,920 | 613,763 | 184,569 | 184,569 | 167,346 | 155,389 | 155,389 |
| Total Expenses | \$ 3,824,580 | \$ 4,049,835 | \$ 3,865,491 | \$ 3,865,491 | \$ 3,071,318 | \$ 3,280,237 | \$ 3,388,706 |
| Taxes | \$ 523,368 | \$ 598,786 | \$ 715,289 | \$ 715,289 | \$ 715,289 | \$ 814,379 | \$ 679,289 |
| Intergvtl Grants & Aids | 2,453,741 | 2,298,321 | 2,414,303 | 2,414,303 | 1,852,340 | 2,028,931 | 1,948,572 |
| Public Charges | 638,479 | 6,826,998 | 646,235 | 646,235 | 541,861 | 575,584 | 575,584 |
| Intergovt Charges | 207,015 | 188,250 | 89,014 | 89,014 | 12,243 | 130,175 | 123,282 |
| Miscellaneous | 1,978 | 5,805 | 650 | 650 | 4,687 | 1,500 | 1,500 |
| Other Financing Sources | | | | | | | 60,479 |
| Total Revenues | \$ 3,824,581 | \$ 9,918,160 | \$ 3,865,491 | \$ 3,865,491 | \$ 3,126,420 | \$ 3,550,569 | \$ 3,388,706 |

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This budget includes a new bus route for the Village of Weston. The route will operate hourly between downtown Wausau and Saint Clare’s Hospital. The route will be matched with paratransit services for the disabled, as required by the Americans with Disabilities Act. Staffing changes included one fewer full-time bus operator and four additional part-time bus operators. State and Federal funding is projected to cover 55% of overall expense. Passenger fares are projected to increase by about 3% compared to 2012.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$3,388,706 | (\$476,785) | -12.33% |
| 2012 | \$3,865,491 | \$40,911 | 1.07% |
| 2011 | \$3,824,580 | (\$529,169) | -12.15% |
| 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% |
| 2004 | \$2,869,324 | \$47,699 | 1.69% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$2,709,417 | (\$440,794) | -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% |
| 2004 | \$2,295,893 | \$47,699 | 2.12% |

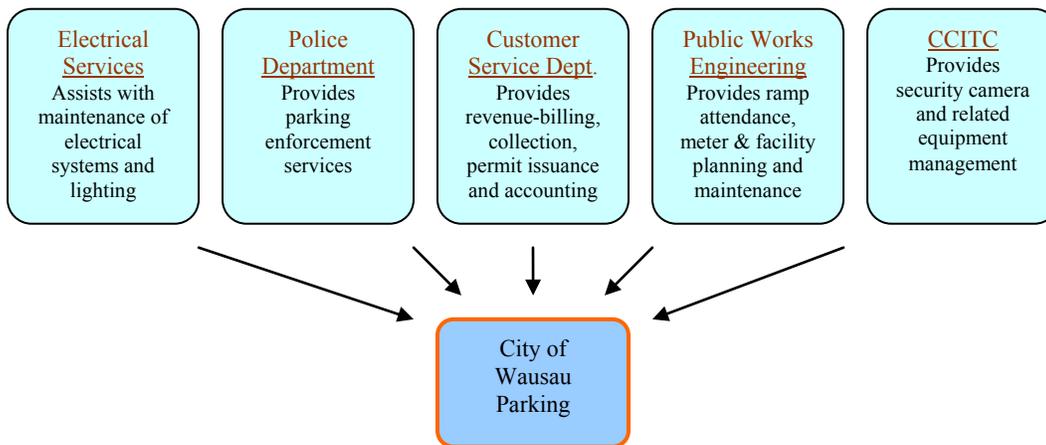
PARKING FUND

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.



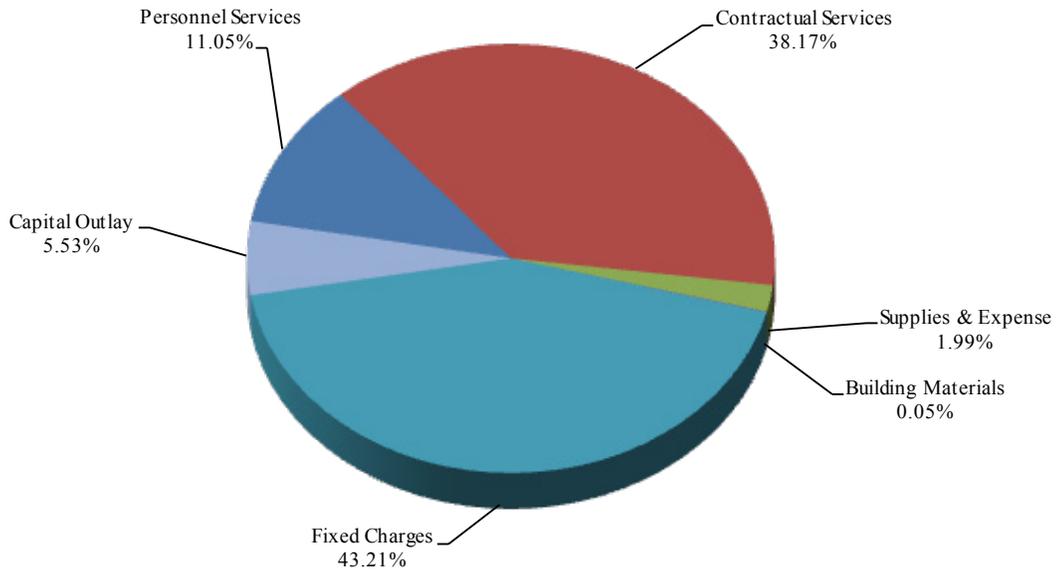
FACILITIES MAINTAINED:

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/M.o. |
| Jefferson Street Parking Ramp | 795 | Meters \$.50/hour | Permits \$35/M.o. |
| Penneys Parking Ramp | 531 | Hourly Parking | Permits \$35/M.o. |
| Sears Parking Ramp | 975 | Hourly Parking | Permits \$25/M.o. |
| Lot 5 - 3rd and Grant Street | 40 | Meters \$.50/hour | Permits \$30/M.o. |
| Lot 6 - 4th and Washington Street | 39 | Meters \$.50/hour | |
| Lot 7 - Library Rivers Edge | 53 | Meters \$.50/hour | Permits \$35/M.o. |
| Lot 8 - River Drive | 136 | Meters \$.20/hour | Permits \$5/M.o. |
| Lot 9 - Jefferson Street East | 71 | Meters \$.20/hour | Permits \$22/M.o. |
| Lots 10/11 - McClellan Street | 10 | | Permits \$15/M.o. |
| Lot 12 - Presbyterian Church Lot | 10 | | Permits \$15/M.o. |
| Lot 13 - 3rd and McClellan Street | 15 | Meters \$.50/hour | |
| Lot 15 - First Wausau Tower | 83 | | 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/M.o. |
| Downtown Street Meters | 300 | Meters \$.20/hour | |
| | 3,553 | | |

BUDGET:



| BUDGET SUMMARY | | | | | | | | | |
|------------------------------|---------------------|---------------------|-----------------------|------------------------|-------------------------|---------------------------|---------------------|-------------|------------|
| | 2010 | | 2011 | | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted | | |
| Personnel Services | \$ 282,925 | \$ 317,624 | \$ 199,417 | \$ 199,417 | \$ 215,567 | \$ 205,743 | \$ 203,022 | | |
| Contractual Services | 645,687 | 719,171 | 753,100 | 753,100 | 649,505 | 672,650 | 701,150 | | |
| Supplies & Expense | 31,455 | 46,126 | 39,050 | 39,050 | 38,110 | 36,550 | 36,550 | | |
| Building Materials | 673 | 72 | 1,200 | 1,200 | 910 | 900 | 900 | | |
| Fixed Charges | 743,860 | 767,331 | 761,100 | 761,100 | 770,385 | 775,500 | 793,619 | | |
| Grants Contributions & Other | 55,383 | | | | | - | | | |
| Capital Outlay | | 37,125 | 118,000 | 118,000 | 106,500 | 101,500 | 101,500 | | |
| Total Expenses | \$ 1,759,983 | \$ 1,887,449 | \$ 1,871,867 | \$ 1,871,867 | \$ 1,780,977 | \$ 1,792,843 | \$ 1,836,741 | | |
| General Property Taxes | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | | \$ 300,000 |
| Parking Citations | 167,150 | 163,065 | 160,000 | 160,000 | 160,000 | 100,000 | 200,000 | | |
| Public Charges | 785,289 | 778,478 | 710,140 | 710,140 | 743,150 | 743,900 | 779,600 | | |
| Miscellaneous | 1,774 | 1,487 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | | |
| Total Revenues | \$ 1,254,213 | \$ 1,243,030 | \$ 1,171,840 | \$ 1,171,840 | \$ 1,204,850 | \$ 1,145,600 | \$ 1,281,300 | | |

BUDGET HIGHLIGHTS:

The Fixed Charges category includes depreciation. 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.

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-------------|--|---------|
| | | DOLLAR | PERCENT |
| 2013 | \$1,836,741 | (\$35,126) | -1.86% |
| 2012 | \$1,871,867 | (\$15,582) | -0.83% |
| 2011 | \$1,887,449 | (\$128,000) | -6.35% |
| 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% |
| 2004 | \$693,626 | \$5,055 | 0.73% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$508,700 | (\$19,000) | -3.60% |

WORKING CAPITAL HISTORY:

| | |
|------|-----------|
| 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.

2012 ACCOMPLISHMENTS:

- Maintenance of WFS/Airport Facebook page and Airport website updates (www.flyausau.com).
- Assisted in organizing successful public relations activities including: Wausau Balloon Rally, elementary school programs, Chili Fun Day, Airport tenant meetings and other airport activities.
- Purchased a used fuel truck.
- Renovated the kitchen facility within the Airport terminal.
- Initiated the upgrade of heating systems within selected hangars to more energy efficient models.
- Continued recruitment of additional private parties to construct new hangars at the Wausau Downtown Airport.
- Construction of a FAA/State/City funded snow removal equipment building
- Updated CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding.

2013 GOALS AND OBJECTIVES:

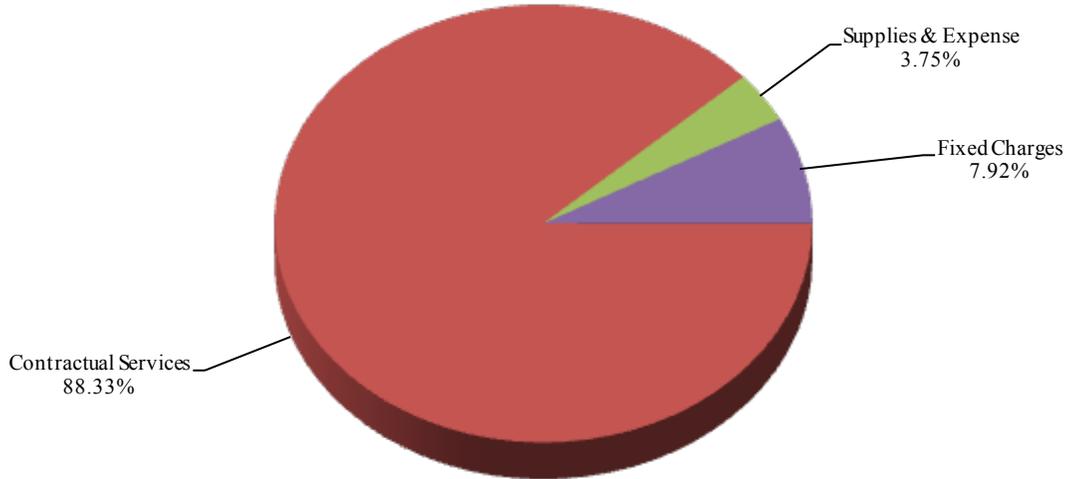
- Recruit additional private parties to construct new hangars at the Wausau Downtown Airport.
- Continued organizing successful public relations activities including: the airport website, airport tenant meeting, Wausau Balloon Rally, elementary school programs and other airport activities.
- Market the corporate hangars and successfully secure tenants.
- Assist local non-profit aviation organizations in Central Wisconsin such as the Boy Scouts, Wausau R/C Sportsmen, EAA640, and EAA75 with aviation and airport promotions.
- Bring to fruition installation of WAAS precision instrument approach system.
- 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, 9 Privately Owned Hangars, 79 Airplanes Based on Airport, 2011 Fuel Flow 99,484 Gallons, 2011 Take Offs 26,258

WAUSAU DOWNTOWN AIRPORT FUND

BUDGET:



| BUDGET SUMMARY | | | | | | | |
|-----------------------|-------------------|-------------------|-----------------------|------------------------|-------------------------|---------------------------|-------------------|
| | 2010 | 2011 | 2012 | | | 2013 | |
| | Actual | Actual | Adopted Budget | Modified Budget | Estimated Actual | Department Request | Adopted |
| Personnel Services | \$ 2,598 | \$ 3,790 | | | | | |
| Contractual Services | 156,171 | 220,731 | 165,973 | 165,973 | 165,973 | 176,733 | 169,933 |
| Supplies & Expense | 5,699 | 9,546 | 7,490 | 7,490 | 7,490 | 7,342 | 7,342 |
| Fixed Charges | 15,786 | 13,217 | 19,200 | 19,200 | 19,200 | 19,200 | 15,500 |
| Total Expenses | \$ 180,254 | \$ 247,284 | \$ 192,663 | \$ 192,663 | \$ 192,663 | \$ 203,275 | \$ 192,775 |
| Taxes | \$ 62,474 | \$ 125,160 | \$ 61,953 | \$ 61,953 | \$ 61,953 | \$ 79,177 | \$ 68,677 |
| Public Charges | 5,666 | 6,468 | 8,300 | 8,300 | 8,300 | 8,800 | 8,800 |
| Miscellaneous | 112,114 | 115,656 | 122,410 | 122,410 | 122,410 | 115,298 | 115,298 |
| Total Revenue | \$ 180,254 | \$ 247,284 | \$ 192,663 | \$ 192,663 | \$ 192,663 | \$ 203,275 | \$ 192,775 |

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 9 private hangars located on the airport with property values totaling \$1,099,300. The construction of two additional hangars is underway.

WAUSAU DOWNTOWN AIRPORT FUND

BUDGETARY HISTORY:

| YEAR | EXPENSES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$141,256 | (\$4,374) | -3.00% |

| YEAR | REVENUES | INCREASE (DECREASE) FROM THE PREVIOUS YEAR | |
|------|-----------|--|---------|
| | | DOLLAR | PERCENT |
| 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% |
| 2004 | \$108,454 | \$8,884 | 8.92% |