

CITY OF WAUSAU

2015 ADOPTED BUDGET



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Office of the Mayor

James E. Tipple

Date: October 14, 2014

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

From: Mayor Jim Tipple

Re: 2015 Budget

Subject: 2015 Budget Message - Investment in Our Future

Last year my budget message noted a growing urgency for increased city services and increased city intervention in a wide variety of areas including: public safety, animal control, blight elimination, code enforcement, economic development, quality of life and riverfront urban renewal. The city has stepped up to these challenges and expanded our programs, invested funds and committed additional staffing to meet these needs. The police department added two sworn officers in 2014 and they continue to ramp up the utilization of our part time CSO's in areas of blight elimination and animal control. The City adopted a rental licensing program and hired a property inspector and half time clerical staff to manage program compliance and reduce blight within the community. We purchased property and contracted out the construction of Curling Way. This infrastructure will serve two important tourism and quality of life destinations – the Curling Club and the Holtz Krause Soccer Complex. We constructed a new park adjacent to Athletic Park to complement the private investment of over \$2 million dollars. We let bids and construction has begun on the new Kaiser Pool. These were and are worthy investments for today and the future.

The 2015 budget carries on these initiatives and furthers investment in our community. Included within the budget are a number of important projects including:

- Construction of 1st Street to provide access to our riverfront property.
- Pool Construction
- Reconstruction of 2nd Avenue and Clark Street on the Near Westside
- Construction and completion of the east side Rivers Edge Trail
- Business Campus Walkway
- Land acquisition and design for Thomas Street
- Further redevelopment improvements to our waterfront property

In addition to these investments, departments submitted a long list of capital improvement requests for funding in 2015. Funded requests represent investment in the equipment and facilities that foster an efficient, effective and safe work environment and replace aging assets. Capital requests funded include: \$369,681 in police and fire equipment, \$425,195 in technology upgrades, \$195,000 in equipment upgrades for transit, \$1,374,454 in rolling stock replacements. In addition, the City will invest approximately \$3,174,000 in other street, sidewalk and storm sewer projects to ensure our infrastructure is maintained and that deferred maintenance does not burden our future. The CIP committee reviewed the opportunity to expand the use of the Motor Pool Fund to encompass the replacement of all fleet and equipment. A five year analysis exposed the need to contribute additional dollars annually to support the city's existing rolling stock needs. The 2015 budget expands total budgeted resources to the motor pool fund by \$233,910. Additional investment will be included within



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the 2016 budget so that we can reach long term sustainability of the fund. Once this is achieved, the fund can be expanded to include equipment.

Based upon budget deficit predictions early in April, departments were provided with budget directives to submit a budget with a 1% reduction. During budget review, budgets were scrubbed and some departments were asked to reduce more. In addition, based upon a suggestion provided by Alderperson Winters, we measured departmental budgets based upon a baseline budget comparison. The "baseline budget" represents the 2014 expected payroll costs and the 2013 actual spending of non-personnel items within a department. This type of evaluation ensures that unspent funds are not re-budgeted each year. These budget control efforts were successful as total general fund spending was limited to a 1.21% increase from the 2014 budget and 1.06% increase from the baseline budget. Overall the administrative and general government budgets within the general fund met and exceeded the 1% reduction request with a decrease of 3.64%. Our major service provider budgets reflected the increase in service demands. Public Safety provided the largest increase of \$362,285 and parks increased \$64,788. Public works decreased \$26,153, due to a reduction in the funds available for seal coating and pavement marking, reflecting the components of the budget direct billed to other departments and modifying the budget to more closely align with the baseline budget. A number of other factors led to cost containment including the minor reduction of the Wisconsin Retirement System rates and the negotiation of a 0% increase in health and dental benefits. I would like to acknowledge the human resources department for their success in meeting this goal, particularly after our self-funded health plan experienced a number of high cost claims during the first year of the program. This was accomplished through changes to the HSA and HRA components and the addition of office copays. The budget was also required to absorb a number of other increases including a 4% increase in our refuse and recycling contract, 42% increase in gas utility costs, data center cost increases and salt increases.

The biggest challenge, as noted in early predictions, was the reduction of revenues available to support the 2015 budget. The net reduction in revenues is \$340,053. A number of these reductions are a result of decreasing revenue trends including:

Interest and Penalty on Taxes	decrease	\$ 20,500
Building Permits	decrease	\$ 11,385
Fines and Forfeitures	decrease	\$ 7,000
Paramedic Fees	decrease	\$ 57,575
Special Assessment Interest	decrease	\$ 18,000

In addition, the 2015 budget reflects the end of the State of Wisconsin Domestic Violence grant received annually by the police department since 2010 and the end of the private donations for police salaries.

Police Grants	decrease	\$ 87,603
Police Wage Reimbursement/Donations	decrease	\$122,388

Finally, transfers from other funds are also decreasing. The PILOT payment from the utility is expected to decrease \$50,000 due to the 87 cent decrease in the Technical College rate, a decrease in transfers from TID #2 due to the closure of the district and the budget expects a reduced contribution from the Motor Pool by \$25,000. This reduction is strategic as it will further our sustainability goals of the Motor Pool Fund.



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The increase in expenses along with the decrease in revenues requires an additional \$713,114 in property tax revenue for the general fund. In addition to the general fund, property tax levy increases are required for the Recycling Fund \$26,325, Capital Projects Fund \$35,010, Debt Service Fund \$35,000, Airport Fund \$10,000 and the Animal Control Fund \$86,342. The total levy increase of \$941,738 represents just shy of a 4% increase in the levy which will equate to a 3.50% increase in the tax rate or \$.30 per \$1,000 of value. This will increase the tax bill of a home valued at \$100,000 by \$30.

The City has been successful since the enactment of Act 10 in controlling costs and the corresponding levy. The 2015 budget is the first year that no new budgetary savings are provided to the budget to offset increasing costs. A historical review of the levy is provided in the chart below.

Year	General Property Tax Levy	Increase/(Decrease) from the Prior Year	
		Dollar	Percent
2004	\$17,261,424	\$360,446	2.13%
2005	\$18,160,689	\$899,265	5.21%
2006	\$19,141,599	\$980,910	5.40%
2007	\$20,121,923	\$980,324	5.12%
2008	\$21,242,811	\$1,120,888	5.57%
2009	\$21,979,852	\$737,041	3.47%
2010	\$22,803,079	\$823,227	3.75%
2011	\$23,186,604	\$383,525	1.68%
2012	\$23,234,021	\$47,417	0.20%
2013	\$23,178,270	-\$55,751	-0.24%
2014	\$23,582,800	\$404,530	1.75%
2015	\$24,524,538	\$941,738	3.99%

The state legislature and governor have reduced state assistance and limited our revenue generating power through increasingly restrictive levy limits regulations. Currently, the regulations prevent the city from initiating new fees such as storm water utility fees without a corresponding reduction in the levy. The values added through new construction provide our greatest opportunities to generate additional levy to support our programs and services and balance the budget. In addition, new construction provides direct benefit to the city in the form of permit revenue. The community at large enjoys benefits in the form of construction jobs, employment opportunities and expanded business and residential opportunities. In the past year the common council has rejected a number of projects that would have contributed substantial value to the city. I would ask that the benefits and value provided by growth be considered as council makes these important decisions.

As part of the budget process we developed a firm prediction for the 2014 year end results. I am please to report that we are predicting a small profit of \$5,693. This is important as it indicates that we will not lose money as occurred in 2013. But most importantly it shows how close the city budgets each year and that there is absolutely no fat left on the bone!

As we finalize the 2015 budget there are a number of risks or unknowns that should noted including: unsettled fire, police and transit contracts which will expire on December 31, 2014 and June 30, 2015, the limited reserves established for our self-insured health and workers compensation plans,



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James E. Tipple

outstanding tax litigation which could result in the reimbursement of taxes and the rental licensing program legal battle which could jeopardize our ability to fund the full time inspector, part time clerical and CSO's. The 2014 and 2015 budgets anticipate that rental licensing program costs will be funded through rental licensing fees. If this program is terminated these costs will revert back to the general fund. Finally, last year's extensive winter season certainly impacted our budget through costly utility bills and related street winter maintenance activity. The almanac is predicting a similar winter is in store for us again this year.

The police department at the request of the Wausau School District is looking to expand the sworn officer roster by an additional two positions. One position would be fully funded by the Alexander Foundation in the amount of \$75,000 for one year and the second position would receive 50% funding from the school district indefinitely. This proposal was not addressed within the budget.

I believe that this budget provides a sound financial plan that supports the continuation of outstanding services, invests in the renewal and maintenance of infrastructure and supports and enhances the amenities that contribute to a great quality of life. It also furthers the strategic goal of a sustainable motor pool fund that will finance the maintenance and replacement of all city rolling stock and provide a basis for future expansion to equipment replacement.

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

CITY OF WAUSAU
Summary of Changes from Mayor Executive Budget to Adopted Budget

Personnel	Other Expense	Total Expense Change	Revenues	Other	Net Levy (Reduction) Additions	FTE	Department/Fund	Description
ADDITIONAL REVENUE								
		\$ (4,000)			\$ (4,000)		Parks - General Fund	Increase revenue projections to reflect new fee structure for the remodeled Kaiser Pool
		\$ (60,000)			\$ (60,000)		Unclassified - General Fund	Anticipate Sponsorship Revenue
		\$ (15,000)			\$ (15,000)		Finance/Customer Service - General Fund	To change the 400 block rental fees from hourly to half day and day and eliminate rental fee exemptions
		Additional Revenue Subtotal			\$ (79,000)		NET LEVY DECREASE	
SERVICE REDUCTION								
	\$ (52,702)	\$ (52,702)			\$ (52,702)		Public Works - General Fund	General Fund - Eliminate Spring Clean Up - costs represent solid waste tonnage fees
	\$ (10,166)	\$ (10,166)			\$ (10,166)	(0.21)	CCITC - General Fund	Contractual Services - Eliminate City's share of Systems IT Analyst position which is funded to begin in July 1. This position will be doing application analyst work, applying IT solutions to create efficiencies in a variety of city and county departments.
\$ (7,000)	\$ (1,000)	\$ (8,000)			\$ (8,000)		Parks - General Fund	Reduce mowing in selected areas of parks. Shift full time and part of part time labor reduction to higher skill deferred maintenance needs. This requires a mowing ordinance change
\$ (6,800)		\$ (6,800)			\$ (6,800)		Public Works - General Fund	Reduce yard waste hours during the months of April-Mid September. Currently open Friday through Monday 9am to 8pm. Revised hours would be Saturday and Sundays 9am to 8pm.
\$ (19,515)		\$ (19,515)			\$ (19,515)		Public Works - General Fund	Unfunded the half clerical position in search of alternate solutions. \$3,544 left in the budget to offset staff time attending plan and historic commission.
	\$ (32,968)	\$ (32,968)			\$ (32,968)		Fire - General Fund	Defer hiring one fire fighter paramedic for approximately 7 months
	\$ (8,205)	\$ (8,205)			\$ (8,205)		Public Works - General Fund	Eliminate 124 winter storm sand barrels located throughout the City. A sand barrel will be located outside of DPW for constituents.
		Service Reduction Subtotal			\$ (138,356)		NET LEVY DECREASE	
SERVICE EXPANSION								
\$ 141,631		\$ 141,631	\$ (94,408)		\$ 47,223	2	Police - General Fund	General Fund - Add two police officer positions funded through school district and foundation grants
		Service Expansion Subtotal			\$ 47,223		NET LEVY INCREASE	
REDUCE COSTS AND OTHER BUDGET MODIFICATION ACTIONS								
\$ (207,419)		\$ (207,419)	\$ 61,445		\$ (145,974)		All Departments and Various Funds	Implement wage freeze for all non-union employees beginning January 1, 2015
	\$ (18,000)	\$ (18,000)			\$ (18,000)		Public Works, Police and Customer Service - General Fund	Cut janitorial costs
	\$ (31,000)	\$ (31,000)			\$ (31,000)		Public Works - General Fund	Eliminate vehicle GPS software on rolling stock
	\$ (7,266)	\$ (7,266)		\$ (1,947)	\$ (1,947)		MetroRide Fund	Increase draw on fund reserves
\$ (8,724)		\$ (8,724)			\$ (8,724)		Animal Control Fund	Adjust cost estimates for Animal Control Fund
							Parks - General Fund	Reduce seasonal staffing costs to historical experience. Savings generally encountered due to poor weather and other issues that prevent seasons from working.
	\$ (10,000)	\$ (10,000)			\$ (10,000)		Parking Fund	Variety of budget modifications to provide cost savings including janitorial and supplies.
		Other Budget Modifications Subtotal			\$ (222,911)		NET LEVY DECREASE	
CAPITAL PROJECTS FUNDS								
	\$ (3,000,000)	\$ (3,000,000)	\$ 3,000,000		\$ -		Capital Projects Fund	Defer one swimming pool from the Capital Budget. This will keep project management responsibilities reasonable and assist the city in maintaining the bank qualified eligibility of the 2015 debt issuance.
	\$ (1,174,000)	\$ (1,174,000)	\$ 1,174,000		\$ -		Tax Increment District Five Fund	Eliminate the walkway and jogging path to be funded by debt proceeds
TAX INCREMENT LEVY								
					\$ -			
		Tax Increment			\$ (23,923)		NET LEVY DECREASE	
TOTAL NET BUDGET AND GENERAL PROPERTY TAX LEVY REDUCTIONS								
\$ (107,827)	\$ (4,345,307)	\$ (4,453,134)	\$ 4,062,037	\$ (25,870)	\$ (416,967)			

RESOLUTION OF THE FINANCE COMMITTEE

Adopting the 2015 City of Wausau Budget and General Property Tax to Support Same.

Committee Action: Failed 2-2

File Number: 14-1109

Date Introduced: December 9, 2014

WHEREAS, the Finance Committee conducted budget meetings to review the budget for the City of Wausau, and

WHEREAS, the Finance Committee recommended adoption of the budget which provides the necessary appropriations to operate all functions of city government, and

WHEREAS, a public hearing was conducted at the November 11, 2014 Council meeting to obtain public input, and

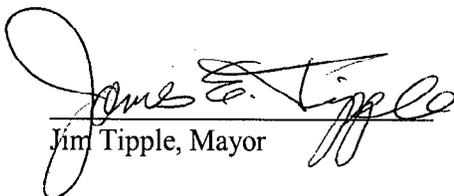
BE IT RESOLVED, by the Common Council of the City of Wausau, the 2015 budget, a summary of which is attached, is hereby adopted, and

BE IT FURTHER RESOLVED, that this summary is supported by a line item detail budget which by this reference is made part of this resolution and represents the official city budget, and

BE IT FURTHER RESOLVED, there is hereby levied a tax of \$24,107,570.91, including TIF upon all taxable property within the City of Wausau, as returned by the Assessor in the year 2014, for the uses and purposes as set forth in said budget; and the City Treasurer be and is hereby authorized and directed to spread the tax levy upon the current tax roll of the City of Wausau, and

BE IT FURTHER RESOLVED, the City Treasurer be and is hereby authorized and directed to spread the additionally certified State, County, and Schools tax levies upon the current tax roll of the City of Wausau as indicated in the tax levy certifications.

Approved:


Jim Tipple, Mayor



CITY OF WAUSAU MISSION STATEMENT

In response to our citizens, we will provide services in the most effective and efficient manner in order to promote and enhance our living environment.

Plan and encourage positive growth.

Promote a positive community image by encouraging citizen involvement and civic pride.



SERVICE TO OUR CITIZENS



SERVICE TO OUR CITIZENS



COMMON COUNCIL PRIORITIES

The City of Wausau Common Council initiated a strategic planning process in 2012. The City commissioned a citizen survey, conducted focus group meetings and interviews to determine the most critical issues facing the community. The consensus of these interactions indicated that Blight, Increasing Crime and Limited Job Growth were the top three issues facing the City. The City will be developing strategic action plans for crime reduction and job growth in 2015. The strategic action plan for blight elimination follows:

BLIGHT PREVENTION AND STRONG NEIGHBORHOODS

PLANNING - Facilitate and support community based planning and citizen engagement.

1. *Develop neighborhood master plans*
2. *Encourage community neighborhood associations*
 - *Support the N2N program*
3. *Foster neighborhood identity*

BLIGHT ELIMINATION AND PREVENTION – Establish systems that eliminate and prevent blight.

1. *Increase code enforcement capacity*
 - *Invest in robust code enforcement technology to automate the complaint process, improve communication and allow citizens to monitor the status of complaints*
 - *Engage in a lean process on code enforcement to streamline and improve effectiveness*
 - *Expand Code Enforcement Staffing Resources*
 - *Utilization of volunteers, summer inspection, CSO's and legal interns to assist with low priority complaints*
 - *Private inspection services*
 - *Expand court system hours to provide additional capacity to hear code violations*
 - *Seek diminishing grant from the foundation to establish a code enforcement position for hot zones*
 - *Expand the authority of police, fire and other staff to issue code enforcement citations/warnings*
 - *Strengthen code enforcement focus through the creation of a permanent Code Enforcement Staff Committee consisting of Community Development, Inspection, Police, Assessment, Fire and Legal Staff to share knowledge and prioritize issues*
 - *Prioritize code enforcement activities, focus on hot spots*
 - *Establish "Neighborhood Clean Up and Enforcement Sweep Programs"*
 - *Differentiate between problem property owners and income challenged homeowners*

2. *Evaluate Current Ordinances*

- *Consider graduated fines for multiple code violations*
- *Support local ordinance changes or new state legislation that allows code enforcement tickets be placed on the property tax bill*
- *Review and possibly modernize existing property maintenance ordinances*
- *Evaluate existing ordinances to strengthen enforcement powers, enhance legal actions and rapid response*

3. *Create a rental licensing program*

4. *Establish a landlord education program*

5. *Encourage landlords to include crime-free expectations and lease termination provisions within tenant leases.*

6. *Implement of Point of Sale Inspections Program (Truth In Housing) for Single and Two Family Homes, Condominiums, Townhouses and Mobile Homes (this program would allow for private inspection services)*

7. *Publish a shame list of habitual chronic nuisance and blighted properties*

8. *Establish a revolving loan fund to finance the resolution of code enforcement when homeowner has inability to pay such as painting, roof replacement etc.*

9. *Consider adopting an ordinance regarding the regulation of vacant property to manage foreclosure property.*

10. *Work with churches or other community agencies to establish a tool sharing program or volunteer fix it program for lawn mowing, house washing, ladders, lawn clippers, shovels, rakes, etc.*

11. *Create a voluntary remediation program where by a property owner can disclose code violations, develop a remediation plan and commit to improvements*

NEIGHBORHOOD INVESTMENTS — Establish systems that foster mixed income, diverse neighborhoods that sustain strong housing market and attract middle income families to our core urban area.

1. Establish a comprehensive city residential marketing strategy to “Live in Wausau” Including web, social media, print materials and relationship development. Develop specific market information on individual neighborhoods and related amenities. Conduct house and holiday light tours. Look to highlight city living through a parade of homes in the urban core

2. Establish an inclusionary housing ordinance

3. Look to retain aging residents through condos, assisted living facilities

4. Establish a City demolition policy and blight acquisition program

5. Evaluate individual neighborhoods, build on existing strengths and tailor incentive programs that attract redevelopment such as:

- Reduced special assessments for City Infrastructure Enhancements.
- Good neighbor programs incenting law enforcement (police, sheriff, fire and teachers) home purchases
- Redevelopment incentives to developers
- Homeowner Security System Grants or install cameras in certain neighborhoods
- Create a Program to purchase multiple houses and redevelop them similar to the CDA program of 1992
- Demo a severely blighted area
- Implement a student loan forgiveness program

- Create a young professionals, computer geek or artists incentive program
- Create an urban pioneer incentive program
- Create a residential redevelopment TID district
- Develop workforce incentive housing programs with local employers
- Focus on scattered versus concentrated low income housing efforts
- Create a historical rehabilitation program
- Reward conversion back to single family homes
- Offer architectural assistance

6. Work with the County to obtain first right of refusal on all tax deed sales
7. Create a Program to increase residential lot sizes to increase neighborhood diversity
8. Engage overextended landlords
9. Examine the impact of concentrated halfway houses

LIVABILITY – Build community assets through the investment and support of infrastructure that promotes a high quality of life.

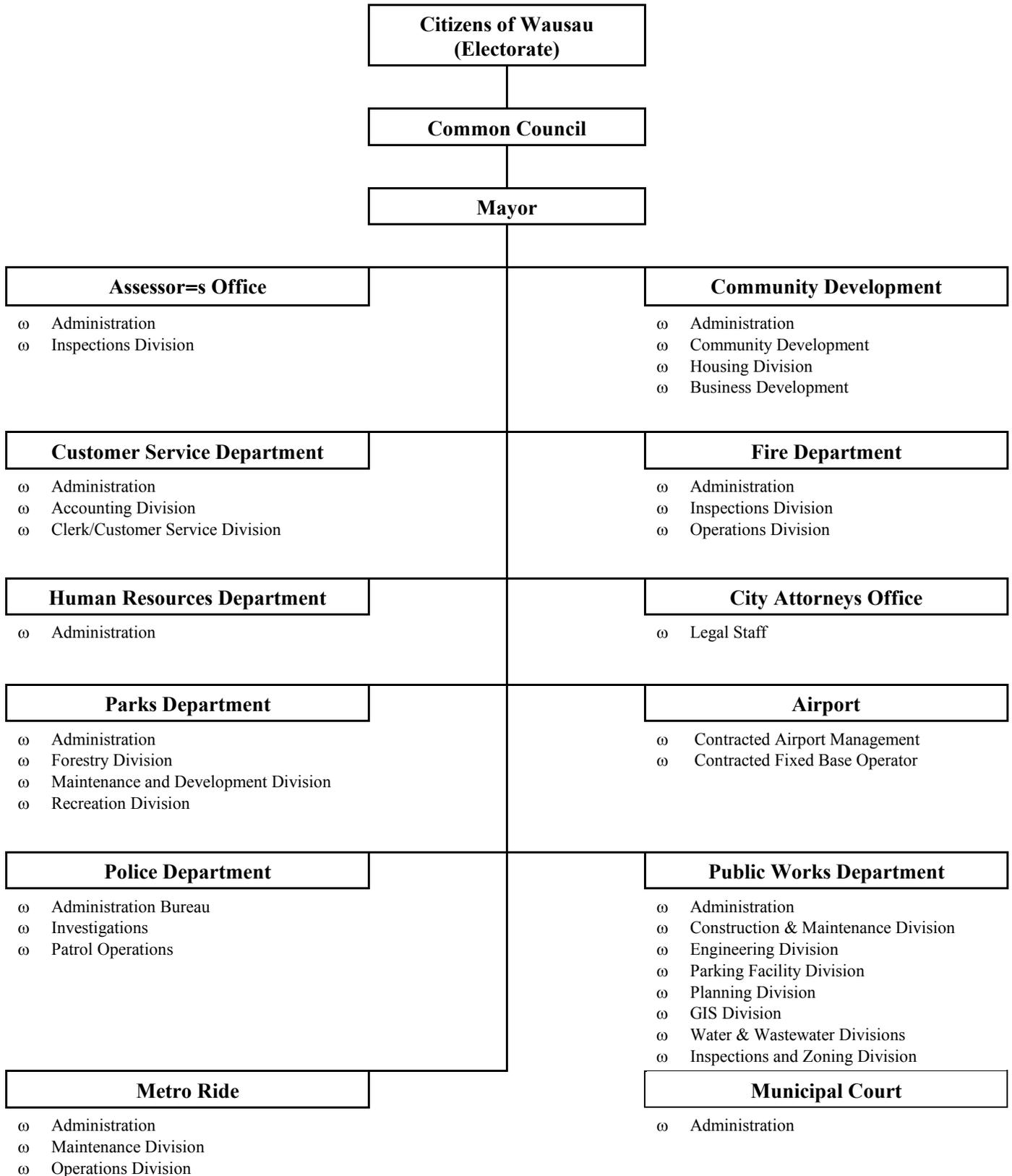
1. Create a walkable, bikeable community
2. Seek to establish a linked intermodal green way system through the city that connects neighborhoods
3. Continue to support downtown vitality
4. Support a Neighborhood Porch Program
5. Establish a strong residential tree planting program to expand and protect our tree canopy
6. Expand Neighborhood Tot Lots and Gardens
7. Highlight Schools as centers of neighborhoods and support school playgrounds

LEVERAGE RESOURCES – Establish widespread support for neighborhood revitalization, strengthen relationships and assemble resources.

1. Collaborate with major employers to provide an employer assisted housing program
2. Promote HUD programs such as \$1 Purchase, Neighbor Next Door Program
3. Increase neighborhood revitalization needs awareness by meeting with Schools, County, Technical College, University, Medical Leaders, Chamber, Foundations
4. Develop partnerships with suppliers and the builders association
7. Create Residential Blight Elimination TID District
8. Collaborate with Realtors to promote neighborhood redevelopment and urban living

CITY OF WAUSAU

Organizational Chart



**CITY OF WAUSAU
List of Principal Officials**

ELECTED

Mayor James E. Tipple
Municipal Judge Mark Sauer
Common Council President Romey Wagner

Alderman District

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

APPOINTED

Finance Director / City Treasurer Maryanne Groat
City Clerk Toni Rayala
City Attorney Anne Jacobson
Police Chief Jeff Hardel
Fire Chief..... Tracey Kujawa
City Assessor Nan Giese
Director of Administration-Public Works & Utilities..... Vacant
City Engineering Project Manager..... Allen Wesolowski
Chief Inspector & Zoning Administrator..... William Hebert
Community Development Director..... Ann Werth
Parks Director Bill Duncanson
Airport Manager John Chmiel
Transit Lines Manager Greg Seubert



ABOUT WAUSAU

The City of Wausau is the hub of the Central and North-central Wisconsin region with a metro population of above 100,000. Wausau is located between two major four-lane highways, interstate 39 (north and south) and Highway 29 (east and west). The area is economically diverse with a large base of commercial and manufacturing activities. In addition, the county ranks 9th out of 72 in tourism dollars due to outdoor sports and recreational opportunities such as snow skiing, curling, kayaking, biking, snowmobiling, boating, fishing and hiking. The City is supported by the University of Wisconsin Marathon County and NorthCentral Technical College. And is home to the renowned Leigh Yawkey Woodson Art Museum that draws visitors from all over the world for the annual Birds in Art Exhibition.



It was the Wisconsin River that first drew settlers to this area originally known as Big Bull Falls, either named by Indians or early fur traders. An 1836 treaty transferring land along the Wisconsin River from the Indians to federal ownership sent George Stevens lumbermen up the river two years later to find suitable places for turning the pine forests into lumber. It is decidedly the best mill site I ever saw or heard of in the Union, wrote George Stevens after reaching Big Bull Falls in the summer of 1839. Nonetheless, he was very excited when he wrote his partner George Morton in St. Louis about the site and its possibilities. By 1840, the Stevens sawmill was processing the pine forests into lumber. It was not long before other mills began springing up along the riverbanks of Central Wisconsin; this was the coming of the lumbermen. The death of the forests became the birth of a town. The Pinery, magical words 150 year ago, is a legend today.

Concentration of Industries

Construction and Mining	3.00%
Manufacturing	21.70%
Trade, Transportation, Utilities	21.90%
Information	0.70%
Finance	8.20%
Professional & Business	6.50%
Education and Health	13.20%
Leisure & Hospitality	7.70%
Other Services	5.50%
Government	11.60%

Population:

Persons under 5 years	7.30%
Persons under 18 years	23.50%
Persons 65 years and over	15.70%
Total Population	39,106

Race/Ethnic Origin:

White	83.70%
African American	1.40%
Asian	11.10%
Hispanic	2.90%

Top 5 Industries by Share of Local Employment Annual Average Wage

Food Services and Drinking Places	\$ 11,232
Educational Services	\$ 40,473
Hospitals	\$ 39,188
Insurance and related activities	\$ 53,316
Ambulatory Health Care	\$ 72,358

Median Household Income; \$61,386

Highest Education Level Obtained:

Did Not Complete High School	13.14%
Completed High School	33.68%
Some College	17.65%
Completed Associate Degree	11.15%
Completed Bachelors Degree	16.15%
Completed Graduate Degree	7.91%

2015 BUDGET OVERVIEW

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 individual parcels or properties.

BUDGET YEAR	EQUALIZED VALUATION	% INCREASE	ASSESSED VALUATION	% INCREASE
2005	\$2,080,684,300	3.87%	\$2,118,236,300	27.26%
2006	\$2,233,469,700	7.34%	\$2,194,171,700	3.58%
2007	\$2,433,934,300	8.98%	\$2,274,289,300	3.65%
2008	\$2,504,826,100	2.91%	\$2,595,448,100	14.12%
2009	\$2,768,967,000	10.55%	\$2,670,251,200	2.88%
2010	\$2,726,775,100	-1.52%	\$2,710,877,800	1.50%
2011	\$2,681,223,200	-1.67%	\$2,729,456,700	0.68%
2012	\$2,652,252,200	-1.08%	\$2,735,039,900	0.20%
2013	\$2,554,319,700	-3.69%	\$2,723,406,100	-0.43%
2014	\$2,520,917,800	-1.31%	\$2,738,200,500	0.54%
2015	\$2,655,928,800	5.36%	\$2,748,578,600	0.38%

The assessed valuation of property is adjusted when appropriate, to reflect changes such as improvements, property sale, annexation, new construction or demolition. Periodically all property valuation is adjusted during a city-wide reassessment. During this city-wide assessment, individual property values are adjusted to reflect proximity of fair market value. The last city-wide reassessment which re-established values of all property was effective 1/1/2007. Prior re-evaluations have been conducted in 2004, 1996, 1986 and 1974. The assessed value and equalized

value of each parcel are reported on the tax bill. The City of Wausau typically completes the assessment process each year in early June. Manufacturing values are received from the state in November. After five years of declines in the equalized valuation the City experienced a 5.36% increase for the 2015 budget. The assessed valuation increased a meager amount of .38%.

The Tax Levy is restricted by the State of Wisconsin through levy limits. The legislation mandates that levy increases are restricted to the percentage of net new construction. The levy limit provides that the “unused” prior year levy capacity can be applied to the following year’s budget if approved by three-quarters majority vote of the City Council. In addition, there are certain provisions within the law that allow a municipality to increase their levy in excess of the levy limit. One of these provisions is debt service. The levy limit applies to the levy prior to the computation and addition of the tax increment levy. A historical analysis of the levy limit utilization, since its inception, is presented to the right.

	Allowable * Levy	Actual * Levy	Under Utilized
2014 for 2015	\$22,184,317	\$22,312,375	\$0
2013 for 2014	\$21,824,002	\$21,824,002	\$0
2012 for 2013	\$21,623,913	\$21,517,379	\$106,534
2011 for 2012	\$21,590,872	\$21,492,379	\$98,493
2010 for 2011	\$21,793,723	\$21,462,314	\$331,409
2009 for 2010	\$21,158,955	\$21,142,347	\$16,608
2008 for 2009	\$20,530,822	\$20,500,585	\$30,237
2007 for 2008	\$19,623,273	\$19,611,064	\$12,209
2006 for 2007	\$18,718,941	\$18,718,941	\$0
2005 for 2006	\$17,971,506	\$17,971,506	\$0

* Levy before tax increment computation

The 2015 budget is the first year, since the inception of the levy limit law, that the City increased the levy above the basic levy law limit. This was accomplished through the debt provisions. The total amendment over and above the basic levy limit increase was \$128,058.

The State added a number of other restrictions to the levy limit law that prevents communities from raising a variety of other revenues to support the budget. These revenues are specifically listed in the statutes and include: garbage collection, fire protection, snow plowing, street sweeping and storm water management. If a community chooses to increase or create one of these revenues the levy must be reduced by the amount of the new revenue.

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

Year	General Property Tax Levy	Increase/(Decrease) from the Prior Year	
		Dollar	Percent
2004	\$17,261,424	\$360,446	2.13%
2005	\$18,160,689	\$899,265	5.21%
2006	\$19,141,599	\$980,910	5.40%
2007	\$20,121,923	\$980,324	5.12%
2008	\$21,242,811	\$1,120,888	5.57%
2009	\$21,979,852	\$737,041	3.47%
2010	\$22,803,079	\$823,227	3.75%
2011	\$23,186,604	\$383,525	1.68%
2012	\$23,234,021	\$47,417	0.20%
2013	\$23,178,270	-\$55,751	-0.24%
2014	\$23,582,800	\$404,530	1.75%
2015	\$24,107,571	\$524,771	2.23%

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 assessed value are determined. The tax rate is computed by dividing the levy by the assessed valuation. Based upon the budget submitted the tax rate will increase 16 cents. This change will increase the tax bill of a \$100,000 home by \$16.

	BUDGET YEAR		Change
	2015	2014	2015-2014
Property Tax Levy	\$ 24,107,571	\$ 23,582,800	\$ 524,771
Assessed Valuation*	\$ 2,748,578,600	* \$ 2,738,200,500	\$ 10,378,100
Tax Rate	\$ 8.77	\$ 8.61	\$ 0.16

When evaluating the budget people frequently ask how much does one penny on the levy generate in taxes? The answer is about \$27,500.

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

GENERAL FUND REVENUE

With limited property tax revenue increases and state restrictions on implementing new revenue sources the City must rely on existing revenue sources to offset cost increases. Unfortunately, this was not the case in 2015, as the budget reflects a decrease in other revenue sources of \$159,208. A summary of the General Fund Revenues follows:

GENERAL FUND REVENUES

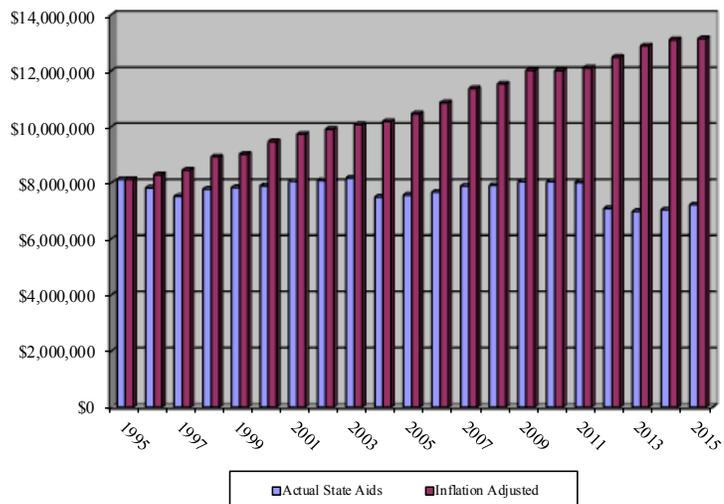
	2012 Actual	2013 Actual	2014 Adopted	2014 Modified	2014 Estimated	2015 Budget
				Budget	Actual	
General Property Taxes	15,470,374	15,570,606	15,843,883	15,843,883	15,843,883	16,200,627
Other Taxes	245,259	253,082	230,536	230,536	253,250	210,709
Intergovt Grants/Aids	8,179,251	8,019,451	8,053,492	8,071,044	8,084,637	8,171,194
Licenses/Permits	743,971	715,251	723,349	723,349	708,344	743,050
Fines & Forfeitures	387,646	353,662	405,000	405,000	382,000	398,000
Public Charges	1,844,874	1,807,857	1,805,465	1,805,465	1,824,011	1,829,179
Intergovt Charges	1,527,173	1,393,301	1,559,623	1,559,623	1,480,000	1,496,507
Miscellaneous	524,824	245,739	685,510	685,510	649,309	626,622
Other Sources	1,931,725	1,931,792	2,068,494	2,068,494	2,070,890	1,897,000
	\$ 30,855,098	\$ 30,290,740	\$ 31,375,352	\$ 31,392,904	\$ 31,296,324	\$ 31,572,888

Other Taxes represents payment in lieu of taxes the City receives based upon contractual agreements with a number of non-for-profit organizations in the community; mobile home fees and penalties and interest on delinquent taxes. The 2015 budget expects declines in penalties and interest on taxes due to the improvement in the economy and related reductions in unemployment.

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

STATE AIDS						
Budget Year	Shared Revenues	Expenditure Restraint	Recycling Grants	Transportation Aids	Total	Increase/ (Decrease)
2004	\$4,856,892	\$800,192	\$178,084	\$1,832,625	\$7,495,830	-\$683,295
2005	\$4,863,755	\$819,645	\$177,690	\$1,896,651	\$7,567,875	\$72,045
2006	\$4,864,118	\$886,855	\$177,647	\$2,006,841	\$7,676,841	\$108,966
2007	\$4,868,333	\$942,428	\$168,585	\$2,076,994	\$7,889,134	\$212,293
2008	\$4,867,501	\$1,018,811	\$224,387	\$2,029,364	\$7,918,236	\$29,102
2009	\$4,885,011	\$1,067,034	\$201,981	\$2,102,265	\$8,046,786	\$128,550
2010	\$4,678,334	\$901,467	\$212,506	\$2,257,160	\$8,049,467	\$2,681
2011	\$4,676,319	\$901,114	\$137,391	\$2,310,244	\$8,025,068	-\$24,399
2012	\$4,011,479	\$853,965	\$147,904	\$2,079,025	\$7,092,373	-\$932,695
2013	\$4,009,960	\$792,433	\$147,904	\$2,040,812	\$6,991,109	-\$101,264
2014	\$4,012,779	\$755,879	\$147,904	\$2,125,889	\$7,042,451	\$51,342
2015	\$4,012,045	\$771,566	\$147,500	\$2,290,438	\$7,221,549	\$179,098

The impact of reducing shared revenues is dramatically depicted in the chart to the right. The actual state aids received by the city are compared to state aids adjusted for consumer price index rate of inflation. This chart shows the dramatic difference in 2015 alone with the actual allocation of \$7,221,549 versus the CPI adjusted amount of \$13,145,161.



Public Charges for Service - within the General Fund are itemized below. The most significant category is EMS revenues \$1,345,000. Park and recreation revenues include program fees for recreation and swimming along with rental fees on facilities. The 2015 budget reflects an increase in this category of \$23,714 which includes a variety of small changes including the increase in attendance at the renovated Kaiser Pool.

General Government	\$ 58,300
Public Safety	1,377,200
Streets and other Related Activities	89,500
Park and Recreation	<u>304,179</u>
	\$ 1,829,179

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. The major budget change is in Cable Franchise fees which are expected to increase \$15,000.

Fines and Forfeitures include revenue from citations issued by the police department or inspections department for traffic and ordinance violations. Parking ticket revenue is recorded within the Parking Fund. Fine and forfeiture rates are established within State Statutes or by the city. Forfeitures on animal related citations are allocated to the Animal Control Fund. The 2015 budget was reduced slightly to reflect historical collections.

Intergovernmental Charges for Services represent internal department allocations or charges to other local governments. The majority of this revenue is the allocation of administrative efforts such as finance, human resources, facility maintenance, technology, administration, and legal efforts to other departments and tax increment districts. This allocation provides an accurate measure of the costs of operating a department. Allocation rates are determined by an indirect cost study. Revenues from other units of government such as township ambulance agreements and school officer payments are reflected in this category. This revenue is expected to decline \$63,116 from the 2014 due to a reduction in public works services provided to the Water and Sewer Enterprise Funds.

Miscellaneous revenues include interest income, donations, building rents and ground leases. This revenue source is expected to decrease \$58,888. This is due to declining local foundation donations to our police department to defray police officer costs.

Other Financing Sources include transfers from other funds. The 2015 budget reflects transfers from the Room Tax Fund of \$165,000, the Water Utility of \$1,107,000, the Sewer Utility of \$450,000 and the Motor Pool Fund of \$175,000. The water utility transfer represents the tax equivalent fee calculated in compliance with the PSC.

GENERAL FUND EXPENDITURES

The General Fund expenditure budget increased \$197,536 or .6% from 2014.

	2012 Actual	2013 Actual	2014 Adopted	2014 Modified Budget	2014 Estimated Actual	2015 Budget
Personal Service	\$ 21,717,527	\$ 21,888,297	\$ 22,250,596	\$ 22,402,705	\$ 21,785,904	\$ 22,350,997
Contractual Services	6,557,317	6,686,829	6,800,359	6,760,681	7,307,987	6,942,991
Supplies & Expense	1,062,103	1,030,901	1,072,645	1,053,445	1,033,671	1,067,598
Building Materials	435,905	582,073	693,785	783,785	618,675	655,712
Fixed Charges	363,752	338,219	343,221	343,221	319,036	339,221
Grants, Contributions & Other	248,247	159,950	87,275	87,275	103,000	103,000
Capital Outlay	137,017	206,996	127,471	151,901	128,076	113,370
	<u>\$ 30,521,867</u>	<u>\$ 30,893,265</u>	<u>\$ 31,375,352</u>	<u>\$ 31,583,013</u>	<u>\$ 31,296,349</u>	<u>\$ 31,572,888</u>

Major cost increases include:

- Salary cost of living of 2% along with step increases for unionized police and fire staff. All non-represented staff salaries were frozen at 2014 rates.
- 0% increase in health insurance and dental insurance.
- The employee and employer share of the Wisconsin Retirement system decreased from 7.00% to 6.85% for most employees.
- The addition of two police officer positions.
- The elimination of a part time clerical position in the Department of Public Works.
- Contractual service cost increases: motor pool contractual charge increases of \$144,986, refuse contract increase of \$43,100, legal services decrease of \$32,230, CCITC contribution increase of \$20,572, utility cost increases of \$55,552.
- Building Materials was reduced by \$38,073 to more closely align with historical spending on asphalt used for patching activities.

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

	GENERAL FUND - BY DEPARTMENT					
	2012 Actual	2013 Actual	2014 Adopted	2014 Modified Budget	2015 Estimated Actual	2015 Budget
Council	\$ 104,687	\$ 93,090	\$ 115,298	\$ 106,098	\$ 96,762	\$ 112,122
Mayor	234,385	224,721	229,680	229,680	228,002	203,263
Customer Service	1,439,821	1,255,693	1,372,877	1,391,877	1,385,904	1,320,508
CCITC	572,724	570,942	675,797	675,797	664,315	696,369
Refuse	1,402,297	1,447,936	1,481,300	1,481,300	1,481,000	1,537,400
Assessment Department	557,815	586,806	629,047	629,047	600,202	595,907
City Attorney	460,202	513,228	508,901	508,901	487,430	490,025
Human Resources	362,264	305,420	293,597	293,597	304,128	293,937
Municipal Court	124,588	124,721	124,931	124,931	129,533	128,529
Unclassified	253,991	193,976	165,675	146,675	155,050	156,600
Police Department	8,413,303	8,687,532	8,657,499	8,672,374	8,334,025	8,973,536
Fire Department	6,402,731	6,391,820	6,307,376	6,307,376	6,496,949	6,423,468
Department of Public Works	7,998,367	8,247,728	8,394,342	8,577,570	8,507,899	8,189,127
Parks and Recreation	2,264,693	2,249,653	2,419,032	2,437,790	2,425,007	2,452,096
	<u>\$ 30,591,868</u>	<u>\$ 30,893,266</u>	<u>\$ 31,375,352</u>	<u>\$ 31,423,904</u>	<u>\$ 31,290,632</u>	<u>\$ 31,572,888</u>

GENERAL FUND BALANCE

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

	Unassigned General Fund Balance	Total General Fund Budget Expenses	Percent of Budget
2006	\$ 5,973,553	\$ 27,364,048	21.83%
2007	5,875,267	28,325,711	20.74%
2008	5,933,697	29,378,133	20.20%
2009	6,048,941	31,002,748	19.51%
2010	5,545,637	30,898,445	17.95%
2011	5,715,907	31,512,034	18.14%
2012	6,835,651	30,591,868	22.34%
2013	5,837,182	30,893,266	18.89%
2014 Projected	5,842,874	31,290,632	18.67%

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 Funds and Rental Licensing Fund. The 2015 budget represents the second year of the Rental Licensing Fund. Licensing fees offset inspections service costs in this fund. The continuation of this activity is uncertain as the Landlord Association has filed a lawsuit against the City citing these fees and the program as unlawful. The City is defending its program in court.

FUND	EXPENDITURES	REVENUES	2015 GENERAL PROPERTY TAX	
			LEVY	
Community Development Funds	\$ 1,422,165	\$ 1,466,987		
Recycling Fund	665,575	148,300	517,275	
400 Block Fund	35,000	35,000		
Room Tax Fund	749,280	727,000		
Public Access Fund	47,348	51,390		
Economic Development Fund	58,000	-	48,500	
Hazardous Materials Contract Fund	73,330	81,000		
Rental Licensing	143,266	130,000		
Holtz Krause Clean Up Fund	69,981	62,410		
EMS Grant Fund	5,000	5,000		
Total	\$ 3,268,945	\$ 2,707,087	\$ 565,775	

Major changes in the Special Revenue Funds include:

- Recycling Fund includes the cost increase for the recycling contract of \$19,925.
- Room Tax budget is based upon contractual obligations with the CVB and grant requests to non-profit organizations along with an increase in transfer to the General Fund/400 Block of \$5,000.
- Economic Development Fund, \$50,000 allocated to fund the Economic Development Manager position of \$35,000 and \$15,000 or other business recruiting and retention activities. The levy for this fund was reduced in 2015 and fund reserves will finance the \$10,000.
- The 400 Block Fund is new beginning with the 2015 budget. The fund will be used to accumulate costs associated with maintaining the public square for event venues. Service fees and room tax proceeds will finance the costs.

DEBT SERVICE FUND

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

SUMMARY OF DEBT CHANGES						
	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Total General Obligation Debt	Utility Revenue Bonds	Total
BALANCE 1/1/2014	\$ 6,625,000	\$ 43,848,575	\$ -	\$ 50,473,575	\$ -	\$ 50,473,575
2014 Projected Additions:						
Capital Improvement Plan		3,955,000		3,955,000		3,955,000
TID #3	1,185,000			1,185,000		1,185,000
TID#8		190,000		190,000		190,000
TID #10	310,000			310,000		310,000
Refinancing	1,125,000	1,325,000		2,450,000		2,450,000
2014 Retirements	(2,485,000)	(8,140,000)		(10,625,000)		(10,625,000)
BALANCE 11/1/2015	\$ 6,760,000	\$ 41,178,575	\$ -	\$ 47,938,575	\$ -	\$ 47,938,575
2015 Projected Additions:						
Capital Improvement Plan		2,850,000		2,850,000		2,850,000
Swimming Pool Debt	3,000,000			3,000,000		3,000,000
TID #3		3,000,000		3,000,000		3,000,000
TID #6	4,500,000			4,500,000		4,500,000
TID #7		305,000		305,000		305,000
TID #8		1,400,000		1,400,000		1,400,000
TID #10	1,200,000			1,200,000		1,200,000
2014 Retirements	(1,080,000)	(6,775,000)		(7,855,000)		(7,855,000)
BALANCE 12/31/2015	\$ 14,380,000	\$ 41,958,575	\$ -	\$ 56,338,575	\$ -	\$ 56,338,575

Outstanding debt is contemplated to increase due to the significant land purchases for the Thomas Street Project reconstruction project, the pool renovation project and the riverfront renewal project. The City will remain well within debt limits which are calculated at 5% of equalized value by State law.

COMPUTATION OF DEBT LIMIT						
	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015
Equalized Valuation	\$ 2,681,223,200	\$ 2,652,252,200	\$ 2,554,319,700	\$ 2,520,917,800	\$ 2,655,928,800	\$ 2,735,000,000
	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$134,061,160	\$132,612,610	\$127,715,985	\$126,045,890	\$132,796,440	\$136,750,000
Outstanding Debt	\$ 49,754,677	\$ 50,103,175	\$ 48,345,575	\$ 50,473,575	\$ 47,938,575	\$ 56,338,575
Legal Debt Margin	\$84,306,483	\$82,509,435	\$79,370,410	\$75,572,315	\$84,857,865	\$80,411,425
Debt Utilized	37.11%	37.78%	37.85%	40.04%	36.10%	41.20%

The December 31, 2015 Equalized Valuation represents an estimate

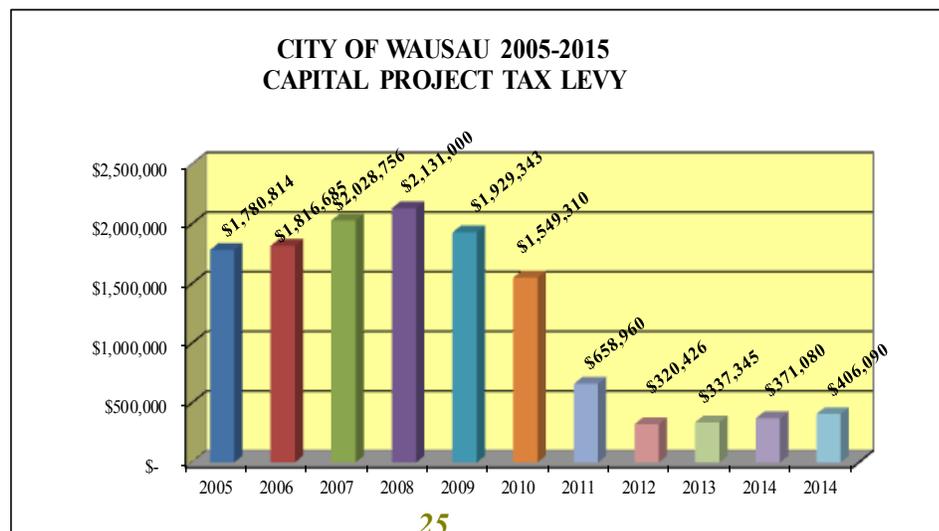
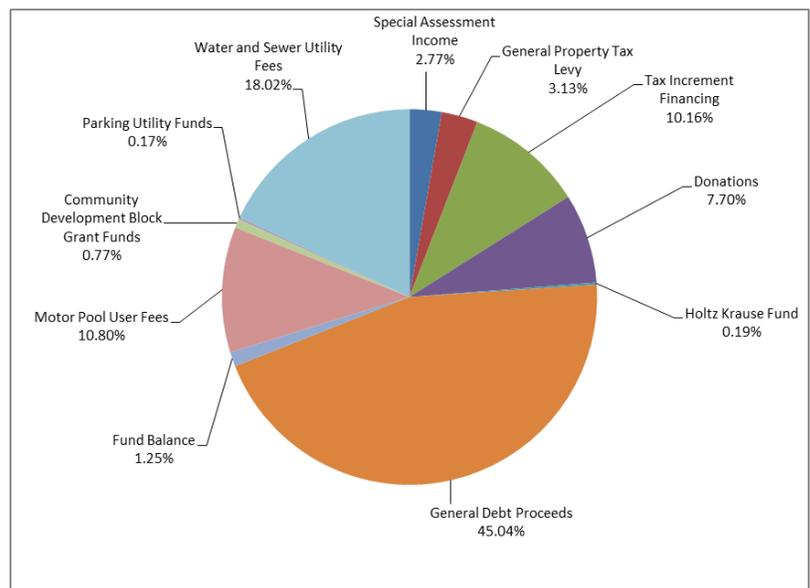
CAPITAL PROJECTS

The 2015 budget contains \$17,487,100 of projects. Significant projects include: \$10,983,575 of infrastructure projects, \$84,000 of facilities projects, \$989,876 of equipment, \$1,374,454 of rolling stock, and \$4,055,200 of park and recreation. Park projects include the River Edge development of \$1,000,000, pool construction \$3,000,000 and \$55,200 for riverbank improvements to Radtke Park.

These non-recurring projects are not expected to significantly change operating expenses. While some of the projects have enhanced amenities other cost savings such as energy efficiency and durability or operating efficiencies are expected to offset any additional costs.

Investment in infrastructure has been negatively impacted by state aid reductions. The City has shifted property tax revenues that supported the capital plan

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



TAX INCREMENT DISTRICT FUNDS

Tax Increment Districts Number 3, 5, 6, 7, 8, 9 and 10 are accounted for as Capital Projects funds. These districts are all still in the expenditure period of their life and retiring project related debt. The city is experiencing a reduction of revenues in the tax increment districts due to declining equalized values and reductions in the tax rate for the technical college. A summary of the 2015 district budgets and financial condition follows:

FUND	Projected Fund Balance				Debt Retirement	Other Project Costs	Projected Fund Balance 12/31/2015
	1/1/2015	Increment	Other Revenue	Debt Proceeds			
TID 3	\$ (1,614,315)	\$ 1,850,692	\$ 1,751,302	\$ 3,000,000	\$ 2,090,133	\$ 4,955,000	\$ (2,057,454)
TID 5	(670,208)	1,182,063			281,028	40,000	190,827
TID 6	(1,009,519)	1,528,014	37,785	4,500,000	703,182	5,070,750	(717,652)
TID 7	(1,796,871)	522,457			631,951	397,000	(2,303,365)
TID 8	100,624	265,299	-	1,400,000	5,225	1,635,000	125,698
TID 9	(91,501)	11,695	48,534		75,405	3,200	(109,877)
TID 10	(1,323,620)	14,265		1,200,000	7,625	1,200	(118,180)
Total	\$ (6,405,410)	\$ 5,374,485	\$ 1,837,621		\$ 3,794,549	\$ 12,102,150	\$ (4,990,003)

A list of projects within the districts includes: wayfinding in the central business district and I-39 corridor, Riverfront redevelopment, street improvements, land acquisition, revolving fund financing and stormwater improvements. In addition, the following developer payments by district are:

- TID #6 \$328,600
- TID #7 \$75,000

INTERNAL SERVICE FUNDS

The city's Internal Service Funds include: the Motor Pool Fund, Liability Insurance Fund, Employee Benefits Fund. The employee benefits fund will be used to account for the City's health self-insurance activity. These funds accumulate costs and provide services to internal departments and are not designed to generate profits. The motor pool fund not only maintains rolling stock but finances future rolling stock replacements. Below is a summary of the 2015 budgets:

FUND	EXPENDITURES	REVENUES	2015 GENERAL PROPERTY TAX LEVY
Motor Pool Fund	\$ 2,919,175	\$ 3,213,000	\$ -
Liability Insurance Fund	895,448	895,500	-
Employee Benefits Fund	5,944,859	5,937,220	-
Total	\$ 9,759,482	\$ 10,045,720	\$ -

ENTERPRISE FUNDS

The Water and Wastewater Funds both predict a profit for 2015. The Airport Fund, Metro Ride, Animal Control Fund and Parking Fund all continue to rely on property taxes. The parking fund levy decreased by \$12,948 and the MetroRide Fund decreased \$31,947. These levy reductions could result in the utilization of reserves if the budget is fully expended.

FUND	EXPENDITURES	REVENUES	2015 GENERAL PROPERTY TAX LEVY	2014 GENERAL PROPERTY TAX LEVY	CHANGE
Water Utility Fund	\$ 4,616,653	\$ 5,226,200			
Wastewater Utility Fund	4,780,570	5,154,000			
MetroRide Fund	3,357,314	2,548,418	647,342	679,289	-31,947
Parking Fund	1,912,528	1,052,700	211,052	224,000	-12,948
Municipal Airport Fund	382,605	137,100	80,000	70,000	10,000
Animal Control Fund	204,924	126,435	78,489	-	
Total	\$ 15,254,594	\$ 14,244,853	\$ 1,016,883	\$ 973,289	\$ (34,895)

REVENUE FORECAST METHODOLOGY

ALL FUNDS AND REVENUE SOURCES

FORECAST METHODOLOGY

TAXES

Room Tax	Based upon historical trend analysis
Special Assessment Income	Based upon proposed projects, existing repayment agreements and historical payment trends
Tax Increment	Based upon equalized value and expected tax rates of other taxing jurisdictions
Payment in Lieu of Taxes	Based upon existing agreements and formulas and historical trend analysis
Interest and Penalty on Taxes	Based upon historical trend analysis and economic conditions

INTERGOVERNMENTAL GRANTS AND AIDS

Grant Income or State Aids	Based upon notification from the granting agency, grant agreements or historical expenditure trends and established grant reimbursement rates
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LICENSES AND PERMITS

Permits and licenses	Based upon ensuing years fee structure, and permitting requirements and historical trend analysis
Franchise Fees	Based upon historical trend analysis

FINES, FORFEITURES AND PENALTIES Based upon historical trend analysis

PUBLIC CHARGES FOR SERVICES Based upon the ensuing years rates for service and historical trend analysis on services provided/utilized and existing service agreements

INTERGOVERNMENTAL CHARGES FOR SERVICES

Internal service funds - Insurance	Based upon projected participation, pseudo rates established by insurance consultants or allocation rates established
Internal service fund - Motor Pool	Based upon historical trend analysis of vehicle usage and the ensuing year rates
General Fund	Based upon contracts in place, cost allocation plans and historical trend analysis

COMMERICAL

Interest on Investments	Based upon estimated funds available for investment and expected interest rate earned
Interest on special assessments	Based upon existing payment agreements and historical payment trends
Loan Repayments	Based upon agreement terms and historical trend analysis
Other Interest	Based upon existing agreement and historical payment trends

MISCELLANEOUS REVENUES

Rental Income	Based upon lease agreements
Sale of property	Based upon historical trend analysis

OTHER FINANCING SOURCES

Transfers In	Based upon agreements, formulas and historical trend analysis
Debt Proceeds	Based upon capital plans less other revenue sources and reserves expected to be applied to the project
Appropriated Reserves	Based upon funds in reserves available to meet future operating or capital costs

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.

A number of means are used to project the ensuing years budget including historical trends, projections of the ensuing activity, evaluation of contractual obligations. In addition, the finance department assists departments by projecting the personnel budgets by incorporating union contract obligations, fringe benefit rates and obligations.

During the 2015 budget planning process the Finance Committee recommended another threshold, known as the "baseline budget," be incorporated within the process to assist the elected officials in evaluating each departmental budget. The "baseline budget" represents a compilation of the 2015 projected payroll budget and the actual 2013 non-personnel line item costs. The baseline budget was developed to reveal surplus budgetary funds within department budgets.

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.

Budget amendments occur thorough out the year as needed. The Finance Committee considers budget amendment requests in excess of \$5,000 and Common Council approval is required for amendments greater than \$15,000.

Basis for Budgeting is consistent with generally accepted accounting principles. Governmental fund types use the modified accrual basis for budgeting and proprietary fund types use the accrual method for budgeting. Budgets are adopted for all funds except trust and agency funds.

Short Term and Long Term Financial Plan The City of Wausau is making efforts to enhance short term and long term planning. This type of analysis can alert staff and council of changes in financial conditions early so that corrective action can be implemented. The 2016 budget will be the first year the City will ask departments to present a two year budget request. Consistent with past practice, the ensuing year's budget will be formally adopted by the Common Council. The following year will represent a plan. This plan will be effective in presenting the financial implications of salary increases, revenue and program changes to subsequent budgets. Along with the implementation of the two year budget plan, the City will be formulating a five year financial plan. The five year plan will compare the expected rise in cost of city services to annual projected revenue increases.

Performance Measurers In coordination with the strategic plan the City has commissioned assistance with developing performance measurers for each department.

2015 BUDGET CALENDAR

MONTH	MAYOR AND FINANCE				
	STAFF	DEPARTMENTS	CIP COMMITTEE	FINANCE COMMITTEE	COMMON COUNCIL
June -July			July 2nd - CIP RANKINGS DUE	July 8th Budget Memo and Calendar submitted to Finance Committee	
		June 30th- Departments Begin Budget Preparation	July 18 and July 22 CIP Committee Prioritization Meetings		
	July 21 Create Payroll Budget in TM1 Software				
August	August 1st Draft Equalized Values Released by the Wisconsin DOR				
	August 5th -August 8th Department Budgets Uploaded to TM1 Software	August 4th Department Budgets Due	August 12th - CIP Plan Recommendations are presented to the Finance Committee	2015 CIP Plan and Revised 2015 Budget Forecast presented to the Finance Committee August 12th Finance Meeting	
	August 11th - September 5th Mayoral Departmental Budget Reviews				
	August 15th Net New Construction and Final Equalized Values Released by the Wisconsin DOR				
	August 30th Room Tax Applications Due				
September	September 5th - September 19th Mayoral Budget Recommendation Development			September 9th 2014 Room Tax Budget Considered by the Finance Committee	
	September 5-26th 2015 Budget Document Produced			September 23th 2015 Debt Service, TID District budgets Considered by the Finance Committee Revised 2015 Budget Forecast presented to	
	September 26th - Mayor's Budget published on the web and distributed to Common Council				
October				October 2-9th Finance Committee Budget Meetings	
	October 26th Begin to receive levy notice's from Schools and Tech				
	October 28th Public Hearing Notice Published in the Newspaper				
November December	Sometime between November 1-28th Obtain Manufacturing Values from the State and calculate the City Assessed Value and Assessed Tax Rate.				November 13th Budget Public Hearing
	Receive Levy notice from the County and Lottery Credit, 1st Dollar Credit and School Credit from the DOR				November 27th Budget Approval

**CITY OF WAUSAU
2015 BUDGET
Operational/Fund Structure Matrix**

Operational Responsibility	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Internal Service Funds	Enterprise Funds
Council	x					
Mayor	x					
Public Access		x				
Customer Service/ Finance	x					
Unclassified	x					
Refuse	x					
Recycling Fund		x				
Room Tax Fund		x				
Economic Development Fund		x				
Holtz Krause Fund		x				
Debt Service Fund			x			
Capital Projects Fund				x		
Tax Increment District 3				x		
Tax Increment District 5				x		
Tax Increment District 6				x		
Tax Increment District 7				x		
Tax Increment District 8				x		
Tax Increment District 9				x		
Tax Increment District 10				x		
Liability Insurance Fund					x	
Airport Fund						x
City County Information Technology Commission	x					
Assessment Department	x					
Human Resources						
Employment Benefit and HRA Funds					x	
City Attorney	x					
Municipal Court	x					
Police	x					
Animal Control Fund						x
Fire	x					
Hazardous Material Contract Fund		x				
EMS Grant Fund		x				
Public Works	x					
Rental Licensing Fund		x				
Motor Pool Fund					x	
Water Fund						x
WasteWater Fund						x
Parking Fund						x
Metro Ride Transit						x
Community Development						
Community Development Fund		x				
Parks Department	x					
400 Block Fund		x				

CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUE BY CATEGORY
2015 ADOPTED BUDGET

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
EXPENDITURES							
Personal Services	22,350,996	1,320,901	-	-	5,118,563	655,032	29,445,492
Contractual Services	6,942,991	1,238,894	-	743,550	2,863,594	792,351	12,581,380
Supplies & Expenses	1,067,598	86,598	-	-	1,685,639	977,634	3,817,469
Building Materials	655,712	-	-	-	641,708	-	1,297,420
Fixed Charges	339,221	8,500	-	-	4,268,690	7,159,465	11,775,876
Debt Service	-	-	8,016,800	-	120,400	-	8,137,200
Grants, Contributions, Other	103,000	284,155	-	453,600	12,000	-	852,755
Capital Outlay	113,370	58,755	-	17,912,651	94,000	-	18,178,776
Other Financing Uses	-	271,145	-	3,794,549	450,000	175,000	4,690,694
Expenditures	31,572,888	3,268,948	8,016,800	22,904,350	15,254,594	9,759,482	90,777,062
REVENUES							
General Property Taxes	16,200,627	565,775	4,123,000	406,090	1,016,883	-	22,312,375
Other Taxes	210,709	727,000	-	5,374,485	-	-	6,312,194
Intergovernmental Grants & Aids	8,171,194	620,912	-	-	1,917,864	-	10,709,970
Licenses & Permits	743,050	169,190	-	-	69,061	-	981,301
Fines, Forfeitures & Penalties	398,000	-	-	-	267,300	-	665,300
Public Charges for Services	1,829,179	3,800	-	390,350	11,613,796	136,366	13,973,491
Intergovernmental Charges for Services	1,496,507	701,113	-	-	118,022	9,833,854	12,149,496
Miscellaneous Revenues	626,622	370,617	-	1,806,271	143,810	75,500	3,022,820
Other Financing Sources	1,897,000	114,455	3,953,204	16,342,561	115,000	-	22,422,220
Revenues	31,572,888	3,272,862	8,076,204	24,319,757	15,261,736	10,045,720	92,549,167

General Fund – The General Fund is the general operating fund of the City. This fund accounts for the financial resources of the City which are not account for in any other fund. Principal sources of revenue are property taxes, State transportation aids, state shared revenues. Primary expenditures are general government, public safety, public works and parks and recreation.

Special Revenue Funds – Special Revenue Funds are used to account for revenue sources that are legally restricted to expenditures for a specified purpose.

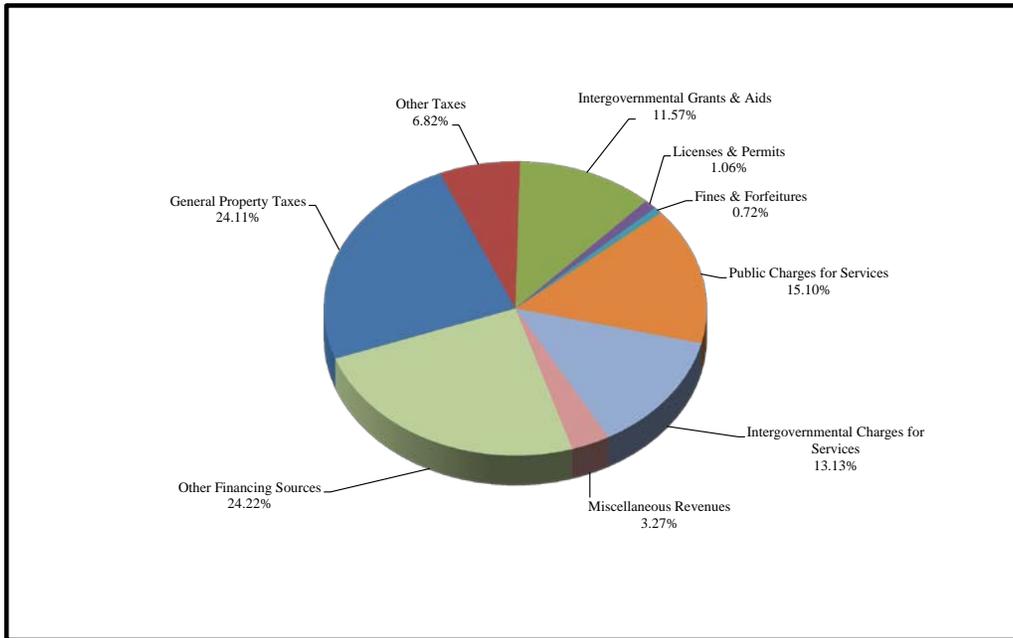
Debt Service Funds – Debt Service Funds are used to account for the accumulation of resources for and the payment of general long term debt principal, interest and related costs, excluding debt payable from proprietary funds.

Capital Projects fund – Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds. Resources include property taxes and tax increment, proceeds from bond and note issues, grants, special assessment revenue.

Enterprise Funds – Enterprise Funds are used to account for activities that are financed and operated in a manner similar to private business where the determination of net income is necessary for useful and sound financial administration. Goods and services from such activities provided to outside parties are accounted for in enterprise funds.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or other governments on a cost reimbursement basis.

**CITY OF WAUSAU
2015 REVENUES BY CATEGORY
ALL FUNDS**



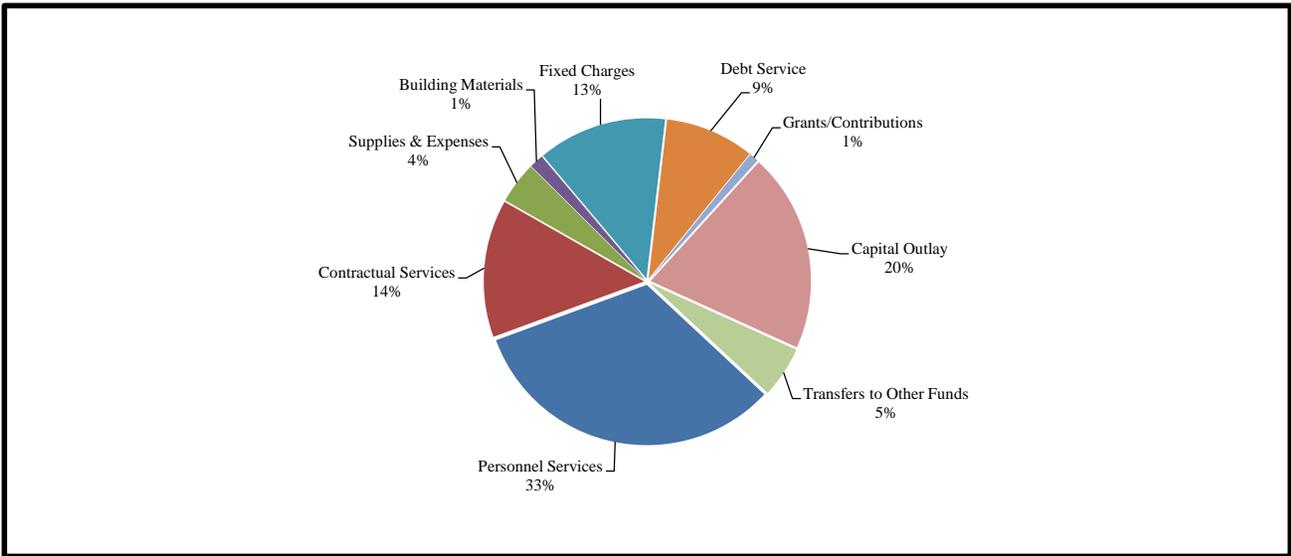
**CITY OF WAUSAU 2015 BUDGET
COMBINED STATEMENT OF REVENUES - BY CATEGORY ALL FUNDS**

	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 MODIFIED BUDGET	2014 ESTIMATED ACTUAL	2015 ADOPTED
General Property Taxes	\$ 21,492,379	\$ 21,517,379	\$ 21,824,002	\$ 21,824,002	\$ 21,731,607	\$ 22,312,375
Other Taxes	6,710,498	6,254,237	6,505,366	6,505,366	5,996,322	6,312,194
Intergovernmental Grants & Aids	12,491,426	11,091,091	11,035,491	11,072,432	11,079,585	10,709,970
Licenses & Permits	743,971	800,679	951,139	951,139	936,034	981,301
Fines & Forfeitures	527,389	600,866	690,695	690,695	639,380	665,300
Public Charges for Services	17,986,244	13,697,949	14,393,351	14,380,086	13,132,617	13,973,491
Intergovernmental Charges for Services	12,683,295	11,331,700	11,122,678	11,128,510	11,606,561	12,149,496
Miscellaneous Revenues	3,621,480	2,152,768	2,975,070	3,050,489	2,997,095	3,022,820
Other Financing Sources	31,062,377	18,227,204	15,180,968	19,696,353	13,518,181	22,422,220
TOTAL REVENUES	\$ 107,319,059	\$ 85,673,873	\$ 84,678,760	\$ 89,299,072	\$ 81,637,382	\$ 92,549,167

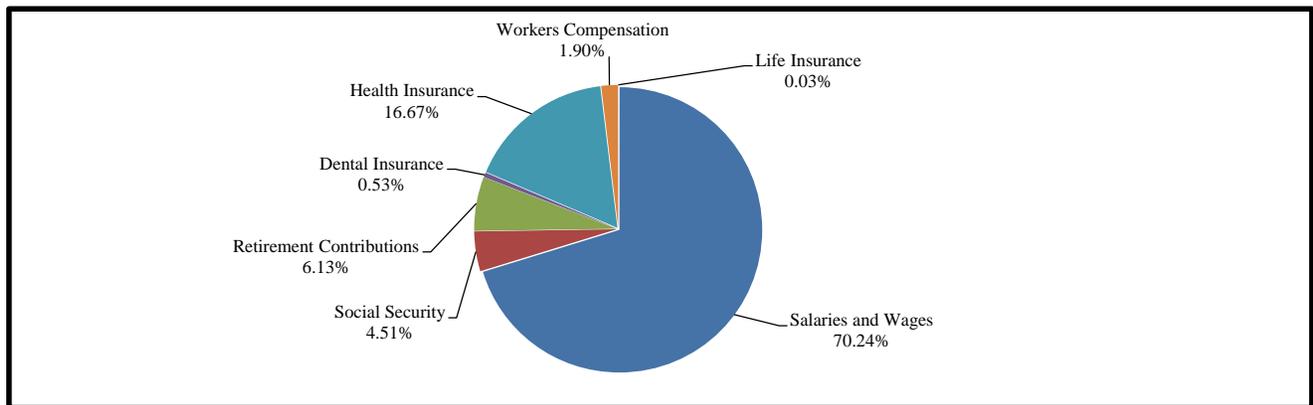
CITY OF WAUSAU 2015 BUDGET
COMBINED STATEMENT OF EXPENDITURES - BY ACTIVITY (ALL FUNDS)

	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED BUDGET	2014 MODIFIED BUDGET	ESTIMATED ACTUAL	2015 ADOPTED BUDGET	BUDGET INCREASE (DECREASE)	BUDGET PERCENT INC/(DECREASE)
GENERAL GOVERNMENT								
Council	\$104,687	\$93,090	\$115,297	\$106,097	\$96,762	\$112,123	(3,174)	-2.75%
Mayor	234,385	224,721	229,680	229,680	228,144	203,263	(26,417)	-11.50%
Customer Service	1,369,822	1,255,693	1,372,877	1,391,877	1,385,904	1,320,508	(52,369)	-3.81%
City County Information Technology	572,724	570,942	675,797	675,797	664,315	696,369	20,572	3.04%
Property Assessment	557,814	586,806	629,047	629,047	600,202	595,907	(33,140)	-5.27%
Legal Affairs	460,202	513,227	508,901	508,901	487,430	490,025	(18,876)	-3.71%
Human Resources	362,263	305,420	293,597	293,597	304,128	293,937	340	0.12%
Municipal Court	124,588	124,721	124,931	124,931	129,533	128,529	3,598	2.88%
Liability Insurance Fund	991,218	924,478	894,700	894,700	812,417	895,448	748	0.08%
Employee Benefits Insurance Funds	6,917,338	5,118,426	5,516,200	5,516,200	5,350,958	5,944,859	1,172,357	21.25%
Public Access Fund	15,846	37,925	39,190	39,190	51,229	47,348	8,158	20.82%
Unclassified	253,991	193,976	165,675	146,675	155,050	156,600	(9,075)	-5.48%
Total General Government	\$11,964,878	\$9,949,425	\$10,565,892	\$10,556,692	\$10,266,072	\$10,884,917	319,025	3.02%
PUBLIC SAFETY								
Police Department	\$8,413,302	\$8,687,532	\$8,657,499	\$8,672,374	\$8,334,025	\$8,973,536	316,037	3.65%
Fire Department	6,402,732	6,391,820	6,307,376	6,307,376	6,496,950	6,423,468	116,092	1.84%
Hazardous Materials Contract Fund	77,167	82,592	84,351	84,351	111,080	73,330	(11,021)	-13.07%
Animal Control Fund		70,082	127,614	160,014	163,364	204,924	77,310	60.58%
EMS Grant Fund	1,033	4,069	8,000	8,000	40,000	5,000	(3,000)	-37.50%
Total Public Safety	14,894,234	15,236,095	15,184,840	15,232,115	15,145,419	15,680,258	495,418	3.26%
TRANSPORTATION								
Airport	\$309,398	\$378,833	\$323,850	\$323,850	\$199,095	\$382,605	58,755	18.14%
Public Works	7,998,367	8,247,728	8,394,342	8,577,570	8,507,899	8,189,127	(205,215)	-2.44%
Metro Ride	3,557,036	3,613,252	3,320,536	3,320,536	3,201,371	3,357,314	36,778	1.11%
Motor Pool Fund	2,755,397	2,936,387	2,966,376	2,966,376	2,901,789	2,919,175	(47,201)	-1.59%
Parking	1,746,005	1,972,386	1,828,060	1,828,060	1,800,642	1,912,528	84,468	4.62%
Total Transportation	\$16,366,203	\$17,148,586	\$16,833,164	\$17,016,392	\$16,610,796	\$16,760,749	(72,415)	-0.43%
SANITATION, HEALTH & WELFARE								
Refuse Collection	\$1,402,297	\$1,447,936	\$1,481,300	\$1,481,300	\$1,481,000	\$1,537,400	56,100	3.79%
Recycling Program	671,093	622,000	646,324	646,324	662,188	665,575	19,251	2.98%
Rental Licensing Fund			130,000	130,000	115,364	143,266	13,266	10.20%
Water Utility	4,276,606	4,222,547	4,860,758	4,860,758	4,593,582	4,616,653	(244,105)	-5.02%
Wastewater Utility	4,215,139	4,297,819	4,902,498	4,902,498	4,487,487	4,780,570	(121,928)	-2.49%
Holtz Krause Fund	34,299	50,677	36,440	36,440	183,931	69,981	33,541	92.04%
Total Sanitation, Health & Welfare	\$10,599,434	\$10,640,979	\$12,057,320	\$12,057,320	\$11,523,552	\$11,813,446	(243,874)	-2.02%
ECONOMIC/COMMUNITY DEVELOPMENT								
TID Number Three Fund	9,578,079	4,162,326	2,881,752	7,242,697	5,021,919	7,045,133	4,163,381	144.47%
TID Number Five Fund	2,764,791	727,971	1,421,783	2,571,783	1,698,923	321,028	(1,100,755)	-77.42%
TID Number Six Fund	2,710,469	4,554,164	1,386,014	1,925,793	2,006,320	5,773,932	4,387,918	316.59%
TID Number Seven Fund	747,598	1,100,593	1,007,267	793,617	700,617	1,028,951	21,684	2.15%
TID Number Eight Fund	7,802	18,071	1,234,500	1,487,500	247,164	1,640,225	405,725	32.87%
TID Number Nine Fund	139,167	502,005	82,868	82,868	81,668	78,605	(4,263)	-5.14%
TID Number Ten Fund		1,000	343,500	1,528,431	1,632,620	8,825	(334,675)	-97.43%
Community Development Fund	2,781,026	1,917,727	1,966,224	1,966,224	1,583,417	1,422,165	(544,059)	-27.67%
Economic Development Fund	46,392	199,187	50,000	50,000	68,412	58,000	8,000	16.00%
400 Block Fund						35,000	35,000	
Room Tax Fund	726,798	728,415	666,605	816,640	755,890	749,280	82,675	12.40%
Total Economic/Community Development	\$19,502,122	\$13,911,459	\$11,040,513	\$18,465,553	\$13,796,950	\$18,161,145	7,120,632	64.50%
PARKS AND RECREATION								
	\$2,264,693	\$2,249,653	\$2,419,032	\$2,437,790	\$2,425,007	\$2,452,096	33,064	1.37%
DEBT SERVICE FUND								
	\$18,803,097	\$8,694,170	\$8,346,252	\$8,346,252	\$8,346,252	\$8,016,800	(329,452)	-3.95%
CAPITAL PROJECTS FUND								
	\$7,683,095	\$5,072,041	\$9,264,003	\$15,040,896	\$6,828,813	\$7,007,651	(2,256,352)	-24.36%
TOTAL EXPENDITURES	\$102,077,756	\$82,902,408	\$85,711,016	\$99,153,010	\$84,942,861	\$90,777,062	5,066,046	5.91%

**CITY OF WAUSAU
2015 BUDGET BY EXPENDITURE CATEGORY- ALL FUNDS**



BUDGET BY EXPENDITURE CATEGORY (ALL FUNDS)	2015 BUDGET
Personnel Services	\$29,445,492
Contractual Services	12,581,380
Supplies & Expenses	3,817,469
Building Materials	1,297,420
Fixed Charges	11,775,876
Debt Service	8,137,200
Grants/Contributions	852,755
Capital Outlay	18,178,776
Transfers to Other Funds	<u>4,690,694</u>
TOTAL	<u><u>\$90,777,062</u></u>



PERSONNEL COST ANALYSIS (ALL FUNDS)	2015 BUDGET
Salaries and Wages	20,681,115
Social Security	1,327,188
Retirement Contributions	1,805,597
Dental Insurance	157,093
Health Insurance	4,907,431
Workers Compensation	559,281
Life Insurance	<u>7,787</u>
TOTAL	<u><u>\$29,445,492</u></u>

CITY OF WAUSAU 2015 BUDGET
COMBINED SUMMARY OF CHANGES IN FUND BALANCES

	2013	2014	2014	2014	2015 ADOPTED
	ACTUAL	BUDGET	MODIFIED BUDGET	PROJECTED	BUDGET
GENERAL FUND					
GENERAL FUND REVENUES					
General Property Tax Levy	\$15,570,606	\$15,843,883	\$15,843,883	\$15,843,883	\$16,200,627
Other Taxes	253,082	230,536	230,536	253,250	210,709
Intergovernmental Grants & Aids	8,019,450	8,053,492	8,071,044	8,084,637	8,171,194
Licenses & Permits	715,251	723,349	723,349	708,344	743,050
Fines, Forfeitures and Penalties	353,662	405,000	405,000	382,000	398,000
Public Charges for Services	1,807,857	1,805,465	1,805,465	1,824,011	1,829,179
Intergovernmental Charges for Services	1,393,301	1,559,623	1,559,623	1,480,000	1,496,507
Miscellaneous Revenues	245,738	685,510	685,510	649,309	626,622
Other Financing Sources	1,931,792	2,068,494	2,068,494	2,070,890	1,897,000
TOTAL GENERAL FUND REVENUES	30,290,739	31,375,352	31,392,904	31,296,324	31,572,888
GENERAL FUND EXPENDITURES					
General Government	3,868,596	4,115,802	4,106,603	4,051,469	3,997,261
Public Safety	15,079,352	14,964,875	14,979,750	14,830,974	15,397,004
Transportation/Public Works	8,247,728	8,394,342	8,577,570	8,507,899	8,189,127
Sanitation, Health and Human Services	1,447,936	1,481,300	1,481,300	1,481,000	1,537,400
Parks, Recreation, Cultural and Education	2,249,653	2,419,032	2,437,790	2,425,007	2,452,096
TOTAL GENERAL FUND EXPENDITURES	30,893,265	31,375,352	31,583,013	31,296,349	31,572,888
Excess(Deficiency) of Revenues over Expenditures	(602,526)	0	(190,109)	(25)	0
Total Fund Balance, January 1	10,244,070	9,641,544	9,641,544	9,641,544	9,641,519
Total Fund Balance, December 31	\$9,641,544	\$9,641,544	\$9,451,435	\$9,641,519	\$9,641,519
SPECIAL REVENUE FUNDS					
COMMUNITY DEVELOPMENT FUNDS					
Other Revenues	\$1,997,742	\$2,007,224	\$2,007,224	\$1,781,106	\$1,466,987
Expenditures	1,917,727	1,966,224	1,966,224	1,583,417	1,422,165
Excess(Deficiency) of Revenues over Expenditures	80,015	41,000	41,000	197,689	44,822
Fund Balance, January 1	3,127,379	3,207,394	3,207,394	3,207,394	3,405,083
Committed Fund Balance, December 31	\$3,207,394	\$3,248,394	\$3,248,394	\$3,405,083	\$3,449,905
RECYCLING FUND					
General Property Tax Levy	\$473,462	\$497,750	\$497,750	\$497,750	\$517,275
Other Revenues	148,538	148,574	148,574	148,597	148,300
Expenditures	622,000	646,324	646,324	662,188	665,575
Excess(Deficiency) of Revenues over Expenditures	0	0	0	(15,841)	\$0
Fund Balance, January 1	0	0	0	0	(15,841)
Committed Fund Balance, December 31	\$0	\$0	\$0	(\$15,841)	(\$15,841)
ECONOMIC DEVELOPMENT FUND					
General Property Tax Levy		\$50,000	\$50,000	\$50,000	\$48,500
Other Revenues	\$61,800	\$0	\$0	\$3,200	\$0
Expenditures	\$199,187	\$50,000	\$50,000	\$68,412	\$58,000
Excess (Deficiency) of Revenues over Expenditures	(137,387)	0	0	(15,212)	(\$9,500)
Fund Balance, January 1	547,844	410,457	410,457	410,457	395,245
Committed Fund Balance, December 31	\$410,457	\$410,457	\$410,457	\$395,245	\$385,745
HOLTZ KRAUSE CLEAN UP FUND					
Other Revenues	\$62,410	\$62,410	\$62,410	\$62,410	\$62,410
Expenditures	50,677	36,440	36,440	183,931	69,981
Excess (Deficiency) of Revenues over Expenditures	11,733	25,970	25,970	(121,521)	(7,571)
Fund Balance, January 1	1,798,349	1,810,082	1,810,082	1,810,082	1,688,561
Committed Fund Balance, December 31	\$1,810,082	\$1,836,052	\$1,836,052	\$1,688,561	\$1,680,990
HAZARDOUS MATERIALS FUND					
Other Revenues	\$49,261	\$89,000	\$89,000	\$90,804	\$81,000
Expenditures	86,662	92,351	92,351	111,080	73,330
Excess (Deficiency) of Revenues over Expenditures	(37,401)	(3,351)	(3,351)	(20,276)	7,670
Fund Balance, January 1	181,556	144,155	144,155	144,155	123,879
Committed Fund Balance, December 31	\$144,155	\$140,804	\$140,804	\$123,879	\$131,549
PUBLIC ACCESS CABLE FUND					
Other Revenues	\$40,994	\$39,190	\$39,190	\$48,190	\$51,390
Expenditures	37,923	39,190	39,190	51,229	47,348
Excess (Deficiency) of Revenues over Expenditures	3,071	0	0	(3,039)	4,042
Fund Balance, January 1	572	3,643	3,643	3,643	604
Committed Fund Balance, December 31	\$3,643	\$3,643	\$3,643	\$604	\$4,646

**CITY OF WAUSAU 2015 BUDGET
COMBINED SUMMARY OF CHANGES IN FUND BALANCES**

	2013	2014	2014	2014	2015 ADOPTED
	ACTUAL	BUDGET	MODIFIED BUDGET	PROJECTED	BUDGET
ROOM TAX FUND					
Other Revenues	\$771,336	\$720,000	\$720,000	\$770,000	\$727,000
Expenditures	728,415	666,605	816,640	755,890	749,280
Excess (Deficiency) of Revenues over Expenditures	42,921	53,395	(96,640)	14,110	(22,280)
Fund Balance, January 1	87,604	130,525	130,525	130,525	144,635
Committed Fund Balance, December 31	\$130,525	\$183,920	\$33,885	\$144,635	\$122,355
EMS GRANT FUND					
Other Revenues	\$8,761	\$8,000	\$8,000	\$9,804	\$5,000
Expenditures	4,069	8,000	8,000	40,000	5,000
Excess (Deficiency) of Revenues over Expenditures	4,692	0	0	(30,196)	0
Fund Balance, January 1	48,565	53,257	53,257	53,257	23,061
Committed Fund Balance, December 31	\$53,257	\$53,257	\$53,257	\$23,061	\$23,061
RENTAL LICENSING FUND					
Other Revenues		\$130,000	\$130,000	\$130,000	\$130,000
Expenditures		130,000	130,000	115,364	143,266
Excess (Deficiency) of Revenues over Expenditures		0	0	14,636	(13,266)
Fund Balance, January 1		0	0	0	14,636
Committed Fund Balance, December 31		\$0	\$0	\$14,636	\$1,370
400 BLOCK FUND					
Other Revenues					\$35,000
Expenditures					35,000
Excess(Deficiency) of Revenues over Expenditures	0	0	0	0	0
Fund Balance, January 1	0	0	0	0	0
Committed Fund Balance, December 31	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE FUND					
General Property Tax Levy	\$4,088,000	\$4,088,000	\$4,088,000	\$4,088,000	\$4,123,000
Other Revenues	4,716,677	4,343,574	4,343,574	4,231,572	3,953,204
Expenditures	8,694,170	8,346,252	8,346,252	8,346,252	8,016,800
Excess(Deficiency) of Revenues over Expenditures	110,507	85,322	85,322	(26,680)	59,404
Fund Balance, January 1	556,338	666,845	666,845	666,845	640,165
Committed Fund Balance, December 31	\$666,845	\$752,167	\$752,167	\$640,165	\$699,569
CAPITAL PROJECTS FUNDS					
General Property Tax Levy	\$337,345	\$371,080	\$371,080	\$371,080	\$406,090
Other Revenues	7,361,016	8,776,845	9,532,854	4,962,853	6,601,561
Expenditures	5,072,041	9,264,003	15,546,226	6,828,813	7,007,651
Excess (Deficiency) of Revenues over Expenditures	2,626,320	(116,078)	(5,642,292)	(1,494,880)	0
Fund Balance, January 1	3,082,949	5,709,269	5,709,269	5,709,269	4,214,389
Committed Fund Balance, December 31	\$5,709,269	\$5,593,191	\$66,977	\$4,214,389	\$4,214,389
TAX INCREMENT DISTRICT NUMBER THREE					
Other Revenues	\$3,189,617	\$1,815,939	\$4,269,773	\$5,513,044	\$6,601,994
Expenditures	4,162,323	2,881,752	7,242,697	5,021,919	7,045,133
Excess(Deficiency) of Revenues over Expenditures	(972,706)	(1,065,813)	(2,972,924)	491,125	(443,139)
Fund Balance(Deficit), January 1	(1,132,734)	(2,105,440)	(2,105,440)	(2,105,440)	(1,614,315)
Committed Fund Balance (Deficit), December 31	(\$2,105,440)	(\$3,171,253)	(\$5,078,364)	(\$1,614,315)	(\$2,057,454)
TAX INCREMENT DISTRICT NUMBER FIVE					
Other Revenues	1,259,989	1,262,699	1,262,699	1,338,068	\$1,182,063
Expenditures	727,971	1,421,783	2,571,783	1,698,923	321,028
Excess(Deficiency) of Revenues over Expenditures	532,018	(159,084)	(1,309,084)	(360,855)	861,035
Fund Balance (Deficit), January 1	(841,371)	(309,353)	(309,353)	(309,353)	(670,208)
Committed Fund Balance (Deficit), December 31	(\$309,353)	(\$468,437)	(\$1,618,437)	(\$670,208)	\$190,827
TAX INCREMENT DISTRICT NUMBER SIX					
Other Revenues	\$3,228,602	\$1,257,427	\$1,257,427	\$1,306,392	\$6,065,799
Expenditures	4,554,166	1,386,014	2,084,902	2,006,320	5,773,932
Excess(Deficiency) of Revenues over Expenditures	(1,325,564)	(128,587)	(827,475)	(699,928)	291,867
Fund Balance (Deficit), January 1	1,015,973	(309,591)	(309,591)	(309,591)	(1,009,519)
Committed Fund Balance (Deficit), December 31	(\$309,591)	(\$438,178)	(\$1,137,066)	(\$1,009,519)	(\$717,652)
TAX INCREMENT DISTRICT NUMBER SEVEN					
Other Revenues	\$798,744	\$439,972	\$439,972	\$427,930	\$522,457
Expenditures	1,100,594	1,007,267	787,267	700,617	1,028,951
(Deficiency) of Revenues over Expenditures	(301,850)	(567,295)	(347,295)	(272,687)	(506,494)
Fund Balance(Deficit), January 1	(1,222,334)	(1,524,184)	(1,524,184)	(1,524,184)	(1,796,871)
Committed Fund Balance(Deficit), December 31	(\$1,524,184)	(\$2,091,479)	(\$1,871,479)	(\$1,796,871)	(\$2,303,365)

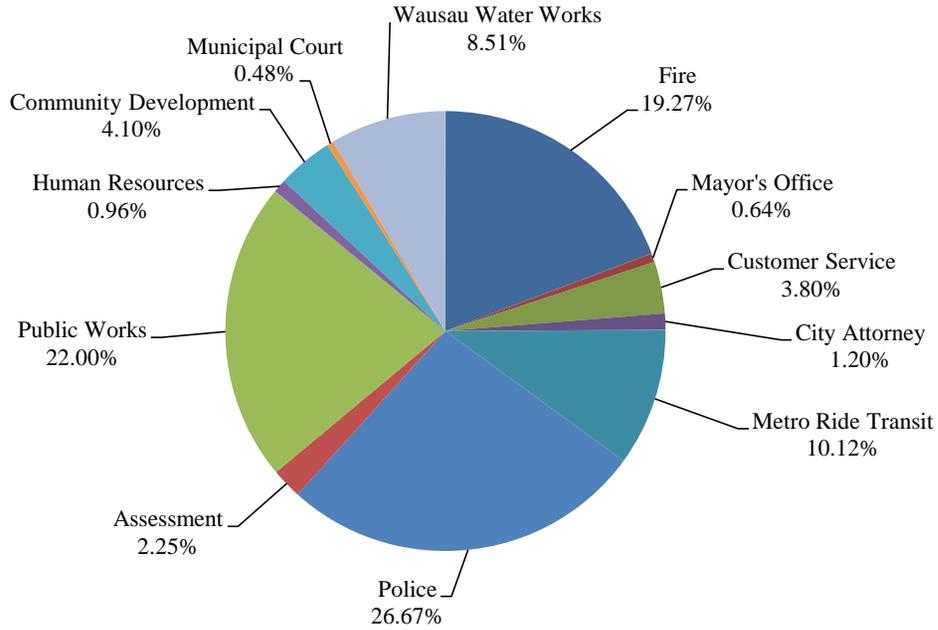
CITY OF WAUSAU 2015 BUDGET
COMBINED SUMMARY OF CHANGES IN FUND BALANCES

	2013	2014	2014	2014	2015 ADOPTED
	ACTUAL	BUDGET	MODIFIED BUDGET	PROJECTED	BUDGET
TAX INCREMENT DISTRICT NUMBER EIGHT					
Other Revenues	\$0	\$1,306,053	\$1,496,053	\$373,660	\$1,665,299
Expenditures	18,071	1,234,500	1,487,500	247,164	1,640,225
Excess (Deficiency) of Revenues over Expenditures	(18,071)	71,553	8,553	126,496	25,074
Fund Balance(Deficit), January 1	(7,801)	(25,872)	(25,872)	(25,872)	100,624
Committed Fund Balance(Deficit), December 31	(\$25,872)	\$45,681	(\$17,319)	\$100,624	\$125,698
TAX INCREMENT DISTRICT NUMBER NINE					
Other Revenues	\$631,300	\$0	\$0	\$39	\$60,229
Expenditures	502,005	82,868	82,868	81,668	78,605
Excess (Deficiency) of Revenues over Expenditures	129,295	(82,868)	(82,868)	(81,629)	(18,376)
Fund Balance(Deficit), January 1	(139,167)	(9,872)	(9,872)	(9,872)	(91,501)
Committed Fund Balance(Deficit), December 31	(\$9,872)	(\$92,740)	(\$92,740)	(\$91,501)	(\$109,877)
TAX INCREMENT DISTRICT NUMBER TEN					
Other Revenues	\$0	\$315,000	\$1,499,931	\$310,000	\$1,214,265
Expenditures	1,000	343,500	1,528,431	1,632,620	8,825
Excess (Deficiency) of Revenues over Expenditures	(1,000)	(28,500)	(28,500)	(1,322,620)	1,205,440
Fund Balance(Deficit), January 1	0	(1,000)	(1,000)	(1,000)	(1,323,620)
Committed Fund Balance(Deficit), December 31	(\$1,000)	(\$29,500)	(\$29,500)	(\$1,323,620)	(\$118,180)
INTERNAL SERVICE FUNDS					
MOTOR POOL FUND					
Revenues	\$2,996,742	\$2,966,376	\$2,966,376	\$3,209,294	\$3,213,000
Expenses	2,936,387	2,966,376	2,966,376	2,901,789	2,919,175
Excess of Revenues over Expenses	60,355	0	0	307,505	293,825
Net Assets, January 1	4,436,018	4,496,373	4,496,373	4,496,373	4,803,878
Net Assets, December 31	\$4,496,373	\$4,496,373	\$4,496,373	\$4,803,878	\$5,097,703
LIABILITY INSURANCE FUND					
Other Revenues	\$841,257	\$916,000	\$916,000	\$855,207	\$895,500
Expenses	924,477	894,700	894,700	812,417	895,448
Excess (Deficiency) of Revenues over Expenses	(83,220)	21,300	21,300	42,790	52
Net Assets, January 1	380,077	296,857	296,857	296,857	339,647
Net Assets, December 31	\$296,857	\$318,157	\$318,157	\$339,647	\$339,699
EMPLOYEE BENEFITS AND HRA FUND					
Other Revenues	\$5,519,040	\$5,565,488	\$5,565,488	\$5,477,260	\$5,937,220
Expenses	5,118,425	5,516,200	5,516,200	5,350,958	5,944,859
Excess (Deficiency) of Revenues over Expenses	400,615	49,288	49,288	126,302	(7,639)
Net Assets, January 1	316,970	717,585	717,585	717,585	843,887
Net Assets, December 31	\$717,585	\$766,873	\$766,873	\$843,887	\$836,248
ENTERPRISE FUNDS					
WAUSAU DOWNTOWN AIRPORT FUND					
General Property Tax Levy	68,677	\$70,000	\$70,000	\$70,000	\$80,000
Other Revenues	150,923	134,850	134,850	133,128	137,100
Expenses	378,832	323,850	323,850	199,095	382,605
(Deficiency) of Revenues over Expenses	(159,232)	(119,000)	(119,000)	4,033	(165,505)
Net Assets, January 1	2,753,634	2,594,402	2,594,402	2,594,402	2,598,435
Net Assets, December 31	\$2,594,402	\$2,475,402	\$2,475,402	\$2,598,435	\$2,432,930
METRO RIDE TRANSIT FUND					
General Property Tax Levy	679,289	\$679,289	\$679,289	\$679,289	\$647,342
Other Revenues	2,529,306	2,539,122	2,539,122	2,484,618	2,548,418
Expenses	3,613,252	3,320,536	3,320,536	3,201,371	3,357,314
(Deficiency) of Revenues over Expenses	(404,657)	(102,125)	(102,125)	(37,464)	(161,554)
Net Assets, January 1	5,669,720	5,265,063	5,265,063	5,265,063	5,227,599
Net Assets, December 31	\$5,265,063	\$5,162,938	\$5,162,938	\$5,227,599	\$5,066,045
PARKING FUND					
General Property Tax Levy	\$300,000	\$224,000	\$224,000	\$224,000	\$211,052
Other Revenues	1,383,705	1,085,930	1,072,665	1,080,068	1,052,700
Expenses	1,972,388	1,828,060	1,828,060	1,800,642	1,912,528
Excess (Deficiency) of Revenues over Expenses	(288,683)	(518,130)	(531,395)	(496,574)	(648,776)
Net Assets, January 1	20,082,267	19,793,584	19,793,584	19,793,584	19,297,010
Net Assets, December 31	\$19,793,584	\$19,275,454	\$19,262,189	\$19,297,010	\$18,648,234

CITY OF WAUSAU 2015 BUDGET
COMBINED SUMMARY OF CHANGES IN FUND BALANCES

		2014			
	2013	2014	MODIFIED	2014	2015 ADOPTED
	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET
WATER WORKS - WaterUtility					
Revenues	\$4,641,340	\$5,129,700	\$5,129,700	\$4,386,857	\$5,226,200
Expenses	4,332,145	4,860,758	4,860,758	4,593,582	4,616,653
Excess (Deficiency) of Revenues over Expenses	309,195	268,942	268,942	(206,725)	609,547
Net Assets, January 1	34,033,169	34,342,364	34,342,364	34,342,364	34,135,639
Net Assets, December 31	\$34,342,364	\$34,611,306	\$34,611,306	\$34,135,639	\$34,745,186
WATER WORKS - WasteWaterUtility					
Revenues	\$5,346,359	\$5,310,500	\$5,310,500	\$5,115,000	\$5,154,000
Expenses	4,297,818	4,902,498	4,902,498	4,487,487	4,780,570
Excess of Revenues over Expenses	1,048,541	408,002	408,002	627,513	373,430
Net Assets, January 1	35,942,940	36,991,481	36,991,481	36,991,481	37,618,994
Net Assets, December 31	\$36,991,481	\$37,399,483	\$37,399,483	\$37,618,994	\$37,992,424
ANIMAL CONTROL FUND					
General Property Tax Levy					
Revenues	\$71,420	\$105,776	\$137,027	\$121,641	\$78,489
Expenses	70,081	127,614	160,014	163,364	204,924
Excess (Deficiency) of Revenues over Expenses	1,339	(21,838)	(22,987)	(41,723)	0
Net Assets, January 1	18,893	20,232	20,232	20,232	(21,491)
Net Assets, December 31	\$20,232	(\$1,606)	(\$2,755)	(\$21,491)	(\$21,491)

CITY OF WAUSAU 2015 BUDGET PERSONNEL SUMMARY



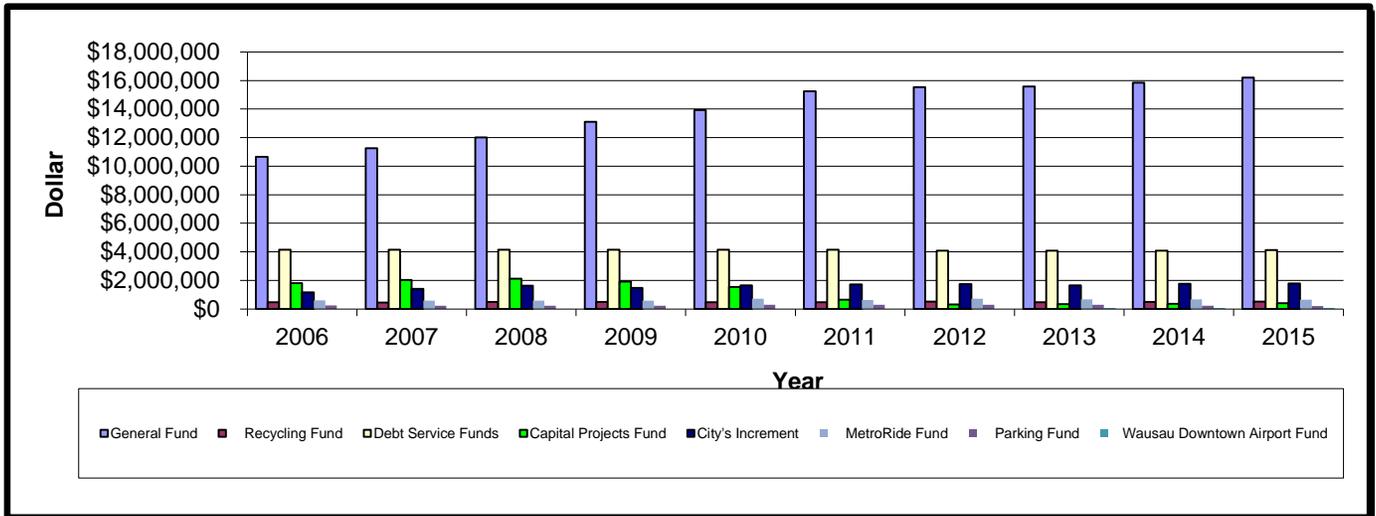
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Mayor's Office	2.00	2.50	2.50	3.00	2.50	2.50	3.50	3.50	3.50	3.50
Customer Service	11.84	11.84	11.46	11.46	11.20	11.20	13.20	13.65	14.15	14.15
Assessment	7.00	7.00	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Human Resources	3.00	2.50	2.50	3.00	2.00	2.00	2.00	2.00	2.50	2.50
City Attorney	3.75	3.75	3.75	3.25	3.25	3.25	3.25	4.00	4.00	3.75
Municipal Court	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Inspections/Electrical	0.00	0.00	0.00	0.00	6.00	10.00	11.00	11.00	12.00	13.00
Police	83.00	81.00	79.00	76.50	75.50	75.50	77.50	77.50	76.50	76.50
Fire	60.00	60.00	60.00	60.00	60.00	60.00	59.00	59.00	59.00	60.00
Public Works	68.50	69.00	67.50	67.50	67.00	60.85	63.50	65.85	64.00	66.00
Community Development	12.75	12.75	12.00	12.00	11.75	11.75	11.75	11.75	12.75	12.75
Metro Ride	31.50	31.50	31.50	30.50	33.00	33.00	33.00	32.00	33.00	33.00
Wausau Water Works	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	27.50
Grand Total	311.34	309.84	304.71	301.71	306.70	304.55	312.20	314.75	315.90	320.65

2015 budgeted position changes include:

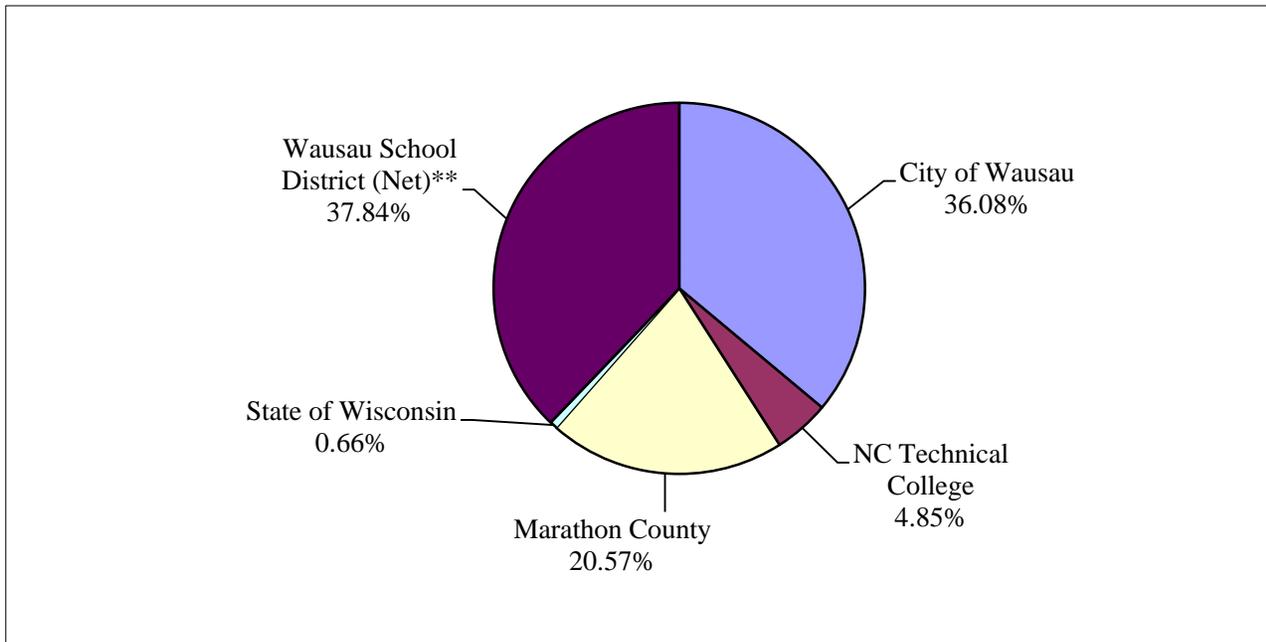
- Two additional police officers
- Elimination of half time clerical in Public Works - Engineering/Planning Division

**CITY OF WAUSAU
2015 BUDGET
SUMMARY OF PROPERTY TAXES BY FUND**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
GENERAL FUND	\$10,649,293	\$11,249,784	\$12,015,788	\$13,109,712	\$13,940,920	15,248,395	15,546,035	15,570,606	15,843,883	16,200,627
SPECIAL REVENUE FUNDS										
Economic Development Fund									50,000	48,500
Recycling Fund	480,123	461,725	485,600	485,600	470,007	470,000	522,629	473,462	497,750	517,275
DEBT SERVICE FUND	4,156,866	4,156,866	4,156,866	4,156,866	4,156,866	4,156,866	4,088,000	4,088,000	4,088,000	4,123,000
CAPITAL PROJECTS FUND	1,816,685	2,028,756	2,131,000	1,929,343	1,549,310	658,960	320,426	337,345	371,080	406,090
ENTERPRISE FUNDS										
Animal Control										78,489
MetroRide Fund	609,907	594,064	594,064	594,064	725,244	628,093	715,289	679,289	679,289	647,342
Parking Fund	258,632	227,746	227,746	225,000	300,000	300,000	300,000	300,000	224,000	211,052
Wausau Downtown Airport Fund								68,677	70,000	80,000
SUBTOTAL	17,971,506	18,718,941	19,611,064	20,500,585	21,142,347	21,462,314	21,492,379	21,517,379	21,824,002	22,312,375
TAX INCREMENT	<u>1,170,093</u>	<u>1,402,982</u>	<u>1,631,747</u>	<u>1,479,267</u>	<u>1,660,732</u>	<u>1,724,290</u>	<u>1,741,642</u>	<u>1,660,891</u>	<u>1,758,798</u>	<u>1,795,196</u>
TOTAL LEVY	<u>\$19,141,599</u>	<u>\$20,121,923</u>	<u>\$21,242,811</u>	<u>\$21,979,852</u>	<u>\$22,803,079</u>	<u>\$23,186,604</u>	<u>\$23,234,021</u>	<u>\$23,178,270</u>	<u>\$23,582,800</u>	<u>\$24,107,571</u>
INCREASE OVER PRIOR YEAR	<u>\$328,039</u>	<u>\$980,324</u>	<u>\$1,120,888</u>	<u>\$737,041</u>	<u>\$823,227</u>	<u>\$383,525</u>	<u>\$47,417</u>	<u>(\$55,751)</u>	<u>\$404,530</u>	<u>\$524,771</u>
% INCREASE	<u>1.74%</u>	<u>5.12%</u>	<u>5.57%</u>	<u>3.47%</u>	<u>3.75%</u>	<u>1.68%</u>	<u>0.20%</u>	<u>-0.24%</u>	<u>1.75%</u>	<u>2.23%</u>



ASSESSED TAX RATE BY TAXING DISTRICT



TAXING DISTRICT	December 2014	December 2013	Dollar Change	Percent Change
City of Wausau	\$ 8.77	\$ 8.61	\$ 0.16	1.86%
NC Technical College	1.18	1.92	(0.74)	-38.54%
Marathon County	5.00	4.78	0.22	4.60%
State of Wisconsin	0.16	0.16	-	0.00%
Wausau School District (Net)**	9.20	8.64	0.56	6.48%
TOTAL TAX RATE	\$ 24.31	\$ 24.11	\$0.20	0.83%

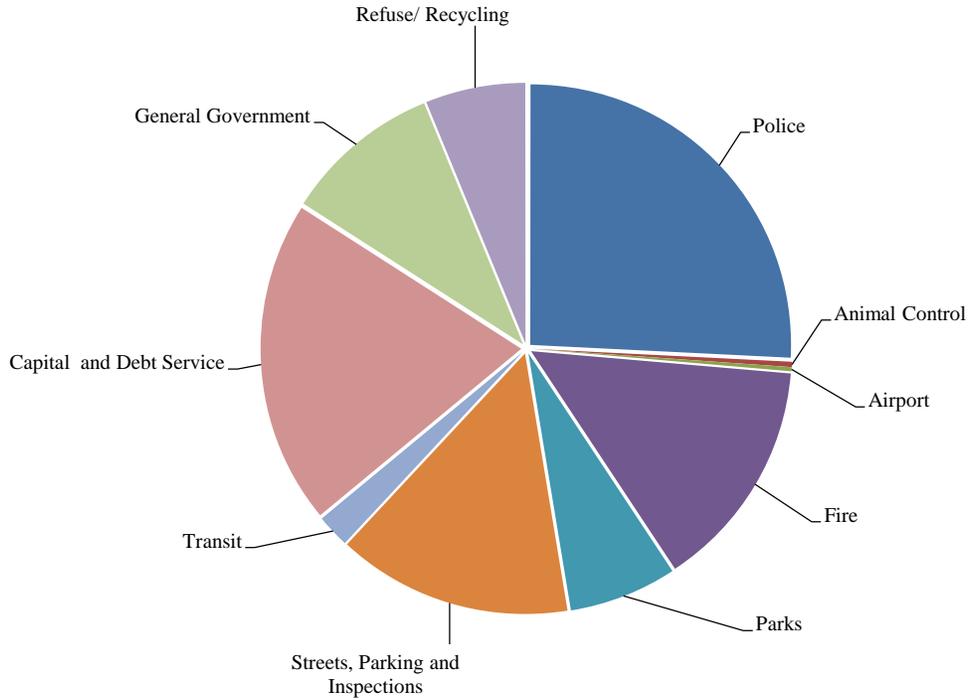
A small portion of the City of Wausau is located within the DC Everest School District. Those properties will pay the tax rates for the state, city, county, and college listed above and the DC Everest comparable tax rates are as follows:

DC Everest School District (Net)**	8.79	8.72	0.07	0.80%
TOTAL TAX RATE	\$ 23.90	\$ 24.19	\$ (0.29)	-1.20%

**Net of the State of Wisconsin School Credit which is \$1.54 for 2014 and \$1.57 in 2013.

Wausau Lottery Credit	\$122.35	\$120.89
DC Everest Lottery Credit	\$121.28	\$121.91
Wausau First Dollar Credit	\$72.30	\$70.98
DC Everest First Dollar Credit	\$71.60	\$71.58

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.

2015 WHAT SERVICES DO I RECEIVE FOR MY CITY TAX DOLLARS?			
	Annual	Monthly	Daily
Police	\$ 226.24	\$ 18.85	\$ 0.620
Animal Control	2.86	0.24	0.008
Airport	2.23	0.19	0.006
Fire	125.75	10.48	0.345
Parks	58.63	4.89	0.161
Streets, Parking and Inspections	127.48	10.62	0.349
Transit	18.05	1.50	0.049
Capital and Debt Service	176.22	14.69	0.483
General Government	85.22	7.10	0.233
Refuse/ Recycling	54.42	4.54	0.149
Total - Based Upon \$100,000 Assessed Home	\$ 877.10	\$ 73.09	\$ 2.403

CITY OF WAUSAU FINANCIAL POLICIES

BUDGETARY AND FINANCIAL 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.

DEBT AND CAPITAL MANAGEMENT POLICY

Capital Plan

The City's long term capital and financing plan will be documented in a multi-year Capital Improvement Plan. The plan will be submitted to the Common Council for consideration and adoption as part of the annual budget process. Individual departments will prepare an annual multi-year plan, and assist in the coordination of the overall city-wide plan. The capital plan will represent a one year, capital improvement budget and a five-year, long term capital plan. The capital plan will contain a comprehensive description of the sources and uses of funds, and a forecast of future debt issuance. The plan will examine the long range implications of future debt issues on debt outstanding, annual principal and interest requirements, and the general property tax levy required for debt service payments.

Uses of Debt and Other Forms of Borrowing

The City may use long term financing for the acquisition, maintenance, replacement, or expansion of capital assets and infrastructure. The City will not issue long term debt to fund current operations. The City will not issue long term debt with a longer amortization period than the life of the asset it is being used to finance

Financing options allowed under State of Wisconsin Statutes, including but not limited to: general obligation bonds and notes, State Trust Fund Loans, utility mortgage revenue bonds, capital or secured equipment leases, tax increment bonds, special obligation bonds and bond anticipation notes may be considered.

Length of Debt and Timing of Bond Issue

Debt will be structured to provide for the shortest repayment period, while minimizing large fluctuations in property tax or other revenue requirements for debt retirement. The amortization period will be based upon a fair allocation of costs to current and future beneficiaries of the capital and infrastructure assets, and to revenue streams used to finance the annual debt service payments. Generally, the City issues promissory notes with a ten (10) year amortization for general capital improvement projects. Tax increment financing projects, and significant facility projects may warrant a longer term debt schedule, but in most cases not to exceed a twenty year repayment schedule. Call features may be included if appropriate and financially feasible. Under no situations will the financing term exceed the useful life or average useful lives of the assets to be financed. To help protect the City's bond rating, bond sales will be scheduled in an orderly schedule to assure the markets of the stability of the City's financial decisions.

Debt Service Schedule

City debt will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, or to match the useful life of the project, and in keeping with other related provisions of this policy. The City will show a preference for the use of level debt service payments, unless specific compelling reasons exist to structure the debt otherwise.

Capitalized Interest

The City will generally not capitalize interest on its general fixed assets and infrastructure assets. Capitalized interest will be considered an increased cost of the project for proprietary fund assets for which borrowing is used as a financing mechanism. Capitalization of interest will not be used for periods longer than it takes for the acquired asset to begin producing revenue, and will not be used as a means to relieve budgetary distress.

Debt Capacities

Utilizing the City's debt capacity will be used only after other financing options have been exhausted. Such debt issuance must comply with all other requirements of the debt policy. The increased use of debt shall not negatively impact the City's credit rating.

Debt Guarantees and Enhancements

The City may consider, on an individual basis, the use of bond insurance or other debt enhancements when it proves cost effective or otherwise desirable. Such guarantees could consider the commitment of assets, and other resources to secure the City's financial position. Fiscal analysis must indicate areas of risk and show that revenues are sufficient to cover annual debt requirements. Selection of credit enhancements will be recommended by the financial advisor and finance director.

Conduit Financing

Conduit financing is debt issued by the City of Wausau to finance a project of a non-city third party. The City may sponsor conduit financing for those activities (economic and industrial development, housing, health facilities, etc.) that have a general public purpose and are consistent with the City's overall goals. Unless a compelling public policy rationale exists, such conduit financing will not in any way pledge the City's faith and credit. Information regarding the financial feasibility of the project and financial capacity of the company may be reviewed by the City prior to the approval of such financing.

Credit Rating

The City will first consider whether a rating is necessary on new debt issues. When receiving a credit rating is desirable, the City of Wausau seeks to maintain the highest possible credit rating for all categories of debt that can be achieved without compromising the City's operational objectives. The City recognizes that its credit rating can be impacted by conditions of the economy which are out of its control, but will emphasize the published criteria that rating agencies investigate to achieve the best rating possible.

Financial Disclosure

Every financial report and bond prospectus will follow the City's commitment to complete and full disclosure in conformance with industry requirements. The City's intent is to provide necessary information to constituents, council members, investors, departments, financial institutions, rating agencies, grantors, governmental agencies, and other interested parties. This includes, but is not limited to, meeting the Securities and Exchange Commission Rule 15c2-12 secondary disclosure requirements.

Debt Limits

The City will maintain outstanding debt in an amount not exceeding one-half of the City's aggregate statutory borrowing limit prescribed by State Statute 67.03(1)(a), in order to maintain a borrowing appropriate with our credit rating objectives, and the City's desire to preserve its financial flexibility by maintaining an adequate unused margin to be available for extreme emergencies.

Pay As You Go Financing

The City will strive to provide pay as you go financing at levels appropriate to the current year's capital improvement budget. Using combinations of current year's property tax levy and previously unspent funds, the City will also commit an annual contribution of general property tax dollars equal to or greater than the previous year's commitment.

Independence, Method and Award of Sale

The City will select a method of sale that is most appropriate in light of the City's financial position, the market environment, project specific needs, and other related conditions. Unless specific situations exist, the City will issue its debt obligations through a competitive sale. Award of the sale will be based on the True Interest Cost Method (TIC). Under certain situations, it may be appropriate to seek financing through other methods such as negotiated sale, or private placement. All such alternative methods of sale will receive prior approval from the Finance Committee and Common Council.

The financial advisor shall maintain complete independence from the underwriting process. The financial advisor will be selected based on the following criteria: Experience with the type of issue under consideration, ability to commit sufficient time to accomplish necessary tasks in a timely fashion, and a lack of potential conflicts of interest.

Refunding Practices

Periodic reviews of all outstanding debt will be performed to determine refunding opportunities. Refunding will be considered when there is a net economic benefit, (as measured in "present value"), of the refunding, to improve restrictive debt covenants, or to improve debt structure.

The debt portfolio will be constantly monitored for such refunding opportunities.

Arbitrage

The City's bond counsel will prepare a nonarbitrage certificate with each tax-exempt issue. It is the responsibility of the Finance Department to assure compliance with the most current arbitrage regulations. The City will segregate bond fund investments or, at a minimum, maintain monthly allocations of commingled bond investments. The City will plan projects carefully in advance to determine the applicability of the rebate exceptions and if necessary, will have rebate calculations performed annually during the construction period, and no less often than on a five year basis thereafter, until the bonds mature.

REVENUE POLICY

The objective of the revenue policy is to ensure that funding is derived from a fair, equitable and adequate resource base, while minimizing tax burdens.

Revenue Principles

1. That sufficient and stable revenues are necessary to provide services to our constituents.
2. That a diverse revenue portfolio will provide strength to the City's financial position and minimize short-term economic fluctuation risk.
3. That a diverse tax base provides greater economic stability and resiliency for the region.
4. That revenue sources that are fair, equitable, affordable and consistently applied will be more acceptable to the public.
5. That individual's receiving benefit from a specific City service should pay for these services based upon the level or value of the benefit received.
6. That understanding the full cost of providing a specific service and establishing consistent cost recovery policies are critical to a fair and equitable fee structure.
7. That a well-developed revenue strategy will provide long-term financial stability, encourage growth and improve the City's economic competitiveness and attractiveness as a city of choice for people to live and do business.
8. That the City should collect revenues as efficiently and effectively as possible.
9. That accurate revenue forecasts are essential to the City's annual and long range financial planning and budget.

Non-Recurring and One-time Revenues

The City shall limit the use of one-time revenues for purposes other than to maintain continuing operations. Such one-time revenue sources should be used for the purchase of one-time expenditures such as capital projects, limited term projects, short-term contractual obligations and initiatives or establishing building reserves or early debt retirement.

Unpredictable and Volatile Revenues

Volatile and unpredictable revenues can produce unreliable financial streams. Revenue predictions for these types of revenues should be based upon long term financial trends and normal growth rates rather than short term yield peaks. Unusually high yields from volatile sources should be treated like one time revenues. Examples of possible unpredictable or volatile revenues include room tax revenues and building permits.

Revenue Estimates

Revenue estimates shall be developed using a realistic, objective approach. This approach will consider historical trends, projected economic conditions, service levels and changes in rate structures. A multi-year revenue projection will be incorporated into the City's five year financial plan.

Changes to Revenues

The City shall develop and maintain a Comprehensive Fee Schedule. Annually, in coordination with the annual budget, departments will systematically review fees and rates and make recommendations for adjustments to take into account the effects of additional service costs and inflation. These proposed modifications, along with a review of revenues charged by other communities will be submitted to the Finance Committee for recommendation to the Common Council. The annual fee schedule for the forthcoming year will be presented to the Common Council at the budget hearing and considered for approval with the annual budget. Fees may be adjusted during the year based upon supplemental analysis whenever there has been a significant change in the method, level or cost of service delivery.

New Revenues

Departments shall review services and programs annually during the budget process to examine new revenue possibilities. New fees and charges for services should be evaluated for suitability given its acceptability to the community, the impact on economic competitiveness relative to other area communities, the ease of administrating the fee, its direct relationship to the program and the user fee cost-recovery principles established within this policy.

Billing and Collections

Invoicing shall be performed thorough the automated accounts receivable systems maintained by the City. Separation of duties for invoicing and collection processes shall be maintained to ensure proper internal control procedures exist. The City will follow an aggressive policy of collecting revenues. The cost of collections should not exceed the extra revenue obtained. The City shall use the State of Wisconsin Tax Intercept Program when allowed by law.

Revenue Administration and Reporting

All revenues and payments shall, without exception, be submitted to the Finance Department for deposit. These funds will be deposited and reported within the accounting system in compliance with Generally Accepted Accounting Principles.

User Fees

The City provides a wide variety of services that are beneficial to constituents. Some of these services have a community-wide benefit to all citizens, while others provide a direct benefit to a specific group or individual. The City will consider the utilization of user charges in lieu of property taxes for services that can be individually identified, access to the service can be restricted and where the costs are directly related to the level of service. In establishing user fees the City will consider the following:

- Fee amounts shall comply with limitations established by the State of Wisconsin or other external agencies.
- The ease of use and cost of administering the fee.
- The acceptability and pricing of fees as compared to other communities in the area and state.
- The fee structure's impact on desired behaviors and demand for service. Fees too low or high can change demand for service and compliance with important regulations.
- The fee structure's impact to all populations in the City.
- The fee will not exceed the overall cost of providing the service.
- Whether the service benefits the community/society or the individual/group receiving the service.

The City shall establish user charges and fees at a level that reflects service costs. Service costs shall include full costs associated with providing the service including: operating costs, administrative costs, capital costs, overhead costs and depreciation. Generally, fees will be a standardized rate per service rather than billed for time tracked services. Standardized fees are considered advantageous since customers know the cost before they purchase the service, revenue streams are more easily estimated, billing is simplified and fixed fees promote staff efficiency. The percent of cost recovery will be determined by policy, legal and market factors.

High cost recovery levels are appropriate in the following circumstances:

- The service is similar to services provided by the private sector.
- Other private or public service options exist.
- Use of the service is discouraged.
- There is a strong connection between the amount paid and benefit received.
- The service is regulatory and is easily monitored.

Examples of services included within this category include: Enterprise Fund services such water and sewer utility and parking, garbage collection, false alarm responses, ambulance response, building reviews.

Lower cost recovery levels are appropriate in the following circumstances:

- There is a community-wide benefit to the service.
- The fee will discourage compliance with regulatory compliance.
- Collecting the fee is not cost effective.
- There is no intent to limit the use of the service provided.

Examples of services included within this category include: general park maintenance services, police patrol and fire prevention services, general street maintenance services.

Property Taxes

- The City will use its resources to encourage a diverse and stable property tax base.

- The City will levy general property taxes and manage the tax rate by balancing the demand and need for government services with the necessity of remaining competitive in the urban region.
- The fair and equitable allocation of property taxes relies on accurate property valuations. Property revaluations will be conducted on a regular basis.

Grant Revenue

The City will seek out, apply for and effectively administer grants that address the City's operating and capital needs, meet strategic priorities and provide a positive benefit to the City. Common Council approval is required for any grant that:

- Expands services or programs, adds city personnel or finances assets that may encumber future financial resources of the city.
- Requires a local match.
- Provides multi-year funding.

All grants funded directly or indirectly with federal or state funds must be reported to the Finance Department to ensure that reporting and auditing requirements are followed.

GENERAL FUND RESERVE POLICY

The City of Wausau believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. Credit rating agencies, city management and others evaluate the level of the unassigned fund balance an important indicator of economic health. Adequate reserves ensure the continued delivery of services and provide flexibility and mitigate the financial risk that can occur from:

- Extreme events and public safety concerns,
- Volatile revenue sources and revenue shortfalls,
- Unanticipated expenditures or fluctuating costs.

Funding Target

The City's goal is to maintain an unassigned fund balance in the general fund equal to 16.67% of expenditures as is currently recommended as a GFOA(Government Finance Officers Association) best practice. In the event that the unassigned fund balance drops below this amount, the City shall replenish the fund in the subsequent year's budget.

Conditions for Use of Reserves

The use of reserves shall be limited to address unanticipated, non-recurring needs. Use of reserves must be authorized by the Common Council.

Annual Review

This policy will be reviewed by the Finance Committee annually as part of the audit review.

PROCUREMENT POLICY

POLICY OBJECTIVE

The City of Wausau has adopted this procurement policy in order to provide City employees with uniform guidance in the purchase of supplies, equipment, services and property. The controls and procedures set forth are intended to provide reasonable assurance that the lowest cost, highest quality good or service is obtained, while balancing the need for flexibility and efficiency in departmental operations.

COVERAGE

This policy applies to the purchases of all departments and divisions of the City of Wausau. The provisions of Wisconsin Statutes s 62.15 and Wausau Municipal Code 12.08 apply to the procurement of public construction and take precedence over any portion of this policy that may conflict with that statute. Procurement activities for MetroRide are subject to the provisions of the Federal Transit Administration and take precedence over any portion of this policy which may conflict with their guidelines. More restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

GOALS

- To encourage open and free competition to the greatest extent possible.
- To receive maximum value and benefits for each public dollar spent.

- To ensure that all purchases are made in compliance with federal, state and local laws.
- To prevent potential waste, fraud, abuse and conflicts of interest in the procurement process.
- To assure proper approvals are secured prior to the purchase and disbursement of public funds.

ETHICAL STANDARDS

1. All procurement shall comply with applicable federal, state and local laws, regulations, policies and procedures. Municipal Code 2.03 Code of Ethics for Public Officials and Employees provides general ethical standards and conduct expectations.
2. In general, employees are not to engage in any procurement related activities that would actually or potentially create a conflict of interest, or which might reasonably be expected to contribute to the appearance of such a conflict.
3. No employee shall participate in the selection, award or administration of a contract if a conflict of interest would be involved. Such a conflict would arise when the employee, any member of his immediate family, business partner or any organization that employs, or is about to employ, any of the above, has a financial interest or other interest in the firm selected for award.
4. To promote free and open competition, technical specifications shall be prepared to meet the minimum legitimate need of the City and to the extent possible, will not exclude or discriminate against any qualified contractors.
5. No employee shall solicit or accept favors, gratuities, or gifts of monetary value from actual or potential contractors or subcontractors.
6. Employees must maintain strict confidentiality in the procurement process and shall not impart privileged information to any contractors that would give them advantage over other potential contractors.
7. Personal purchases for employees by the City are prohibited. City employees are also prohibited from using the City's name or the employee's position to obtain special consideration in personal purchases. Employee purchase programs may be established with vendors with prior approval from the Mayor, provided that the vendor provides similar programs to employees of other private entities.

GENERAL GUIDELINES

These general guidelines shall be adhered to as closely as possible by all departments in the procurement of goods and services.

1. Procurements are classified into the following two major categories:
 - Purchasing Goods is defined as equipment, furnishings, supplies, materials and vehicles or other rolling stock. The rental, leasing of these items is also considered to fall within this category and the cost shall be determined by considering the maximum total expenditure over the term of the agreement.
 - Purchase of Services is classified into additional categories of professional services, contractor services, construction services and combined goods and service contracts.
2. Buy Local - It is the desire of the City to purchase locally when possible. This can be accomplished by ensuring that local vendors who have goods or services available are included in the competitive solicitation process that will precede major purchases. It is also the desire of the City to purchase from disadvantaged enterprise businesses whenever possible as defined by Wisconsin Statute 84.06(1).
3. Cooperative Procurement Programs – Departments are encouraged to use cooperative purchasing programs sponsored by the State of Wisconsin or other jurisdictions. Purchases of goods and services secured through these programs are considered to have met the requirements of competitive procurement outlined in this policy. Additionally, if identical products can be obtained at a lower price than current cooperative

purchasing contracts, no additional quotes are required.

4. Purchasing Oversight – Department heads have the responsibility for procurement issues in their individual departments. A department head is defined as the City employee having responsibility for the department on behalf of which moneys were appropriated in the City budget for purchases.
5. Emergencies – When an emergency situation does not permit the use of the competitive process outlined in the policy, the applicable department head, Finance Director and Mayor may determine the procurement methodology most appropriate to the situation. Appropriate documentation of the basis for the emergency should be maintained and filed with the City Clerk. All emergency purchases exceeding \$50,000 shall require the Department Head to provide written notice to the Common Council.
6. Identical Quotes or Bids – If two or more qualified bids/quotes are for the same total amount or unit price, and quality or service is considered equal the contract shall be awarded to the local bidder. Where this is not practical the contract will be awarded by drawing lots in public.
7. Serial Contracting – No contract or purchase shall be subdivided to avoid the requirements of this policy. Serial contracting is the practice of issuing multiple purchase order to the same vendor for the same good or service in any 90 day period in order to avoid the requirements of the procurement policy.
8. Purchase Orders – Shall be issued for all purchases of goods and services in excess of \$5,000 unless such payment is authorized by a written contract or agreement.
9. Policy Review – This policy will be reviewed by the Finance Committee every two years or sooner at the discretion of the Common Council.
10. Protest Procedures – Any interested party who wishes to protest at any point in the procurement process, evaluation, award, or post-award, may do so. An “interested party” must, however, be an actual or prospective bidder or offeror whose direct economic interest would be affected by the award of the contract or by failure to award the contract. Protests must be submitted timely, in writing to the City Clerk, 407 Grant Street, Wausau WI 54403 but no later than five (5) working days following the City’s procurement decision. The protest must contain a detailed statement of the grounds for the protest and any supporting documentation. Upon the receipt of the written protest, the City Clerk will notify the City Attorney and Finance Director who will work to resolve the matter within five (5) working days. If the protester is not satisfied and indicates the intention to appeal to the next step the award will be temporarily suspended unless it is determined that: 1)the item to be procured is urgently required; 2) delivery or performance will be unduly delayed by failure to make the award promptly; 3) Failure to make the prompt award will otherwise cause harm to the City; or 4) The protest has no merit. If the protester wishes to appeal the decision of the City Attorney and Finance Director the matter will be forwarded to the City of Wausau Finance Committee and the Common Council for the ultimate local disposition.

PURCHASE OF GOODS

1. Purchase of Goods under \$5,000 – may be made based on the best judgment of the department head or division director. However, it is recommended that competitive quotes be obtained. Specific procurement documentation is not required.
2. Purchase of Goods \$5,000 to \$25,000 – requires department head approval PRIOR to placing the order and the issuance of a purchase order. The cost of the purchase must have been included within the approved department budget. The department MUST obtain (3) three written quotations, if possible. Quote summary, request for quote documentation and written quotes must be submitted to the Finance Department with the purchase order request. Purchase orders will not be processed without the proper documentation.
3. Purchase of Goods in excess of \$25,000 – a formal bid process is required.
 - a. Requests for such bids shall be formally noticed. All notices and solicitations of bids shall state the time and place of the bid opening.
 - b. All bids shall be submitted sealed to the City Official designated in the bid packet and shall have

the bid name and date identified on the envelope.

- c. All sealed bids shall be opened and recorded by the Board of Public Works. The department head shall be responsible for the preparation of all plans, bid specifications, notices and advertising. Prequalification of bidders may be done at the discretion of the department head. A tabulation of bids received shall be available for public inspection. The Board of Public Works shall have the authority to award the contract when the costs of the purchase have been included within the approved City budget. Purchases that do not meet this criteria and are not otherwise authorized by law, rule or regulation, shall be authorized separately by the Common Council. All bid documentation shall be placed on file with the City Clerk.
 - d. In general, the contract shall be awarded to the lowest priced responsible bid, taking into consideration the following factors: the qualities of the goods supplied, conformity with specifications, product compatibility, maintenance costs, vendor support and delivery terms. Written documentation or explanation shall be required if the contract is awarded to other than the lowest responsible bidder. This documentation will include a justification as to why it was in the City's best interest to award the contract to other than the lowest responsible bidder.
4. Commodities \$5,000-\$50,000 – commodities subject volatile pricing, such as fuel, shall seek competitive purchase via written quotes. These purchases require department head approval prior to placing the order and the issuance of a purchase order. The cost of the purchase must have been included within the approved department budget. The department must document efforts to obtain (3) written quotations. Quote summary, written quotes and any other available documentation must be submitted to the Finance Department with the purchase order request.
 5. The department head shall administer the purchase.
 6. The following items must be purchased using a centralized purchasing process:
 - a. Copiers - coordinated by the CCITC.
 - b. Computer hardware/software - coordinated by CCITC.
 - c. Cellular telephone, telephones, security cameras and similar communication and technology equipment – coordinated by CCITC.
 - d. Furniture – coordinated by Department of Public Works.
 - e. Office Supplies – coordinated by the Finance Department.
 - f. Janitorial Services – coordinated by Department of Public Works.
 - g. Vehicles and other rolling Stock – coordinated by Department of Public Works.
 - h. Facility Maintenance, Repair and Improvement – coordinated by Department of Public Works.

PURCHASE OF SERVICES

Whenever practical the purchase of services should be conducted based upon a competitive process:

- Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, snow removal, EMS billing services, janitorial, elevator maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the Purchase of Goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.
- Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any City owned land, building or infrastructure. Procedures found with in State of Wisconsin Statute 62.15 and Wausau Municipal Code 12.08 shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the Purchase of Goods subject to the same spending guidelines.
- Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
- Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.

1. If it is estimated that the service being solicited has a total cost of over \$25,000 a formal Request for Proposal shall be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
 - a) The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
 - b) Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
 - c) Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
 - d) Information to be requested of the proposer should include: Years of experience in the area desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff associated with the project/service, list of references, insurance information, In addition the proposal should provide information about the City, scope of services requested and desired outcomes or deliverables. The proposal should also identify evaluation factors and relative importance.
 - e) Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
 - f) Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
 - g) Proposals shall be opened and recorded by the Board of Public Works. A tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the City Clerk. The Department Head and selection committee (if applicable) will then review the proposals and make a selection.
- Service contracts or agreements should be reviewed by the City Attorney and placed on file with the City Clerk.

SOLE SOURCE

Purchase of goods or services under \$25,000 may be made without competition when it is agreed in advance between the Department Head and Finance Director. Sole source purchasing should be avoided unless it is clearly necessary and justifiable. The justification must withstand public and legislative scrutiny. The Department Head is responsible for providing written documentation justifying the valid reason to purchase from one source or that only one source is available. Sole source purchasing criteria include: urgency due to public safety, serious injury financial or other, other unusual and compelling reasons, goods or service is available from only one source and no other good or service will satisfy the City's requirements, legal services provided by an attorney, lack of acceptable bids or quotes, an alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs, standardization of a specific product or manufacturer will result in a more efficient or economical operation, aesthetic purposes or compatibility is an overriding consideration, the purchase is from another governmental body, continuity achieved in a phased project, the supplier or service demonstrates a unique capability not found elsewhere, economical to the city on the basis of time and money of proposal development.

1. Sole source purchase under \$5,000 shall be evaluated and determined by the Department Head.
2. Sole source purchase of \$5,000 to \$25,000 a formal written justification shall be forwarded to the Finance Director who will concur with the sole source or assist in locating additional competitive sources.
3. Sole source purchase exceeding \$25,000 must be approved by the Finance Committee.

BUDGET

All purchases shall be made in accordance with the budget approved by the Common Council. The department head has the responsibility for managing departmental spending to ensure the line item budget is not overspent and for initiating Transfer of Funds Requests when appropriate.

CONTRACT AUTHORIZATION

The Mayor is authorized to enter into contracts on behalf of the City of Wausau if the contracts meet the following criteria:

1. Purchase of Goods – The City may purchase equipment, furnishings, goods, supplies materials and rolling when the costs of the same have been included in the approved City Budget.
2. Purchase of Services – The City may contract for the purchase of services without Council resolution when ALL of the following conditions have been met:
 - a) The funds for services are included in the approved City budget.
 - b) The procurement for services complies with the procurement policy.
 - c) The City Attorney has reviewed and approved the form of the contract.
 - d) The contract complies with other laws, resolutions and ordinances.
 - e) The contract is for a period of one year or less, or the contract is for a period of not more than three years and the annual average cost of the services does not exceed \$25,000.
3. The following contracts require council approval:
 - (a) Collective Bargaining Agreements – Any contract between the City of Wausau and any collective bargaining unit representing City employees.
 - (b) Real Estate Purchases – Contracts for the sale or purchase of real estate where the City of Wausau is the proposed seller or purchaser. Council approval is **not** required for commencement of foreclosure action to collect a loan or other debt owed to the City when the debtor has failed to cure any default in payment of the loan or other obligation.
 - (c) Leases – Contracts for lease of real estate where the City is either a proposed landlord or a proposed tenant exclusive of airport hangar, parking stall rentals and short term park facilities rentals.
 - (d) Easements and Land Use Restrictions – Contracts for easements, restrictive covenants or other limitations which may be placed upon the use of any City-owned property.
 - (e) Intergovernmental Contracts– Contracts between the City of Wausau and other local, state or federal governments or agencies except, cooperative purchasing agreements.
 - (f) Development Agreements – Contracts for the provision of infrastructure, financial assistance or other incentives by the City for the benefit of a developer or business venture.
 - (g) City Services – Contracts whereby the City of Wausau agrees to provide services to another party.
 - (h) Managed competition, outsourcing contracts – Contracts for labor or personal services to be performed by persons who are not city employees for work that has been performed by city employees within the past five (5) years and the contract will result in the elimination of positions and the layoff of personnel.
4. The common council delegates contract approval to the department level for the following:
 - (a) Community Development Housing and Commercial Development Loans and Grants issued from grants and related program income.

Contracts shall be signed by the Mayor and counter-signed by the City Clerk, City Finance Director and City Attorney. The City Finance Director shall certify that funds have been provided by the Council to pay the liability that may be incurred under the contract. The City Attorney shall approve the contract as to form and the City Clerk shall attest to the Mayor's signature. Contract change orders may be signed by the Board of Public Works as long as the change order does not materially change the work performed and funds are available within the budget.

TAX INCREMENT DISTRICT INTERFUND LOAN POLICY

POLICY OBJECTIVE

To provide for the efficient and consistent administration of tax increment district interfund loans.

COVERAGE

This policy applies to City of Wausau tax increment financing district .

GOALS

- To provide efficient and effective means of financing tax increment district deficits or projects.
- To minimize interest expense and debt issuance costs.
- To maintain flexibility and responsiveness to financing needs.
- To provide consistent application of the interfund loan process.

INTERFUND LOANS

Interfund loans shall be made from the City's General Fund to a Tax Increment District to cover cash deficits or to fund project costs. The Finance Director is authorized to administer the interfund loan program.

INTEREST CHARGES

Interest will be charged unless specifically prohibited within the Tax Increment District Plan. The annual interest rate will equal the Wisconsin Department of Administration published annualized earning rate of the Local Government Investment Pool plus 1.5%. Interest will be calculated retroactively when the Tax Increment District is considered stabilized. A district is deemed stabilized when the district has generated excess annual increments for a period of three consecutive years but no later than at the end of its expenditure period.

REPAYMENT

The Finance Director is directed and authorized to evaluate the status of the districts and repay such loans in whole or in part when increment and other revenues of the district exceed project costs.

REPORTING

The Finance Director shall make an annual report to the Common Council no later than May 15th each year indicating the status of the interfund loans.

POLICY REVIEW

This policy will be reviewed by the Finance Committee every two years or sooner at the discretion of the Common Council.

**CITY OF WAUSAU
GENERAL FUND
2015 BUDGET**

	2012		2013			2014		2015		Budget Increase (Decrease)
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Adopted Budget	Adopted Budget	Adopted Budget		
EXPENDITURES										
Council	\$ 104,687	\$ 93,090	\$ 115,298	\$ 106,097	\$ 96,762	\$ 112,123	\$ 112,123	\$ 112,123	\$ (3,175)	
Mayor	234,385	224,721	229,680	229,680	228,144	203,263	203,263	203,263	(26,417)	
Customer Service	1,369,822	1,255,693	1,372,877	1,391,877	1,385,904	1,320,508	1,320,508	1,320,508	(52,369)	
CCITC	572,724	570,942	675,797	675,797	664,315	696,369	696,369	696,369	20,572	
Refuse Collection	1,402,297	1,447,936	1,481,300	1,481,300	1,481,000	1,537,400	1,537,400	1,537,400	56,100	
Assessment Department	557,814	586,806	629,047	629,047	600,202	595,907	595,907	595,907	(33,140)	
City Attorney	460,202	513,227	508,901	508,901	487,430	490,025	490,025	490,025	(18,876)	
Human Resources	362,263	305,420	293,597	293,597	304,128	293,937	293,937	293,937	340	
Municipal Court	124,588	124,721	124,931	124,931	129,533	128,529	128,529	128,529	3,598	
Unclassified	253,991	193,976	165,675	146,675	155,050	156,600	156,600	156,600	(9,075)	
Police Department	8,413,302	8,687,532	8,657,499	8,672,374	8,334,025	8,973,536	8,973,536	8,973,536	316,037	
Fire Department	6,402,732	6,391,820	6,307,376	6,307,376	6,496,950	6,423,468	6,423,468	6,423,468	116,092	
Public Works	7,998,367	8,247,728	8,394,342	8,577,570	8,507,899	8,189,127	8,189,127	8,189,127	(205,215)	
Parks, Recreation and Forestry	2,264,693	2,249,653	2,419,032	2,437,790	2,425,007	2,452,096	2,452,096	2,452,096	33,064	
	\$ 30,521,867	\$ 30,893,265	\$ 31,375,352	\$ 31,583,013	\$ 31,296,349	\$ 31,572,888	\$ 31,572,888	\$ 31,572,888	\$ 197,537	
REVENUES										
General Property Taxes	15,470,374	15,570,606	15,843,883	15,843,883	15,843,883	16,200,627	16,200,627	16,200,627	356,744	
Other Taxes	245,259	253,082	230,536	230,536	253,250	210,709	210,709	210,709	(19,827)	
Intergovernmental Grants & Aids	8,179,251	8,019,451	8,053,492	8,071,044	8,084,637	8,171,194	8,171,194	8,171,194	117,702	
Licenses & Permits	743,971	715,251	723,349	723,349	708,344	743,050	743,050	743,050	19,701	
Fines, Forfeitures & Penalties	387,646	353,662	405,000	405,000	382,000	398,000	398,000	398,000	(7,000)	
Public Charges for Services	1,844,874	1,807,857	1,805,465	1,805,465	1,824,011	1,829,179	1,829,179	1,829,179	23,714	
Intergovernmental Charges for Services	1,527,173	1,393,301	1,559,623	1,559,623	1,480,000	1,496,507	1,496,507	1,496,507	(63,116)	
Miscellaneous Revenues	524,824	245,739	685,510	685,510	649,309	626,622	626,622	626,622	(58,888)	
Other Financing Sources	1,931,725	1,931,792	2,068,494	2,068,494	2,070,890	1,897,000	1,897,000	1,897,000	(171,494)	
	\$ 30,855,098	\$ 30,290,740	\$ 31,375,352	\$ 31,392,904	\$ 31,296,324	\$ 31,572,888	\$ 31,572,888	\$ 31,572,888	\$ 197,536	

COMMON COUNCIL

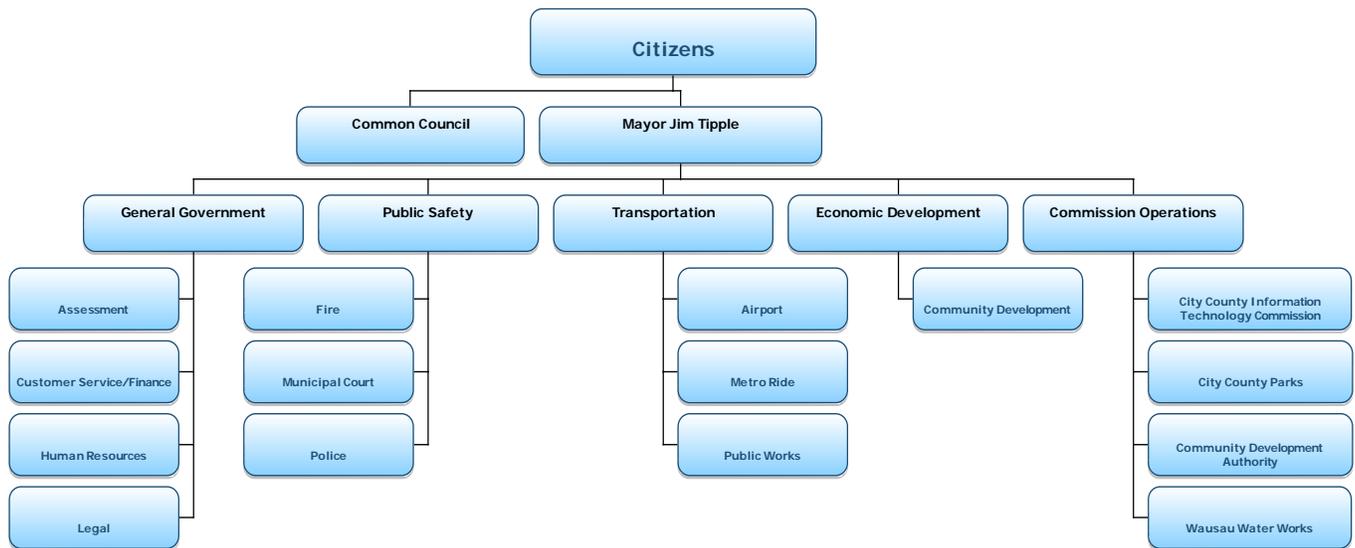
MISSION:

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

RESPONSIBILITIES:

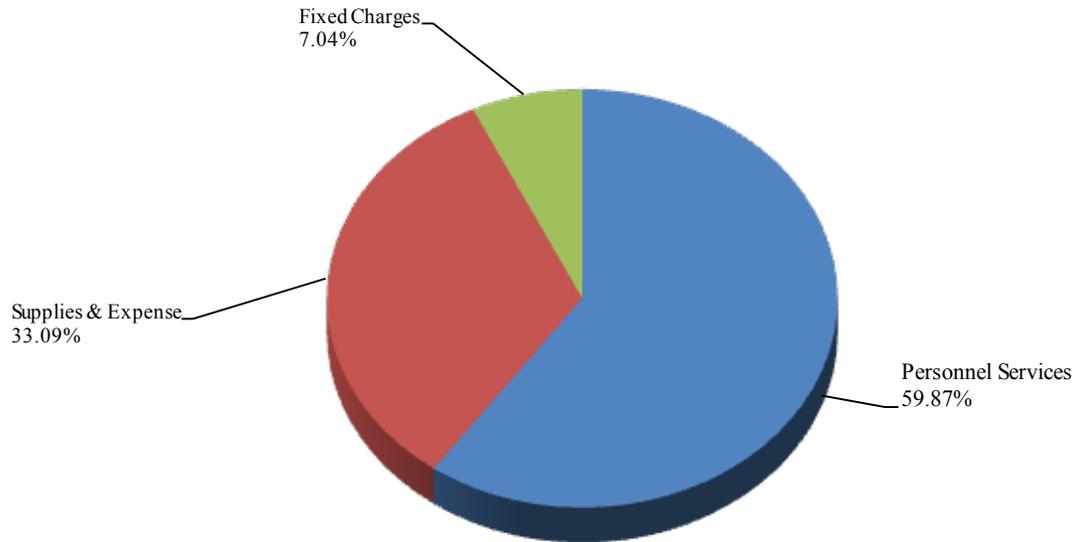
The Common Council of the City consists of eleven (11) Alderpersons. The Alderpersons manage and control the City properties, finances and public services. The Council has the power to license, regulate, borrow money and levy taxes. The Council is the policy-making or legislative part of the City. Most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

ORGANIZATIONAL STRUCTURE:



CITY OF WAUSAU COMMON COUNCIL			
DISTRICT	ALDERPERSON	DISTRICT	ALDERPERSON
First	William Nagle	Seventh	Lisa Rasmussen
Second	Romey Wagner	Eighth	Karen Kellbach
Third	David Nutting	Ninth	David Oberbeck
Fourth	Tom Neal	Tenth	Sherry Abitz
Fifth	Gary Gisselman	Eleventh	Robert Mielke
Sixth	Keene T. Winters		

BUDGET:



BUDGET SUMMARY								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 68,342	\$ 66,773	\$ 67,047	\$ 67,047	\$ 67,018	\$ 67,123	\$ 67,123	\$ 67,123
Supplies & Expense	28,376	18,565	40,200	31,000	21,904	18,565	37,100	37,100
Fixed Charges	7,969	7,752	8,050	8,050	7,840	7,752	7,900	7,900
Total Expenses	\$ 104,687	\$ 93,090	\$ 115,297	\$ 106,097	\$ 96,762	\$ 93,440	\$ 112,123	\$ 112,123

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for anticipated increases of insurance and publications. It also provides for funding of an electronic web based meeting and legislative software as a service. This subscription would improve the ability to produce paperless meeting packets, improved meeting minute efficiencies, and increased transparency due to improved viewing and search features for meeting minutes and documents.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$112,123	(\$3,174)	-2.75%
2014	\$115,297	\$15,055	15.02%
2013	\$100,242	(\$9,360)	-8.54%
2012	\$109,602	(\$9,654)	-8.10%
2011	\$119,256	(\$1,962)	-1.62%
2010	\$121,218	(\$331,910)	-73.25%
2009	\$453,128	(\$18,685)	-3.96%
2008	\$471,813	(\$25,540)	-5.14%
2007	\$497,353	(\$61,659)	-11.03%
2006	\$559,012	\$82,660	17.35%

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.

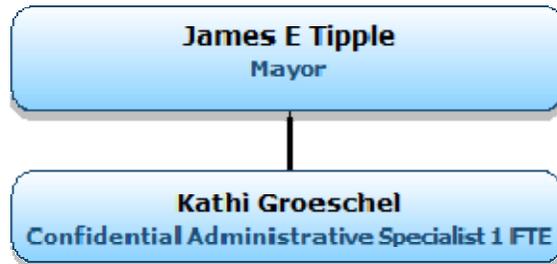
DEPARTMENTAL RESPONSIBILITIES:

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:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	2.00	2.50	2.50	3.00	2.50	2.50	3.50	3.50	3.50	3.50

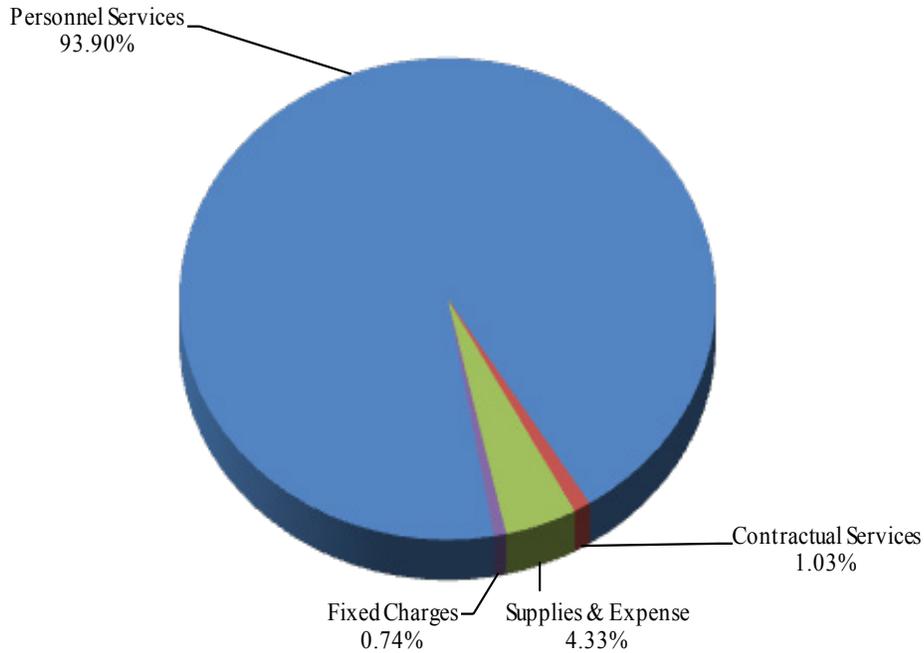
2014 ACCOMPLISHMENTS:

- Successfully organized various neighborhood revitalization initiatives to foster a safe, clean environment. Held the 5th annual “Clean-It Up, Wausau” event allowing residents to safely dispose and recycle unwanted household items.
- Successfully implemented a Rental Licensing Program as a Neighborhood Revitalization Initiative.
- Continuing the revitalizing of our Riverfront with public/private partnership dollars.
- Completed a Private/Public Partnership for a Sport Complex on our southeast side complete with soccer fields and a new Curling Club Facility.
- Partnership work with the State and County road crews continue to provide safe roads. Projects completed and/or in the process of completion include:
 - Worked with DOT during construction to complete the pavement rehabilitation at Grand Avenue from Kent Street to Forest Street.
 - Continued construction coordination with the DOT on CTH U/K.
 - Constructed approximately \$4 million in various street construction and street improvements.
 - Continued work with DOT on pavement rehabilitation project for Stewart Avenue.
- Redevelopment and Economic Projects:
 - Participated in the relocation of the Wausau Window and Wall Manufacturing business.
 - Partnered with the Marathon County Economic Development Corp (McDEVCO) to facilitate financing for 13 area businesses.
 - Extended down-payment assistance to eleven (11) new homeowners in the City of Wausau.
 - Rehabilitation of 10 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.
 - Successfully utilized public/private partnership dollars in the development of Thunderlube, Briq’s Ice Cream and Subway.
 - Collaborated with the Wisconsin Woodchuck owners to build a multi-million dollar facility upgrade and helped fund a neighborhood park.
 - Successfully completed a \$15 million dollar expansion of Linetec.
 - Facilitated additional expansion of Southern Stretch Forming, a Texas base company.

2015 GOALS AND OBJECTIVES:

- Maintain Wausau as a safe and healthy place to live, work, learn and recreate.
- Continue to explore additional joint services with other municipalities/governments.
- Maintain fiscally sound polices and deliver high quality service at the lowest possible cost.
- Continue our good working relationship with Marathon County and explore new areas of cooperation.
- Move forward with sustainable practices and improve the quality of life in Wausau.
- Work with City departments, the school district and community organizations on neighborhood revitalization. Neighborhoods play a vital role in every city. We have crime reduction, blight elimination and riverfront development that will all play a large role in 2015.
- 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

	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Base Line Budget	Department Request	Adopted
Personnel Services	\$ 222,657	\$ 212,038	\$ 217,150	\$ 217,150	\$ 213,464	\$ 191,792	\$ 191,792	\$ 190,859
Contractual Services	2,203	1,616	2,100	2,100	2,000	1,616	2,100	2,100
Supplies & Expense	8,114	9,337	8,850	8,850	11,180	9,337	13,004	8,804
Fixed Charges	1,411	1,730	1,580	1,580	1,500	1,730	1,500	1,500
Total Expenses	\$ 234,385	\$ 224,721	\$ 229,680	\$ 229,680	\$ 228,144	\$ 204,475	\$ 208,396	\$ 203,263

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Mayor's office has shared a support staff position with the Human Resources Department since 2013. The position has been transferred to the Human Resources Department on a permanent basis.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$203,263	(\$26,417)	-11.50%
2014	\$229,680	\$3,212	1.42%
2013	\$226,468	(\$8,153)	-3.48%
2012	\$234,621	(\$5,360)	-2.23%
2011	\$239,981	\$25,845	12.07%
2010	\$214,136	\$2,552	1.21%
2009	\$211,584	\$3,021	1.45%
2008	\$208,563	\$10,276	5.18%
2007	\$198,287	\$7,646	4.01%
2006	\$190,641	(\$9,116)	-4.56%

CUSTOMER SERVICE DEPARTMENT

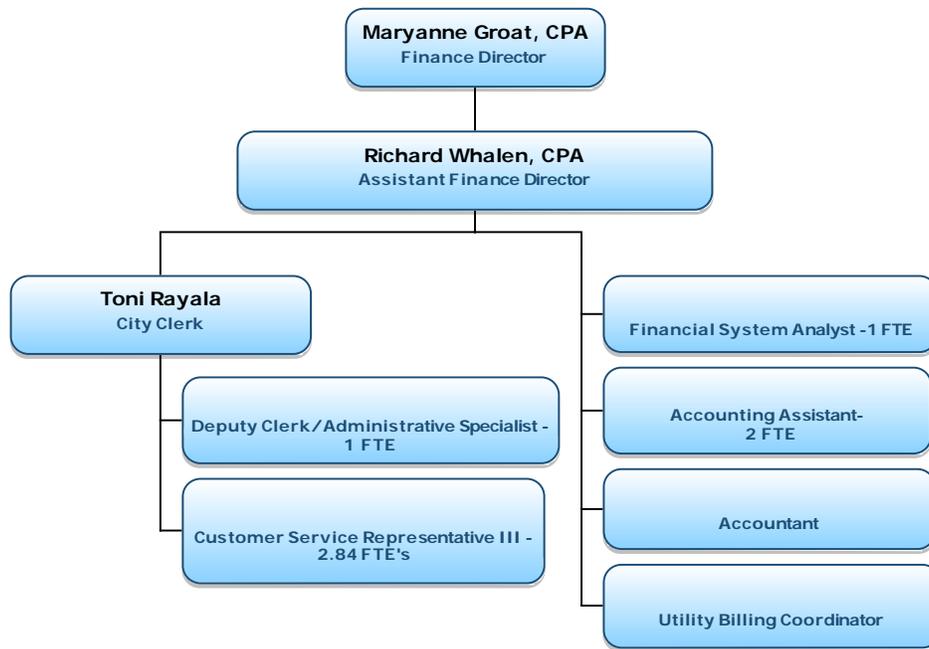
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	11.84	11.46	11.46	11.46	12.20	12.20	13.20	13.65	14.15	14.15

2014 ACCOMPLISHMENTS:

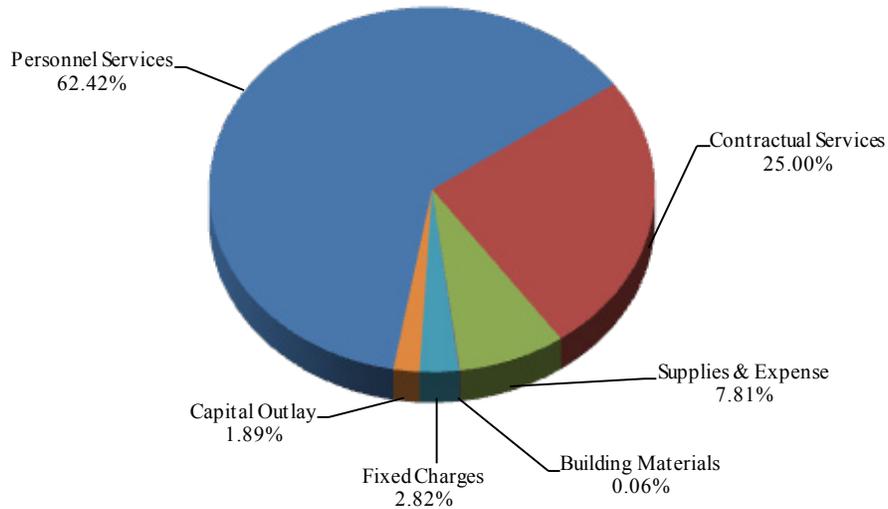
- Provided continuing planning and financial management of Tax Increment Districts.
- 2013 financial audit completed with an unqualified opinion.
- Successfully closed Tax Increment District Number Two.
- Completed implementation of the new cash collections software system to provide improved customer service, enhanced financial information and staff efficiencies.
- Provided financial accounting support to Main Street, Wausau Events and the Entrepreneurial and Education Center.
- Worked in collaboration with other staff to facilitate several development projects.
- Supported the implementation of the new pay for performance system through the payroll system.
- Hired and trained new payroll accounting assistant in preparation of a retirement within the office/
- Implemented GovTech electronic escrow processing which eliminated the manually entry of 100's of tax collection payments from the escrow agents.
- Initiated the 2015 water rate study with the PSC.
- Prepared an RFP for legal services to retain a new bond counsel.
- Prepared an RFP for parking study.
- Assisted with the implementation of the immediate code violation citations by providing tracking software to handle the accounts receivable system.
- Automated the Water and Sewer Utility depreciation schedules.
- Successfully invoiced for expiring burning permits generating \$24,000+ in fees.

2015 GOALS AND OBJECTIVES:

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

CUSTOMER SERVICE DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Personnel Services	\$ 882,989	\$ 783,747	\$ 896,237	\$ 896,237	\$ 855,053	\$ 836,389	\$ 836,389	\$ 824,202	
Contractual Services	295,635	314,580	297,450	316,450	357,693	314,580	338,989	330,145	
Supplies & Expense	135,129	99,164	117,350	117,350	109,263	99,164	103,178	103,178	
Building Materials		735	825	825	825	735	800	800	
Fixed Charges	32,603	32,896	35,015	35,015	40,070	32,896	37,883	37,183	
Capital Outlay	23,466	24,571	26,000	26,000	23,000	24,571	25,000	25,000	
Total Expenses	\$ 1,369,822	\$ 1,255,693	\$ 1,372,877	\$ 1,391,877	\$ 1,385,904	\$ 1,308,335	\$ 1,342,239	\$ 1,320,508	
Licenses/Permits	\$ 145,574	\$ 156,631	\$ 157,476	\$ 157,476	\$ 173,246	\$ 158,491	\$ 158,491	\$ 158,491	
Fines & Forfeitures	775	-	-	-	-	-	-	-	
Public Charges	56,531	57,038	51,300	51,300	57,050	57,038	56,300	57,038	
Intergovt Charges	4,118	7,006	4,050	4,050	7,950	7,006	7,950	7,006	
Miscellaneous	10,619	6,611	6,600	6,600	6,600	6,611	6,600	6,611	
Total Revenues	\$ 217,617	\$ 227,286	\$ 219,426	\$ 219,426	\$ 244,846	\$ 229,146	\$ 229,341	\$ 229,146	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects the 2015 election schedule, retaining an actuarial study to comply with GASB disclosure requirements. The City Hall facility budget provides for a 42% increase in gas prices and adjustments to snow removal costs to reflect historical experience. As a budget savings measure janitorial services have been reduced.

CUSTOMER SERVICE DEPARTMENT

DIVISION BUDGET DETAIL:

	Finance	External	Accounting	Clerk/Customer	Elections	City Hall	Total
Personnel Services	\$ 83,160		\$ 288,695	\$ 378,014	\$ 24,790	\$ 49,543	\$ 824,202
Contractual Services	40,650	37,575	100	26,600		225,220	330,145
Supplies & Expense	6,445		3,779	75,634	4,160	13,160	103,178
Building Materials	-					800	800
Fixed Charges	5,750		5,483	12,150	5,000	8,800	37,183
Capital Outlay					1,000	24,000	25,000
Total Expenses	\$ 136,005	\$ 37,575	\$ 298,057	\$ 492,398	\$ 34,950	\$ 321,523	\$ 1,320,508

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$1,320,508	(\$52,369)	-3.82%
2014	\$1,372,877	\$55,110	4.18%
2013	\$1,317,767	(\$134,689)	-9.27%
2012	\$1,452,456	\$42,727	3.03%
2011	\$1,409,729	(\$28,805)	-2.00%
2010	\$1,438,534	\$35,967	2.56%
2009	\$1,402,567	\$30,890	2.25%
2008	\$1,371,677	\$40,436	3.04%
2007	\$1,331,241	(\$29,305)	-2.15%
2006	\$1,360,546	\$86,814	6.82%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$229,146	\$9,720	4.43%
2014	\$219,426	(\$174)	-0.08%
2013	\$219,600	\$7,362	3.47%
2012	\$212,238	(\$15,048)	-6.62%
2011	\$227,286	\$25,611	12.70%
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%

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.

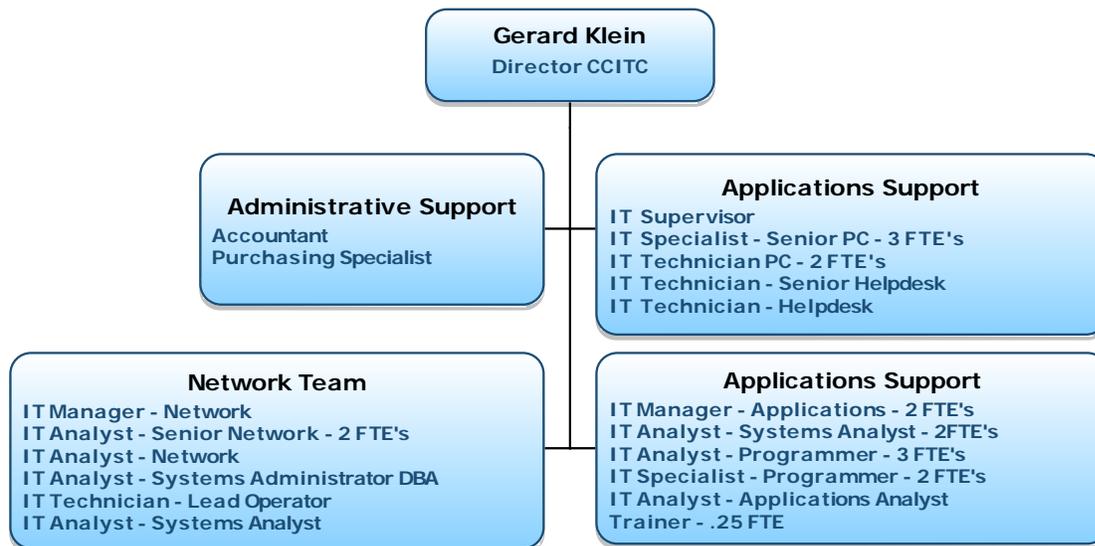
DEPARTMENTAL RESPONSIBILITIES:

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 30 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 1,800 PCs and laptops spread out over 3 counties and 48 locations. We support over 450 applications and more than 212 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:

	City Effort	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	6.41	30.25	28.25	28.50	29.00	29.875	29.875	29.875	21.50	21.50	22.00

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

2014 ACCOMPLISHMENTS:

- Implemented new, easy to use Cashiering System for Clerk Customer Service.
- Completed a major upgrade to the Financial Application (Cayenta) to Version 7.6 and moved to all new virtualized application and database servers.
- **Replaced 130 desktops and laptops in the last 12 months.** Decommissioned Windows XP due to end of support from Microsoft and replaced machines with Windows 7. Although some machines we done in previous years, this project was delayed because several key software applications did not support Windows 7 until recently.
- Set up 2013 tax processing calculations and successfully printed and delivered tax bills in early December 2013.
- Replaced Radio IP system with Netmotion system that allows high speed network access in the squad cars. It also adds a mapping tool called Locality that helps identify areas in the community that have poor cell coverage.
- Implemented a new module of Firehouse to support mobile inspections. Added Wi-Fi at Fire Stations #2 and #3 and delivered 6 new iPads for the project.
- Changed all City ACH file formats required as a result of the BMO Harris purchase of M&I Bank.
- In the fall of 2013 the video camera storage was reworked to buy some storage time. A new storage system arrived in July 2014 and will be in place by the time that this report is published.
- Supported the installation of new LED street light control software. Added wiring to the mezzanine and reworked the firewalls to pass traffic. Also completed a similar project to support new internet-based gas extraction monitoring at Holtz Krause soccer fields.
- Implemented Wausau Community Area Network (WCAN). An 11 mile fiber project on the West side of Wausau that is a new partnership between North Central Technical College, the Wausau School District and City & County government. ARRA grant money supported the project.
- Upgraded the internet service to 1GB from the previous 10MB. This was accomplished by using the WCAN fiber backbone to reach WISCNET which is a State ISP consortium. This lowered the costs while increasing the bandwidth. The project scope included replacing two slower Cisco PIX firewalls with redundant Cisco ASA 5508's.
- Supported Wausau Police Department moving from 3G air cards to 4G technology. This project continues with come Cradlepoint units already in place to replace USB devices that had high failure rates.
- Responded to new mandated law enforcement (CIJIS) audit requirements.
 - Changed all squad car laptops to use Active Directory security for the login process
 - Automated Windows operating system patching
 - Implemented personal firewall
 - Changed all tape backups to use encryption technology and addressed the storage of old, unencrypted tapes.
- Partnered with a vendor to upgrade all Multi-Function Devices that provide copy/print/fax capability.
- Moved Microsoft SQL databases to new servers for several systems including the Intellitime system.
- Replaced all security certificates and used a new process to complete this task. This affected all desktops and servers.
- Upgraded internet filtering and monitoring system (Websense) to a current version and moved it to new virtual servers. Rearchitected the public traffic.
- Implemented Cisco B-Series modular frame at City Hall.
- Expanded our SAN storage with two additional units.
- Completed the last remaining issues from the phone system replacement. (Moved from an analog NEC system to a Cisco Voice Over IP System in 2012)
- Implemented whole disk encryption on high risk Windows 7 laptops.
- Upgraded WSUS – Part of our security infrastructure.
- Completed Cisco TelePresence upgrade.
- Upgraded TrackIt - CCIT ticketing system.
- Implemented web-based campground reservation system to replace a paper process.
- Replaced CityWatch citizen communication tool with Code Red. (Vendor no longer supports CityWatch).
- Implemented new outdoor wiring at Public Safety Building to support the parking lot and the old oil change building. Added network a Wi-Fi hotspots to support the police officers.
- Completed IT discovery for providing free Wi-Fi and cameras to select areas of downtown.

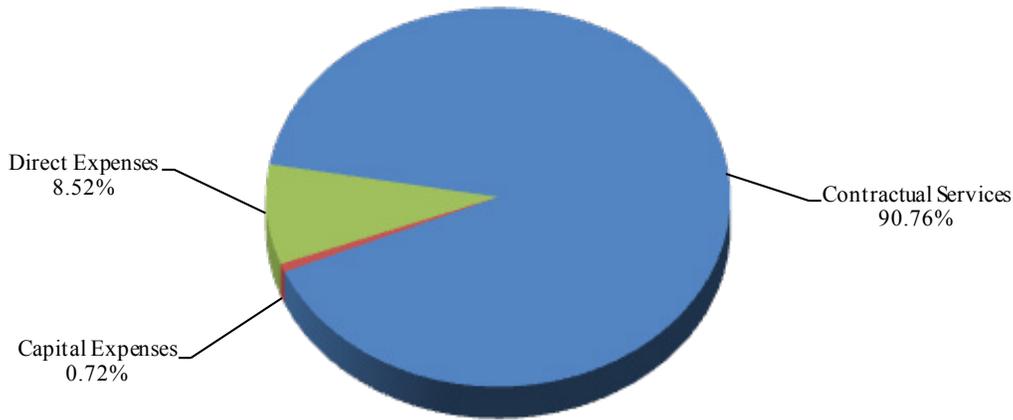
CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

2015 GOALS AND OBJECTIVES:

- Major push to move from Windows Server 2003 to Server 2012
- Increase storage capacity of all File and Print Servers on City Network
- Complete installation of new Inspections software
- Wrap up Assessment Software project
- Upgrade Tiburon Law Enforcement Records Management System
- Upgrade Email System from Exchange 2007 to Exchange 2012
- Lease new iSeries server and migrate all applications to the new server
- Implement Two Factor Authentication for remote Law Enforcement Users
- Implement a more mature mobile device management solution
- Replace as many laptops and desktops as the budget allows (current plan is \$45,000)
- Implement mobile devices for Assessors, Inspectors, Mechanics and Water Utility Technicians

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGET:



BUDGET SUMMARY								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Contractual Services	\$ 535,807	\$ 542,514	\$ 601,101	\$ 601,101	\$ 589,619	\$ 542,514	\$ 642,171	\$ 632,005
Capital Expenses	-	5,666	7,236	7,236	7,236	5,666	5,000	5,000
Direct Expenses	36,917	22,762	67,460	67,460	67,460	22,762	59,364	59,364
Total Expenses	\$ 572,724	\$ 570,942	\$ 675,797	\$ 675,797	\$ 664,315	\$ 570,942	\$ 706,535	\$ 696,369

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Based upon agreement, City County Information Technology Commission operating expenses are allocated 54% to the County, 23% to the City and 23% to North Central Health Care, while capital outlay costs are shared on a 1/3 split. Those costs incurred for the sole benefit of one organization are billed accordingly. The CCITC also bills each organization’s individual departments PC/Network Support and Voice/Phone Support charges. These charges are based upon the number of PCs, phones and other peripheral equipment maintained. The income received offsets costs associated with the support staff. The budget presented represents the City’s share of the CCITC budget only while the staffing information is the entire organization. The 2015 proposed budget provided for two additional positions to be hired mid-year along with increased maintenance costs associated with new software. The adopted budget eliminated city funding of one of the two proposed positions. The CCITC board will determine whether the second position is hired and funded solely from the other government units.

CITY COUNTY INFORMATION TECHNOLOGY COMMISSION

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$696,369	\$20,572	3.04%
2014	\$675,797	\$63,187	10.31%
2013	\$612,610	(\$26,866)	-4.20%
2012	\$639,476	\$0	0.00%
2011	\$639,476	\$28,604	4.68%
2010	\$610,872	\$49,430	8.80%
2009	\$561,442	\$373	0.07%
2008	\$561,069	\$27,516	5.16%
2007	\$533,553	\$9,981	1.91%
2006	\$523,572	\$12,180	2.38%

ASSESSMENT DEPARTMENT

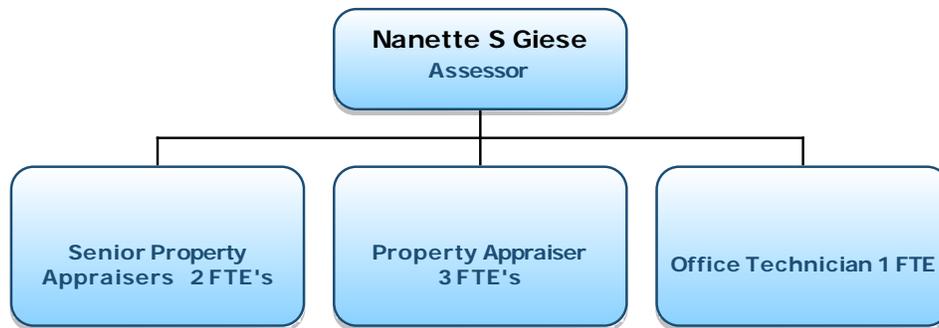
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	7.0	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.00	6.00

2014 ACCOMPLISHMENTS:

- Electronically filed all State-mandated Final Reports for the City of Wausau and the City of Schofield.
- Completed the 2014 Assessment Roll and held the statutorily-required Open Book Periods and Board of Review Sessions in an appropriate time frame and provided professional documentation to support our Board of Review cases for the City of Wausau and the City of Schofield.
- Mailed the statutorily-required, state-approved "2014 Change of Assessment Notices" to Real Property owners in the time-frame mandated in the cities of Wausau and Schofield.
- Mailed our Personal Property "2014 Change of Assessment Notices" to business owners stating their preliminary 2014 Personal Property assessments prior to the Board of Review. These notices are not statutorily required by the State of Wisconsin, but are sent as a "Courtesy" to assist the taxpayers by preventing palpable errors or double assessments in the calculation of the Statements of Personal Property for the City of Wausau and the City of Schofield.
- We monitored our Assessment website looking for ways to improve its functionality. For the 2014 Open Book period we continued use of the on-line "Pre-Appointment Questionnaire" in Wausau and Schofield to assist the taxpayer when they have a question or want to schedule an appointment. We responded to them either the same day or within one business day. This is quite efficient.
- Worked with the Legal, Inspections, Community Development, Planning and Engineering Departments in the review of several properties for city acquisitions.

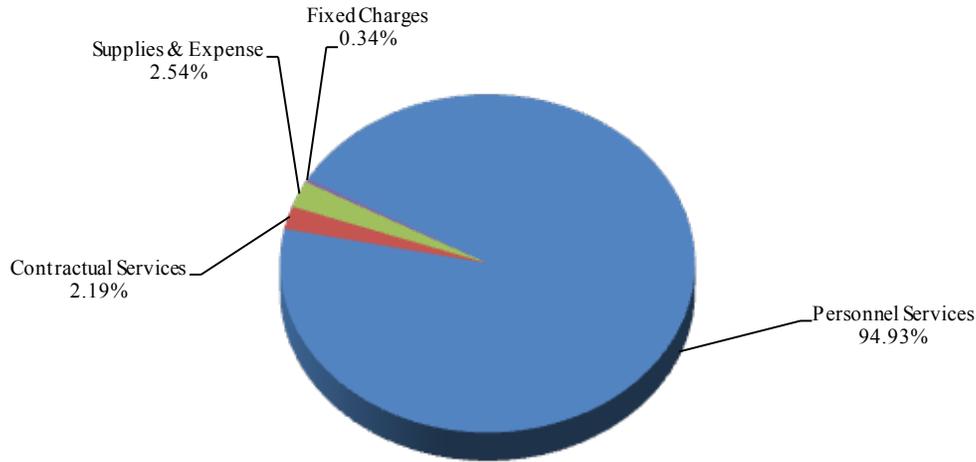
2014 Accomplishments Continued

- In accordance with Wisconsin Laws, Chapter 39 (1975) all of our full-time appraisers are State-Certified to legally perform all the described duties of the State's Assessor II Certification. As part of the City's establishment of the Pay-for-Performance program staff with expanded professional assessment assignments were reclassified as Senior Property Appraisers.
- Continued enhancements of our GIS mapping in a further attempt to improve our ability to successfully explain and physically demonstrate the relationship between assessed values, sale prices or other property amenities to City Taxpayers. Using the GIS mapping saves time, gives a better understanding of the process and the taxpayer can receive a hard-copy map of the parcel or area discussed.
- GIS mapping is instrumental in displaying our statistical information for reports, committees and to the public.
- We continued use of two retirees as Part-Time Appraisers to assist with our 2014 Assessment work. These appraisers give the City experienced, State-Certified Appraisers who are familiar with our systems, know our City and require little to no supervision.
- Appraisal staff has participated in the Wisconsin Association of Assessing Officers quarterly meetings which offer up to 18 hours of state-mandated assessor continuing education credits at an economical price.
- Continued the Marshall & Swift Valuation Service connection to assist our CAMA system in the development of the commercial cost approach.
- One Appraiser was awarded a scholarship from the Wisconsin Association of Assessing Officers and attended a week-long International Association of Assessing Officers Course on Property Assessment. The Appraiser successfully passed the course. IAAO courses are necessary for professional designations which are highly desirable.
- Published articles in the City Newsletter (Wausau Works) and in a publication of the Wisconsin Association of Assessing Officers (AVOW).
- Maintain current photos for properties as part of the City's Emergency Management Initiative.
- We continue to concentrate on cross-training of staff to aid our efficiencies as our city workforce continues to shrink.
- We continue to use the appraiser's laptops out in the field during our annual review process. This process is performed at least twice in re-valuation years and once in non-revaluation years.
- The entire staff has access to strategic reports & other information through the use of the "O" Drive.
- The Appraisal Staff will be attending the League of WI Municipalities conference in Oconomowoc in September. We receive 21-30 hours of state-mandated assessor continuing education credits at an economical cost.
- We continue to use our Zebra Printer to print mailing labels and description labels for our files.
- The Department is continuously updating our Standard Operating Procedures Manual.
- For 2014, our Statements of Personal Property were once again printed internally. This consolidates the state forms with the mailing labels making the process faster, cheaper and more efficient.
- Successfully completed year two of our new governmental collaboration with the City of Schofield of a three year contract to provide assessment services for the years 2013-2015.
- An RFP for new CAMA software was researched, developed and published. Proposals were received and a new software package was selected using criteria established by the RFP. Conversion of current electronic assessment data into the new software has begun.
- Completed the state-mandated USPAP compliant report (AAR).
- Continued projects in preparation for our 2015 "City-Wide Revaluation."

2015 GOALS AND OBJECTIVES:

- Implement new CAMA software as our software provider will no longer support our system or provide any updates or enhancements and we are scheduled for city-wide revaluations in Schofield and Wausau for 2015 as mandated by the State.
- Explore the use of "Tablets" for appraisers. The ability to complete paperwork out in the field will save time in the office for the appraiser, allow more information to be available to the taxpayer while viewing their property, and cut back on paper shuffling to make a record change.
- We will complete all projects which are necessary for our 2015 "City-Wide Revaluation." We have estimated a minimum of two years of preparation are needed to statutorily meet the requirements of a "City-Wide Revaluation."
- Continue to explore the possibility to collaborate with other municipalities for assessment services.
- Train our three new appraisers who were hired to replace positions vacated due to retirements and career advancements.
- Train all staff on use of new CAMA software.
- Work with CCITC to consolidate our LRS & new 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 2015 Revaluation and 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.
- 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								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 528,858	\$ 559,383	\$ 593,999	\$ 593,999	\$ 567,615	\$ 573,316	\$ 573,318	\$ 565,710
Contractual Services	12,734	11,060	15,000	15,000	13,872	11,060	13,036	13,036
Supplies & Expense	14,225	14,717	17,048	17,048	16,715	14,717	15,161	15,161
Fixed Charges	1,997	1,646	3,000	3,000	2,000	1,646	2,000	2,000
Total Expenses	\$ 557,814	\$ 586,806	\$ 629,047	\$ 629,047	\$ 600,202	\$ 600,739	\$ 603,515	\$ 595,907
Intergovt Charges	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ 24,300	\$ 24,300	\$ 24,300	\$ 24,300
Total Revenues	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ 24,300	\$ 24,300	\$ 24,300	\$ 24,300

HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2015 budget provides for the 2 additional full time assessors hired this year and the elimination of the technician and part-time positions. The budget reflects the costs associated with the revaluation work and office and training related costs for the expanded workforce.

DEPARTMENT STATISTICS:

For the 2014 Assessment Year, there were 17,103 total parcels: 13,302 Residential Properties, 1,292 Commercial Properties, 59 Agricultural Properties, 3 Agricultural Forest Properties, 9 Productive Forest, 4 Other Properties, 3 Managed Forest Property, 4 Undeveloped Properties, 589 Exempt Properties, 83 Manufacturing Properties, 56 Manufacturing Personal Property Accounts 1,517 Personal Property Accounts and 182 Mobil Homes lots.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2015	\$595,907	(\$33,140)	-5.27%
2014	\$629,047	\$0	0.00%
2013	\$629,047	\$66,061	11.73%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE	
		DOLLAR	PERCENT
2015	\$24,300	\$0	0.00%
2014	\$24,300	\$300	1.25%
2013	\$24,000		New revenue

HUMAN RESOURCES

ORGANIZATIONAL OBJECTIVE:

We provide customer-driven, service-oriented programs and services to support the City in staffing a highly productive and well-qualified workforce.

MISSION:

Enhance current and future organizational effectiveness by increasing employee’s ability to maximize performance and deliver high quality service.

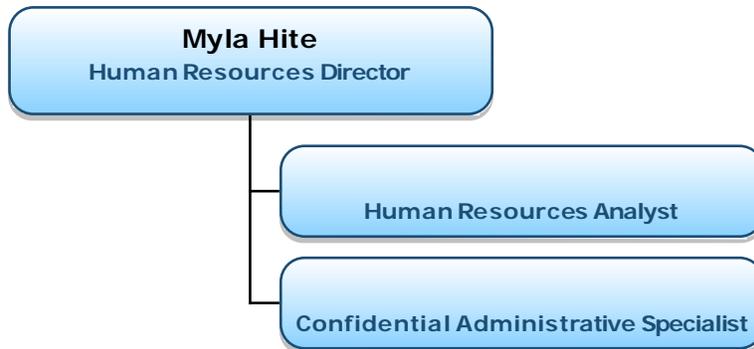
DEPARTMENTAL RESPONSIBILITIES:

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. Support the workforce of City Department’s so they can properly focus on their operational objectives delivering services to the Community.
2. Provide the full array of one-stop Human Resources service (recruitment to departure) and enhance the work life of City staff while conforming to the regulatory environment.
3. Provide value added services to our customers and good value to the City.

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

FTE's	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	3.00	2.50	3.00	3.00	2.00	2.00	2.00	2.00	2.50	2.50

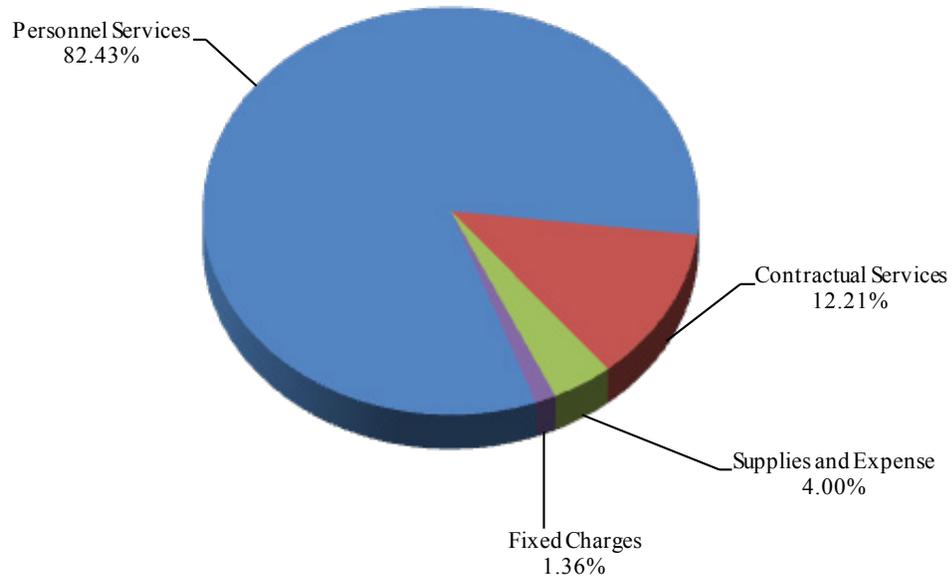
2014 ACCOMPLISHMENTS:

1. Implemented pay for performance plan for all employees not covered by union contracts.
2. Updated all job descriptions for all employees not covered by union contracts in preparation of the pay for performance plan.
3. Redesigning the employee evaluation process to incorporate workforce priorities.
4. Successfully worked with health insurance consultants to create a self-funded health plan.

2015 GOALS:

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

BUDGET:



BUDGET SUMMARY

	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 294,307	\$ 221,772	\$ 233,847	\$ 233,847	\$ 222,133	\$ 241,753	\$ 245,852	\$ 242,287
Contractual Services	45,849	66,553	48,000	48,000	70,400	66,553	35,900	35,900
Supplies and Expense	12,669	13,142	11,750	11,750	7,755	13,142	11,750	11,750
Fixed Charges	9,438	3,953	-	-	3,840	3,953	4,000	4,000
Total Expenses	\$ 362,263	\$ 305,420	\$ 293,597	\$ 293,597	\$ 304,128	\$ 325,401	\$ 297,502	\$ 293,937

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for the transfer of the shared position with the Mayor’s office to the department full time. Reliance on contractual services support will decrease.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$293,937	\$340	0.12%
2014	\$293,597	\$13,960	4.99%
2013	\$279,637	(\$68,207)	-19.61%
2012	\$347,844	\$67,998	24.30%
2011	\$279,846	\$3,102	1.12%
2010	\$276,744	\$54,459	24.50%
2009	\$222,285	(\$42,225)	-15.96%
2008	\$264,510	\$18,133	7.36%
2007	\$246,377	\$42,950	21.11%
2006	\$203,427	(\$3,490)	-1.69%
2005	\$206,917	(\$8,686)	-4.03%

CITY ATTORNEY

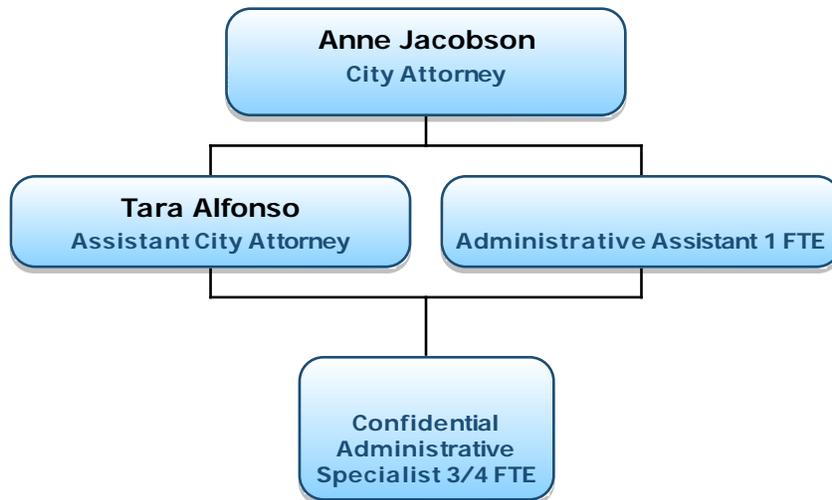
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	3.75	3.75	3.75	3.25	3.25	3.25	2.00	4.00	4.00	3.75

2014 ACCOMPLISHMENTS:

Litigation:

Nowell v. City of Wausau, successful landmark Wisconsin Supreme Court decision related to alcohol licensing
Settlement of Koble Investments LLC v. City of Wausau (sewer back up and sink hole case)
Continuation of Tax Litigation/Board of Appeals in Walgreens and Sears cases
Defense of new Tax Litigation/Board of Appeals for Applebee's, CVS Pharmacy and Associated Bank
Defense of Rental Licensing Case in Circuit Court, BC II Properties LLC v. City of Wausau.
City of Wausau v. Amanda Williams (petition to euthanize pit bull that attacked a citizen and killed her dog)
Handle first two rent abatement cases filed under City's Rent Abatement Ordinance

Ordinances:

Cell Phone Prohibition
Honey Bee Keeping Ordinance
Instant Citation of Housing Violation Program
Re-create Bow Hunting Ordinance
Escort Licensing
Prostitution Prohibition

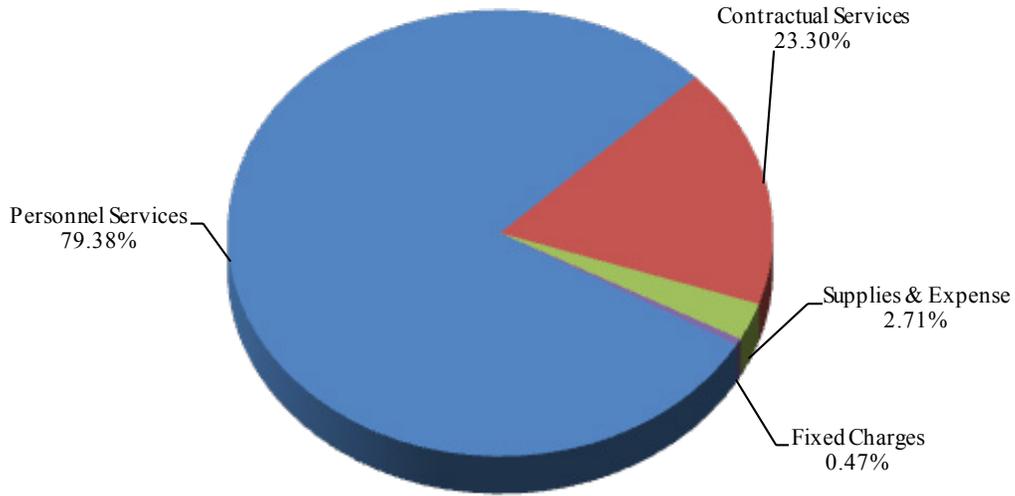
Other:

Assume processing of claims filed against the City
Revision and implementation of new lease, and House Rules and Policies for Community Development Authority
Negotiate and draft Purchase of Animal Impoundment Services Agreement with Humane Society of Marathon County, Inc. – non-dog strays
Negotiate and draft Municipality Held for Cause Services Agreement with Humane Society of Marathon County, Inc.

2015 GOALS AND OBJECTIVES:

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

BUDGET:



BUDGET SUMMARY

	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 325,529	\$ 358,186	\$ 375,610	\$ 375,610	\$ 379,940	\$ 393,079	\$ 393,079	\$ 387,920
Contractual Services	119,909	140,494	118,600	118,600	93,350	140,494	118,370	86,370
Supplies & Expense	12,610	12,592	12,866	12,866	12,315	12,592	13,409	13,409
Fixed Charges	2,154	1,955	1,825	1,825	1,825	1,955	2,326	2,326
Total Expenses	\$ 460,202	\$ 513,227	\$ 508,901	\$ 508,901	\$ 487,430	\$ 548,120	\$ 527,184	\$ 490,025
Fines/forfeitures	\$ 1,265	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Total Revenues	\$ 1,265	\$ -		\$ -				

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for hiring an intern and legal services account has been reduced by \$32,000.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$490,025	(\$18,876)	-3.71%
2014	\$508,901	\$94,002	22.66%
2013	\$414,899	\$41,288	11.05%
2012	\$373,611	(\$4,832)	-1.28%
2011	\$378,443	(\$474)	-0.13%
2010	\$378,917	(\$17,080)	-4.31%
2009	\$395,997	(\$9,305)	-2.30%
2008	\$405,302	\$44,798	12.43%
2007	\$360,504	\$13,565	3.91%
2006	\$346,939	\$25,304	7.87%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$0	\$0	0.00%
2014	\$0	\$0	0.00%
2013	\$0	\$0	0.00%
2012	\$0	\$0	0.00%
2011	\$0	\$0	0.00%
2010	\$0	\$0	0.00%
2009	\$0	(\$600)	-100.00%
2008	\$600	\$0	0.00%
2007	\$600	\$0	0.00%
2006	\$600	(\$600)	-50.00%

MUNICIPAL COURT

MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

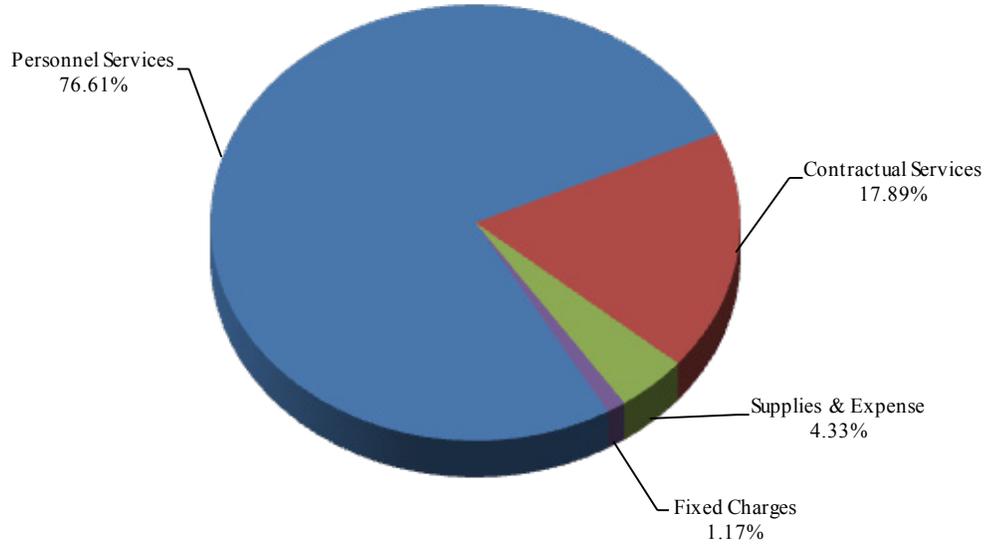
2014 ACCOMPLISHMENTS:

1. Worked with staff to incorporate State of Wisconsin citation numbering system within court software.

2015 GOALS AND OBJECTIVES:

1. Implement new imaging system for court files.
2. Develop requirements and project charter for the purchase of new court software.

BUDGET:



BUDGET SUMMARY									
	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Personnel Services	\$ 95,406	\$ 95,340	\$ 95,733	\$ 95,733	\$ 98,928	\$ 99,377	\$ 99,378	\$ 98,459	
Contractual Services	24	24	23,050	23,050	23,000	24	23,000	23,000	
Supplies & Expense	4,166	5,060	4,203	4,203	6,255	5,060	5,570	5,570	
Fixed Charges	1,947	1,297	1,900	1,900	1,350	1,297	1,500	1,500	
Grants & Contributions	23,000	23,000			-	23,000	-	-	
Capital Outlay	45		45	45	-	-	45	-	
Total Expenses	\$ 124,588	\$ 124,721	\$ 124,931	\$ 124,931	\$ 129,533	\$ 128,758	\$ 129,493	\$ 128,529	
Fines/Forfeitures	\$ 386,871	\$ 353,662	\$ 405,000	\$ 405,000	\$ 382,000	\$ 353,662	\$ 398,000	\$ 398,000	
Total Revenues	\$ 386,871	\$ 353,662	\$ 405,000	\$ 405,000	\$ 382,000	\$ 353,662	\$ 398,000	\$ 398,000	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget represents a status quo budget. The payment to the Boys and Girls Club for juvenile court is included in contractual services.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$128,529	\$3,598	2.88%
2014	\$124,931	\$2,132	1.74%
2013	\$122,799	\$1,724	1.42%
2012	\$121,075	(\$1,972)	-1.60%
2011	\$123,047	\$2,518	2.09%
2010	\$120,529	\$1,098	0.92%
2009	\$119,431	\$3,527	3.04%
2008	\$115,904	(\$3,602)	-3.01%
2007	\$119,506	\$6,487	5.74%
2006	\$113,019	\$10,406	10.14%

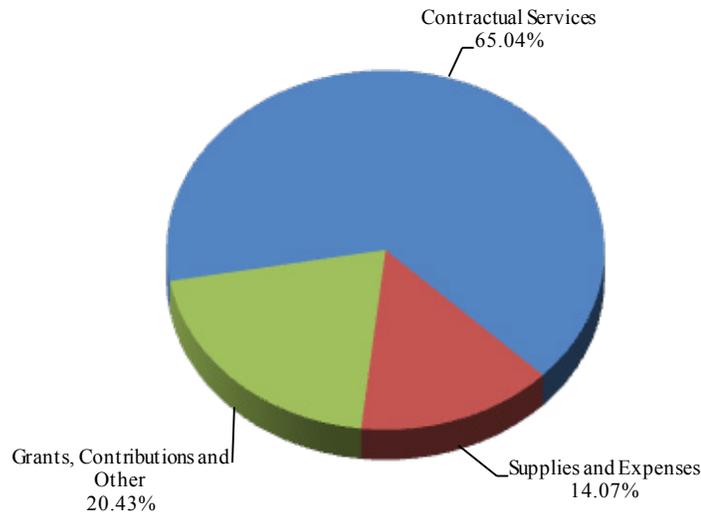
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$398,000	(\$7,000)	-1.73%
2014	\$405,000	\$35,000	9.46%
2013	\$370,000	\$59,500	19.16%
2012	\$310,500	\$0	0.00%
2011	\$310,500	\$5,000	1.64%
2010	\$305,500	\$0	0.00%
2009	\$305,500	\$0	0.00%
2008	\$305,500	\$0	0.00%
2007	\$305,500	\$0	0.00%
2006	\$305,500	(\$185,000)	-37.72%

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

	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	(\$6,870)							
Contractual Services	74,324	106,113	114,000	105,000	100,500	106,113	107,000	101,850
Supplies and Expenses	22,310	22,432	22,400	12,400	22,550	22,432	22,750	22,750
Grants, Contributions and Other	164,227	65,431	29,275	29,275	32,000	65,431	32,000	32,000
Total Expenses	\$ 253,991	\$ 193,976	\$ 165,675	\$ 146,675	\$ 155,050	\$ 193,976	\$ 161,750	\$ 156,600
Other Taxes	245,259	253,082	230,536	230,536	253,251	253,082	210,709	210,709
Intergovt Grants/Aids	5,550,727	5,425,951	5,377,679	5,377,679	5,421,881	5,425,951	5,400,611	5,400,611
Licenses/Permits	359,875	343,180	325,000	325,000	350,000	343,180	340,000	355,000
Public Charges	6,608	7,206	6,350	6,350	7,266	7,206	2,000	1,262
Intergovt Charges	842,406	944,506	887,300	887,300	946,047	944,506	942,225	946,969
Miscellaneous	477,985	104,014	512,900	512,900	502,210	104,014	502,210	502,199
Other Sources	1,843,982	1,895,712	2,068,494	2,068,494	2,068,494	1,895,712	1,912,000	1,897,000
Total Revenues	\$ 9,326,842	\$ 8,973,651	\$ 9,408,259	\$ 9,408,259	\$ 9,549,149	\$ 8,973,651	\$ 9,309,755	\$ 9,313,750

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2015 budget reflects historical spending. Grants, contributions and other represent bad debt expense along with the five year payments required by State Statutes for annexations.

BUDGET HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$156,600	(\$9,075)	-5.48%
2014	\$165,675	\$0	0.00%
2013	\$165,675	(\$78,825)	-32.24%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$9,313,750	(\$94,509)	-1.01%
2014	\$9,408,259	\$0	0.00%
2013	\$9,408,259	\$180,515	1.96%
2012	\$9,227,744	(\$625,432)	-6.35%
2011	\$9,853,176	(\$390,195)	-3.81%
2010	\$10,243,371	(\$612,940)	-5.65%
2009	\$10,856,311	\$94,649	0.88%
2008	\$10,761,662	\$224,187	2.13%
2007	\$10,537,475	\$325,259	3.19%
2006	\$10,212,216	\$370,081	3.76%

POLICE DEPARTMENT

MISSION:

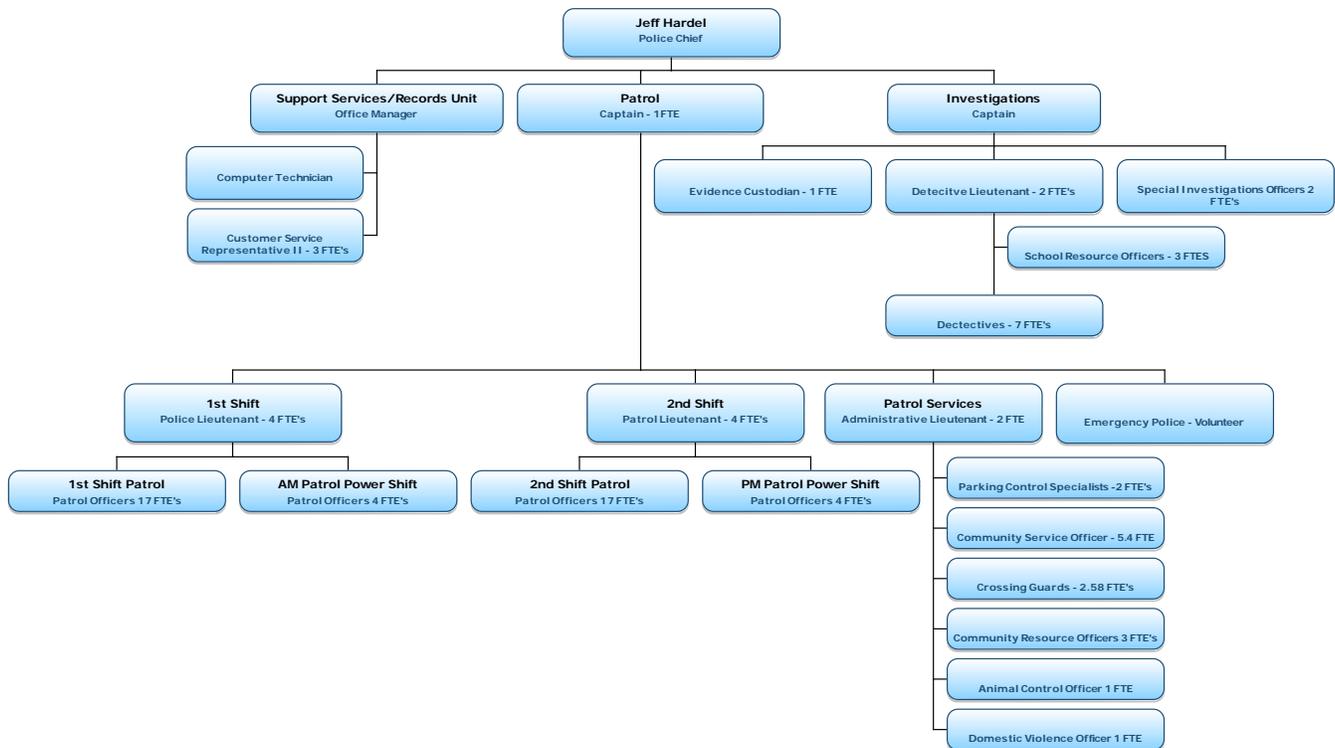
The Wausau Police Department strives for excellence in policing by partnering with the community to enhance the quality of life.

DEPARTMENTAL RESPONSIBILITIES:

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

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	83.00	81.00	79.00	76.50	80.25	80.25	83.75	83.75	79.75	78.75

2014 ACCOMPLISHMENTS:

The WPD budget has been thoroughly reviewed for maximization of efficiency and effectiveness in achieving our Department goals and the outcomes outlined by our Community. Analyzing some of our accomplishments will give a more clear understanding of our outcomes for 2014:

- Landlord Notification Letters – 648 as of July
- Residences declared “Chronic Nuisance Prémises” – 15 as of July, and we have declared several in August
- One property owner was cited for “Chronic Nuisance Prémises”

Community Service Officers (CSO's) - Demonstrating Efficient Use of Resources

- Issued 28 “Notice of Property Violation” citations for non-structural property inspection violations
- Contacted hundreds (estimated 300 by inspections) of residents regarding inspection violations. Most of the issues have been resolved as a result of the communication/warning notices from the CSOs
- Inspected hundreds (300 complaints and most have been rechecked = 500-600 checks) of addresses and made contact with many residents in reference to “grass or weeds too long” complaints called into inspections

Using CSOs to check on these complaints and having them deal with observed issues before they become complaints to inspections has significantly reduced the burden on inspections. In addition, this is a wise use of taxpayer money. We pay a CSO a great deal less than the trained inspectors and therefore are utilizing our resources efficiently.

2015 GOALS AND OBJECTIVES:

The Wausau Police Department (WPD) is proud to submit our 2015 budget. The investments our community makes in the WPD provide substantial outcomes for our City and community. We remain committed to our core values and dedicated to the community as work to achieve our department goals while continually evaluating community needs.

To maintain and continue achieving success, it is necessary for us to invest in our infrastructure. This begins with the need to revise and update our policy and procedure manual. These operating guidelines provide standards that we are committed to as a Department. At the very least, having a current policy and procedure manual provides:

- Direction and guidance for our team
- Incorporates industry best practices for maximizing effectiveness and efficiencies
- Reduces liability for the City of Wausau

We have assigned two Lieutenants to research, update and complete this important project. While WPD readily responds to over 53,000 service calls per year, this project is important to dedicate time and resources to complete.

Community Resource Officers (CRO's) - Utilizing efficient resources and recruitment strategies

CRO's have contact with landlords/property owners multiple times per week. The proactive conversations include discussions on:

- Abatement of issues
- WPD resource information regarding their issues/problems
- Discussion regarding drug dealing at their properties
- Sharing of the City of Wausau expectation regarding their responsibilities as property owners.

We are also working on creating an information sharing program with Inspections. We need to find an efficient method of utilizing their data when enforcing the Chronic Nuisance Property ordinance. This has proven to be extremely time consuming for the CRO Officers. As we discussed, another CRO assigned to the Unit for Neighborhood Groups and Nuisance Enforcement would solve many of our staffing needs in this area.

DEPARTMENT STATISTICS:

We are unable to provide the number of Officer Responses, as the Marathon County Communications Center underwent an upgrade in April of 2013. An interface between the two systems was not perfected and this statistic is unavailable.

2015 BUDGET CHANGES:

Domestic Violence Grant

In the past, we had received approximately \$84,000 per year from the Department of Justice regarding the Domestic Violence Officer's position. The grant ended as of 6/30/2014. We are waiting to hear if they will be opening up a new grant cycle for this position.

Wage Reimbursement

There are a number of events in which event organizers request extra off duty personnel to provide security for their events. In recent years the request for additional security has decreased, thus the revenue has gone down. We are expecting revenue in the amount of \$16,000, down approximately \$60,000 from past years.

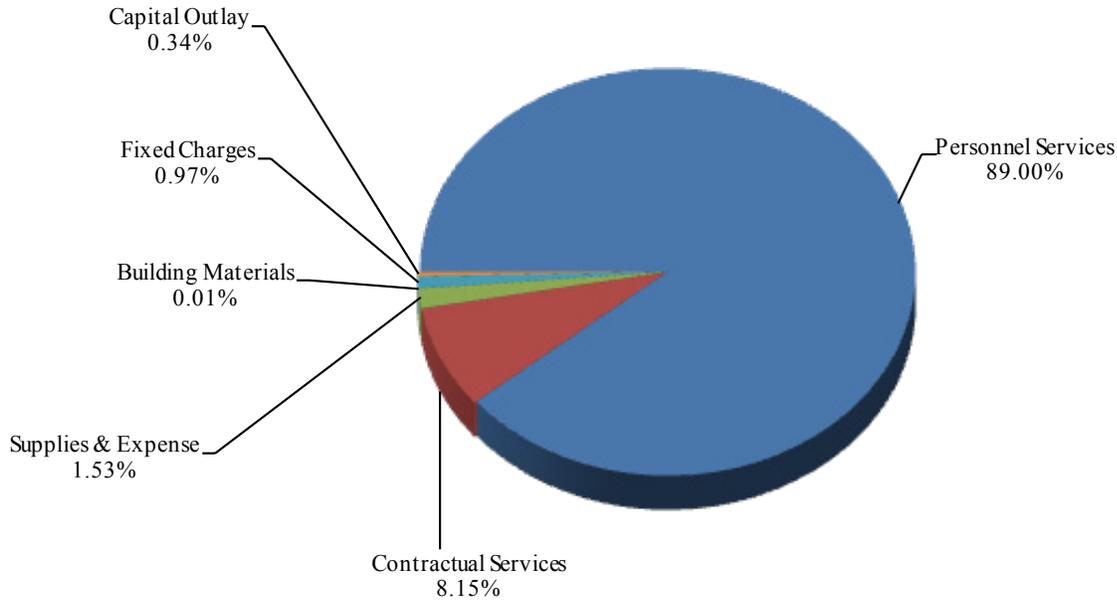
Capital Equipment

This year we are asking for less money in the Capital Equipment account. We replaced 59 body armor vests (bullet proof vests) in 2014 and will only need to replace eight in 2015. We apply each year for a grant that reimburses one half the cost of the body armor. The net reduction is approximately \$15,000.

Community Resource Officer

With the help of the Alexander Foundation's officer funding, we have created a Community Resource Officer unit. This unit has been very instrumental in drug enforcement. However, with any new program there are supplies and equipment associated with it. We have added \$5,000 for surveillance equipment for this new unit.

BUDGET:



BUDGET SUMMARY

	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 7,428,801	\$ 7,742,998	\$ 7,680,757	\$ 7,680,757	\$ 7,374,613	\$ 8,017,869	\$ 7,861,238	\$ 7,986,875
Contractual Services	763,425	671,182	726,215	726,215	716,495	671,182	758,612	730,991
Supplies & Expense	110,608	102,392	137,881	137,881	132,981	102,392	169,758	137,270
Building Materials		686	800	800	400	686	800	800
Fixed Charges	76,850	86,910	71,000	71,000	54,315	86,910	86,900	86,900
Capital Outlay	33,618	83,364	40,846	55,721	55,221	83,364	30,700	30,700
Total Expenses	\$ 8,413,302	\$ 8,687,532	\$ 8,657,499	\$ 8,672,374	\$ 8,334,025	\$ 8,962,403	\$ 8,908,008	\$ 8,973,536
Intergvtl Grants/Aids	\$ 206,105	\$ 211,547	\$ 204,000	\$ 211,437	\$ 172,750	\$ 211,547	\$ 123,834	\$ 123,834
Public Charges	19,795	23,383	21,000	21,000	32,400	23,383	31,000	31,000
Intergvtl Charges	299,879	304,619	375,506	375,506	382,791	304,619	382,791	413,399
Miscellaneous	16,426	94,337	157,100	157,100	129,399	94,337	34,712	109,712
Other Financing Sources	87,743	29,290	-	-	-	29,290	-	-
Total Revenues	\$ 629,948	\$ 663,176	\$ 757,606	\$ 765,043	\$ 717,340	\$ 663,176	\$ 572,337	\$ 677,945

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for two additional police officers. These positions are funded by the School District \$30,614 and a one year payment from the Alexander Foundation of \$75,000 and the balance through General Property Taxes \$51,023. The level of Janitorial Services have been reduced to provide budget relief.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$8,973,536	\$316,037	3.65%
2014	\$8,657,499	\$234,170	2.78%
2013	\$8,423,329	(\$151,071)	-1.76%
2012	\$8,574,400	\$25,273	0.30%
2011	\$8,549,127	\$240,997	2.90%
2010	\$8,308,130	(\$24,077)	-0.29%
2009	\$8,332,207	\$566,159	7.29%
2008	\$7,766,048	\$492,468	6.77%
2007	\$7,273,580	\$346,119	5.00%
2006	\$6,927,461	\$479,302	7.43%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$677,945	(\$79,661)	-10.52%
2014	\$757,606	\$116,458	18.16%
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%

FIRE DEPARTMENT

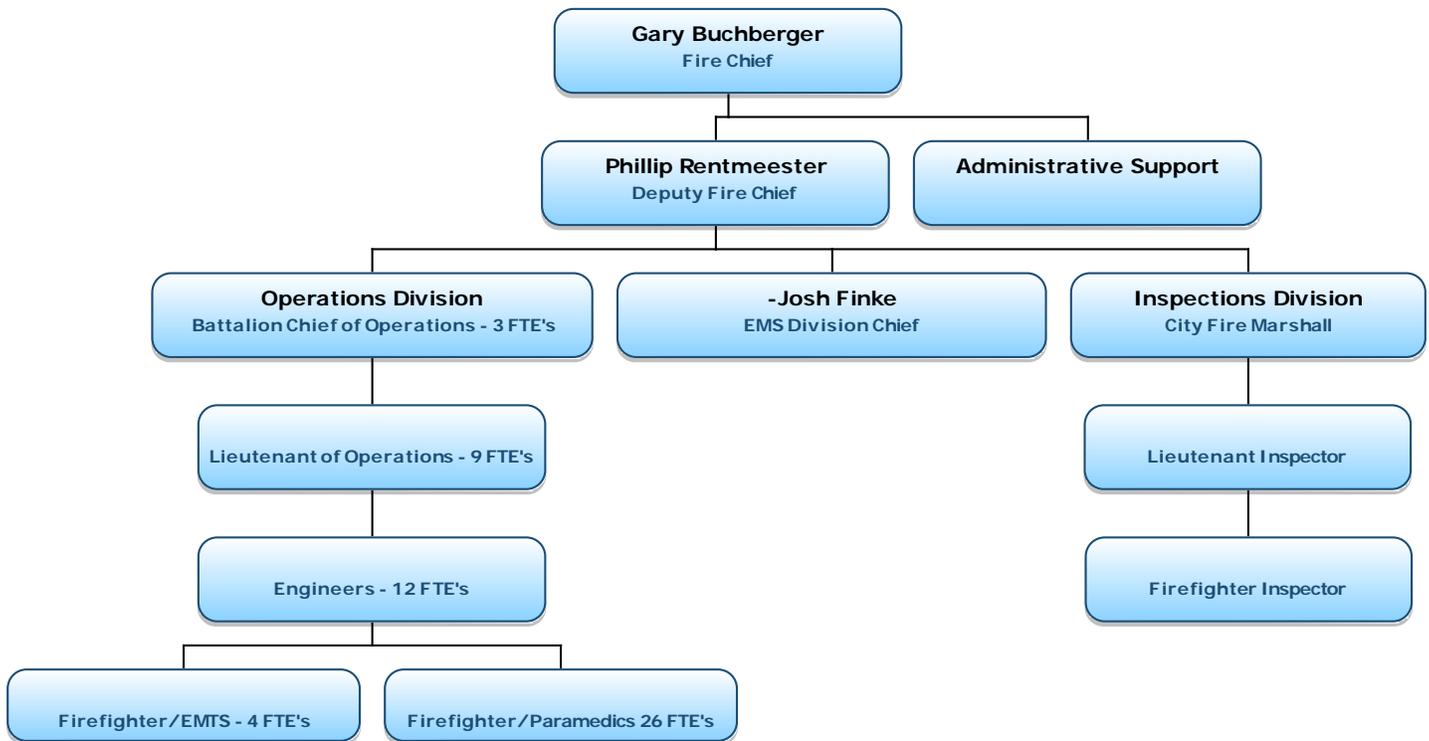
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	60.00	60.00	60.00	60.00	60.00	60.00	59.00	59.00	59.00	60.00

2014 ACCOMPLISHMENTS:

- Provided rapid, effective professional services in all circumstances.
- Maintained an exceptional cardiac arrest survival rate.
- The minimum staffing level was restored to fifteen personnel.
- Received the Mission Lifeline Award from the American Heart Association for our pre-hospital care of those suffering from a myocardial infarction.
- Nine Department members completed specific course work to become Critical Care Paramedics.
- Successful recruitment process to hire four new entry level positions and a fire chief.
- Honor Guard presence at several different ceremonial events.
- Received a grant from TransCanada for the purchase of a rescue manikin in the amount of \$2,500.
- Provided emergency services standby at several City special events.
- Launched a tactical emergency medical support (TEMS) team to respond with and support law enforcement's special weapons and tactics (SWAT) team.
- Conducted an in-house Hazmat Technician course after receiving a \$6,000 grant from Wisconsin Emergency Management.
- Participated in 846 training classes resulting in 16,632 hours of training; to include all Department specialties.
- Conducted nine fire investigations in 2013; investigations for 2014 are pending.
- Through the Department's Fire Prevention and Education programs 4338 children and 680 adults were educated about fire safety at local schools and daycares.
- During Fire Prevention month the Wausau School District was exposed to fire safety by means of the Fire Safety House program, which was presented to all first, third and fifth grade students with second and fourth grade students receiving education focused on fire prevention; 5553 children and 1626 adults were impacted during the 2013-14 school year.
- Completed 4,105 commercial building inspections resulting in 7 legal citations and 162 special inspections in 2013. Wausau Fire Department received almost \$95,000 in fire insurance revenues in the form of 2% dues. Statistics for 2014 are pending.
- Organized and coordinated several live house burns in the City of Wausau providing real live fire training to not only members of the Wausau Fire Department but also area fire departments.
- Worked closely with EFI Global to organize a two day, hands-on fire investigation class for fire investigators employed by insurance agencies and fire departments throughout the state of Wisconsin.
- Enhanced communications by implementing a morning briefing for all line personnel.
- Department revenues in 2013 totaled almost \$1,500,000; \$1,375,000 from EMS and additional \$123,000 from fire responses, burning permits, inspection fees, etc.
- Responded to 4436 EMS requests and 2100 related to fire response.
- Wausau Fire Department participated in the "Fill the Boot" campaign and was successful in raising \$3,500 for MDA through donations.

2015 GOALS AND OBJECTIVES:

- Successfully create a strategic plan for the Wausau Fire Department.
- Become successful in the implementation of MABAS.
- Evaluate position job descriptions to make certain they are accurate.
- Develop a means to decrease the number of emergent EMS responses in an effort to increase safety for the community and our personnel.
- Craft and implement a successor program for Wausau Fire Department.
- Successful upgrade of current reporting software; Firehouse.
- Define the pros and cons of an internship program.
- Develop an enhanced cardiac arrest program including the Pulse Point App.
- Create protocol and procedure for bariatric patients and invest in appropriate equipment to increase safety of our patients and personnel.
- Implement a community paramedic program.

FIRE DEPARTMENT

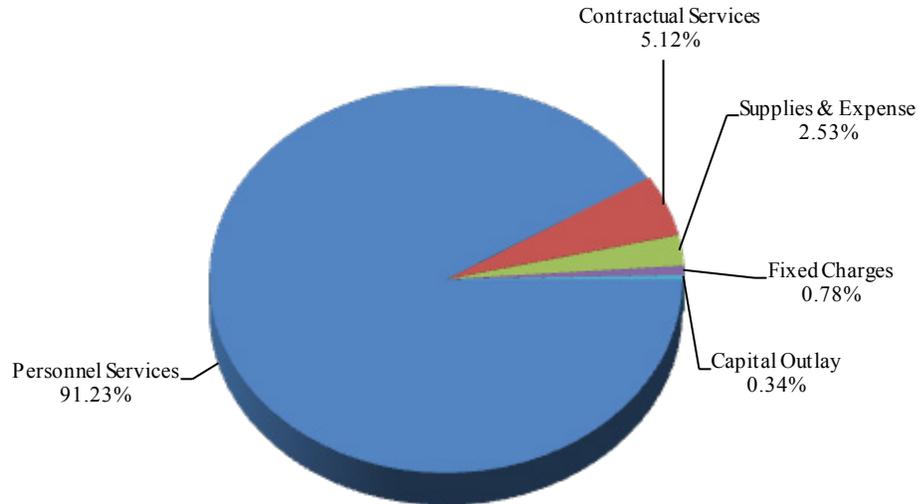
- Continue actively training our community members in cardiopulmonary resuscitation (CPR).
- Develop and implement a mentorship program for all positions.
- Research and purchase a rescue vehicle.
- Continue to support the City with special events specific to planning, inspections and emergency stand-by.
- Recruit and hire personnel most suited for the Wausau Fire Department.
- Continue to successfully educate our community through the many fire prevention programs offered by the Wausau Fire Department.
- Determine a more effective manner in developing pre-incident plans.
- Aggressively educate our personnel through both internal and external trainings.
- Continue to provide the annual Fire Safety House Program and Fire Prevention discussions with first through fifth grade children in all Wausau area public and private schools.
- Develop guidelines and standard operating procedures for the Honor Guard.

DEPARTMENT STATISTICS:

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Fire Responses	2100	1618	1493	1333	1285	1437	1393	1433	1478	1455	1648
Emergency Responses	4436	4311	4224	4161	4074	4617	4185	4003	3734	3565	3350
Inspections	4105	3922	3919	4004	3951	3640	4043	4018	4438	3816	4183

FIRE DEPARTMENT

BUDGET:



BUDGET SUMMARY								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 5,850,024	\$ 5,815,749	\$ 5,792,738	\$ 5,792,738	\$ 5,912,893	\$ 5,905,131	\$ 5,905,131	\$ 5,859,854
Contractual Services	305,671	315,752	284,367	284,367	357,047	315,752	328,833	328,833
Supplies & Expense	154,300	158,234	152,313	152,313	159,958	158,234	162,799	162,799
Fixed Charges	48,167	52,982	56,878	56,878	50,297	52,982	49,982	49,982
Capital Outlay	44,570	49,103	21,080	21,080	16,755	49,103	22,000	22,000
Total Expenses	\$ 6,402,732	\$ 6,391,820	\$ 6,307,376	\$ 6,307,376	\$ 6,496,950	\$ 6,481,202	\$ 6,468,745	\$ 6,423,468
Intergvtl Grants/Aid	\$ 94,696	\$ 93,216	\$ 95,000	\$ 95,000	\$ 104,834	\$ 93,216	\$ 105,000	\$ 105,000
Public Charges	1,428,022	1,316,236	1,403,775	1,403,775	1,345,500	1,316,236	1,346,200	1,346,200
Intergvtl Charges	96,105	23,371	15,960	15,960	15,942	23,371	15,942	15,942
Miscellaneous		15,000			2,500	15,000		
Other Financing Sources		6,790				6,790		
Total Revenue	\$ 1,618,823	\$ 1,454,613	\$ 1,514,735	\$ 1,514,735	\$ 1,468,776	\$ 1,454,613	\$ 1,467,142	\$ 1,467,142

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget includes increased utility costs to reflect current provider rates. Maintenance charges and motor pool charges have increased to reflect historical charges. The training budget was increased to support continued staff learning. One vacant firefighter position will remain open for seven months of the year to provide one time savings to the budget.

FIRE DEPARTMENT**BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$6,423,468	\$116,092	1.84%
2014	\$6,307,376	(\$44,366)	-0.70%
2013	\$6,351,742	(\$208,898)	-3.18%
2012	\$6,560,640	\$120,111	1.87%
2011	\$6,440,529	\$198,019	3.17%
2010	\$6,242,510	\$194,669	3.22%
2009	\$6,047,841	\$407,377	7.22%
2008	\$5,640,464	\$96,396	1.74%
2007	\$5,544,068	\$249,315	4.71%
2006	\$5,294,753	\$181,000	3.54%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$1,467,142	(\$47,593)	-3.14%
2014	\$1,514,735	\$11,473	0.76%
2013	\$1,503,262	\$22,012	1.49%
2012	\$1,481,250	\$166,080	12.63%
2011	\$1,315,170	\$0	0.00%
2010	\$1,315,170	(\$214,014)	-14.00%
2009	\$1,529,184	\$311,195	25.55%
2008	\$1,217,989	\$81	0.01%
2007	\$1,217,908	\$33,272	2.81%
2006	\$1,184,636	\$119,238	11.19%

PUBLIC WORKS DEPARTMENT

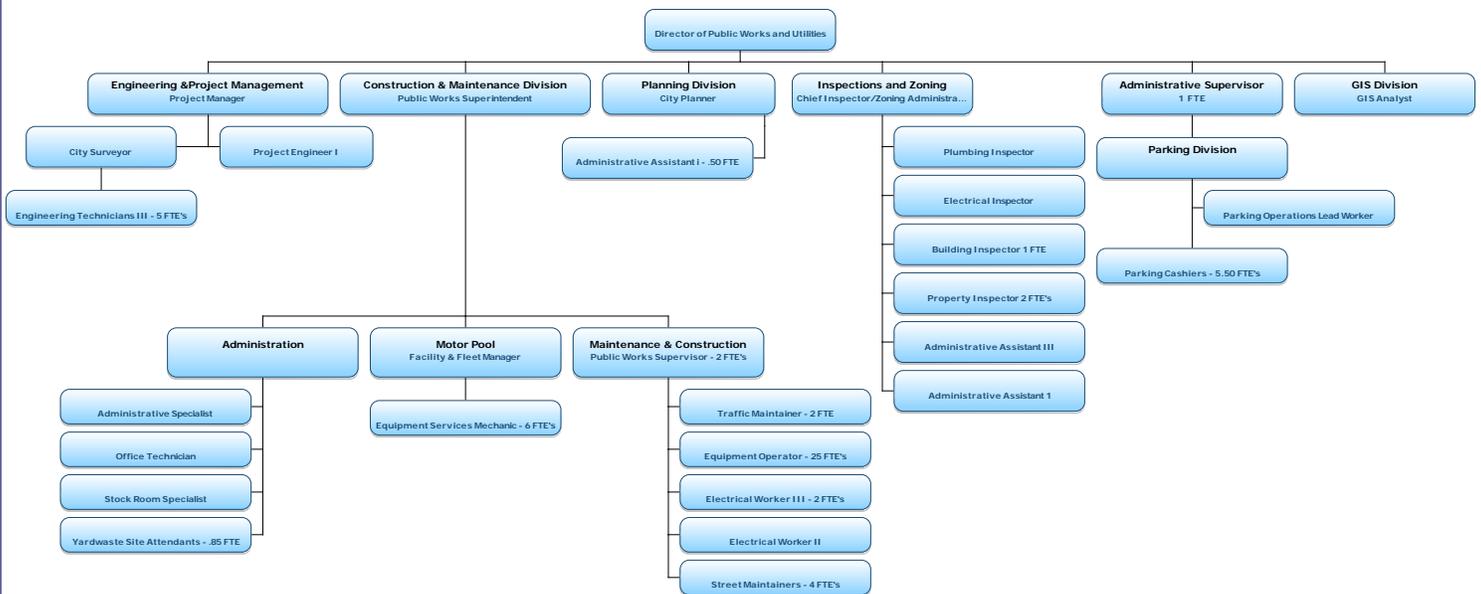
MISSION:

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	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	68.50	69.00	67.50	67.50	69.35	73.85	74.50	76.85	76.00	79.00

2014 ACCOMPLISHMENTS:

ENGINEERING/PROJECT MANAGEMENT

- Designed, constructed and administered approximately \$1.2 million in sanitary sewer and watermain installation and emergency repair work.
- Completed design, construction and administration of \$4.0 million in street improvement projects.
- Managed and administered approximately \$300,000 in the 2014 sidewalk rehabilitation project.
- Managed and administered approximately \$750,000 in asphalt overlay projects.
- Managed and administered approximately \$300,000 in concrete rehabilitation project.
- Managed and administered approximately \$100,000 in pavement marking project.
- Coordinated with DOT on reconstruction of CTH U/K and Grand Avenue.
- Coordinated with DOT on design for reconstruction of Stewart Avenue.
- Assisted the Park Department in continued design of the River Edge Trail.
- Assisted the Park Department in the design of the Business Campus Trail project.
- Designed and bid Stinchfield Creek Trail and Bridge Project.
- 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.
- Managed the City storm sewer system which includes piping, outfalls and resident drainage concerns.
- Assisted numerous residents with storm water drainage issues.
- Inspected snow removal complaints.
- Performed traffic signal observations at various intersections in the City.
- Coordinated building maintenance and coordinated structural repairs on the four City-owned parking ramps.
- Provided staff assistance to the CISM Committee and Parking and Traffic Committee
- 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.
- Assisted in the implementation of new parking meter software.
- Completed an inventory of parking meters.

GIS DIVISION

- Created internal GIS web site for Police Department.
- Created several new feature classes for use with Police web site.
- Updated Fire Department maps for shared assistance.
- Created city wide feature class for light poles.
- Updated CTH U and CTH K interchange on system mapping.
- Modified and updated Fire Department pre-plan maps and NIFR code maps.
- Updated official city map books (house number, zoning, etc).
- Converted all coverage data (house numbers, etc) to SDE or file geodatabase.
- Completed over 180 map requests from the public, City departments and other public agencies.
- Converted all shapefile data to file geodatabase for better performance and current.
- Managed and administered the web (ccdnt161) and data server (ccdnt162).
- Retire web and data servers (ccdnt161 and ccdnt162).
- Migrated GIS data and services to virtual servers (vmware).
- Managed and administered the web and data server (vmware)
- Upgraded clients and server to ArcGIS 10.2.2.
- Upgraded clients and server to PipeTech 6.0.19.
- Acquired ortho imagery at 2 inch resolution of downtown area.
- Created 3D modeling of downtown area.
- Procured ortho imagery at 3 inch resolution for the entire city. This was a collaboration with WROC and surrounding municipalities:
City of Schofield, Town of Rib Mountain, Village of Weston and Marathon County.

- Implemented Panasonic ToughPads with ArcGIS for utility departments

PLANNING DIVISION

- Processed numerous rezoning and conditional use petitions through the City Plan Commission and Common Council.
- Responded to scores of inquiries from citizens, city officials, developers, city staff, and others on a variety of topics, relating to planning, zoning, development, transportation, solid waste and other topics.
- Continued riverfront redevelopment planning, including administration of grants from the EPA, DNR, and County.
- Led the management team for three large City initiatives: (1) Thomas Street Corridor Master Plan; (2) Near West Side Streetscaping Plan; and (3) Citywide Urban Design Standards.
- Staffed a monthly citizen's advisory committee focused on improving bicycle and pedestrian accommodations; coordinated with city staff proposed improvements.

PUBLIC WORKS DEPARTMENT

- Worked with the Wausau Historic Preservation Commission to explore additional local landmarks and improve the existing historic districts.
- Led the implementation of new pavement markings on city streets for bicycles.
- Provided planning input into Wisconsin Department of Transportation projects within the city.
- Worked through the Metropolitan Planning Organization (MPO) to secure transportation funds (STP-Urban and LRIP) for city streets.
- Presented updates of City initiatives to community groups, such as Central Wausau Progress.
- Met with developers and business owners, as part of the City's management team, to plan for business growth.
- Assisted in annexation, subdivision, and redevelopment reviews.
- Provided professional city planning input into a variety of City initiatives, including the downtown parking study, and redevelopment of the Wausau Club and Sav-O Supply buildings.
- Initiated the update to the City of Wausau Comprehensive Plan and provided lead staff support for the project.
- 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 (CIP), Capital Improvements and Street Maintenance Committee (CISM), Economic Development Committee. Provided staff support for other committees as needed.

CONSTRUCTION & MAINTENANCE DIVISION

- Maintained high level of service, including winter maintenance which was the second coldest winter on record going back to 1895.
- Swept over 5,986 lane miles of street capturing 3,761 yards of sand and debris.
- Disposed of 512 ton of waste in the City's large item pick up from 3,233 households and recycled 3 ton of metal from 166 households.
- Operated the yard waste site serving 39,913 visits by residents and contractors for the recycling of brush and yard waste.
- 590 ton of hotmix asphalt and 115 ton coldmix asphalt was used to patch City streets and sidewalks.
- Set up and assisted with 21 special events.
- Demolished 12 structures for future development.
- Abated 6 properties by order of the Inspections Department.

INSPECTIONS

- Our division has continued to modernize our information technology systems. We have completed several scanning projects of commercial construction documents for building and HVAC permits and also completed scanning of rental registration documents. We continue to move towards purchasing a division wide software system that will streamline the permitting, inspection, violation, complaint tracking, and licensing processes.
- The property maintenance program has continued to evolve over the last several years. We have changed our noticing procedures to shorten time frames and move towards enforcement action more rapidly. More changes have occurred in the spring of 2014 with the addition of a second property inspector and utilization of the Community Service Officers.
- Coordination with the Police Department regarding chronic nuisance premise(s) and chronic nuisance landlords has started to make some headway into proactively combating problem residences.
- The building and plumbing inspectors have been successfully cross-trained to inspect all building trades. Starting in late summer 2013, they also started a clean sweep of the community working from the far north end to the central city.
- In 2013 we had a slight improvement in overall building permits. Commercial construction value continued to remain strong, while residential construction value lowered. The chart below summarizes the previous 4 year activities.

2015 GOALS AND OBJECTIVES:

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

PUBLIC WORKS DEPARTMENT

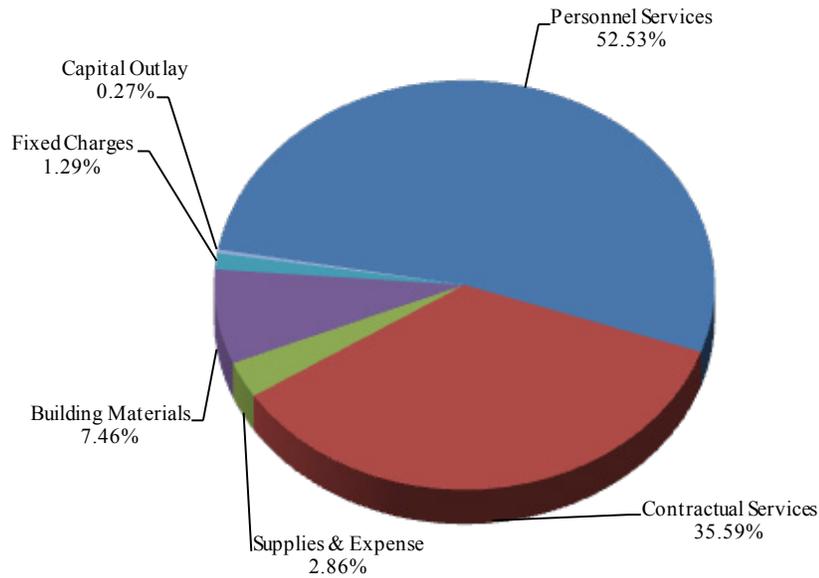
DEPARTMENT STATISTICS:

	2013	2012	2011	2010	2009	2008
Yardwaste Visits	39,913	34,322	30,038	50,616	49,834	46,000
Large Item Clean Up Waste Removal and Recycling	512	403	445	423	429	485
Stormwater Maintenance						
Catch Basins Cleaned	362	454	394	455	465	460
Catch Basins Reconstructed	48	31	25	33	71	165
Miles of Streets Swept	5,986	5,150	4,614	5,419	6,304	5,485
Yards of Sand Recovered during Sweeping	3,761	4,986	2,935	2,833	3,817	6,293
Street Maintenance						
Miles of Streets	211	211	211	211	211	211
Inches of Snowfall	83	53	75	42	41	77
Tons of asphalt applied to potholes	590	379	814	1,281	719	701
Events supported	21	26	26	24	25	17
Property Maintenance						
Number of weed/grass notices	123	76	62	72	79	75
Number of snow removal notices	132	45	98	93	53	97
Abatements	6					
Demolition						
Structures Demolished	12	23	24	15	17	5

	2013	2012	2011	2010	2009
Building Permits Issued					
Residential	920	903	827	943	600
Non-Residential	196	178	170	140	142
Total Construction Value (\$000)					
Residential	9,812	12,772	15,085	14,848	10,953
Non-Residential	51,571	44,076	18,599	16,506	21,018

PUBLIC WORKS DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 4,371,137	\$ 4,394,659	\$ 4,505,988	\$ 4,505,988	\$ 4,234,790	\$ 4,439,422	\$ 4,439,426	\$ 4,301,554
Contractual Services	2,804,542	2,898,508	2,862,643	3,042,871	3,338,024	2,898,508	3,084,937	2,914,431
Supplies & Expense	270,181	270,570	242,301	242,301	237,412	270,570	279,388	234,028
Building Materials	388,190	547,212	637,260	637,260	578,036	547,212	676,040	611,040
Fixed Charges	138,669	102,520	119,650	119,650	99,537	102,520	98,772	105,404
Contributions & Grants	3,929							-
Capital Outlay	21,719	34,259	26,500	29,500	20,100	34,259	25,670	22,670
Total Expenses	\$ 7,998,367	\$ 8,247,728	\$ 8,394,342	\$ 8,577,570	\$ 8,507,899	\$ 8,292,491	\$ 8,604,233	\$ 8,189,127
Intergvtl Grants/Aids	\$ 2,327,723	\$ 2,288,737	\$ 2,376,813	\$ 2,376,813	\$ 2,375,056	\$ 2,288,737	\$ 2,541,749	\$ 2,541,749
Licenses and Permits	236,310	213,161	238,525	238,525	188,730	213,161	227,140	227,140
Public Charges	81,991	147,699	85,500	85,500	142,620	147,699	89,500	89,500
Intergvtl Charges	242,239	45,309	224,400	224,400	57,851	45,309	44,700	44,700
Miscellaneous	17,930	9,353	1,500	1,500	5,500	9,353	4,000	4,000
Total Revenue	\$ 2,906,193	\$ 2,704,259	\$ 2,926,738	\$ 2,926,738	\$ 2,769,757	\$ 2,704,259	\$ 2,907,089	\$ 2,907,089

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget was reduced to meet the city’s overall budget goals. Reductions include: seal coat and chip seal projects were dramatically reduced, the elimination of the annual large item pick up, sand barrels located strategically within neighborhoods during the winter months will be eliminated with sand available only at the public works shop. In addition, a half time position created in the 2014 budget was eliminated, GPS will be removed from the fleet saving maintenance costs, janitorial services were reduced. The reduction will result in increased street

PUBLIC WORKS DEPARTMENT

maintenance deferral. In addition, a severe winter with many snowfalls could result in overspending in the motor pool budget and other areas where the budget level has eroded.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$8,189,127	(\$205,215)	-2.45%
2014	\$8,394,342	(\$18,234)	-0.22%
2013	\$8,412,576	(\$245,430)	-2.84%
2012	\$8,658,006	(\$102,206)	-1.17%
2011	\$8,760,212	\$198,999	2.32%
2010	\$8,561,213	\$1,402,803	19.60%
2009	\$7,158,410	\$423,365	6.29%
2008	\$6,735,045	\$151,004	2.29%
2007	\$6,584,041	\$383,933	6.19%
2006	\$6,200,108	\$277,124	4.68%

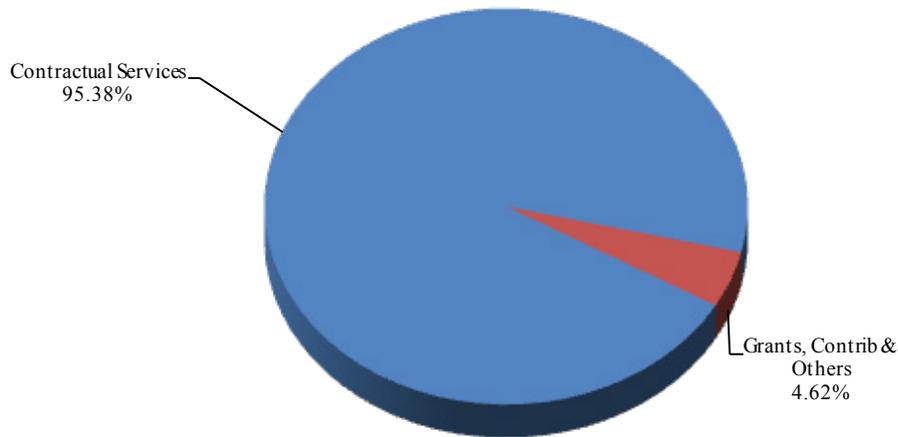
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$2,907,089	(\$19,649)	-0.67%
2014	\$2,926,738	\$165,888	6.01%
2013	\$2,760,850	\$169,568	6.54%
2012	\$2,591,282	(\$355,556)	-12.07%
2011	\$2,946,838	\$94,446	3.31%
2010	\$2,852,392	\$81,741	2.95%
2009	\$2,770,651	\$44,517	1.63%
2008	\$2,726,134	(\$50,070)	-1.80%
2007	\$2,776,204	\$131,490	4.97%
2006	\$2,644,714	\$166,080	6.70%

REFUSE COLLECTION

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Contractual Services	\$1,345,207	\$1,376,417	\$1,423,300	\$1,423,300	\$1,410,000	\$1,376,417	\$1,466,400	\$1,466,400
Grants, Contrib & Others	\$57,090	\$71,519	\$58,000	\$58,000	\$71,000	\$71,519	\$71,000	\$71,000
Total Expenses	\$ 1,402,297	\$ 1,447,936	\$ 1,481,300	\$ 1,481,300	\$ 1,481,000	\$ 1,447,936	\$ 1,537,400	\$ 1,537,400
Intergovernmental Charges for Services	\$ 27,961	\$ 44,191	\$ 28,407	\$ 28,407	\$ 44,191	\$ 44,191	\$ 44,191	\$ 44,191
Total Revenues	\$ 27,961	\$ 44,191	\$ 28,407	\$ 28,407	\$ 44,191	\$ 44,191	\$ 44,191	\$ 44,191

REFUSE COLLECTION

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2015 budget provides for \$71,000 in remediation cost obligations that are paid annually. In addition it reflects the one year extension after the completion of a five year contract with Advanced Disposal. The extension provides for a 4% increase along with additional increases if fuel prices or landfill taxes increase above certain standards.

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

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$1,537,400	\$56,100	3.79%
2014	\$1,481,300	\$84,631	6.06%
2013	\$1,396,669	\$57,799	4.32%
2012	\$1,338,870	\$80,000	6.36%
2011	\$1,258,870	\$90,870	7.78%
2010	\$1,168,000	(\$44,500)	-3.67%
2009	\$1,212,500	\$41,000	3.50%
2008	\$1,171,500	\$81,500	7.48%
2007	\$1,090,000	\$0	0.00%
2006	\$1,090,000	\$42,000	4.01%
2005	\$1,048,000	\$42,000	4.18%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$44,191	\$15,784	55.56%
2014	\$28,407	\$10,407	

PARK, RECREATION AND FORESTRY DEPARTMENT

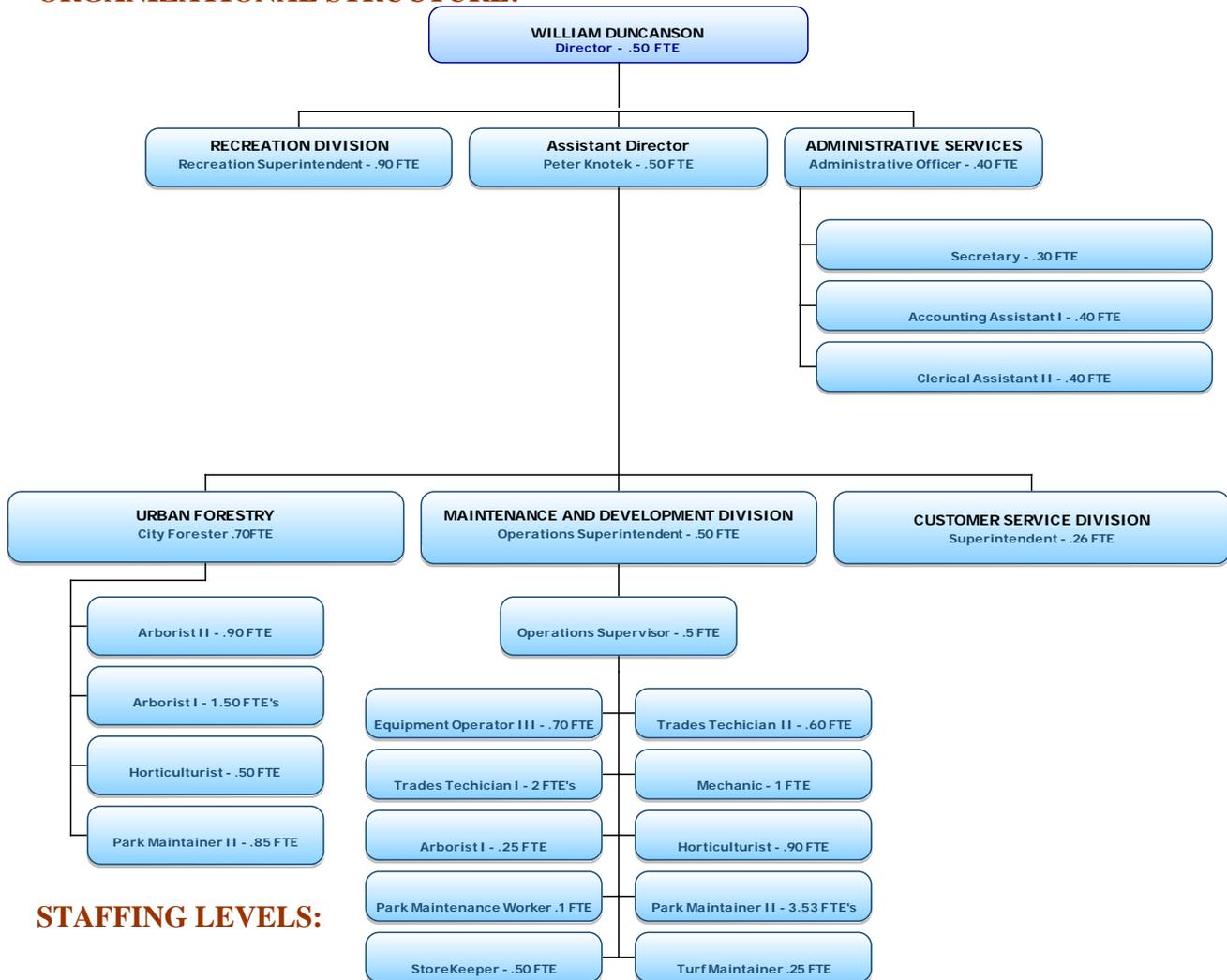
MISSION:

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	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	18.94	37.00	37.00	36.00	36.00	37.00	37.00	38.00	38.50	38.50	38.50

PARK, RECREATION AND FORESTRY DEPARTMENT

2014 ACCOMPLISHMENTS:

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

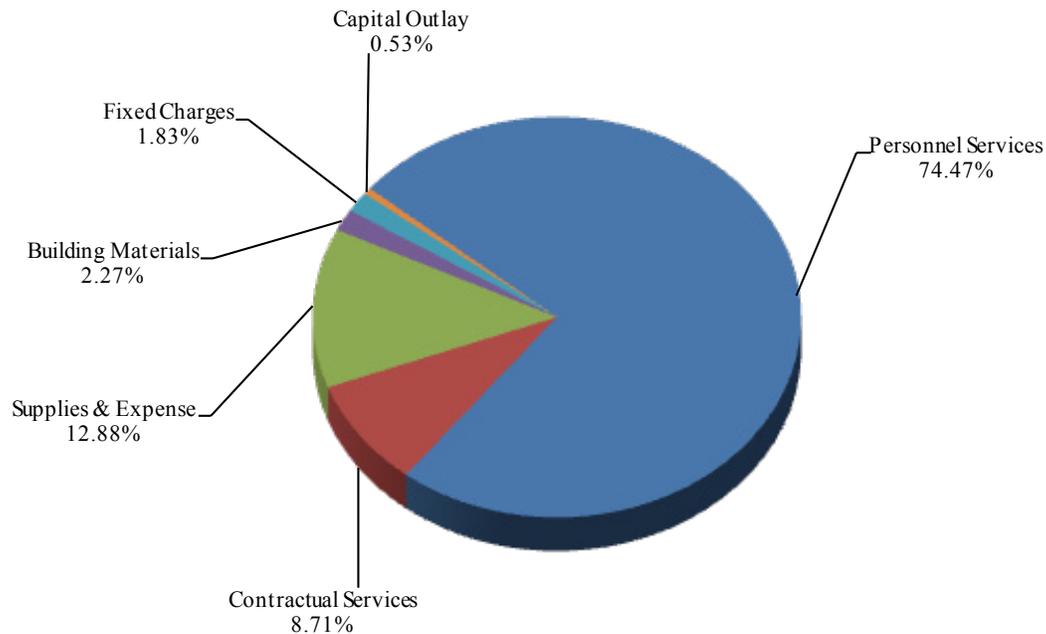
2015 GOALS AND OBJECTIVES:

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

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

PARK, RECREATION AND FORESTRY DEPARTMENT

BUDGET:



BUDGET SUMMARY

	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	
Personnel Services	\$ 1,656,347	\$ 1,637,649	\$ 1,791,489	\$ 1,791,489	\$ 1,791,489	\$ 1,856,877	\$ 1,856,877	\$ 1,826,153
Contractual Services	215,069	213,587	209,837	218,480	219,053	213,587	213,566	213,566
Supplies & Expense	289,416	304,698	305,483	305,483	299,583	304,698	316,779	315,779
Building Materials	47,715	33,440	54,900	54,900	58,800	33,440	43,072	43,072
Fixed Charges	42,546	44,579	44,323	44,323	43,082	44,579	40,526	40,526
Capital Outlay	13,600	15,700	13,000	23,115	13,000	15,700	13,000	13,000
Total Expenses	\$ 2,264,693	\$ 2,249,653	\$ 2,419,032	\$ 2,437,790	\$ 2,425,007	\$ 2,468,881	\$ 2,483,820	\$ 2,452,096
Intergovtl Charges				\$ 10,115	\$ 10,115			
License & Permits	2,213	2,279	2,348	2,348	2,348	2,279	2,419	2,419
Public Charges	251,928	256,295	237,540	237,540	232,175	256,295	240,179	304,179
Intergovernmental Chgs								
Miscellaneous	1,865	5,132	7,410	7,410	3,100	5,132	4,100	4,100
Total Revenue	\$ 256,006	\$ 263,706	\$ 247,298	\$ 257,413	\$ 247,738	\$ 263,706	\$ 246,698	\$ 310,698

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget represents a status quo cost to continue budget. The department submitted \$131,450 of additional requests which were not funded.

PARK, RECREATION AND FORESTRY DEPARTMENT

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$2,452,096	\$33,064	1.37%
2014	\$2,419,032	\$126,628	5.52%
2013	\$2,292,404	(\$1,543)	-0.07%
2012	\$2,293,947	(\$145,935)	-5.98%
2011	\$2,439,882	\$44,301	1.85%
2010	\$2,395,581	\$14,002	0.59%
2009	\$2,381,579	\$86,558	3.77%
2008	\$2,295,021	\$122,806	5.65%
2007	\$2,172,215	\$71,955	3.43%
2006	\$2,100,260	\$93,257	4.65%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$310,698	\$63,400	25.64%
2014	\$247,298	(\$431)	-0.17%
2013	\$247,729	(\$7,269)	-2.85%
2012	\$254,998	\$10,782	4.42%
2011	\$244,216	\$1,551	0.64%
2010	\$242,665	(\$11,165)	-4.40%
2009	\$253,830	(\$6,599)	-2.53%
2008	\$260,429	\$22,524	9.47%
2007	\$237,905	\$36,070	17.87%
2006	\$201,835	(\$1,650)	-0.81%

CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES - SPECIAL REVENUE FUNDS
2015 BUDGET

EXPENDITURES	Community	Economic		Hazardous		Public Access			Rental Licensing		Total
	Development	Development	Holtz Krause	Materials	Room Tax Fund	Fund	Recycling Fund	EMS Grant Fund	Fund	400 Block Fund	
	Funds	Fund	Clean Up Fund	Contract Fund							
Personal Services	\$ 1,018,388	\$ -	\$ 15,081	\$ 46,100	\$ -	\$ 24,750	\$ 90,833	\$ -	\$ 110,746	\$ 15,000	\$ 1,320,899
Contractual Services	353,682	9,500	17,600	3,600	265,125	7,818	550,049	-	31,520	-	1,238,894
Supplies & Expenses	26,450	-	1,300	15,630	-	3,225	13,993	5,000	1,000	20,000	86,598
Fixed Charges	-	-	-	-	-	-	8,500	-	-	-	8,500
Grants & Contributions	-	-	-	-	284,155	-	-	-	-	-	284,155
Capital Outlay	1,000	-	36,000	8,000	-	11,555	2,200	-	-	-	58,755
Other Financing Uses	22,645	48,500	-	-	200,000	-	-	-	-	-	271,145
Total Expenditures	1,422,165	58,000	69,981	73,330	749,280	47,348	665,575	5,000	143,266	35,000	3,268,946
REVENUES											
General Property Taxes	-	48,500	-	-	-	-	517,275	-	-	-	565,775
Other Taxes	-	-	-	-	727,000	-	-	-	-	-	727,000
Intergovtl Grants & Aids	387,412	-	-	81,000	-	-	147,500	5,000	-	-	620,912
Licenses & Permits	-	-	-	-	-	39,190	-	-	130,000	-	169,190
Public Charges for Services	-	-	-	-	-	-	-	-	-	3,800	3,800
Intergovtl Charges for Services	692,413	-	-	-	-	8,700	-	-	-	-	701,113
Miscellaneous Revenues	303,907	-	62,410	-	-	3,500	800	-	-	-	370,617
Other Financing Sources	83,255	-	-	-	-	-	-	-	-	31,200	114,455
Total Revenues	\$ 1,466,987	\$ 48,500	\$ 62,410	\$ 81,000	\$ 727,000	\$ 51,390	\$ 665,575	\$ 5,000	\$ 130,000	\$ 35,000	\$ 3,272,862

COMMUNITY DEVELOPMENT FUND

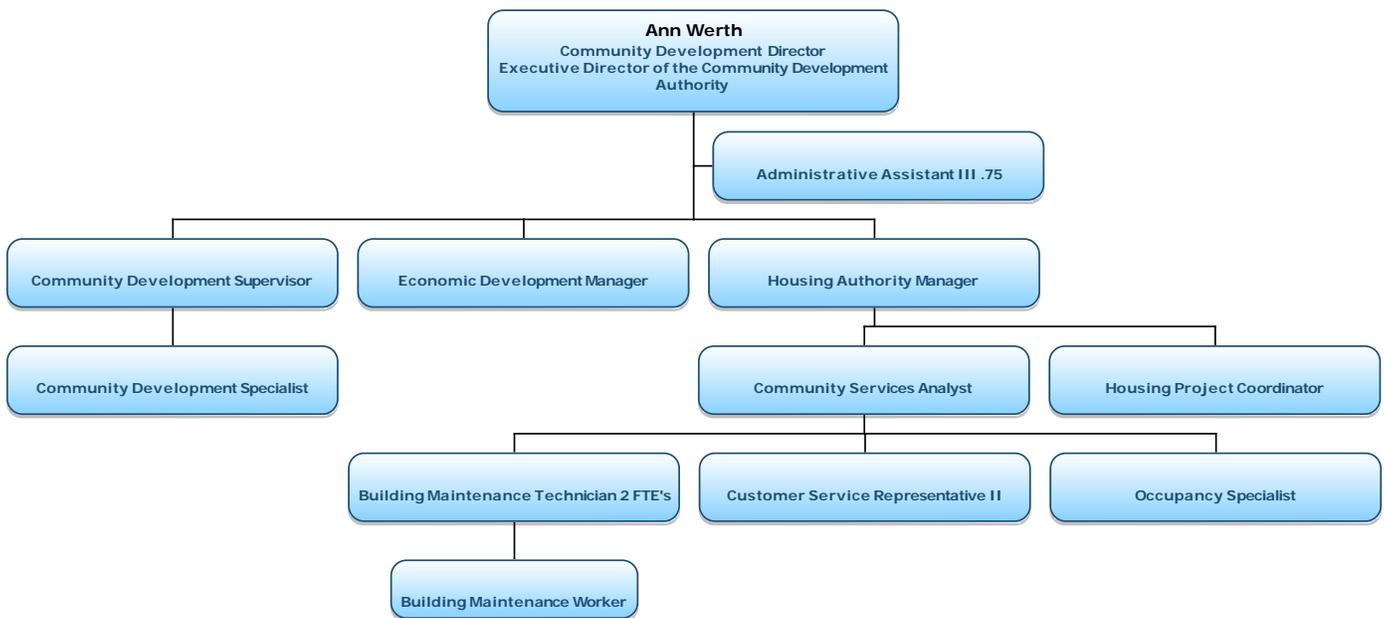
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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

ORGANIZATIONAL STRUCTURE:



STAFFING LEVELS:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	12.75	12.00	12.00	12.00	11.75	11.75	11.75	11.75	12.75	12.75

2014 ACCOMPLISHMENTS:

The Community and Economic Development Department strives to provide a wide array of programs and services for City of Wausau residents.

- **Economic Development**

- Continued the partnership with Marathon County on the Holtz Krause Landfill Soccer complex project
- Acquired the historic Wausau Club through donation. Development proposals have been requested, received and are currently under review.
- Development proposals have been requested and received for the Savo Supply building. Proposal from MetroPlains has been accepted and development is currently in planning stage.
- On-going riverfront brownfield clean up and development for Stinchfield Creek day-lighting and moved forward with plan for remediation of containments
- Partnered with a veteran-owned business to assist in relocated current business to a larger location
- Continued small business counseling
- Participated in EEC Boot Camps for business start ups
- Successfully participated in various trade shows and business prospecting trips
- Facilitated numerous development agreements that will increase the City tax base and create living wage jobs
- Worked with new owners of Athletic Park on a multi-million dollar facility upgrade and community park
- Assisted in the construction of manufacturing plant for Bull Falls Brewery
- Assisted in the plant relocation for Wausau Window & Walls
- Forwarded trail development in the Wausau Business Campus
- Partnered with MCDEVCO to facilitate gap financing needed by for- profit businesses. Loans may be used for new start-up businesses, expansion of and existing business or for retention purposes.
- Commercial Rehabilitation loans provided to: Thrive Foodery, Zillman’s Meat Market and Compass Counseling
- Current Business Assisted:
 - Bull Falls Brewery
 - Jalapenos Mexican Restaurant
 - Lil Ole Winemakers
 - Century 21 Contempo
 - Dietary Pros
 - Mountain View Montessori
 - Prosthetic Orthotic
 - TD Fischer
 - Downtown Grocery
 - Limericks Irish Pub
 - Campbell Haines Menswear
 - Downtown Optical
 - Sewing Express
 - RMM Solutions
 - Wausau Window & Walls
 - Linetec
 - O’Motion (CAG Industrial)
 - Southern Stretch
 - Collaborative Consulting
 - ThunderLube
 - Briq’s
- Minority & Female owned business loans to:
 - Mountain View Montessori
 - Downtown Optical

2014 ACCOMPLISHMENTS continued

- **Housing**
 - Downpayment assistance was provided to 11 new homeowners within the City of Wausau
 - Rehabilitation of 10 homeowner properties.
 - Assisted 3 officers in purchasing homes in the City of Wausau through Judd S. Alexander Foundation funding.

 - The Neighborhood Stabilization Program (NSP) obtained a single family home at 1406 Madison Street which is currently being renovated
 - Partnered with the Wausau Area Hmong Association, through the Wausau Fresh Start Program, on the rehabilitation of 1221 S. 11th Avenue which sold.
 - Continued participation in the pro-active Lead Reduction Program, a partnership with Marathon County Health Department, to eliminate lead hazards
 - Partnered with Get Smart Wausau, a local financial education program which provides financial counseling
 - Staff provided homeowner counseling to 39 households
 - Completed efforts of the Housing Code Task Force with the introduction of Wausau's Rental Licensing Program
 - Funded street reconstruction on Sixth Avenue
- **Community Development Authority**
 - Completed \$10 Million dollar renovation of Riverview Towers
 - Received high performer ranking from HUD for Housing Choice Voucher Program
 - Rental Assistance through Housing Choice Voucher Program contributed roughly \$1.2 million to local landlords
 - Provided a loan for ThunderLube
 - Assisted in the contamination clean-up at Second Avenue and North Second Street
- **Rental Rehabilitation**
 - Rehabilitation of 5 Rental units providing affordable housing for tenants
 - Partnered with the Marathon County Health Department to complete 1 rehabilitation through the Lead Reduction Program
- **Assistance to non-profits**
 - Fair Housing – Speaking engagements, education on fair housing and developed fair housing brochures
 - Catholic Charities
 - Wheels to Work
 - YWCA
 - Children's Hospital of Wisconsin Community Services
- **Elimination of Blight:**
 - Acquired properties and scheduled for demolition:
1201 N. 2nd Street, 401 S. 1st Street, 1306 N. 1st Street, 2408 Gowen Street, 901 Stark Street (donated by Wells Fargo) and 1331 W. Thomas Street
- **Grants Awarded**
 - Wisconsin Economic Development Corporation Idle Sites \$1,000,000 Grant for riverfront redevelopment
- **Organization participation**
 - Main Street Organization
 - Wausau Area Events
 - Wisconsin Housing and Economic Development Authority (WHEDA)
 - Wisconsin Economic Development Association (WEDA)
 - Entrepreneurial Educational Center (EEC)
 - International Council of Shopping Centers (ICSC)
 - Wisconsin Association of Housing Authorities (WAHA)
 - Centergy
 - Habitat for Humanity
 - Catholic Charities Community Board
 - Get Smart Wausau Coalition
 - Neighborhood Associations

2014 ACCOMPLISHMENTS *continued*

- Rotary
- Marathon County United Way Life Report
- National Community Development Association (NCDA)
- National Association of Housing and Redevelopment Officials (NAHRO)

2015 GOALS AND OBJECTIVES:

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

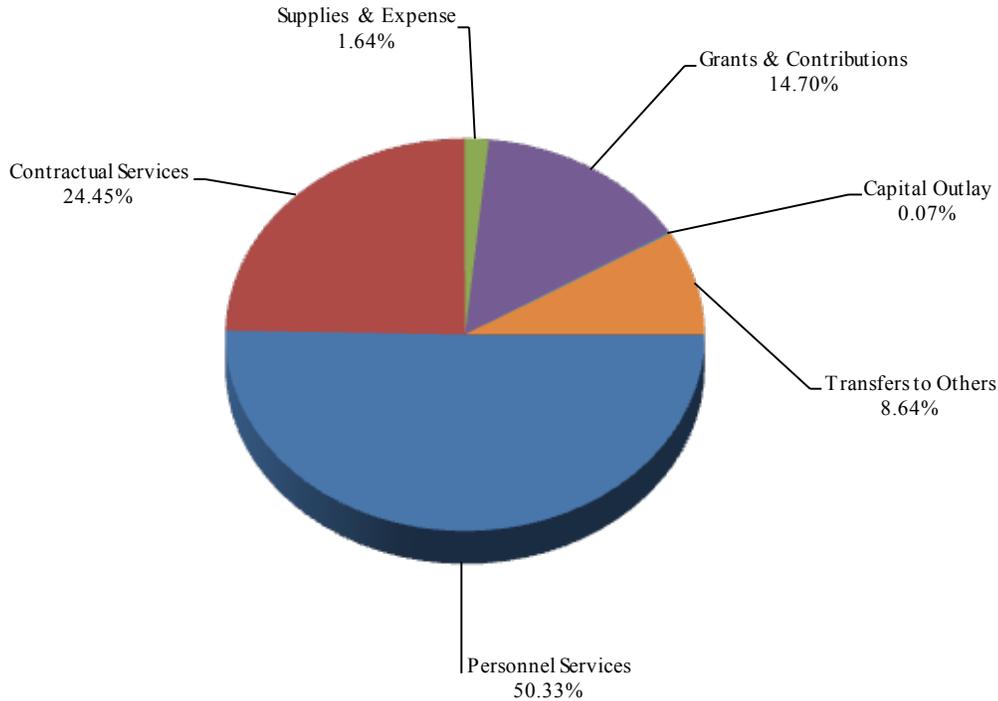
- **Economic Development** - increase job growth, be attentive to local business needs for growth, retain and grow existing businesses and continue efforts to attract new businesses to the area through all available resources.
- **Waterfront Development** - eliminate contamination, create a sense of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

FUNDING:

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

COMMUNITY DEVELOPMENT FUND

COMBINED DEPARTMENT BUDGET:



BUDGET SUMMARY

	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Personnel Services	\$ 964,238	\$ 888,850	\$ 996,224	\$ 996,224	\$ 1,005,227	\$ 1,032,449	\$ 1,031,910	\$ 1,018,388	
Contractual Services	999,708	681,972	480,850	480,850	535,800	681,972	353,682	353,682	
Supplies & Expense	39,205	20,160	32,000	32,000	26,550	20,160	26,450	26,450	
Fixed Charges	947	828				828			
Grants & Contributions	344,541	130,805	287,000	287,000		130,805		-	
Capital Outlay	-	905	1,500	1,500	1,000	905	1,000	1,000	
Transfers to Others	433,334	194,207	168,650	168,650	14,840	194,207	22,645	22,645	
Total Expenses	\$ 2,781,973	\$ 1,917,727	\$ 1,966,224	\$ 1,966,224	\$ 1,583,417	\$ 2,061,326	\$ 1,435,687	\$ 1,422,165	
Intergvtl Grants & Aids	\$ 996,702	\$ 583,290	\$ 560,000	\$ 560,000	\$ 451,753	\$ 583,290	\$ 387,412	\$ 387,412	
Intergvtl Charges for Services	633,981	627,028	615,000	615,000	677,423	627,028	692,413	692,413	
Miscellaneous	1,030,231	708,217	537,224	537,224	569,430	708,217	303,907	303,907	
Transfers From Other Funds	206,853	79,207	295,000	295,000	82,500	79,207	83,255	83,255	
Total Revenues	\$ 2,867,767	\$ 1,997,742	\$ 2,007,224	\$ 2,007,224	\$ 1,781,106	\$ 1,997,742	\$ 1,466,987	\$ 1,466,987	

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. The advisory board has not yet made recommendations for 2015.

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

COMMUNITY DEVELOPMENT FUND

COMBINING BUDGET - COMMUNITY DEVELOPMENT FUNDS:

	GRANTS FUND	MORTGAGE PROGRAM FUND	HCRI PROGRAM FUND	WRRP REHAB FUND	HOME GRANT FUND	PROGRAM INCOME FUND	HOME RENTAL REHAB FUND	HOME ADMIN FUND	NEIGHBORHOOD STABILIZATION
910 - PERSONAL SERVICE	\$ 1,018,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
920 - CONTRACTUAL SERVICES	56,555	16,127	15,000	50,000	95,000	20,000	50,000	16,000	35,000
930 - SUPPLIES & EXPENSE	26,450	-	-	-	-	-	-	-	-
980 - CAPITAL OUTLAY	1,000	-	-	-	-	-	-	-	-
990 - OTHER FINANCING USES	4,095	-	-	-	-	5,000	12,750	-	800
TOTAL EXPENSES	\$ 1,106,490	\$ 16,127	\$ 15,000	\$ 50,000	\$ 95,000	\$ 25,000	\$ 62,750	\$ 16,000	\$ 35,800
842 - INTERGOVERNMENTAL GRANTS & AID	302,412	-	-	-	85,000	-	-	-	-
847 - INTERGOVT CHARGES FOR SERVICES	692,413	-	-	-	-	-	-	-	-
848 - MISCELLANEOUS REVENUE	56,930	16,127	11,000	46,000	-	85,000	85,000	1,250	2,600
849 - OTHER FINANCING SOURCES	68,255	-	-	-	-	-	-	15,000	-
	\$ 1,120,010	\$ 16,127	\$ 11,000	\$ 46,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 16,250	\$ 2,600

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$1,422,165	(\$544,059)	-27.67%
2014	\$1,966,224	\$53,044	2.77%
2013	\$1,913,180	\$327,294	20.64%
2012	\$1,585,886	(\$49,140)	-3.01%
2011	\$1,635,026	\$1,788	0.11%
2010	\$1,633,238	(\$27,135)	-1.63%
2009	\$1,660,373	(\$489,250)	-22.76%
2008	\$2,149,623	\$2,112	0.10%
2007	\$2,147,511	\$55,481	2.65%
2006	\$2,092,030	\$71,587	3.54%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$1,466,987	(\$540,237)	-26.92%
2014	\$2,007,224	\$159,920	8.66%
2013	\$1,847,304	\$387,304	26.53%
2012	\$1,460,000	(\$175,026)	-10.71%
2011	\$1,635,026	\$1,788	0.11%
2010	\$1,633,238	(\$27,135)	-1.63%
2009	\$1,660,373	(\$489,250)	-22.76%
2008	\$2,149,623	\$2,112	0.10%
2007	\$2,147,511	\$55,481	2.65%

ECONOMIC DEVELOPMENT FUND

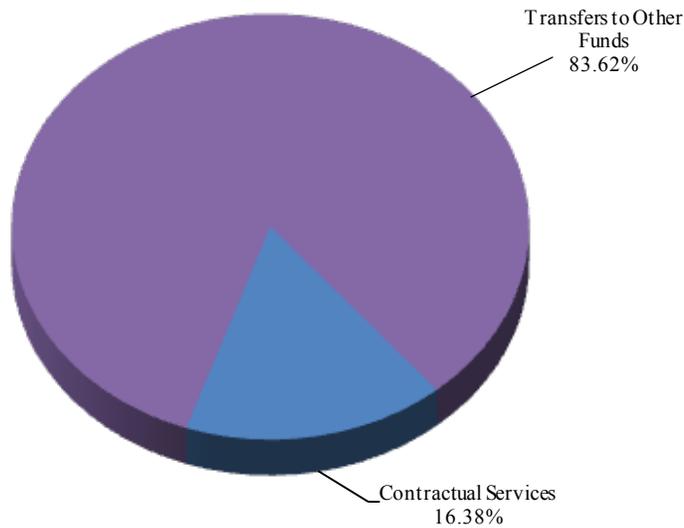
MISSION:

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

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Contractual Services	\$ 189	\$ 46,734	\$ 15,000	\$ 15,000	\$ 3,200	\$ 46,734	\$ 9,500	\$ 9,500
Grants & Contributions		80,000			18,412	80,000		
Capital Outlay	46,203	72,453				72,453		
Transfers to Other Funds			35,000	35,000	46,800		50,000	48,500
Total Expenses	\$ 46,392	\$ 199,187	\$ 50,000	\$ 50,000	\$ 68,412	\$ 199,187	\$ 59,500	\$ 58,000
Taxes			\$ 50,000	\$ 50,000	\$ 50,000		\$ 50,000	\$ 48,500
Miscellaneous	452,832	61,800			3,200	61,800		
Total Revenues	\$ 452,832	\$ 61,800	\$ 50,000	\$ 50,000	\$ 53,200	\$ 61,800	\$ 50,000	\$ 48,500

ECONOMIC DEVELOPMENT FUND

BUDGET HIGHLIGHTS :

The 2014 budget anticipates the allocation of general property taxes of \$48,500 to fund Community Development staff salary, wage and other expenses related to economic development activity. These funds are transferred to the Community Development Fund. In addition, additional contractual services are budgeted to fund maintenance issues in the business park.

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2015:	\$404,158
Projected 2014:	\$413,658
2013	\$410,458
2012	\$547,844

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$58,000	\$8,000	16.00%
2014	\$50,000	\$41,000	455.56%
2013	\$9,000	\$0	0.00%
2012	\$9,000	\$0	0.00%
2011	\$9,000	(\$81,000)	-90.00%
2010	\$90,000	\$75,000	500.00%
2009	\$15,000	\$0	0.00%
2008	\$15,000	\$0	0.00%
2007	\$15,000	\$0	0.00%
2006	\$15,000	\$0	0.00%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$0	\$0	100.00%
2014	\$0	(\$9,000)	-100.00%
2013	\$9,000	\$8,900	8900.00%
2012	\$100	\$0	0.00%
2011	\$100	(\$16,400)	0.00%
2010	\$16,500	\$1,500	10.00%
2009	\$15,000	\$0	0.00%
2008	\$15,000	\$0	0.00%
2007	\$15,000	\$0	0.00%
2006	\$15,000	\$0	0.00%

HAZARDOUS MATERIALS CONTRACT FUND

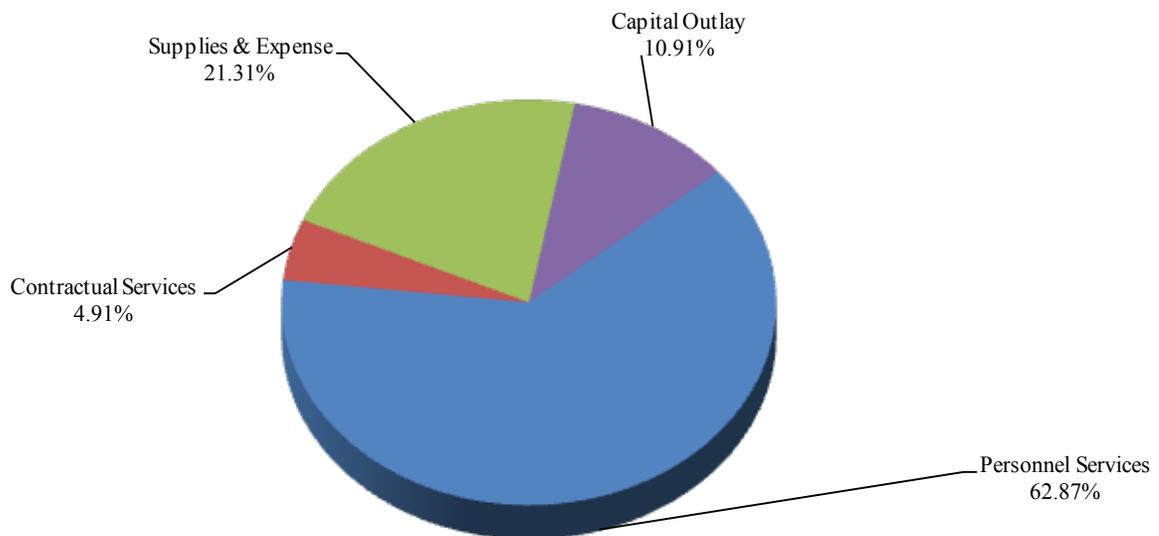
MISSION:

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

	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Personnel Services	\$ 52,538	\$ 65,081	\$ 38,151	\$ 38,151	\$ 65,080	\$ 46,100	\$ 46,100	\$ 46,100	
Contractual Services	18,389	2,277	20,200	20,200	20,000	2,277	3,600	3,600	
Supplies & Expense	6,240	13,885	18,000	18,000	18,000	13,885	15,630	15,630	
Capital Outlay		1,349	8,000	8,000	8,000	1,349	8,000	8,000	
Total Expenses	\$ 77,167	\$ 82,592	\$ 84,351	\$ 84,351	\$ 111,080	\$ 63,611	\$ 73,330	\$ 73,330	
Intergovt Grants & Aid	\$ 168,133	\$ 40,500	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	
Total Revenues	\$ 168,133	\$ 40,500	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget reflects continued spend down of reserves in 2014.

HAZARDOUS MATERIALS CONTRACT FUND

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2015:	\$ 68,488
Projected 2014:	\$ 60,818
2013	\$ 90,898
2012	\$132,991

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$73,330	(\$11,021)	-13.07%
2014	\$84,351	\$0	0.00%
2013	\$84,351	\$61,394	267.43%
2012	\$22,957	(\$59,635)	-72.20%
2011	\$82,592	(\$34,390)	-29.40%
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%

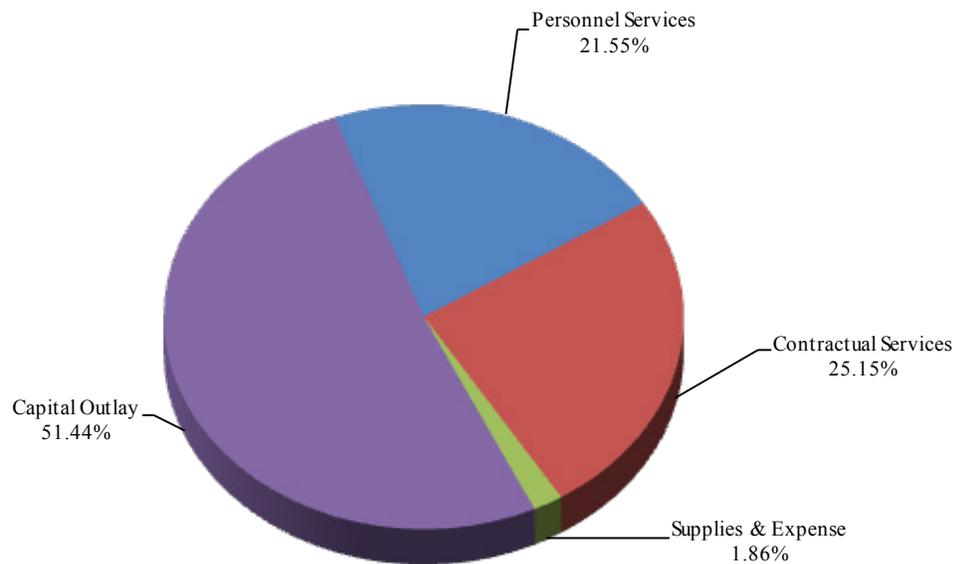
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$81,000	\$0	0.00%
2014	\$81,000	\$0	0.00%
2013	\$81,000	(\$13,800)	0.00%
2012	\$94,800	(\$10,532)	0.00%
2011	\$105,332	\$0	0.00%
2010	\$105,332	(\$41,470)	-28.25%
2009	\$146,802	\$0	0.00%
2008	\$146,802	\$0	0.00%
2007	\$146,802	\$0	0.00%
2006	\$146,802	\$0	0.00%

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

	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Personnel Services	\$ 9,975	\$ 16,026			\$ 15,081	\$ 15,081	\$ 15,081	\$ 15,081	
Contractual Services	23,813	20,020	24,140	24,140	10,700	20,020	17,600	17,600	
Supplies & Expense	511	1,637	1,300	1,300	150	1,637	1,300	1,300	
Capital Outlay									
Other Financing Sources		12,994	11,000	11,000	158,000	12,994	36,000	36,000	
Total Expenses	\$ 34,299	\$ 50,677	\$ 36,440	\$ 36,440	\$ 183,931	\$ 49,732	\$ 69,981	\$ 69,981	
Miscellaneous	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410	
Total Revenues	\$ 62,410	\$ 62,410	\$ 62,410	\$ 62,410					

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This fund accumulates costs associated with the monitoring of the site. The 2015 capital budget also included fencing for the Holtz Krause site of \$25,000 which is included within this budget. Revenue represents insurance payments.

HOLTZ KRAUSE CLEAN UP FUND

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2015:	\$1,680,990
Projected 2014:	\$1,688,561
2013	\$1,810,082
2012	\$1,798,349

\$1,239,432 of the fund balance is reserved for an outstanding advance to TID #3 for the riverfront renewal project.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$69,981	\$33,541	126.67%
2014	\$36,440	\$9,960	37.61%
2013	\$26,480	Newly budgeted	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$62,410	\$0	0.00%
2014	\$62,410	\$0	0.00%
2013	\$62,410	Newly budgeted	

ROOM TAX FUND

MISSION:

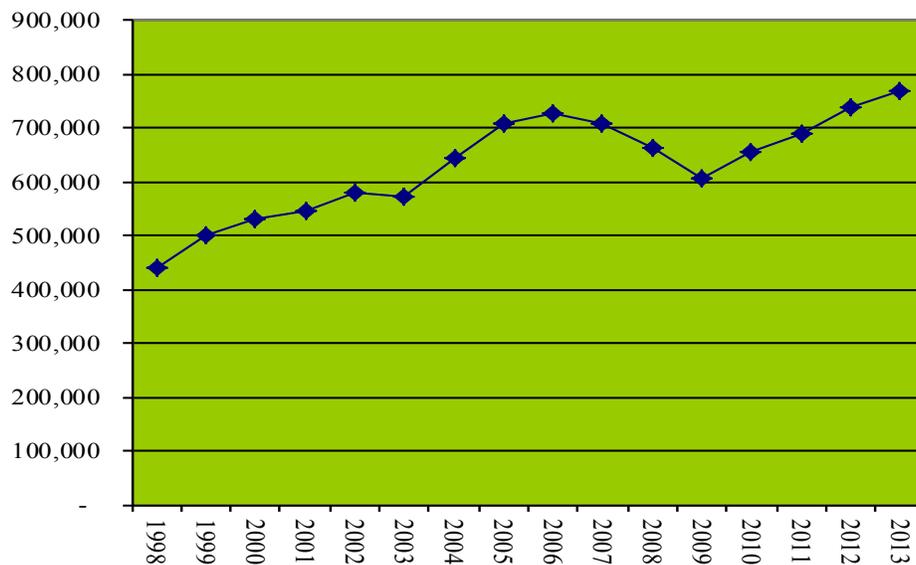
To encourage and promote programs, services and facilities which directly benefit the residents in the City of Wausau in the following categories: economic development, tourism, destination development, and special community events or projects which enhance the quality of life.

RESPONSIBILITIES:

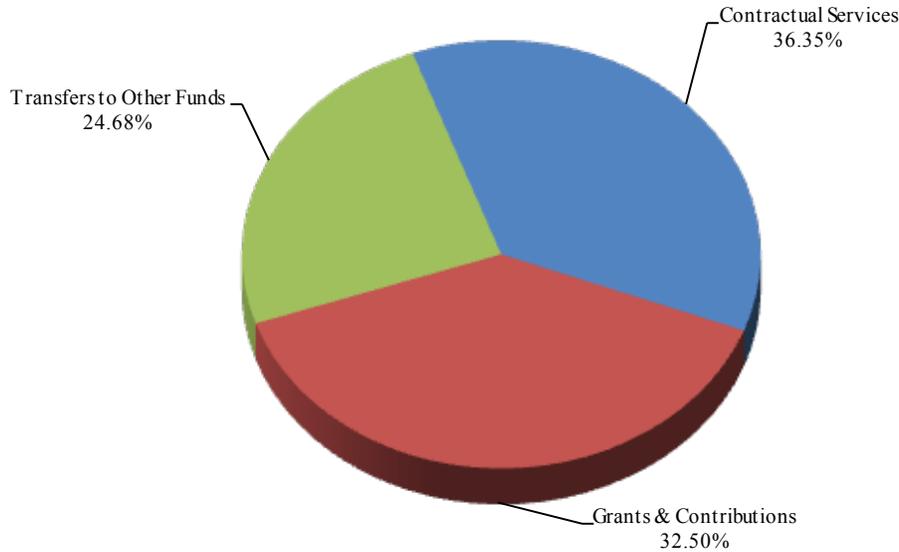
This fund accumulates revenues from the City's 8% room tax. Allocations of these funds are governed by the Finance Committee and include contract payments to the Convention and Visitors Bureau and Special Events Allocations.

2014 ACCOMPLISHMENTS:

Room tax revenues continue to recover from its recent decline. The City maintained its commitment to the many organizations that rely on as provided on the historic schedule enclosed. The City convened a citizen committee to review the room tax collection and allocation process. The committee was satisfied with the allocation process but recommended the City allow hotels retain 1% of their room tax collections and change the remittance from quarterly to monthly.



BUDGET:



BUDGET SUMMARY								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Contractual Services	\$ 276,844	\$ 289,040	\$ 270,000	\$ 270,000	\$ 288,750	\$ 289,040	\$ 265,125	\$ 265,125
Grants & Contributions	274,954	264,375	216,605	366,640	287,140	264,375	284,155	284,155
Transfers to Other Funds	175,000	175,000	180,000	180,000	180,000	175,000	180,000	200,000
Total Expenses	\$ 726,798	\$ 728,415	\$ 666,605	\$ 816,640	\$ 755,890	\$ 728,415	\$ 729,280	\$ 749,280
Taxes	\$ 738,250	\$ 770,774	\$ 720,000	\$ 720,000	\$ 770,000	\$ 770,774	\$ 707,000	\$ 727,000
Miscellaneous Revenue	1,251	562				562		
Total Revenues	\$ 739,501	\$ 771,336	\$ 720,000	\$ 720,000	\$ 770,000	\$ 771,336	\$ 707,000	\$ 727,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2015 budget provided for a tax revenue estimate of \$707,000 which reflects a conservative position based upon some possible facility closures. The preliminary estimate was increased by the Finance Committee to \$727,000 during budget deliberations. The increase provided additional resources to commit to 400 Block maintenance. 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 of \$180,000 and \$20,000 to the 400 block Fund. The Grants and Contributions category of this budget represents the room tax grants funded in the August allocation process. Additional requests will be considered by the Finance Committee and recommended to the Common Council in February and March of 2015.

HISTORICAL ANALYSIS OF ROOM TAX FUND USES

	Adopted Budget	Modified Budget	ACTUAL						
	2015	2014	Actual 2013	2012	2011	2010	2009	2008	2007
REVENUES									
Room Tax Revenues	\$ 727,000	\$ 720,000	\$ 760,000	\$ 738,250	\$ 691,156	\$ 655,278	\$ 606,716	\$ 662,461	\$ 708,866
Miscellaneous				1,251					
Total Revenue	\$ 727,000	\$ 720,000	\$ 760,000	\$ 739,501	\$ 691,156	\$ 655,278	\$ 606,716	\$ 662,461	\$ 708,866
EXPENDITURES									
Economic Development									
Wausau Economic Development Position								55,000	55,000
Main Street ***	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									
Total Economic Development	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,769	\$31,884	\$85,924	\$85,779
Tourism									
Convention and Visitors Bureau	265,125	270,000	289,040	276,844	259,184	211,145	218,251	239,657	262,500
Dream Flight			5,000	5,000					
Grand Theater on Artsblock ***	77,075	50,100	46,493	45,000	45,000	39,394	45,000	45,000	45,000
Wausau Kayak/Canoe Corporation	12,000	12,000	7,138	20,000	5,138	3,228	4,900	7,500	7,500
Wausau Area Events - General Operations***	77,900	79,004	70,636	65,600	65,600	62,122	65,600	65,600	65,600
Artrageous Weekend	February	3,000	1,487	1,284	1,284	1,284	1,950	3,000	3,000
Festival of the Arts	February	5,000	2,974	4,041	4,041				4,409
Leigh Yawkey Woodson Art Museum ***	32,680	33,143	30,923	30,100	30,100	26,060	30,100	30,100	30,100
Gus Macker Basketball Tournament			3,569	4,281	4,281	4,281	6,500	10,000	10,000
American Vet Travel Tribute				5,000					
American Legion Post 10 Softball									
Total Tourism	\$464,780	\$452,247	\$457,260	\$457,150	\$414,628	\$347,514	\$372,301	\$400,857	\$428,109
Quality of Life/Community Enhancement									
Marathon County Historical Society ***	22,800	23,123	21,074	21,000	18,180	18,182	21,000	21,000	21,000
Volunteer Center									2,800
Chalkfest	February	800	595	1,700	1,700	1,713	2,600	4,200	5,000
Screen on the Green	February	3,000							
Wausau Balloon Rally & Glow	February	10,000	4,164	4,281	4,281	4,281	6,500	10,000	8,000
Wausau Concert Band***	7,600	7,708	6,942	6,500	6,500	6,061	6,500	6,500	6,500
Wausau Jaycees Fourth of July	7,700	7,700	4,164	2,964	2,964	2,964	4,500	7,500	7,000
Center for Visual Arts ***	11,400	11,562	10,537	10,000	9,090	9,091	10,000	10,000	10,000
Concerts on the Square								10,000	10,000
Wausau Events Spring Festival	5,000								
Wausau Dance Theater			0	6,422	6,422	6,422	9,750	15,000	15,000
Market Place Thursdays	February	6,000	3,569	4,281	4,281	4,281	6,500		
Wausau Community Theater	February	2,500	1,487	2,500	2,000				
Wausau Events Branding			8,623						
Wausau Symphony Band					0	2,783	4,225	6,750	7,000
Friends of Wausau Ice Hockey		75,000							
Wausau Winter Fest	February	7,000	5,000	5,000	0	2,783	4,225	6,750	7,000
Renaissance Festival									
Total Quality of Life/Community Enhancement	\$54,500	\$154,393	\$66,155	\$64,648	\$55,418	\$58,561	\$75,800	\$97,700	\$99,300
Contribution to City Operations									
Athletic Park Funding									
400 Block Fund	20,000								
General City Funding ***	180,000	180,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Total General Fund Activity	\$200,000	\$180,000	\$175,000						
Total Expenditures	\$749,280	\$816,640	\$728,415	\$726,798	\$675,046	\$611,844	\$654,985	\$759,481	\$788,188

*** Continuing Appropriation Recipients

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$749,280	\$82,675	12.40%
2014	\$666,605	(\$20,849)	-3.03%
2013	\$687,454	\$0	0.00%
2012	\$687,454	\$72,454	11.78%
2011	\$615,000	\$15,000	2.50%
2010	\$600,000	(\$49,450)	-7.61%
2009	\$649,450	(\$98,625)	-13.18%
2008	\$748,075	\$5,466	0.74%
2007	\$742,609	\$278,759	60.10%
2006	\$463,850	(\$108,000)	-18.89%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$727,000	\$7,000	0.97%
2014	\$720,000	\$25,000	3.60%
2013	\$695,000	\$35,000	5.30%
2012	\$660,000	\$45,000	7.32%
2011	\$615,000	\$15,000	2.50%
2010	\$600,000	(\$25,000)	-4.00%
2009	\$625,000	(\$70,000)	-10.07%
2008	\$695,000	(\$5,000)	-0.71%
2007	\$700,000	\$78,000	12.54%
2006	\$622,000	\$72,000	13.09%

PUBLIC ACCESS CABLE FUND

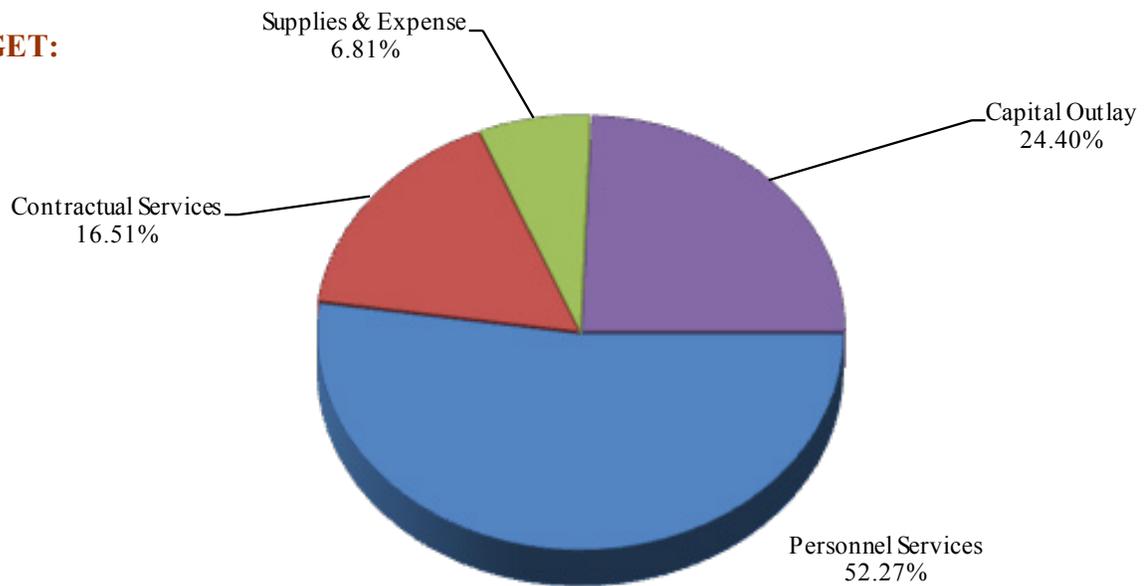
MISSION:

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									
	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Personnel Services	\$ 2,874	\$ 19,373	\$ 15,000	\$ 15,000	\$ 25,389	\$ 19,222	\$ 24,750	\$ 24,750	
Contractual Services	7,864	5,819	7,125	7,125	8,975	5,819	7,818	7,818	
Supplies & Expense	216	1,189	3,070	3,070	2,870	1,189	3,225	3,225	
Capital Outlay	4,892	11,544	13,995	13,995	13,995	11,544	11,555	11,555	
Total Expenses	\$ 15,846	\$ 37,925	\$ 39,190	\$ 39,190	\$ 51,229	\$ 37,774	\$ 47,348	\$ 47,348	
Licenses/Permits		\$ 29,190	\$ 39,190	\$ 39,190	\$ 39,190	\$ 29,190	\$ 39,190	\$ 39,190	
Intergovt Charges		5,000			5,500	5,000	8,700	8,700	
Miscellaneous	751	6,804			3,500	6,804	3,500	3,500	
Total Revenues	\$ 751	\$ 40,994	\$ 39,190	\$ 39,190	\$ 48,190	\$ 40,994	\$ 51,390	\$ 51,390	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2014 budget allocates the same franchise fee to the Public Access Cable Fund budget to supplement operations and replacement and upgrade of equipment. The balance of franchise fees are recognized within the General Fund. The budget continues to rely on part-time employees to staff this activity.

FUND BALANCE HISTORY AND PROJECTIONS:

Projected 2015:	\$4,646
Projected 2014:	\$604
2013	\$3,643
2012	\$572

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$47,348	\$8,158	20.82%
2014	\$39,190	(\$8,000)	-16.95%
2013	\$47,190	\$47,190	
2012	\$0	\$0	0.00%
2011	\$0	(\$42,043)	-100.00%
2010	\$42,043	(\$54,944)	-56.65%
2009	\$96,987	\$0	0.00%
2008	\$96,987	(\$18,302)	-15.88%
2007	\$115,289	\$17,806	18.27%
2006	\$97,483	(\$9,266)	-8.68%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$51,390	\$12,200	31.13%
2014	\$39,190	\$2,000	5.38%
2013	\$37,190	\$37,190	100.00%
2012	\$0	\$0	0.00%
2011	\$0	(\$38,240)	0.00%
2010	\$38,240	(\$77,843)	-67.06%
2009	\$116,083	\$19,096	19.69%
2008	\$96,987	(\$19,096)	-16.45%
2007	\$116,083	\$18,600	19.08%
2006	\$97,483	(\$9,266)	-8.68%

RECYCLING FUND

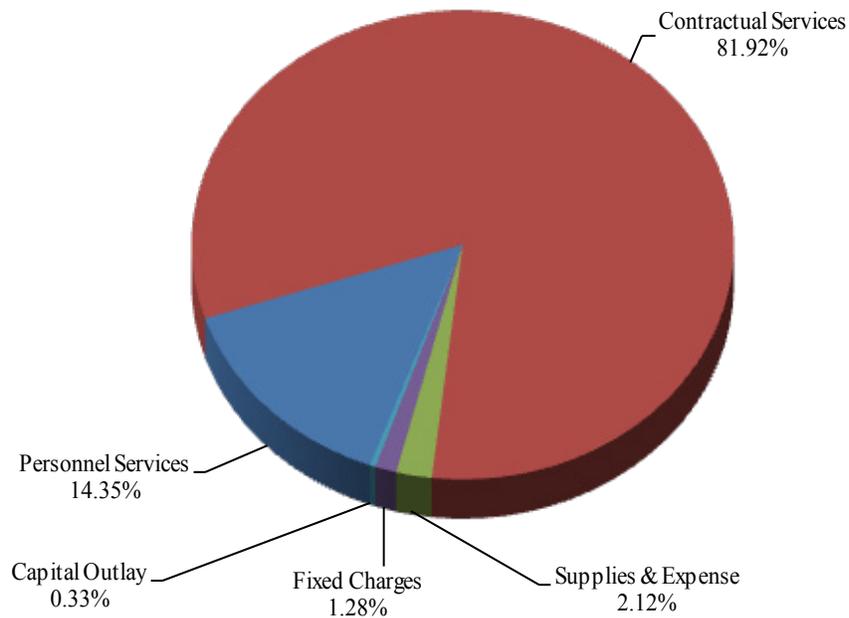
MISSION:

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

	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 127,122	\$ 95,139	\$ 91,258	\$ 91,258	\$ 95,057	\$ 19,401	\$ 97,633	\$ 90,833
Contractual Services	523,375	511,063	533,936	533,936	542,426	511,063	550,049	550,049
Supplies & Expense	15,796	10,998	16,330	16,330	14,005	10,998	13,993	13,993
Fixed Charges	4,800	4,800	4,800	4,800	8,500	4,800	8,500	8,500
Capital Outlay					2,200		2,200	2,200
Total Expenses	\$ 671,093	\$ 622,000	\$ 646,324	\$ 646,324	\$ 662,188	\$ 546,262	\$ 672,375	\$ 665,575
Taxes	\$ 522,629	\$ 473,462	\$ 497,750	\$ 497,750	\$ 497,750	\$ 473,462	\$ 524,075	\$ 517,275
Intergovt Charges	147,904	147,973	147,974	147,974	147,757	147,973	147,500	147,500
Miscellaneous	560	565	600	600	840	565	800	800
Total Revenues	\$ 671,093	\$ 622,000	\$ 646,324	\$ 646,324	\$ 646,347	\$ 622,000	\$ 672,375	\$ 665,575

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The City entered into a one year extension with Advance Disposal providing for a 4% increase from 2014 rate or 2.18 or an annual fee of \$435,813. Below is a five year history of the rate and fee.

<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.

FUND BALANCE HISTORY AND PROJECTIONS:

Historically, this fund has not accumulated surplus dollars. Annual profit or loss is transferred to the general fund.

BUDGETARY HISTORY:

<u>YEAR</u>	<u>EXPENSES</u>	<u>INCREASE (DECREASE) FROM THE PREVIOUS YEAR</u>	
		<u>DOLLAR</u>	<u>PERCENT</u>
2015	\$665,575	\$19,251	2.98%
2014	\$646,324	\$24,358	3.92%
2013	\$621,966	(\$38,654)	-5.85%
2012	\$660,620	\$38,620	6.21%
2011	\$622,000	(\$33,282)	-5.08%
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%

<u>YEAR</u>	<u>REVENUES</u>	<u>INCREASE (DECREASE) FROM THE PREVIOUS YEAR</u>	
		<u>DOLLAR</u>	<u>PERCENT</u>
2015	\$148,300	(\$274)	-0.18%
2014	\$148,574	\$274	0.19%
2013	\$148,300	\$10,309	7.47%
2012	\$137,991	(\$10,547)	-7.10%
2011	\$148,538	(\$36,737)	-19.83%
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%

RENTAL LICENSING FUND

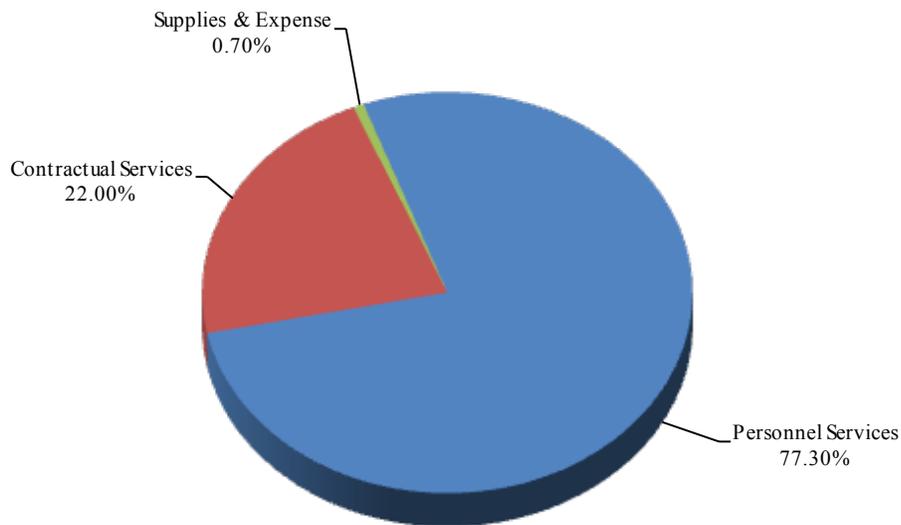
MISSION:

To account for the activity related to the City of Wausau rental licensing program established in 2014. The program funds one full time inspector, part time community resource officers and clerical support. Licensing fees serve as the revenue source for the fund.

RESPONSIBILITIES:

The cost center accumulates the revenues obtained from rental licensing fees and funds the staffing and other costs that support the program.

BUDGET:



BUDGET SUMMARY

	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services			\$ 125,389	\$ 125,389	\$ 98,513	\$ 111,489	\$ 111,489	\$ 110,746
Contractual Services			2,000	2,000	16,155	-	31,520	31,520
Supplies & Expense			2,611	2,611	696		1,000	1,000
Total Expenses	\$ -	\$ -	\$ 130,000	\$ 130,000	\$ 115,364	\$ 111,489	\$ 144,009	\$ 143,266
Licenses & Permits			\$ 130,000	\$ 130,000	\$ 130,000		\$ 130,000	\$ 130,000
Total Revenues	\$ -	\$ -	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	\$ 130,000	\$ 130,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2015 budget represents a cost to continue budget for the program. The most significant change is the budget provision for the inspector’s vehicle motor pool charges. The fund is financed by rental licensing fees. If the legal battle with the landlord association finds that these fees and the program are not legal the city will have to seek alternate funding sources for these activities.

FUND BALANCE HISTORY AND PROJECTIONS:

This fund was created in 2014 to account for the rental licensing program.

Projected 2015: \$627
 Projected 2014: \$14,636

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$143,266	\$13,266	10.21%
2014	\$130,000	\$130,000	
2013	New Fund in 2014		

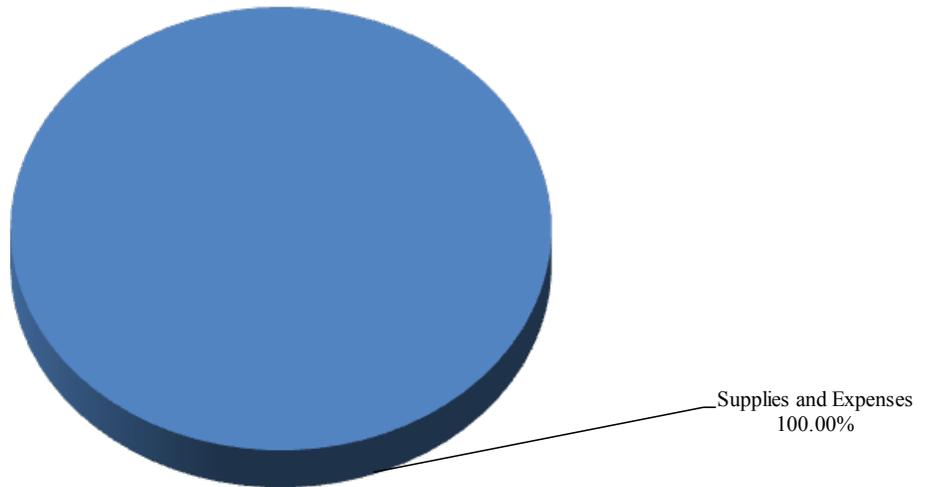
YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$130,000	\$0	0.00%
2014	\$130,000	\$130,000	
2013	New Fund in 2014		

EMS FUND

MISSION:

This fund provides training funds for EMS related activities.

BUDGET:



BUDGET SUMMARY									
	2012	2013	2014			2015			
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Supplies and Expenses	\$ 1,033	\$ 4,069	\$ 8,000	\$ 8,000	\$ 40,000	\$ 4,069	\$ 5,000	\$ 5,000	
Total Expenses	\$ 1,033	\$ 4,069	\$ 8,000	\$ 8,000	\$ 40,000	\$ 4,069	\$ 5,000	\$ 5,000	
Intergvtl Grants & Aids	\$ 8,792	\$ 8,761	\$ 8,000	\$ 8,000	\$ 9,804	\$ 8,761	\$ 5,000	\$ 5,000	
Total Revenues	\$ 8,792	\$ 8,761	\$ 8,000	\$ 8,000	\$ 9,804	\$ 8,761	\$ 5,000	\$ 5,000	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

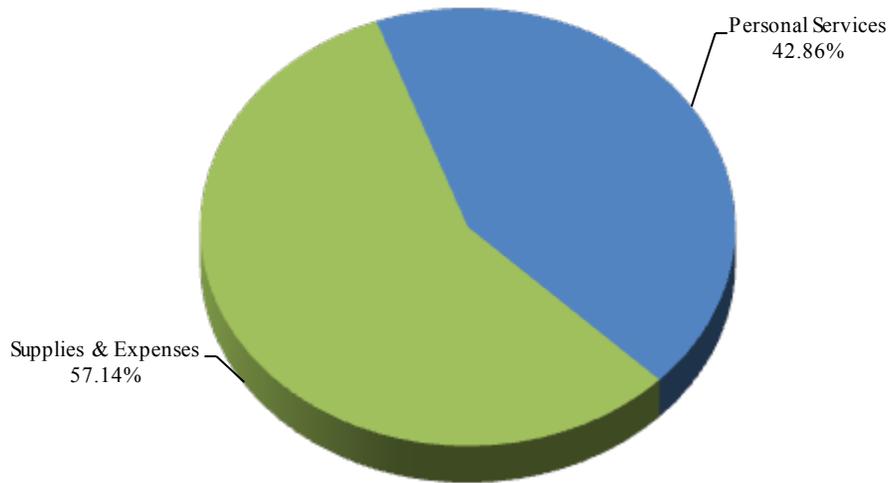
Wisconsin state aids offset EMS related costs. In prior years unused dollars were allowed to accumulate and the fund generated a fund balance of \$48,565 much of these funds were spent in 2014.

400 BLOCK FUND

MISSION:

This fund accounts for the financial transactions related to maintenance and operations of the 400 block public space. Funding of these activities includes transfers in from the room tax fund, donations and rental fees.

BUDGET:



BUDGET SUMMARY								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personal Services							\$ 50,100	\$ 15,000
Contractual Services							15,660	
Supplies & Expenses							17,959	20,000
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,719	\$ 35,000
Public Charges for Services							\$ 3,000	\$ 3,800
Transfers From Other Funds							80,719	31,200
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,719	\$ 35,000

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This fund accumulates costs associated with the maintenance and operation of the 400 block. Prior to 2015 these activities were included within the Parks Department Budget. Below is a two year review of actual costs.

400 BLOCK FUND

	2013			2012		
	Total	Payroll	Vendor Payments	Total	Payroll	Vendor Payments
Construction	3,536	-	3,536	4,390	625	3,765
General Maintenance	41,493	25,356	16,137	32,171	26,494	5,677
Outdoor Ice	11,398	11,132	266	8,049	8,146	(96)
Mowing	1,825	1,825	-	1,292	1,292	
Planning and Development	66	66		759	759	
Park Rentals	6,905	6,905		2,705	2,955	(250)
Snow Removal	498	498	-	152	152	
Special Events	(742)	1,238	(1,980)	5,855	5,726	129
General Tree Maintenance	-	-	-	60	60	
Tree Planting	-	-	-	221	46	175
Tree Removal	-	-	-	32	32	
Tree Trimming	232	232	-	170	170	
Fountain	15,660		15,660	28,518		28,518
Total	<u>80,871</u>	<u>47,252</u>	<u>33,620</u>	<u>84,374</u>	<u>46,457</u>	<u>37,917</u>

BUDGETARY HISTORY:

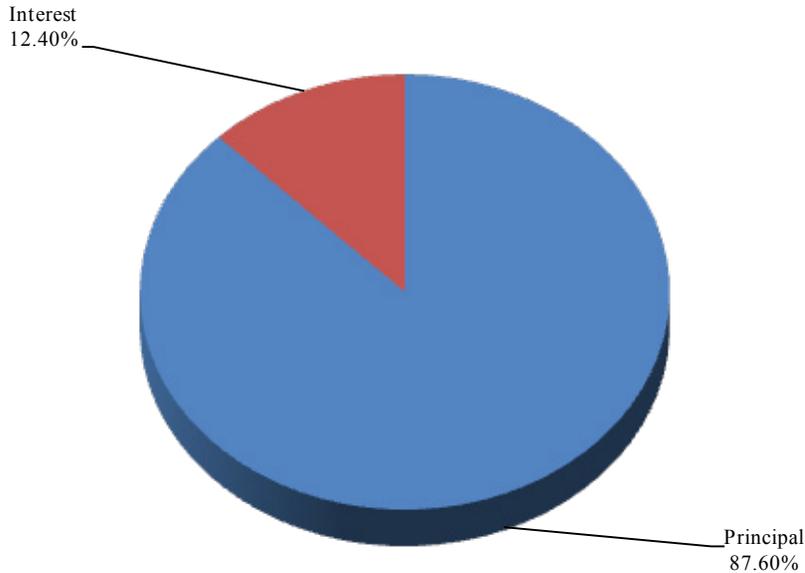
YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$35,000	\$83,719	
2014	New fund		

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$35,000	\$83,719	
2014	New fund		

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								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Principal	\$ 7,455,729	\$ 7,528,344	\$7,278,436	\$7,278,436	\$ 7,274,708	\$ 7,528,344	\$ 7,022,550	\$ 7,022,550
Interest	1,128,629	1,165,826	1,067,816	1,067,816	1,071,544	1,165,826	994,250	994,250
Payments to Escow Agents	10,218,740							
Total Expenses	\$ 18,803,098	\$ 8,694,170	\$8,346,252	\$ 8,346,252	\$ 8,346,252	\$ 8,694,170	\$ 8,016,800	\$ 8,016,800
Taxes	\$ 4,088,000	\$ 4,088,000	\$4,088,000	\$4,088,000	\$ 4,088,000	\$ 4,088,000	\$ 4,123,000	\$ 4,123,000
Miscellaneous Revenue		82,324				\$ 82,324		
Proceeds of Refunding Bond	3,288,231							
Premium on Debt Issued	413,594							
Transfers from Other Funds	11,389,075	4,634,353	4,343,574	4,343,574	4,521,346	4,634,353	3,953,204	3,953,204
Total Revenues	\$ 19,178,900	\$ 8,804,677	\$8,431,574	\$ 8,431,574	\$ 8,609,346	\$ 8,804,677	\$ 8,076,204	\$ 8,076,204

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 other funds including the Tax Increment Districts for payment

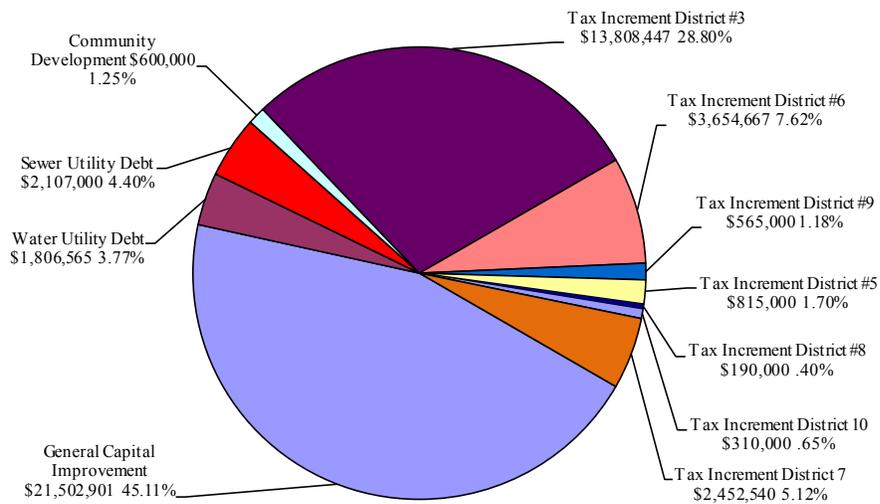
DEBT SERVICE FUND

of their portion of the debt. The Property Tax Levy increases \$35,000 to fund the additional street project borrowing authorized in 2014.

ANNUAL DEBT RETIREMENT:

Year	Principal	Interest
2015	7,855,000	1,071,991
2016	6,835,000	879,647
2017	6,545,575	722,858
2018	6,480,000	575,174
2019	5,250,000	428,679
2020	4,440,000	317,149
2021	3,683,000	221,775
2022	2,085,000	151,330
2023	1,285,000	109,335
2024	720,000	84,438
2025	290,000	72,050
2026	290,000	63,225
2027	295,000	53,600
2028	300,000	43,400
2029	305,000	32,625
2030	170,000	23,800
2031	170,000	17,000
2032	170,000	10,200
2033	170,000	3,400
On Demand	600,000	-
	<u>\$47,938,575</u>	<u>\$4,136,934</u>

EXISTING OUTSTANDING DEBT BY PURPOSE



DEBT SERVICE FUND

SUMMARY OF DEBT CHANGES

	General Obligation Bonds	General Obligation Notes	Wisconsin State Trust Fund Loans	Total General Obligation Debt	Utility Revenue Bonds	Total
BALANCE 1/1/2010	\$ 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		3,145,000		3,145,000		3,145,000
2010 Retirements	(1,175,000)	(7,145,000)	(2,747,398)	(11,067,398)	(1,630,000)	(12,697,398)
BALANCE 1/1/2011	\$ 14,985,000	\$ 33,450,000	\$ 1,319,677	\$ 49,754,677	\$ -	\$ 49,754,677
2011 Additions:						
Capital Improvement Plan		3,427,510		3,427,510		3,427,510
TID #6		1,244,970		1,244,970		1,244,970
Sewer Utility Debt		3,012,520		3,012,520		3,012,520
2011 Retirements	(1,210,000)	(5,775,000)	(351,502)	(7,336,502)		(7,336,502)
BALANCE 1/1/2012	\$ 13,775,000	\$ 35,360,000	\$ 968,175	\$ 50,103,175	\$ -	\$ 50,103,175
2012 Additions:						
Capital Improvement Plan		3,023,369		3,023,369		3,023,369
TID #3		2,725,000		2,725,000		2,725,000
TID #6		700,000		700,000		700,000
Other Redevelopment		135,575		135,575		135,575
Refinancing		9,676,631		9,676,631		9,676,631
2012 Retirements	(9,260,000)	(7,790,000)	(968,175)	(18,018,175)		(18,018,175)
BALANCE 1/1/2013	\$ 4,515,000	\$ 43,830,575	\$ -	\$ 48,345,575	\$ -	\$ 48,345,575
2013 Additions:						
Capital Improvement Plan		2,855,000		2,855,000		2,855,000
Swimming Pool Debt	3,410,000			3,410,000		3,410,000
TID #3		1,108,000		1,108,000		1,108,000
TID #6		2,065,000		2,065,000		2,065,000
TID #7		445,000		445,000		445,000
TID #9		630,000		630,000		630,000
2013 Retirements	(1,300,000)	(7,085,000)		(8,385,000)		(8,385,000)
BALANCE 1/1/2014	\$ 6,625,000	\$ 43,848,575	\$ -	\$ 50,473,575	\$ -	\$ 50,473,575
2014 Projected Additions:						
Capital Improvement Plan		3,955,000		3,955,000		3,955,000
TID #3	1,185,000			1,185,000		1,185,000
TID #8		190,000		190,000		190,000
TID #10	310,000			310,000		310,000
Refinancing	1,125,000	1,325,000		2,450,000		2,450,000
2014 Retirements	(2,485,000)	(8,140,000)		(10,625,000)		(10,625,000)
BALANCE 1/1/2015	\$ 6,760,000	\$ 41,178,575	\$ -	\$ 47,938,575	\$ -	\$ 47,938,575
2015 Projected Additions:						
Capital Improvement Plan		2,850,000		2,850,000		2,850,000
Swimming Pool Debt	3,000,000			3,000,000		3,000,000
TID #3		3,000,000		3,000,000		3,000,000
TID #6	4,500,000			4,500,000		4,500,000
TID #7		305,000		305,000		305,000
TID #8		1,400,000		1,400,000		1,400,000
TID #10	1,200,000			1,200,000		1,200,000
2014 Retirements	(1,080,000)	(6,775,000)		(7,855,000)		(7,855,000)
BALANCE 12/31/2015	\$ 14,380,000	\$ 41,958,575	\$ -	\$ 56,338,575	\$ -	\$ 56,338,575

COMPUTATION OF DEBT LIMIT

	December 31, 2010	December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015
Equalized Valuation	\$ 2,681,223,200	\$ 2,652,252,200	\$2,554,319,700	\$2,520,917,800	\$ 2,655,928,800	\$2,735,000,000
	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$134,061,160	\$132,612,610	\$127,715,985	\$126,045,890	\$132,796,440	\$136,750,000
Outstanding Debt	\$ 49,754,677	\$ 50,103,175	\$ 48,345,575	\$ 50,473,575	\$ 47,938,575	\$ 56,338,575
Legal Debt Margin	\$84,306,483	\$82,509,435	\$79,370,410	\$75,572,315	\$84,857,865	\$80,411,425
Debt Utilized	37.11%	37.78%	37.85%	40.04%	36.10%	41.20%

DEBT SERVICE FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$8,016,800	(\$329,452)	-3.95%
2014	\$8,346,252	\$0	0.00%
2013	\$8,346,252	(\$619,758)	-6.91%
2012	\$8,966,010	\$271,840	3.13%
2011	\$8,694,170	(\$617,223)	-6.63%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$3,953,204	(\$390,370)	-8.99%
2014	\$4,343,574	\$0	0.00%
2013	\$4,343,574	(\$705,574)	-13.97%
2012	\$5,049,148	\$414,795	8.95%
2011	\$4,634,353	(\$490,628)	-9.57%
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%

YEAR	TAX LEVY	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$4,123,000	\$35,000	0.86%
2014	\$4,088,000	\$0	0.00%
2013	\$4,088,000	\$0	0.00%
2012	\$4,088,000	(\$68,866)	-1.66%
2011	\$4,156,866	\$0	0.00%
2010	\$4,156,866	\$0	0.00%
2009	\$4,156,866	\$0	0.00%
2008	\$4,156,866	\$0	0.00%
2007	\$4,156,866	\$0	0.00%
2006	\$4,156,866	\$0	0.00%

CITY OF WAUSAU
CONSOLIDATED EXPENDITURES AND REVENUES - CAPITAL PROJECTS FUND
2015 BUDGET

	Capital Projects Fund	Tax Increment District Three Fund	Tax Increment District Five Fund	Tax Increment District Six Fund	Tax Increment District Seven Fund	Tax Increment District Eight Fund	Tax Increment District Nine Fund	Tax Increment District Ten Fund	Total
EXPENDITURES									
Contractual Services	\$ -	\$ 230,000	\$ 40,000	\$ 242,150	\$ 92,000	\$ 135,000	\$ 3,200	\$ 1,200	\$ 743,550
Grants, Contributions & Other	-	-	-	328,600	75,000	50,000	-	-	453,600
Capital Outlay	7,007,651	4,725,000	-	4,500,000	230,000	1,450,000	-	-	17,912,651
Other Financing Uses and Transfers To Other Funds	-	2,090,133	281,028	703,182	631,951	5,225	75,405	7,625	3,794,549
	<u>7,007,651</u>	<u>7,045,133</u>	<u>321,028</u>	<u>5,773,932</u>	<u>1,028,951</u>	<u>1,640,225</u>	<u>78,605</u>	<u>8,825</u>	<u>22,904,350</u>
REVENUES									
General Property Taxes	406,090	-	-	-	-	-	-	-	406,090
Other Taxes	-	1,850,692	1,182,063	1,528,014	522,457	265,299	11,695	14,265	5,374,485
Public Charges for Services	359,000	-	-	31,350	-	-	-	-	390,350
Miscellaneous Revenue	-	1,751,302	-	6,435	-	-	48,534	-	1,806,271
Other Financing Uses and Transfers to Other Funds	6,242,561	3,000,000	-	4,500,000	-	1,400,000	-	1,200,000	16,342,561
	<u>\$ 7,007,651</u>	<u>\$ 6,601,994</u>	<u>\$ 1,182,063</u>	<u>\$ 6,065,799</u>	<u>\$ 522,457</u>	<u>\$ 1,665,299</u>	<u>\$ 60,229</u>	<u>\$ 1,214,265</u>	<u>\$ 24,319,757</u>

CAPITAL PROJECTS FUND

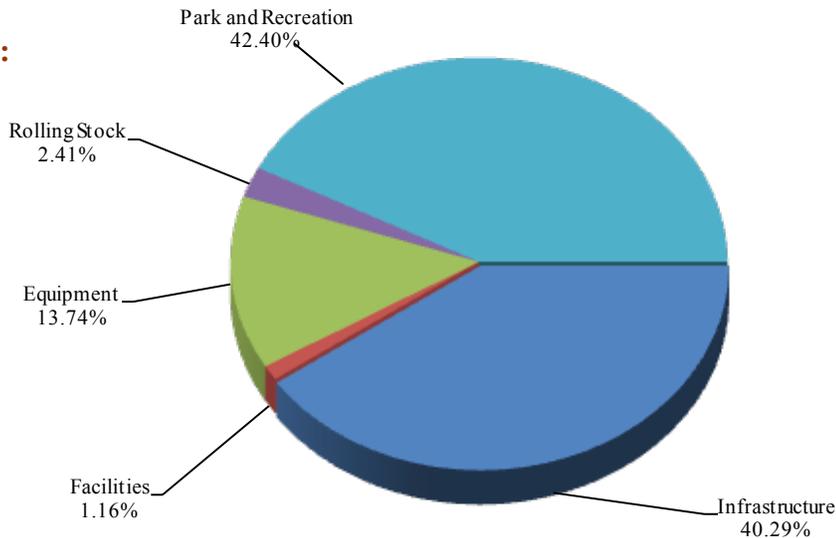
MISSION:

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

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY							
	2012	2013	2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services		\$ 50,328		\$ 185,990	-	-	-
Debt Service		61,147	85,843	85,843			
Capital Outlay	7,683,095	4,899,625	9,178,160	14,769,063	6,828,813	13,852,662	7,007,651
Other Financing Uses		60,941					
Total Expenses	\$ 7,683,095	\$ 5,072,041	\$ 9,264,003	\$ 15,040,896	\$ 6,828,813	\$ 13,852,662	\$ 7,007,651
Taxes	\$ 320,426	\$ 337,345	\$ 371,080	\$ 371,080	\$ 371,080	\$ 406,090	\$ 406,090
Intergovtl Grants/Aids	1,121,201	188,089	273,945	293,334	295,445		
Public Charges	570,662	507,273	359,000	359,000	359,000	359,000	359,000
Intergovtl Charges	15,000	5,694					
Miscellaneous	197,583	203,316	1,250,000	1,250,000	184,621		
Other Financing Sources	3,503,559	6,456,643	6,893,900	7,125,190	4,123,787	9,242,561	6,242,561
Total Revenues	\$ 5,728,431	\$ 7,698,360	\$ 9,147,925	\$ 9,398,604	\$ 5,333,933	\$ 10,007,651	\$ 7,007,651

CAPITAL PROJECTS FUND

**CITY OF WAUSAU
2015 CAPITAL PROGRAM BY FUNDING SOURCE**

PROJECT DESCRIPTION	DEPT	Total Project Costs	Tax Levy Funds	Special Assessments	Grants or Other Income	TID District GO Notes	GO CIP Notes/Bonds	Enterprise Funds	Fund Balance
Infrastructure									
Land Acquisition	DPW	\$ 4,500,000				\$ 4,500,000			
WISDOT Projects	DPW	277,000					277,000		
Street Improvements	DPW	2,558,575		329,000	100,000	1,000,000	1,129,575		
Asphalt Overlay	DPW	685,000				185,000	500,000		
Sidewalk Projects	DPW	275,000		30,000		60,000	185,000		
Storm Sewer	DPW	278,000				50,000	228,000		
Concrete Improvements	DPW	150,000			25,000	25,000	100,000		
Water Projects	WS	1,400,000						1,400,000	
Sewer/Wastewater Projects	WS	860,000						860,000	
Total Infrastructure		\$10,983,575	\$ -	\$ 359,000	\$ 125,000	\$ 5,820,000	\$ 2,419,575	\$ 2,260,000	-
Facilities									
Consulting for DPW Facility Study	DPW	\$ 44,000	\$ 44,000						
Platform and Counter Balance Gangway	DPW	40,000	40,000						
Total Facilities		\$ 84,000	\$ 84,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment and Technology									
Police Radios	Police	\$ 38,844	\$ 38,844						
Fire SCBA	Fire	235,141					235,141		
Fire Fit Testing	Fire	17,810	17,810						
Fire Radios	Fire	41,826	41,826						
Personal Protective Equipment (PPE)	Fire	36,060	36,060						
Shop Hoist Replacement	MetroRide	195,000					195,000		
Othophotography		80,000						80,000	
Server Network Equipment	CCITC	55,000	10,000						45,000
Video and Voice Enhancements	CCITC	33,000	11,200					21,800	
Ruggedized Hardware for DPW	CCITC	28,655						28,655	
Email Upgrade	CCITC	36,150	36,150						
PC Replacement	CCITC	45,000	45,000						
Microsoft Windows Server 2003 Eradication	CCITC	117,390							117,390
IBM Power Server (LRS) Upgrade	CCITC	30,000	30,000						
Total Equipment		\$ 989,876	\$ 266,890	\$ -	\$ -	\$ -	\$ 430,141	\$ 130,455	\$ 162,390
Rolling Stock									
Park Rolling Stock	Parks	\$ 173,460						\$ 173,460	
Public Works Rolling Stock	DPW	1,200,994						1,200,994	
Total Rolling Stock		\$ 1,374,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,374,454	\$ -
Park and Recreation Areas									
Radtke Point	Parks	\$ 55,200	\$ 55,200						
River Edge Trail		1,000,000			1,000,000				
Swimming Pool Upgrade	Parks	3,000,000					3,000,000		
Total Parks/Recreation		\$ 4,055,200	\$ 55,200	\$ -	\$ 1,000,000	\$ -	\$ 3,000,000	\$ -	\$ -
TOTAL CAPITAL COSTS		\$17,487,105	\$ 406,090	\$ 359,000	\$ 1,125,000	\$ 5,820,000	\$ 5,849,716	\$ 3,764,909	\$ 162,390

CAPITAL PROJECTS FUND

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2015 INFRASTRUCTURE PROJECTS**

	ACCOUNT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	SPECIAL FUNDING	DEFERRED TO FUTURE YEAR	2015 BUDGET
LAND ACQUISITION						
Miscellaneous	150 231098305					\$ -
Thomas Street Widening		TID #6	4,500,000	4,500,000		-
TOTAL LAND ACQUISITION			<u>\$ 4,500,000</u>	<u>\$ 4,500,000</u>	<u>\$ -</u>	<u>\$ -</u>
DOT PROJECTS						
1st Avenue, Thomas Street to Stewart Design			236,000			236,000
Townline Road, Grand Avenue to Easthill Drive			41,000			41,000
TOTAL DOT PROJECTS			<u>\$ 277,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277,000</u>
STREET IMPROVEMENTS						
	150 232098230					
McClellan Street, 1st Street to 7th Street (Includes Decorative Lighting)			\$ 721,000		\$ 721,000	\$ -
Grant Street, 1st Street to 3rd Street (Includes Decorative Lighting)			180,500		180,500	-
Grant Street, Bellis Street to 10th Street			202,500			202,500
North 11th Street, McClellan Street to Franklin Street			157,700			157,700
Ashland Avenue, Evergreen Road to Meadowview Road			68,500		68,500	-
Meadowview Road, Ashland Avenue to cul-de-sac			105,750		105,750	-
South 22nd Avenue, Nehring Street to cul-de-sac		CDBG	263,000			263,000
Flieth Street, Park Boulevard to South 11th Avenue			340,000			340,000
North 7th Street, Spring Street to Crocker Street			129,375			129,375
Crocker Street, 7th Street to 13th Street			426,000			426,000
2nd Avenue, Stewart Avenue to Elm Street		TID #8	850,000	850,000		-
Clark Street (Includes streetscapes and lighting)		TID #8	150,000	150,000		-
TOTAL STREET IMPROVEMENTS			<u>\$ 3,594,325</u>	<u>\$ 1,000,000</u>	<u>\$ 1,075,750</u>	<u>\$ 1,518,575</u>
BOULEVARD TREES & LANDSCAPING						
	150 232098237					
For 2015 project streets and subdivisions			40,000			\$ 40,000
			<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>
ASPHALT OVERLAY AND ALLEY PAVING						
Asphalt Paving (includes McClellan and Grant in TID 3)	150 232698230		\$ 1,185,000	185,000	\$ 500,000	\$ 500,000
Alley Paving	150 232698236		40,000		40,000	-
TOTAL ASPHALT OVERLAY AND ALLEY PAVING			<u>\$ 1,225,000</u>	<u>\$ 185,000</u>	<u>\$ 540,000</u>	<u>\$ 500,000</u>
SIDEWALKS						
Annual Sidewalk Replacement Contract	150 233098240		300,000		100,000	\$ 200,000
New Sidewalk - RR Crossing at Trolley Quarter Flats; North side of Bridge Street from CVS to Graphic Packaging	150 23309824	TID 3	\$ 75,000	60,000		15,000
TOTAL SIDEWALKS			<u>\$ 375,000</u>	<u>\$ 60,000</u>	<u>\$ 100,000</u>	<u>\$ 215,000</u>
OTHER PROFESSIONAL SERVICES						
	150 236592190					
Unanticipated Engineering Studies		Carryover Existing Balance	\$ -	-		-
TOTAL OTHER PROFESSIONAL SERVICES			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAPITAL PROJECTS FUND

**CITY OF WAUSAU CAPITAL BUDGET
DETAIL ANALYSIS OF 2015 INFRASTRUCTURE PROJECTS**

	ACCOUNT NO.	SPECIAL FUNDING SOURCE	TOTAL REQUEST	SPECIAL FUNDING	DEFERRED TO FUTURE YEAR	2015 BUDGET
STORM SEWER						
	150 236198250					
2nd Avenue, Stewart Avenue to Elm Street		TID #8	\$ 50,000	50,000		\$ -
7th Street, Spring Street to Crocker Street			35,000			35,000
Crocker Street, 7th Street to 13th Street			60,000			60,000
McClellan Street, 1st Street to 7th Street			250,000		250,000	-
Grant Street, 1st Street to 3rd Street			30,000		30,000	-
Grant Street, Bellis Street to 10th Street			50,000			50,000
Unanticipated Projects and Studies			75,000		50,000	25,000
Storm Water Management			100,000		100,000	-
Storm Sewer Outfall Repair - WI River Outfalls			100,000		100,000	-
DNR Non-Point Source Stormwater Management			58,000			58,000
Stormwater Utility Consultant			50,000		50,000	-
Other Costs - DNR fees, Outreach Program, Training			12,500	12,500		-
TOTAL STORM SEWER			\$ 870,500	\$ 50,000	\$ 580,000	\$ 228,000
OTHER CAPITAL EXPENDITURES						
	150 236598290					
Concrete Pavement Repairs (joints/cracks)			\$ 300,000	25,000	\$ 175,000	\$ 100,000
Pavement Markings			100,000		100,000	-
Streetscape			50,000		50,000	-
Curb Replacement			20,000		20,000	-
HK Soccer Complex - Fencing		HoltzKrause Fd	25,000	25,000		-
TOTAL OTHER CAPITAL REPAIRS			\$ 495,000	\$ 50,000	\$ 345,000	\$ 100,000
WATERMAINS						
River Drive		Utility	\$ 80,000	\$ 80,000		\$ -
17th Street, Bridge Street to south		Utility	35,000	35,000		-
2nd Avenue, Stewart Avenue to Elm Street		Utility	35,000	35,000		-
North 7th Street, Spring Street to Crocker Street		Utility	35,000	35,000		-
Crocker Street, 7th Street to 13th Street		Utility	120,000	120,000		-
North 11th Street, McClellan to Franklin		Utility	35,000	35,000		-
Grant Street, Bellis Street to 10th Street		Utility	80,000	80,000		-
Northwestern Avenue		Utility	130,000	130,000		-
Plaza Drive Relining		Utility	350,000	350,000		-
Unanticipated Projects		Utility	500,000	500,000		-
TOTAL WATER MAINS			\$ 1,400,000	\$ 1,400,000	\$ -	\$ -
SANITARY SEWER						
2nd Avenue, Stewart Avenue to Elm Street		Utility	25,000	25,000		-
North 7th Street, Spring Street to Crocker Street		Utility	30,000	30,000		-
Crocker Street, 7th Street to 13th Street		Utility	80,000	80,000		-
North 11th Street, McClellan Street to Franklin Street		Utility	25,000	25,000		-
Grant Street, Bellis Street to North 10th Street		Utility	40,000	40,000		-
Northwestern Avenue		Utility	160,000	160,000		-
Unanticipated Projects		Utility	500,000	500,000		-
TOTAL SANITARY SEWER			\$ 860,000	\$ 860,000	\$ -	\$ -
GRAND TOTAL			\$ 13,636,825	\$ 8,117,500	\$ 2,640,750	\$ 2,878,575

**CAPITAL IMPROVEMENT PROGRAM
2015 REQUEST RATING FORM SUMMARY**

		REQUEST	FUNDED	AVERAGE RANKING
Memorial and Schulenburg Pool Remodels	Park	\$6,000,000	\$6,000,000	100
Radio Replacement	Fire	\$41,826	\$41,826	94
Self-Contained Breathing Apparatus (SCBA)	Fire	\$235,141	\$235,141	91
Personal Protective Equipment (PPE)	Fire	\$36,060	\$36,060	90
Police Radios - TAIT Portables	Police	\$25,212	\$25,212	90
Fit Testing Equipment	Fire	\$17,810	\$17,810	88
Wausau River Edge Trail - Donated Funds	Park	\$1,000,000	\$1,000,000	88
EMS Equipment	Fire	\$29,300		87
Thermal Imaging Equipment	Fire	\$29,925		85
LED Low Level Retrofit -2015	DPW	\$94,100		78
Mobile Security Software	CCITCC	\$19,965		74
Vehicle Replacement-2015	DPW	\$1,200,994	\$1,200,994	73
Radtke Point Erosion Control	Park	\$55,200	\$55,200	71
Shop Hoist Replacement	Transit	\$195,000	\$195,000	69
Video and Voice System Enhancements	CCITCC	\$33,000	\$33,000	65
IBM Power Server (LRS) Upgrade	CCITCC	\$30,000	\$30,000	64
Loan Tracking Software (Replace in LRS)	CCITCC	\$85,000		63
Park Rolling Stock-2015	Park	\$173,460	\$173,460	63
Server Network Equipment	CCITCC	\$55,000	\$55,000	58
Platform & Counter-balance Gangway	DPW	\$40,000	\$40,000	58
GIS Base Map/ Orthophotography	DPW	\$80,000	\$80,000	58
Building Zone Dampers	Fire	\$5,000		58
Mezzanine for Building #1	DPW	\$25,000		57
Sand/ Salt Conveyor Refurbish	DPW	\$30,000		57
Wall Replacement by Salt Dome	DPW	\$12,000	\$12,000	57
Police Dept Boiler	Maintenance	\$32,000		57
MS Windows Server 2003 Eradication	CCITCC	\$117,390	\$117,390	56
City Wayfinding Project	CommDev	\$350,000		56
PC Replacement - Add Mobile Devices	CCITCC	\$85,000	\$45,000	55
Replace iSeries Municipal Court App	CCITCC	\$40,876		54
Police Dept Facility Improvement	Maintenance	\$58,600		51
Ruggedized Hardware for DPW & Eng	CCITCC	\$28,655	\$28,655	49
E-mail System Upgrade	CCITCC	\$36,150	\$36,150	48
McCleary Street Improvement	DPW	\$51,200		48
T-Hangar 01-10 Maintenance	Airport	\$65,000		46
Consulting for DPW Upgrade	DPW	\$100,000	\$44,000	45
Artificial Grass	DPW	\$54,900		44
Storage Building	DPW	\$15,000		44
Dog Park Design	Park	\$30,000		43
City Hall Basement Project	Maintenance	\$26,900		35

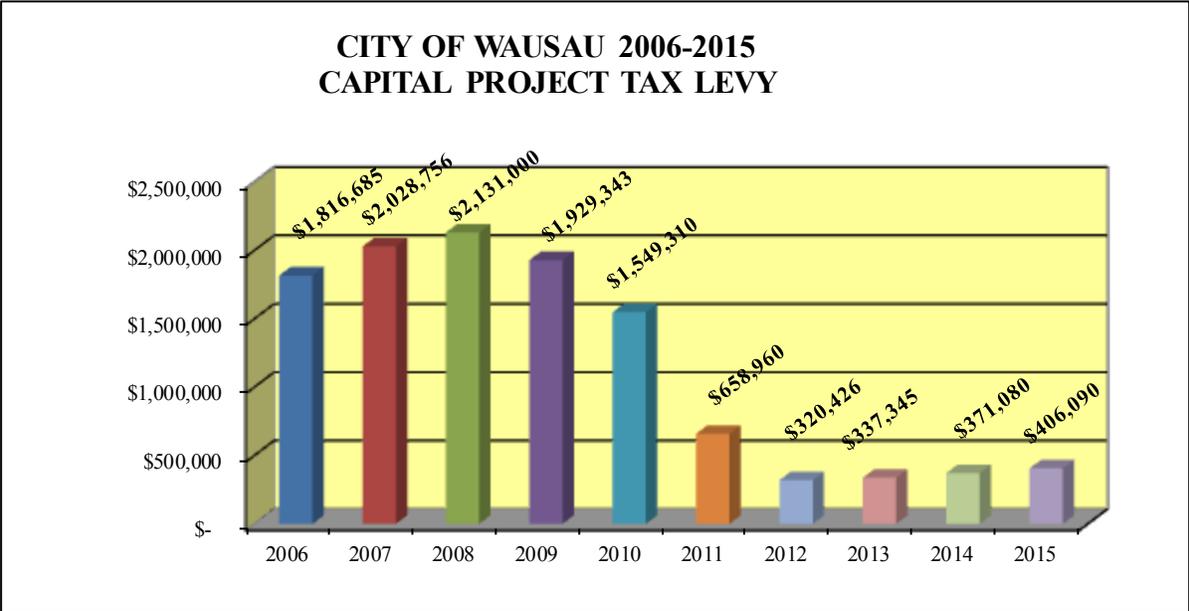
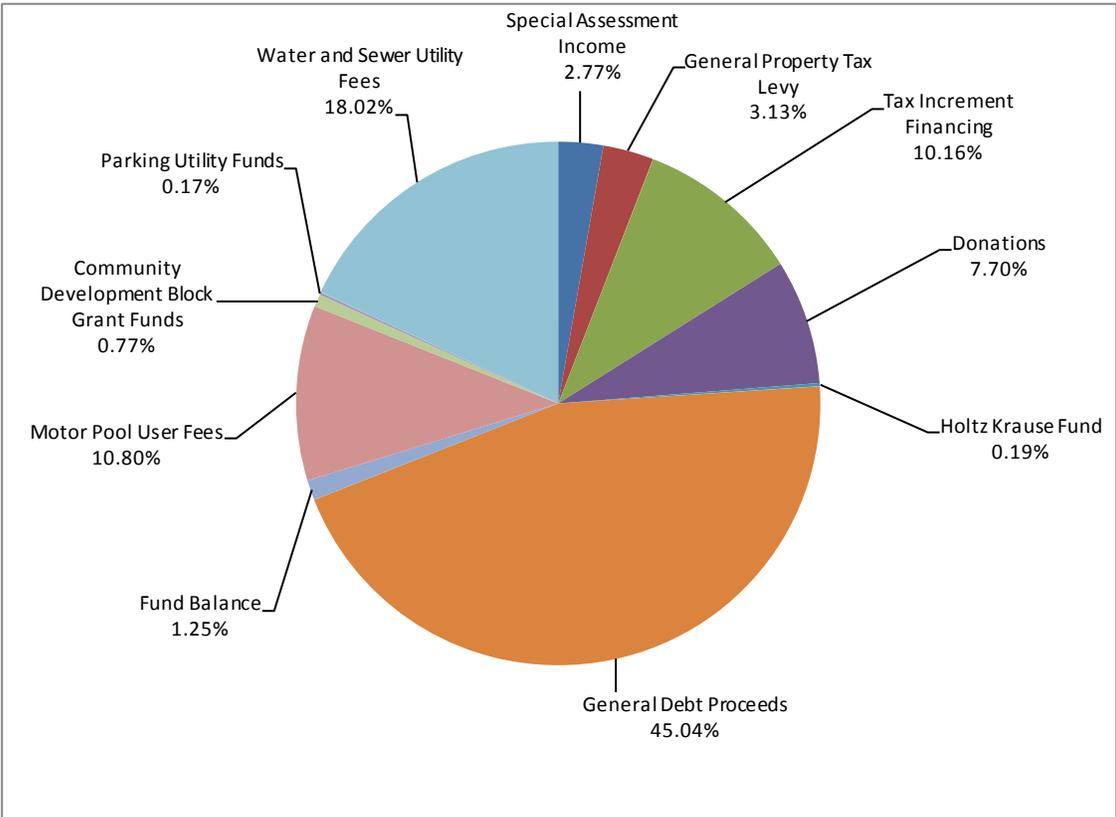
The Committee ranked capital requests based upon pre-established criteria including:

- | | |
|--|----------------------------------|
| 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 | |

CAPITAL PROJECTS FUND

REVENUES:

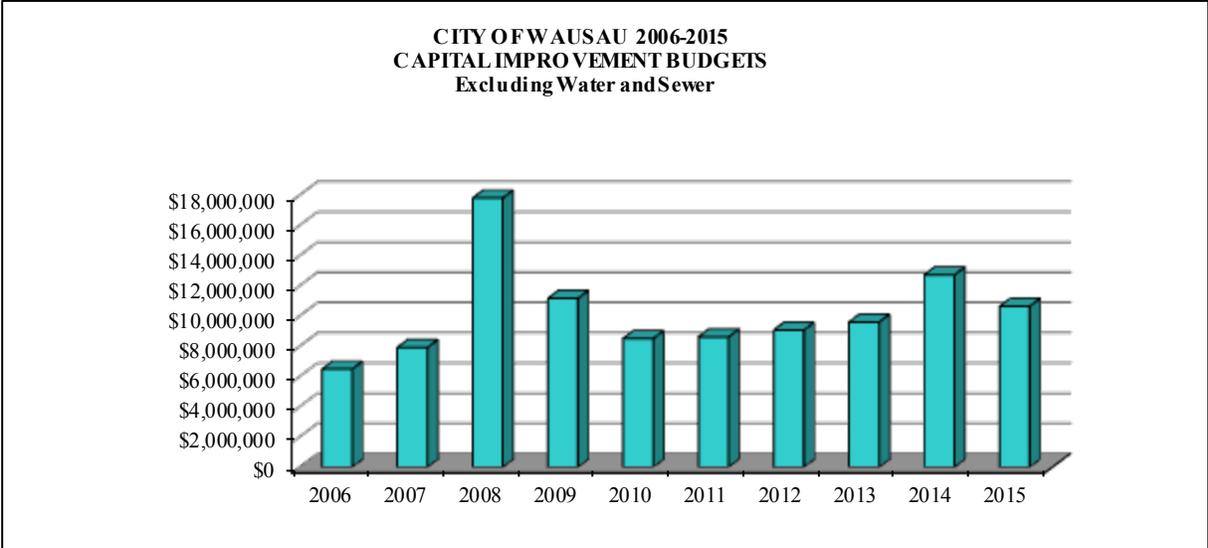
As depicted in the chart below the capital budget is funded by a variety of revenue sources which fluctuate each year based upon the projects.



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

CAPITAL PROJECTS FUND

Below is a historic review of the capital plan excluding Water and Sewer Utility Projects from 2006 to 2015. 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 2014 and 2015 increases are primarily due to the pool projects.



BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$7,007,651	(\$2,256,352)	-24.36%
2014	\$9,264,003	\$4,754,879	105.45%
2013	\$4,509,124	(\$492,618)	-9.85%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$6,637,631	(\$2,139,214)	-24.37%
2014	\$8,776,845	\$4,968,566	130.47%
2013	\$3,808,279	(\$373,037)	-8.92%
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%

CAPITAL PROJECTS FUND

2014 FUND BALANCE PROJECTION:

A number of projects will likely be uncompleted at yearend. Below is a summary of the expected projects and a fund balance projection.

Fund Balance January 1, 2014	\$ 5,709,269
2014 Projected	
Revenues	<u>5,333,933</u>
Total Funds Available	11,043,202
Expenses	<u>6,828,813</u>
Projected Fund Balance 12/31/2014	<u>\$ 4,214,389</u>
2014 Projected Uncompleted or Carryover Projects	
Wayfinding	\$ 45,000
DOT Projects awaiting final billing	250,086
Other Professional Engineering Services	185,990
River Edge Trail	33,081
City Facility Improvement Projects	37,972
CCITCC Projects	416,467
Street Lighting	13,976
Police Facility Improvement Projects	30,000
Kaiser Pool Project	2,882,900
Transit State Capital Projects	<u>24,098</u>
Projects to complete in 2015	<u>\$ 3,919,570</u>
Projected Unreserved Fund Balance	<u><u>\$ 294,819</u></u>

SUMMARY OF WAUSAU'S 2015 TAX INCREMENTAL FINANCING BUDGET

	TIF #3	TIF #5	TIF #6	TIF #7	TIF #8	TIF #9	TIF #10	Totals
USES OF FUNDS								
Development Expenses								
Developer Payments			\$ 328,600	\$ 75,000				\$ 403,600
Rehabilitation/Blight Elimination					100,000			100,000
								-
Debt Retirement	2,090,133	281,028	703,182	631,951	5,225	75,405	7,625	3,794,549
								-
								-
Infrastructure Expenses								
Riverbank Improvements	1,000,000							1,000,000
Wayfinding	60,000		60,000	60,000	60,000			240,000
Walkway	1,325,000				50,000			1,375,000
Contracts & Administration	170,000	40,000	32,150	17,000	25,000	3,200	1,200	288,550
Street Construction	800,000		4,650,000	45,000	1,000,000			6,495,000
Riverfront Parking Lot	200,000							200,000
River Warf	400,000							400,000
Utility Relocation	1,000,000				350,000			1,350,000
Stormwater Study & Construction				200,000				200,000
Miscellaneous Projects					50,000			50,000
Total Spending	\$ 7,045,133	\$ 321,028	\$ 5,773,932	\$ 1,028,951	\$ 1,640,225	\$ 78,605	\$ 8,825	\$ 15,896,699
SOURCES OF FUNDS								
Property Tax Revenue								
Total Increment	1,850,692	1,182,063	1,528,014	522,457	265,299	11,695	14,265	5,374,485
City's Share (Estimated)	631,456	403,320	521,358	178,262	90,520	3,990	4,867	1,833,774
Other Revenues								
Special Assessment Income			31,350					31,350
Donations	1,000,000							1,000,000
Grants	735,845							735,845
Miscellaneous Revenue	15,457		6,435			48,534		70,426
								-
Debt Proceeds	3,000,000		4,500,000		1,400,000		1,200,000	10,100,000
Total Sources of Funds	\$ 6,601,994	\$ 1,182,063	\$ 6,065,799	\$ 522,457	\$ 1,665,299	\$ 60,229	\$ 1,214,265	\$ 17,312,106
Outstanding Debt	\$ 13,808,447	\$ 815,000	\$ 3,654,667	\$ 2,452,540	\$ 190,000	\$ 565,000	\$ 310,000	\$ 21,795,654

TAX INCREMENT DISTRICT NUMBER THREE FUND

MISSION:

To fund enhancements within the District including: the Central Business District, Pick'n Save area and River's Edge.

RESPONSIBILITIES:

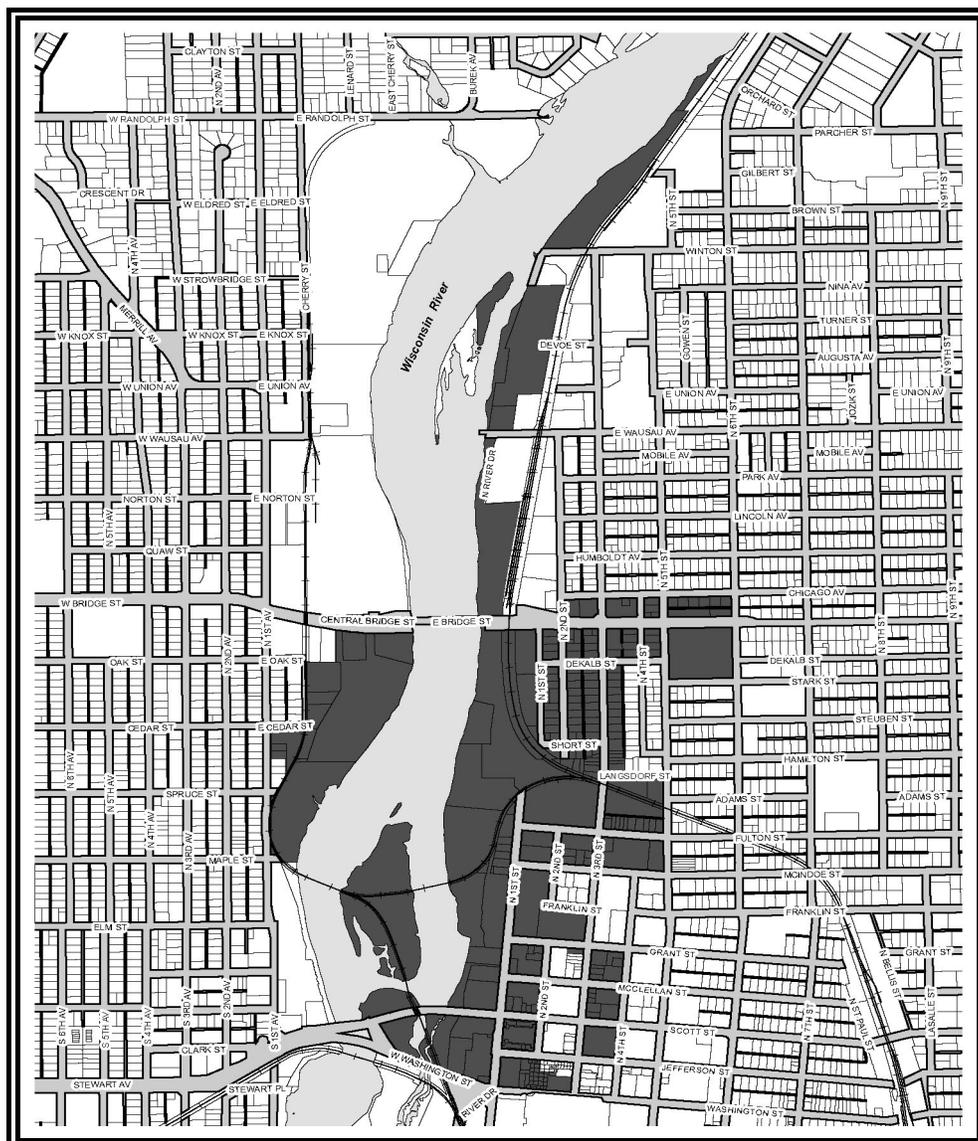
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

DISTRICT FACTS:

Creation Date: September 1, 1994

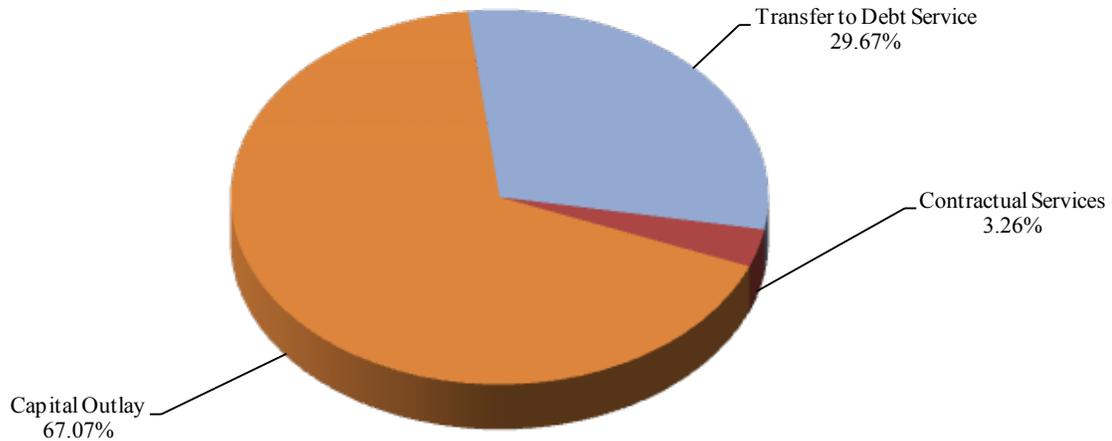
Last Date Project Costs Incurred: September 1, 2026

Mandated Final Dissolution Date: September 1, 2031



TAX INCREMENT DISTRICT NUMBER THREE FUND

BUDGET:



BUDGET SUMMARY								
	2012		2013		2014		2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted	
Contractual Services	\$ 116,049	\$ 209,791	\$ 89,150	\$ 89,150	\$ 165,980	\$ 230,000	\$ 230,000	
Debt Service	33,171							
Fixed Charges					12,251			
Grants, Contributions & Donations	275,000	1,000	10,000	10,000			-	
Capital Outlay	701,471	1,135,783	585,000	4,945,945	2,646,086	4,725,000	4,725,000	
Transfer to Debt Service	8,452,388	2,815,752	2,197,602	2,197,602	2,197,602	2,092,976	2,090,133	
Total Expenses	\$ 9,578,079	\$ 4,162,326	\$ 2,881,752	\$ 7,242,697	\$ 5,021,919	\$ 7,047,976	\$ 7,045,133	
Tax Increment	\$ 2,082,134	\$ 1,851,630	\$ 1,801,039	\$ 1,801,039	\$ 1,801,039	\$ 1,850,692	\$ 1,850,692	
Intergovernmental Grants and Aids		166,538			40,000			
Public Charges for Services	8,485	9,721			7,248			
Miscellaneous Revenue	178,455	53,727	14,900	14,900	1,240,325	1,751,302	1,751,302	
Debt Proceeds	9,005,000	1,108,000		1,214,402	1,185,000	3,000,000	3,000,000	
Transfer from Other Funds				1,239,432	1,239,432			
Total Revenues	\$ 11,274,074	\$ 3,189,616	\$ 1,815,939	\$ 4,269,773	\$ 5,513,044	\$ 6,601,994	\$ 6,601,994	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The details of the 2014 estimated actual and 2015 budget project costs are presented below: Revenues to fund the 2015 activity include: Sternberg Donation \$1,000,000, State of Wisconsin LRIP Grant \$95,845, WEDC Grant \$600,000, CDBG Funds \$40,000, rent payments \$15,457.

TAX INCREMENT DISTRICT NUMBER THREE FUND

PROJECT COSTS	2014	2015
Riverfront Remediation	\$ 2,365,802	\$ 1,000,000
Land Acquisition	169,337	
Professional and Administrative Services	178,231	170,000
1st Street Construction and Streetscape	40,331	600,000
Street Lighting	65,616	
River Edge Trail Improvements	5,000	1,325,000
McClellan and Grant Street Street Improvements		200,000
Wharf		400,000
Utility Relocation		1,000,000
Wayfinding		60,000
Riverfront Parking Lot		200,000
	<u>\$ 2,824,317</u>	<u>\$ 4,955,000</u>

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%
2013	106,038,900	-1.25%
2014	113,066,800	6.63%

TAX INCREMENT DISTRICT NUMBER THREE FUND

DISTRICT FUTURE OBLIGATIONS:

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

	Original		Balance 12/31/2014
	Amount Borrowed	Repaid	
1995 State Trust Fund Loan	\$ 750,000	\$ 750,000	\$ -
1996 General Obligation Bonds	757,555	757,555	-
Mirman Promissory Note	300,000	300,000	-
McDevco Promissory Note	1,146,447	1,146,447	-
1997 General Obligation Note	4,000,000	4,000,000	-
1998 General Obligation Bonds	856,402	856,402	-
2001 General Obligation Note	475,800	475,800	-
2001 State Trust Fund Loan	1,617,503	1,617,503	-
2002 State Trust Fund Loan	2,415,665	2,415,665	-
2003 State Trust Fund Loan	2,617,794	2,617,794	-
2003 State Trust Fund Loan	5,057,592	5,057,592	-
2003 State Trust Fund Loan	3,908,949	3,908,949	-
2003D General Obligation Note	3,285,000	3,285,000	-
2004A General Obligation Note	643,534	643,534	-
2004 General Obligation Refunding Bond	13,445,000	12,540,000	905,000
2005B General Obligation Note	2,000,000	1,835,000	165,000
2007 General Obligation Note	1,396,190	1,396,190	-
2008 General Obligation Note	270,000	150,000	120,000
2009 General Obligation Note	320,000	150,000	170,000
2010A General Obligation Note	1,580,447	570,000	1,010,447
2012A General Obligation Note - Taxable	2,725,000	520,000	2,205,000
2012B General Obligation Note Refunding	6,280,000	350,000	5,930,000
2014 A GO Note Obligation Note (Refinancing 2007 Issue)	410,000		410,000
2014B Community Development Bond	1,185,000		1,185,000
Foundation Housing Loan	600,000		600,000
Foundation Loan	1,530,000	1,530,000	-
Foundation Loan - Savo Supply	358,000		358,000
Foundation Loan - Riverfront Property Acquisition	750,000		750,000
	<u>\$ 60,681,878</u>	<u>\$ 46,873,431</u>	<u>\$ 13,808,447</u>

Schedule of Maturities			
Year	Principal	Interest	Total
2015	1,795,000	295,133	2,090,133
2016	1,655,000	242,692	1,897,692
2017	1,755,000	206,091	1,961,091
2018	2,390,000	172,404	2,562,404
2019	1,645,000	114,448	1,759,448
2020	1,665,447	78,339	1,743,786
2021	1,233,000	44,687	1,277,687
2022	390,000	23,450	413,450
2023	90,000	17,675	107,675
2024	90,000	15,650	105,650
2025	95,000	13,338	108,338
2026	95,000	10,725	105,725
2027	100,000	7,800	107,800
2028	105,000	4,725	109,725
2029	105,000	1,575	106,575
2030	600,000	-	600,000
	<u>\$ 13,808,447</u>	<u>\$ 1,248,732</u>	<u>\$ 15,057,179</u>

TAX INCREMENT DISTRICT NUMBER THREE FUND

The City of Wausau on September 13, 2005, entered into a developer agreement with Dudley Investments, LLC. The development entailed the construction of a 100,000 square foot office building with costs estimated at \$14,000,000 to \$15,000,000. The city agreed to provide permit parking for 500 workers downtown, construct a skywalk and provide environmental remediation and necessary upgrades to street, sidewalk, street lighting and utilities. The skywalk obligation remains outstanding.

On February 14, 2012 the City of Wausau entered into a development agreement with Collaborative Consulting LLC. In exchange for the creation of 200 full time jobs the city agreed to provide developer assistance in the amount of \$200,000 and ten \$1,000 grants to their employees for housing assistance. Nine of the housing assistance grants remain outstanding.

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 2013-2022 but provides for a return on investments through the life of the District.

TID #3 CASH FLOW PROJECTIONS

Year	EXPENSES		DEBT RETIREMENT		REVENUES				Annual Surplus (Deficit)	Accumulated Balance
	Total Annual Debt Service Existing	2015 Debt Issue \$4,325,000	Capital Expenditures and Other Project Costs	Administrative, Organization & Discretionary	Debt Proceeds	Other Income	Transfer from Holtz Krause Fund	Project Increment		
2013	2,815,752		1,298,296	48,275	1,108,000	229,987		1,851,630	(972,706)	\$ (1,132,734)
2014	2,197,602		2,774,317	50,000	1,185,000	1,287,573	1,239,432	1,801,039	491,125	(1,614,315)
2015	2,090,133		4,905,000	50,000	3,000,000	1,751,302		1,868,669	(425,162)	(2,039,477)
2016	1,897,692	73,800		35,000				1,898,012	(108,480)	(2,147,957)
2017	1,961,091	73,800		35,000				1,932,502	(137,389)	(2,285,345)
2018	2,562,404	281,000		35,000				1,942,165	(936,239)	(3,221,584)
2019	1,759,448	281,000		35,000				1,951,876	(123,572)	(3,345,157)
2020	1,743,786	281,000		35,000				1,961,635	(98,151)	(3,443,307)
2021	1,277,687	281,000		35,000				1,971,443	377,756	(3,065,551)
2022	413,450	281,000		35,000				1,981,301	1,251,851	(1,813,701)
2023	107,675	281,000		35,000				1,991,207	1,567,532	(246,169)
2024	105,650	281,000		35,000				2,001,163	1,579,513	1,333,344
2025	108,338	281,000		35,000				2,011,169	1,586,831	2,920,175
2026	105,725	281,000		35,000				2,021,225	1,599,500	4,519,675
2027	107,800	281,000		35,000				2,031,331	1,607,531	6,127,206
2028	109,725	281,000		35,000				2,041,487	1,615,762	7,742,968
2029	106,575	281,000		35,000				2,051,695	1,629,120	9,372,088
2030	600,000	281,000						2,061,953	1,180,953	10,553,042
2031								2,072,263	2,072,263	12,625,305
	\$ 20,070,533	\$ 3,800,600	\$ 8,977,613	\$ 638,275	\$ 5,293,000	\$ 3,268,862	\$ 1,239,432	\$ 37,443,766		

TAX INCREMENT DISTRICT NUMBER FIVE FUND

MISSION:

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

RESPONSIBILITIES:

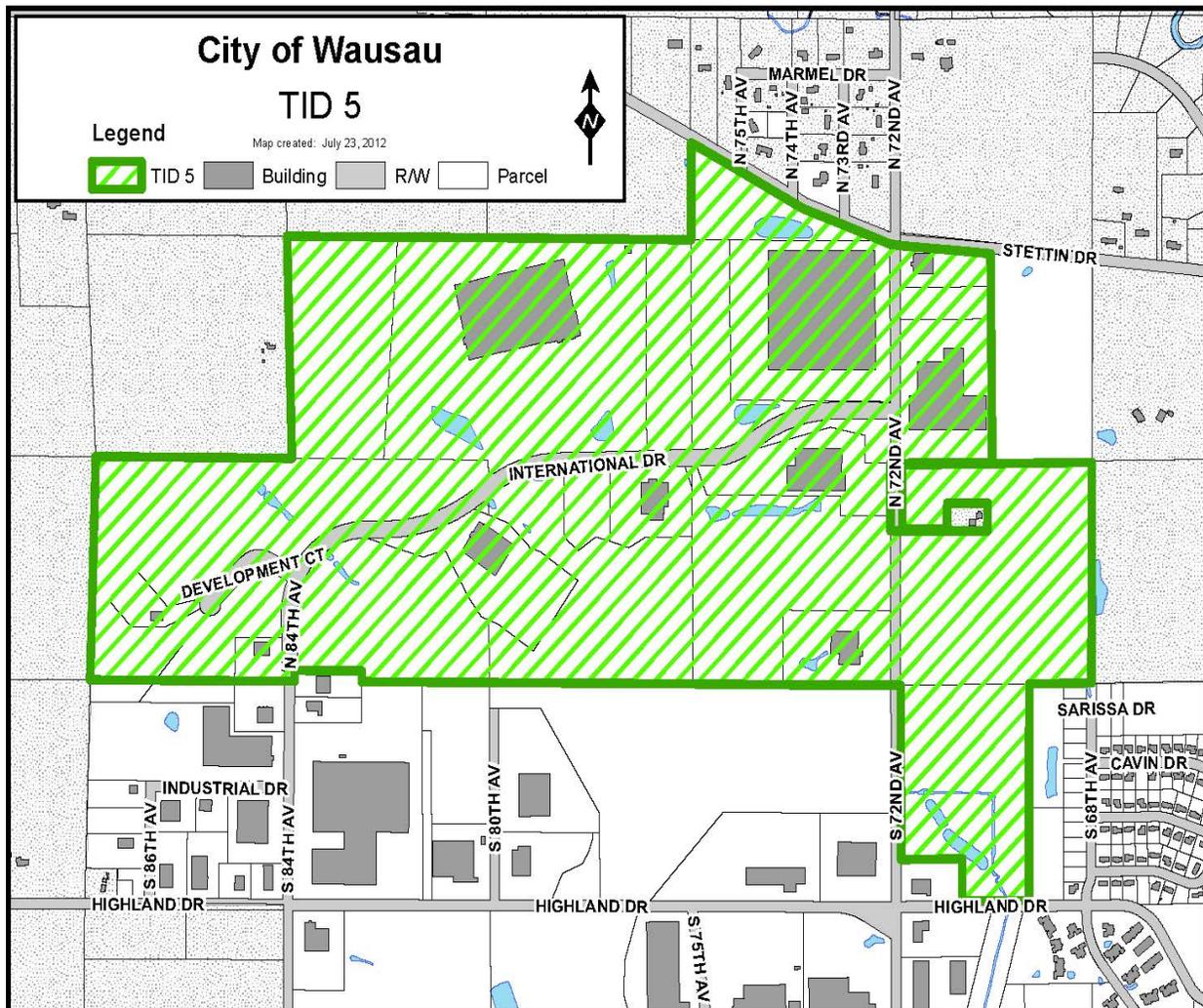
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: July 31, 1997

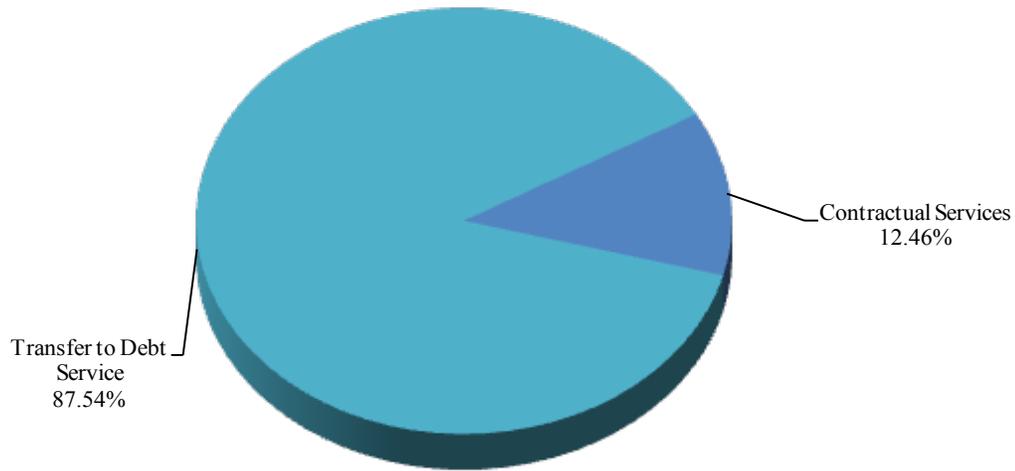
Last Date Project Costs Incurred: July 31, 2015

Mandated Final Dissolution Date: July 31, 2020



TAX INCREMENT DISTRICT NUMBER FIVE FUND

BUDGET:



BUDGET HIGHLIGHTS:

BUDGET SUMMARY							
	2012	2013	2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services	\$ 28,332	\$ 19,085	\$ 45,495	\$ 45,495	\$ 40,000	\$ 40,000	\$ 40,000
Debt Service			27,365	27,365			
Grants & Contributions	290,000	160,000	590,000	1,740,000	1,200,000		
Capital Outlay	25,000		300,000	300,000		1,174,000	
Transfer to Debt Service	2,421,459	548,886	458,923	458,923	458,923	281,028	281,028
Total Expenses	\$2,764,791	\$ 727,971	\$1,421,783	\$ 2,571,783	\$ 1,698,923	\$ 1,495,028	\$ 321,028
Taxes	\$1,282,945	\$ 1,259,989	\$1,262,699	\$ 1,262,699	\$ 1,288,068	\$ 1,182,063	\$ 1,182,063
Public Chgs for Services							
Miscellaneous Revenue					50,000		
Other Financing Sources							
Total Revenues	\$1,282,945	\$ 1,259,989	\$1,262,699	\$ 1,262,699	\$ 1,338,068	\$ 1,182,063	\$ 1,182,063

The 2015 budget provides for administration and contractual services of \$40,000 and debt retirement \$281,028. The 2014 estimated actual expects full payment of the developer agreements Wausau Window and Wall of \$500,000 along with the disbursement of the foundation contribution of \$50,000 and CAG Industrial of \$650,000.

TAX INCREMENT DISTRICT NUMBER FIVE FUND

DISTRICT FUTURE OBLIGATIONS:

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

	Original Amount Borrowed	Repaid	Balance 12/31/2014
1997 General Obligation Note, Call date April 1, 2005	\$540,000	\$540,000	\$ -
2003 General Obligation Note, Call date April 1, 2013	2,000,000	2,000,000	-
2004B General Obligation Note, Call date April 1, 2009	1,500,000	1,500,000	-
2007 State Trust Fund Loan, Call date annually March 15th	2,956,877	2,956,877	-
2007 State Trust Fund Loan, Call date annually March 15th	500,000	500,000	-
2010B Refunding General Obligation Note	2,440,000	1,625,000	815,000
Total	\$9,936,877	\$9,121,877	\$815,000

DEBT RETIREMENT:

	Principal	Interest	Total
		Total	
2015	260,000	21,028	281,028
2016	270,000	13,598	283,598
2017	285,000	4,774	289,774
	815,000	39,400	854,400

DEVELOPER AGREEMENT OBLIGATIONS:

The City has outstanding developer agreements:

- Packaging Tape dated February 13, 2007. The developer funded agreement called for the City to contribute \$62,000 in exchange for facility construction and job creations. These funds have not been requested.
- Polywood Fabrication dated September 11, 2007. The developer funded agreement called for the City to contribute \$152,887 in exchange for facility construction and job creations. These funds have not been requested.

TAX INCREMENT DISTRICT NUMBER FIVE FUND

CASH FLOW PROJECTIONS:

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

Year	USES OF FUNDS					Tax Increment	Other Income	Annual Surplus (Deficit)	Cumulative Balance
	Total Annual Debt Service	Administrative, Organization & Discretionary Costs	Developer Grants & Loans	Capital Expenditures					
2013	548,886	17,934	160,000	1,151		1,259,989		532,018	(309,353)
2014	458,923	40,000	1,200,000			1,288,068	50,000	(360,855)	(670,208)
2015	281,028	40,000	100,000 *			1,182,063		761,035	90,827
2016	283,598	18,000				1,187,973		886,375	977,202
2017	289,774	18,000				1,193,913		886,139	1,863,341
TOTAL	1,862,209	133,934	1,460,000	1,151		6,112,006	50,000		

* Composite Envision Payment

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
1997	\$105,900	-
1998	8,316,200	7752.88%
1999	10,622,200	27.73%
2000	11,962,200	12.62%
2001	12,263,000	2.51%
2002	13,872,700	13.13%
2003	18,785,600	35.41%
2004	17,650,900	-6.04%
2005	18,300,700	3.68%
2006	20,733,000	13.29%
2007	22,632,000	9.16%
2008	30,044,500	32.75%
2009	48,849,000	62.59%
2010	45,633,600	-6.58%
2011	45,419,600	-0.47%
2012	44,938,400	-1.06%
2013	44,916,500	-0.05%
2014	49,545,600	10.31%

TAX INCREMENT DISTRICT NUMBER SIX FUND

MISSION:

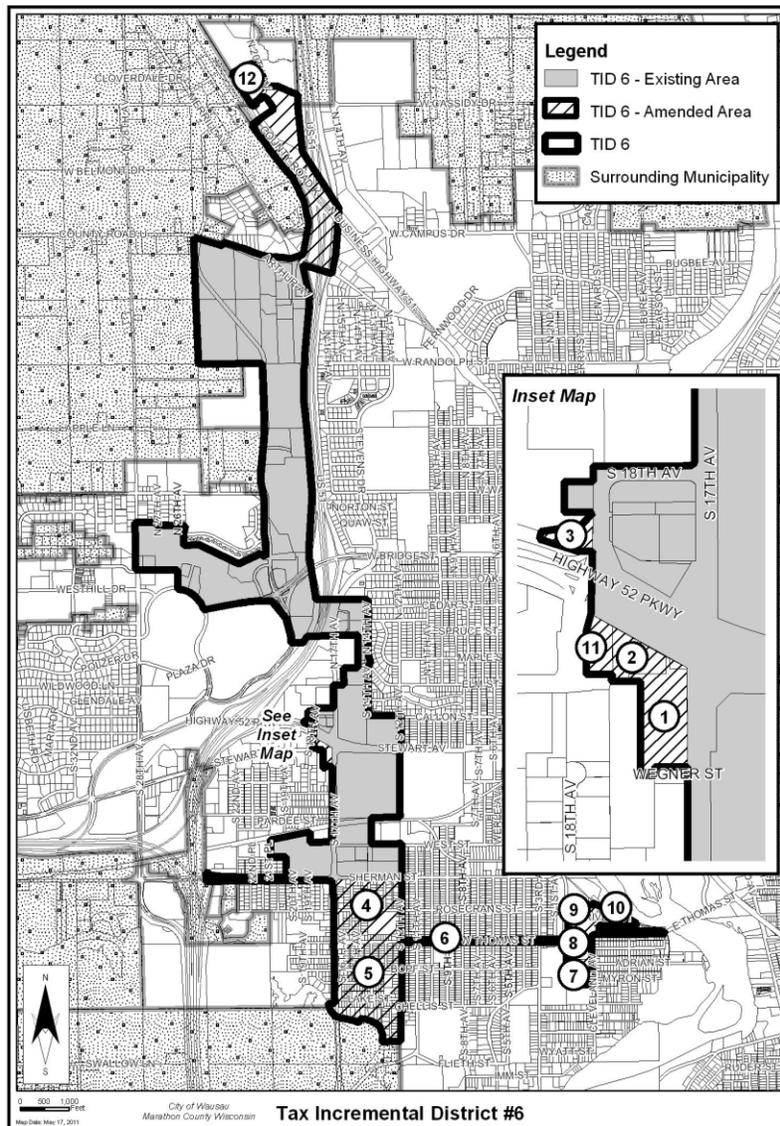
To fund public infrastructure within the District, and assist with development and redevelopment of the area which is located along the Interstate I-39 corridor with the northern border as County Road U and Thomas Street as the southern border.

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 11, 2005
 Last Date Project Costs Incurred: May 10, 2020
 Mandated Final Dissolution Date: May 10, 2025



TAX INCREMENT DISTRICT NUMBER SIX FUND

BUDGET:



BUDGET SUMMARY							
	2012	2013	2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services	\$ 42,784	\$ 92,358	\$ 32,150	\$ 32,150	\$ 43,450	\$ 32,150	\$ 32,150
Debt Service		23,314					
Grants & Contributions	405,876	455,939	584,175	684,175	577,702	328,600	328,600
Capital Outlay	1,871,282	3,448,111		439,779	615,479	4,710,000	4,710,000
Transfer to Debt Service	390,527	534,442	769,689	769,689	769,689	703,182	703,182
Total Expenses	\$ 2,710,469	\$ 4,554,164	\$ 1,386,014	\$ 1,925,793	\$ 2,006,320	\$ 5,773,932	\$ 5,773,932
Taxes	\$ 1,146,166	\$ 1,035,064	\$ 1,257,427	\$ 1,257,427	\$ 1,272,336	\$ 1,528,014	\$ 1,528,014
Public Charges	5,428	72,920			31,350	31,350	31,350
Miscellaneous	3,951	285			2,706	6,435	6,435
Other Financing Sources	700,000	2,120,333				4,500,000	4,500,000
Total Revenues	\$ 1,855,545	\$ 3,228,602	\$ 1,257,427	\$ 1,257,427	\$ 1,306,392	\$ 6,065,799	\$ 6,065,799

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2015 budget anticipates developer payments, capital outlay, debt retirement and administrative costs outlined below.

TAX INCREMENT DISTRICT NUMBER SIX FUND

	2014 Anticipated	2015 Budget
Developer Grant and Other Contributions		
Rasmussen College Development Agreement	\$78,527	\$78,600
Thunder Lube	100,000	
Kocourek Automotive Group	100,000	250,000
Arlington Lane	299,175	
Total	\$577,702	\$328,600
Capital Expenditures		
Wayfinding		60,000
Thomas Street Project		
Land Acquisition		4,500,000
Design and Engineering	198,816	150,000
Overlay Project	160,000	
CTH U/K Interchange	187,795	
Bridge Street Realignment Design	15,700	
Stewart and 17th Avenue Intersection	33,168	
Street Scape	20,000	
Total	615,479	4,710,000
Other Administrative and Contractual Services	43,450	32,150
Transfer to Debt Service Fund	769,689	703,182
Grand Total	\$2,006,320	\$5,773,932

DISTRICT FUTURE OBLIGATIONS:

The District is currently retiring four general obligation note issues.

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

	Original		Balance 12/31/2014
	Amount Borrowed	Repaid	
2005A General Obligation Note	\$1,539,475	\$1,350,558	\$188,917
2010A General Obligation Note	\$400,000	\$160,000	\$240,000
2011A General Obligation Note	\$1,244,970	\$374,220	\$870,750
2012B General Obligation Note	\$700,000	\$155,000	\$545,000
2013A General Obligation Note	\$2,065,000	\$255,000	\$1,810,000
	\$5,949,445	\$2,294,778	\$3,654,667

TAX INCREMENT DISTRICT NUMBER SIX FUND

Schedule of Maturities

	Principal	Interest	Total
2015	628,657	74,525	703,182
2016	434,740	62,291	497,031
2017	434,740	53,451	488,191
2018	434,740	44,495	479,235
2019	434,740	35,287	470,027
2020	433,930	25,692	459,622
2021	388,120	16,451	404,571
2022	265,000	9,050	274,050
2023	200,000	3,000	203,000
	<u>\$3,654,667</u>	<u>\$324,242</u>	<u>\$3,978,909</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 \$320,280. The 2015 payment is estimated at \$78,600. 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.

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. \$100,000 was paid in 2014 with the balance of \$100,000 expected in the 2015 budget.

The City of Wausau entered into a development agreement with Kocourek Automotive Group for the development of 1.7 acres located on 20th Avenue and bounded by County Road K for the construction of an auto dealership. The development will provide increased property values and provide increased employment. The City agreed to provide a loan of \$50,000 with interest equal to the city's borrowing rate. The agreement provides for the loan term to be no more than 10 years with an annual principal payment and interest paid biannually. In addition, the City agreed to fund development costs totaling \$150,000 through developer funded financing. Payments are based upon 95% of the taxes collected without interest. This contribution agreement obligation begins once the earlier agreement is paid in full. The 2015 budget anticipates payments of \$150,000.

The City of Wausau entered into a development agreement with Thunder Lube, Inc. for the construction of a mechanic and retail shop on 17th Avenue. In exchange for job creation and tax base the City is providing a \$25,000 grant and \$75,000 loan. The loan terms are 0% interest for 8 years and 2% thereafter due monthly with a balloon payment of \$75,000 due at the end of 15 years. This loan was disbursed in 2014.

The City of Wausau entered into a development agreement with Briqs Soft Serve LLC for the construction of a new facility on Merrill Avenue. In exchange for job creation and tax base the City is providing a developer grant of \$55,000 and \$55,000 loan. The loan terms are interest rate equal to the city's borrowing rate with principal and interest amortized over a period of ten years. Loan repayments began July, 2014.

TAX INCREMENT DISTRICT NUMBER SIX FUND

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

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2005	\$17,932,100	-
2006	\$39,655,100	121.14%
2007	\$42,219,200	6.47%
2008	\$51,835,100	22.78%
2009	\$54,884,200	5.88%
2010	\$58,568,400	6.71%
2011	\$67,791,800	15.75%
2012	\$114,664,700	69.14%
2013	\$122,149,700	6.53%
2014	\$136,362,600	11.64%

CASH FLOW PROJECTIONS:

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

TID #6 CASH FLOW PROJECTIONS

Year	USES OF FUNDS					SOURCES OF FUNDS				Cumulative Balance
	Total Annual Debt Service	2015 Administrative, Organization, & Debt Retirement	Discretionary Costs	Grants and Contributions	Capital Expenditures	Other Income	Tax Increment	Debt Proceeds	Annual Surplus (Deficit)	
										\$1,015,973
2013	\$534,442		\$11,357	\$511,694	\$3,496,673	\$73,205	\$1,035,064	\$2,120,333	(\$1,325,564)	(\$309,591)
2014	\$769,689		\$43,450	\$577,702	\$615,479	\$34,056	\$1,272,336		(\$699,928)	(\$1,009,519)
2015	\$703,182		\$32,150	\$328,600	\$4,710,000	\$37,785	\$1,528,014	\$4,500,000	\$291,867	(\$717,652)
2016	\$497,031	\$500,000	\$65,000	\$205,000			\$1,550,934		\$283,903	(\$433,749)
2017	\$488,191	\$500,000	\$65,000	\$90,000			\$1,574,198		\$431,007	(\$2,742)
2018	\$479,235	\$500,000	\$65,000	\$95,000			\$1,597,811		\$458,576	\$455,834
2019	\$470,027	\$500,000	\$65,000				\$1,621,778		\$586,751	\$1,042,585
2020	\$459,622	\$500,000	\$65,000				\$1,646,105		\$621,483	\$1,664,068
2021	\$404,571	\$500,000	\$65,000				\$1,670,797		\$701,226	\$2,365,294
2022	\$274,050	\$500,000	\$65,000				\$1,695,859		\$856,809	\$3,222,103
2023	\$203,000	\$500,000	\$65,000				\$1,721,297		\$953,297	\$4,175,400
2024		\$500,000					\$1,747,116		\$1,247,116	\$5,422,516
2025		\$500,000					\$1,773,323		\$1,273,323	\$6,695,839
TOTAL	5,283,040	5,000,000	606,957	1,807,996	8,822,152	145,046	20,434,632	6,620,333		

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

MISSION:

To fund the public infrastructure and related development project costs within the District which is located within the Highway 29 corridor and West Stewart Avenue corridor. The east to west boundaries can generally be described as running from 28th Avenue to the east and 48th Avenue to the West. This district is a mixed-use tax increment district and includes the Menards retail building.

RESPONSIBILITIES:

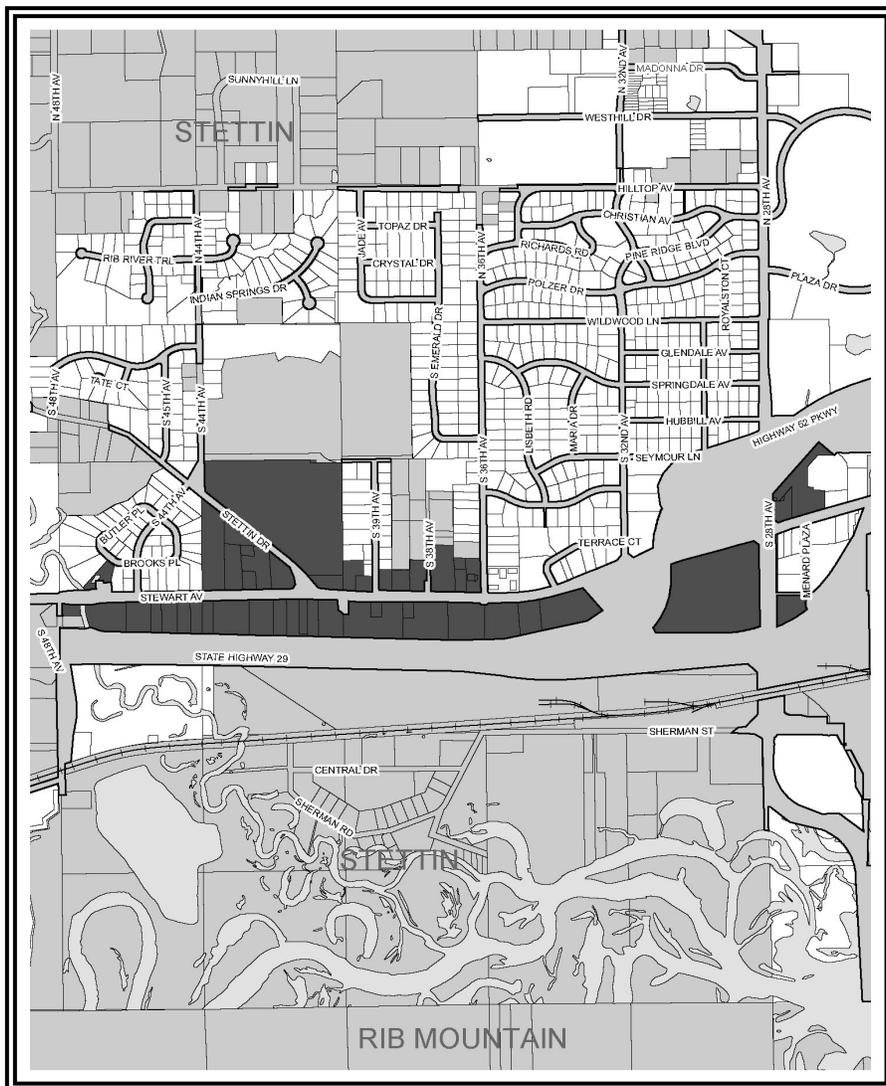
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: January 11, 2006

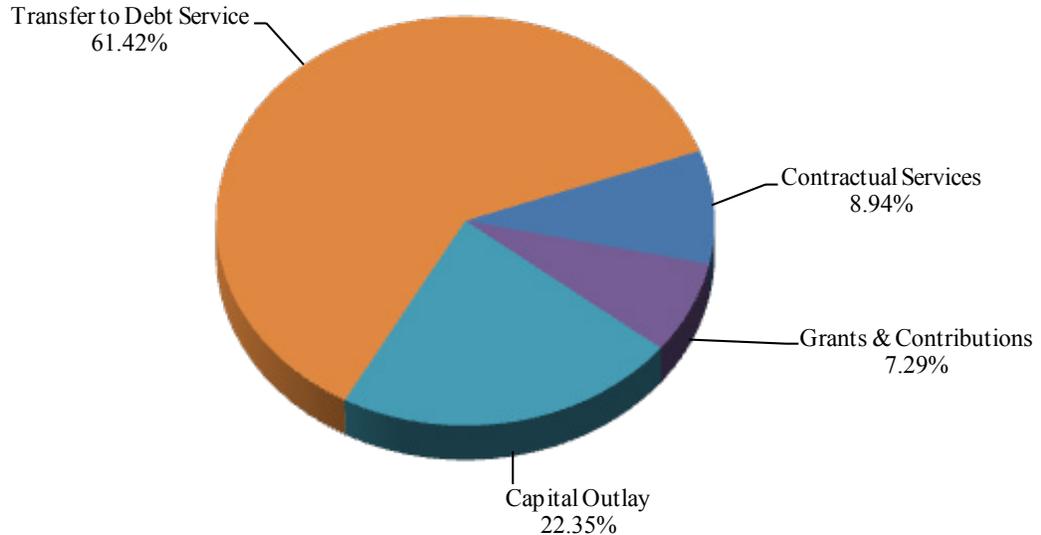
Last Date Project Costs Incurred: January 10, 2021

Mandated Final Dissolution Date: January 10, 2026



TAX INCREMENT DISTRICT NUMBER SEVEN FUND

BUDGET:



BUDGET SUMMARY

	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted		
Contractual Services	\$ 11,718	\$ 12,589	\$ 71,150	\$ 77,500	\$ 29,500	\$ 92,000	\$ 92,000		
Grants & Contributions									
Debt Service		5,024							
Grants & Contributions		438,484				75,000	75,000		
Capital Outlay	852	17,696	265,000	45,000		230,000	230,000		
Transfer to Debt Service	735,028	626,800	671,117	671,117	671,117	631,951	631,951		
Total Expenses	\$ 747,598	\$ 1,100,593	\$ 1,007,267	\$ 793,617	\$ 700,617	\$ 1,028,951	\$ 1,028,951		
Taxes	\$ 378,588	\$ 335,073	\$ 422,972	\$ 422,972	\$ 427,930	\$ 522,457	\$ 522,457		
Public Charges	32,317	6,114	16,000	16,000					
Miscellaneous	3,459	12,557	1,000	1,000					
Debt Proceeds	110,105	445,000							
Total Revenues	\$ 524,469	\$ 798,744	\$ 439,972	\$ 439,972	\$ 427,930	\$ 522,457	\$ 522,457		

BUDGET HIGHLIGHTS:

The 2015 Budget provides for the following: Wayfinding project \$60,000, Stormwater Study of \$15,000, Stormwater construction of \$185,000 and administration costs of \$17,000. Debt service and deficits will be paid by increment and advances from other funds.

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

DISTRICT FUTURE OBLIGATIONS:

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

	Original Amount		Balance 12/31/2014
	Borrowed	Repaid	
2006A General Obligation Note	\$ 350,000	\$ 350,000	\$ -
2007A General Obligation Note	469,962	469,962	-
2008A General Obligation Note	3,655,000	2,200,000	1,455,000
2009A General Obligation Note	680,000	330,000	350,000
2010A General Obligation Note	78,000	20,000	58,000
2012B General Obligation Note	110,105	40,565	69,540
2013B General Obligation Note	445,000	60,000	385,000
2014A GO (to refinance 2007 Issue)	135,000		135,000
	<u>\$ 5,923,067</u>	<u>\$ 3,470,527</u>	<u>\$ 2,452,540</u>

	PRINCIPAL	INTEREST	TOTAL
2015	565,075	66,876	631,951
2016	564,465	49,386	613,851
2017	530,000	32,113	562,113
2018	500,000	15,394	515,394
2019	125,000	5,545	130,545
2020	48,000	3,350	51,350
2021	40,000	2,400	42,400
2022	40,000	1,600	41,600
2023	40,000	600	40,600
	<u>2,452,540</u>	<u>177,264</u>	<u>2,629,804</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%.

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

TAX INCREMENT DISTRICT NUMBER SEVEN FUND

CASH FLOW PROJECTIONS:

The cash flow predicts deficits early with the financial condition improving with the creation of new developments planned within the 2800 Stewart Avenue, LLC development agreement for the commercial area of the Hwy29/52/139 corridor. Temporary deficits will be financed by advances from other funds. The cash flow does not include the O'Malley Automotive project as this development agreement has not received Common Council approval.

**CITY OF WAUSAU
TAX INCREMENTAL DISTRICT NUMBER SEVEN
CASH FLOW PROJECTION
EXISTING OBLIGATIONS**

Year	USES OF FUNDS				SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Grants and Contributions	Capital Expenditures	Other Income	Debt Proceeds	Tax** Increment		
									(\$999,205)
2012	\$624,923	\$11,718		\$852	\$35,776		\$378,588	(\$223,129)	(\$1,222,334)
2013	626,800	17,613	438,484	17,696	18,671	445,000	335,073	(301,849)	(1,524,184)
2014	671,117	28,000		1,500			427,930	(272,687)	(1,796,871)
2015	631,951	17,000	75,000 *	305,000			522,457	(506,494)	(2,303,365)
2016	613,851	17,000	79,000 *				602,501	(107,350)	(2,410,715)
2017	562,113	17,000	119,000 *				710,579	12,466	(2,398,249)
2018	515,394	17,000	198,000 *				819,813	89,419	(2,308,830)
2019	130,545	17,000	199,000 *				740,000	393,455	(1,915,375)
2020	51,350	17,000	200,000 *				751,100	482,750	(1,432,625)
2021	42,400	17,000	165,942 *				762,367	537,025	(895,600)
2022	41,600						773,803	732,203	(163,397)
2023	40,600						785,410	744,810	581,413
2024							797,191	797,191	1,378,604
2025							809,149	809,149	2,187,753
2026							751,100	751,100	2,938,853
TOTAL	\$4,552,644	\$176,331	\$1,474,426	\$325,048	\$54,447	\$445,000	\$9,967,061		

*estimated payout schedule of developer agreement Stewart Avenue LLC

** Increment estimated to increase based upon developer commitments

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
Base Value	\$29,525,900	-
2007	33,464,200	13.34%
2008	45,606,100	36.28%
2009	43,049,900	-5.60%
2010	44,101,100	2.44%
2011	43,069,800	-2.34%
2012	41,341,000	-4.01%
2013	44,562,100	7.79%
2014	49,545,600	11.18%

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

MISSION:

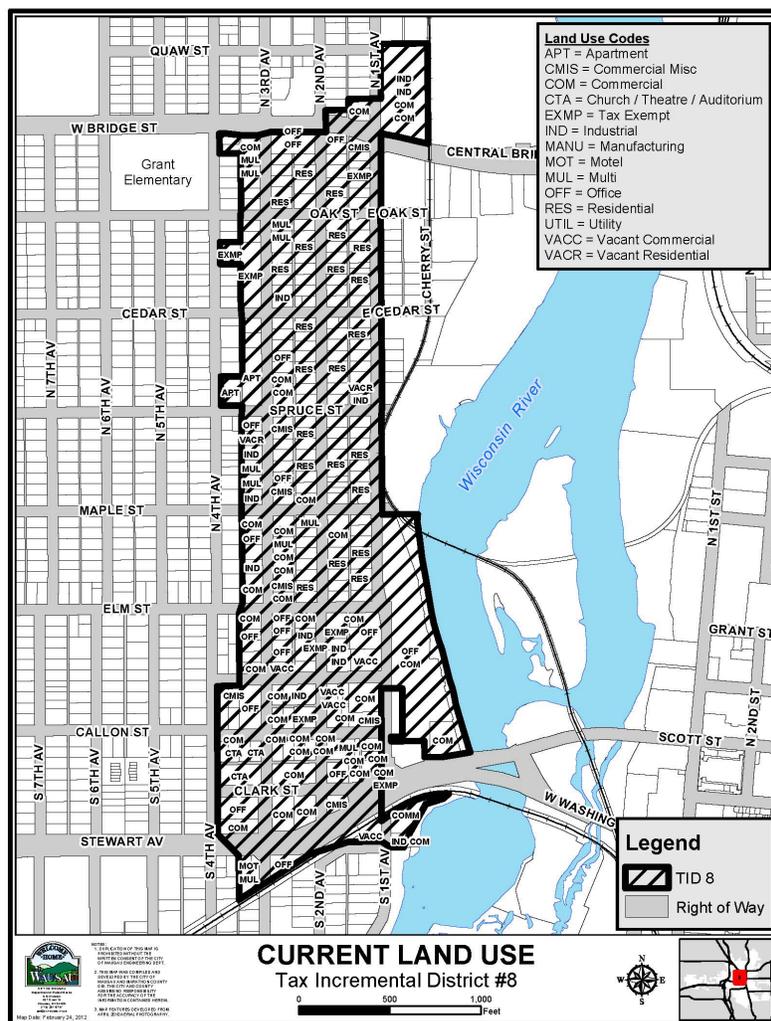
To fund public infrastructure, support economic development and blight elimination within the District. This district will complement the efforts of Tax Increment District Number Three located on the east side of the river.

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.

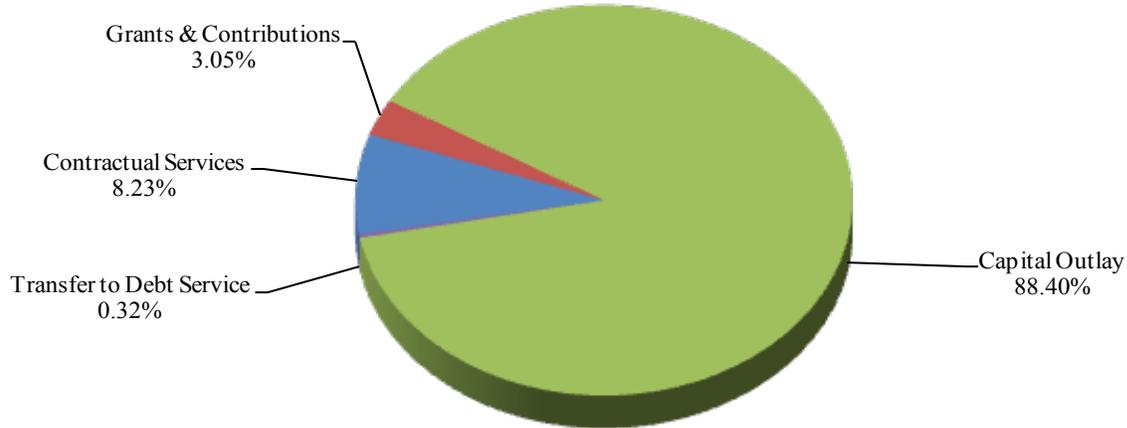
DISTRICT FACTS:

Creation Date: April 10, 2012
 Last Date Project Costs Incurred: April 10, 2034
 Mandated Final Dissolution Date: April 10, 2039



TAX INCREMENT DISTRICT NUMBER EIGHT FUND

BUDGET:



BUDGET SUMMARY							
	2012	2013	2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services	\$ 6,178	\$ 18,071	\$ 134,500	\$ 164,500	\$ 49,792	\$ 135,000	\$ 135,000
Grants & Contributions	1,624		-	33,000		50,000	50,000
Capital Outlay			1,100,000	1,290,000	197,000	1,450,000	1,450,000
Transfer to Debt Service					372	5,225	5,225
Total Expenses	\$ 7,802	\$ 18,071	\$ 1,234,500	\$ 1,487,500	\$ 247,164	\$ 1,640,225	\$ 1,640,225
Taxes			\$ 181,053	\$ 181,053	\$ 183,660	\$ 265,299	\$ 265,299
Debt Proceeds			1,125,000	1,315,000	190,000	1,400,000	1,400,000
Total Revenues	\$ -	\$ -	\$ 1,306,053	\$ 1,496,053	\$ 373,660	\$ 1,665,299	\$ 1,665,299

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2015 budget provides for the first tax increment revenue and various project costs outlined on the following page.

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

CASH FLOW PROJECTIONS:

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

CITY OF WAUSAU

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

Year	USES OF FUNDS				SOURCES OF FUNDS		Annual Surplus (Deficit)	Cumulative Balance
	2015 Issue Annual Debt Service	Alexander Foundation Loan	Administrative, Organization & Discretionary Costs	Capital Expenditures	Loan Proceeds	Tax Increment		
2012			\$7,801				(\$7,801)	(\$7,801)
2013			10,390	7,681			(18,071)	(25,872)
2014		372	15,000	231,792	190,000	183,660	126,496	100,624
2015		5,225	25,000	1,610,000	1,400,000	265,299	25,074	125,698
2016	160,000	5,225	15,000			265,000	84,775	210,473
2017	160,000	5,225	15,000			265,000	84,775	295,248
2018	160,000	5,225	15,000			265,000	84,775	380,023
2019	160,000	193,722	15,000			265,000	(103,722)	276,301
2020	160,000		15,000			265,000	90,000	366,301
2021	160,000		15,000			265,000	90,000	456,301
2022	160,000		15,000			265,000	90,000	546,301
2023	160,000		15,000			265,000	90,000	636,301
2024	160,000		15,000			265,000	90,000	726,301
2025	160,000		15,000			265,000	90,000	816,301
2026						265,000	265,000	1,081,301
2027						265,000	265,000	1,346,301
TOTAL	\$1,600,000	\$214,994	\$208,191	\$1,849,473	\$1,590,000	\$3,628,959		

PROJECT COSTS:

Administration	\$25,000
2nd Avenue, Stewart Ave to Elm Street Reconstruction	850,000
Clark Street Reconstruction Streetscape and Lighting	150,000
Remediation and Utility Relocation	350,000
RiverEdge Trail Improvements	50,000
L&S Improvements	50,000
Commerical Rehabilitation Loan Fund	50,000
1st and 3rd Avenue Traffic Study	50,000
Wayfinding Project	60,000
	<u>\$1,635,000</u>

TAX INCREMENT DISTRICT NUMBER EIGHT FUND

VALUATION HISTORY:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2012	\$35,408,900	
2013	35,157,500	-0.71%
2014	40,684,200	15.72%

DISTRICT FUTURE OBLIGATIONS:

The only obligation outstanding is the Alexander Foundation Loan for the purchase of the L&S Property.

	Original Amount Borrowed	Repaid	Balance 12/31/2014
2014 Alexander Foundation Loan	\$190,000	\$ -	\$190,000

DEBT RETIREMENT:

	Principal	Interest	Total
2015		5,225	5,225
2016		5,225	5,225
2017		5,225	5,225
2018		5,225	5,225
2019	190,000	3,722	193,722
2020			-
2021			-
2022			-
2023			-
	190,000	24,622	214,622

DEVELOPER OBLIGATIONS:

The district has no developer obligations.

TAX INCREMENT DISTRICT NUMBER NINE FUND

MISSION:

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

RESPONSIBILITIES:

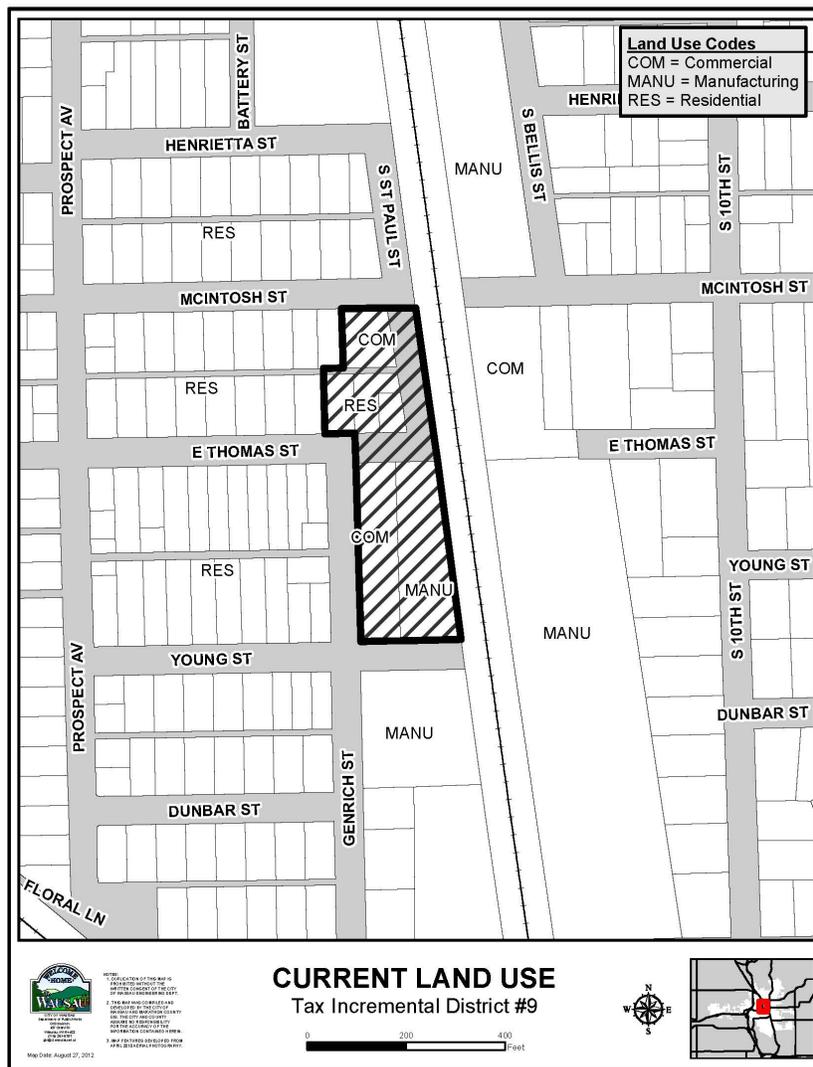
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to capital costs and debt service.

DISTRICT FACTS:

Creation Date: September 25, 2012

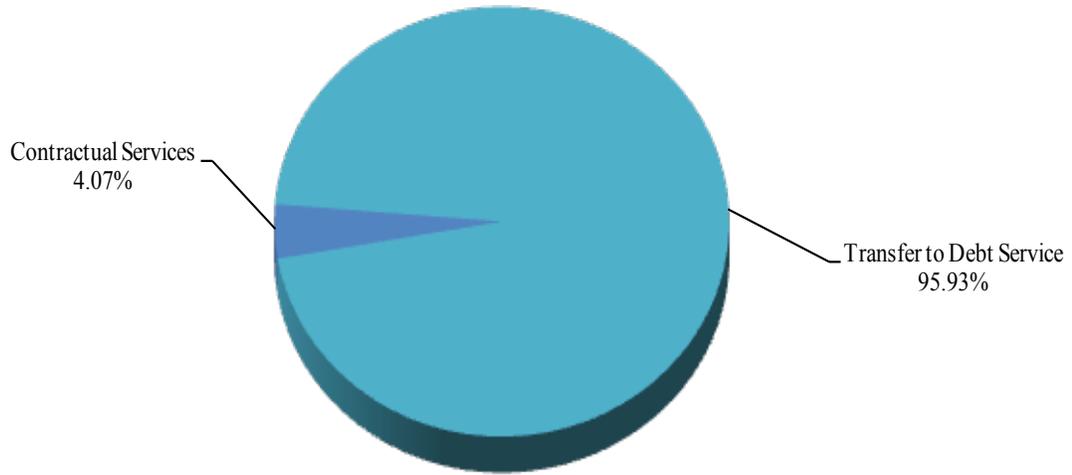
Last Date Project Costs Incurred: September 25, 2034

Mandated Final Dissolution Date: September 25, 2039



TAX INCREMENT DISTRICT NUMBER NINE FUND

BUDGET:



BUDGET SUMMARY								
	2012		2013		2014		2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted	
Contractual Services	\$ 6,971	\$ 6,061	\$ 4,000	\$ 4,000	\$ 2,800	\$ 3,200	\$ 3,200	
Grants & Contributions	132,196	467,804						
Debt Service		28,140						
Capital Outlay								
Transfer to Debt Service			78,868	78,868	78,868	75,405	75,405	
Total Expenses	\$ 139,167	\$ 502,005	\$ 82,868	\$ 82,868	\$ 81,668	\$ 78,605	\$ 78,605	
Taxes					\$ 39	\$ 11,695	\$ 11,695	
Miscellaneous						48,534	48,534	
Debt Proceeds		631,300						
Total Revenues	\$ -	\$ 631,300	\$ -	\$ -	\$ 39	\$ 60,229	\$ 60,229	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2015 budget provides for the first tax increment revenue and Bull Falls loan repayment. Expenses represent the debt retirement and administrative costs.

TAX INCREMENT DISTRICT NUMBER NINE FUND

VALUATION HISTORY:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2012	\$1,232,400	
2013	1,055,300	-14.37%
2014	1,688,400	59.99%

DEVELOPMENT AGREEMENT OBLIGATIONS:

The City of Wausau entered into a development agreement on November 23, 2012 with Bull Falls Brewery, LLC. The developer agreed to design, develop and construct an addition to their current building for the production of beer. The developer purchased additional abutting properties, razed the buildings in preparation for the construction. The properties values after constructed shall equal or exceed \$1,600,000. In return the City of Wausau performed the following: vacated a street, and relocated a sanitary manhole, water hydrant and upgraded 30 feet of water main. In addition the City provided financial assistance in the form of a \$200,000 grant for property acquisition and site demolition and preparation and a \$400,000 loan. The entire grant and loan were paid in 2013. Loan repayments begin January of 2015.

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

DISTRICT FUTURE OBLIGATIONS:

	<u>Original Amount Borrowed</u>	<u>Repaid</u>	<u>Balance 12/31/2014</u>
2013B General Obligation Note	630,000	65,000	565,000
	<u>\$630,000</u>	<u>\$65,000</u>	<u>\$565,000</u>

	PRINCIPAL	INTEREST	TOTAL
2015	65,000	10,405	75,405
2016	65,000	9,674	74,674
2017	65,000	8,861	73,861
2018	65,000	7,935	72,935
2019	65,000	6,798	71,798
2020	60,000	5,520	65,520
2021	60,000	4,125	64,125
2022	60,000	2,580	62,580
2023	60,000	885	60,885
	<u>565,000</u>	<u>56,783</u>	<u>621,783</u>

TAX INCREMENT DISTRICT NUMBER NINE FUND

DISTRICT CASH FLOW PROJECTIONS:

The district expects to maintain a minor deficit balance until the project debt is retired in 2023. Revenues to the district consist of Bull Fall loan repayments and tax increment. The cash flow does not anticipate other expenses that are authorized in the project plan.

CASH FLOW PROJECTIONS

Year	USES OF FUNDS			SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	Total Annual Debt Service	Administrative, Organization, & Discretionary Costs	Capital Expenditures	Other Income	Debt Proceeds	Tax Increment		
2012		\$6,971	\$132,196				(\$139,167)	(\$139,167)
2013		\$34,201	\$467,804		\$631,300		\$129,295	(\$9,872)
2014	\$78,868	\$2,800				\$39	(\$81,629)	(\$91,501)
2015	\$75,405	\$3,200		\$48,534		\$11,695	(\$18,376)	(\$109,877)
2016	\$74,674	\$3,200		\$48,534		\$20,870	(\$8,470)	(\$118,347)
2017	\$73,861	\$3,200		\$48,534		\$21,183	(\$7,344)	(\$125,691)
2018	\$72,935	\$3,200		\$48,534		\$21,501	(\$6,100)	(\$131,791)
2019	\$71,798	\$3,200		\$48,534		\$21,824	(\$4,640)	(\$136,431)
2020	\$65,520			\$48,534		\$22,151	\$5,165	(\$131,266)
2021	\$64,125			\$48,534		\$22,483	\$6,892	(\$124,374)
2022	\$62,580			\$48,534		\$22,820	\$8,774	(\$115,600)
2023	\$60,885			\$48,534		\$23,162	\$10,811	(\$104,789)
2024				\$48,534		\$23,509	\$72,043	(\$32,746)
2025						\$23,862	\$23,862	(\$8,884)
2026						\$22,151	\$22,151	\$13,267
TOTAL	\$700,651	\$59,972	\$600,000	\$485,340	\$631,300	\$257,250		

TAX INCREMENT DISTRICT NUMBER TEN FUND

MISSION:

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

RESPONSIBILITIES:

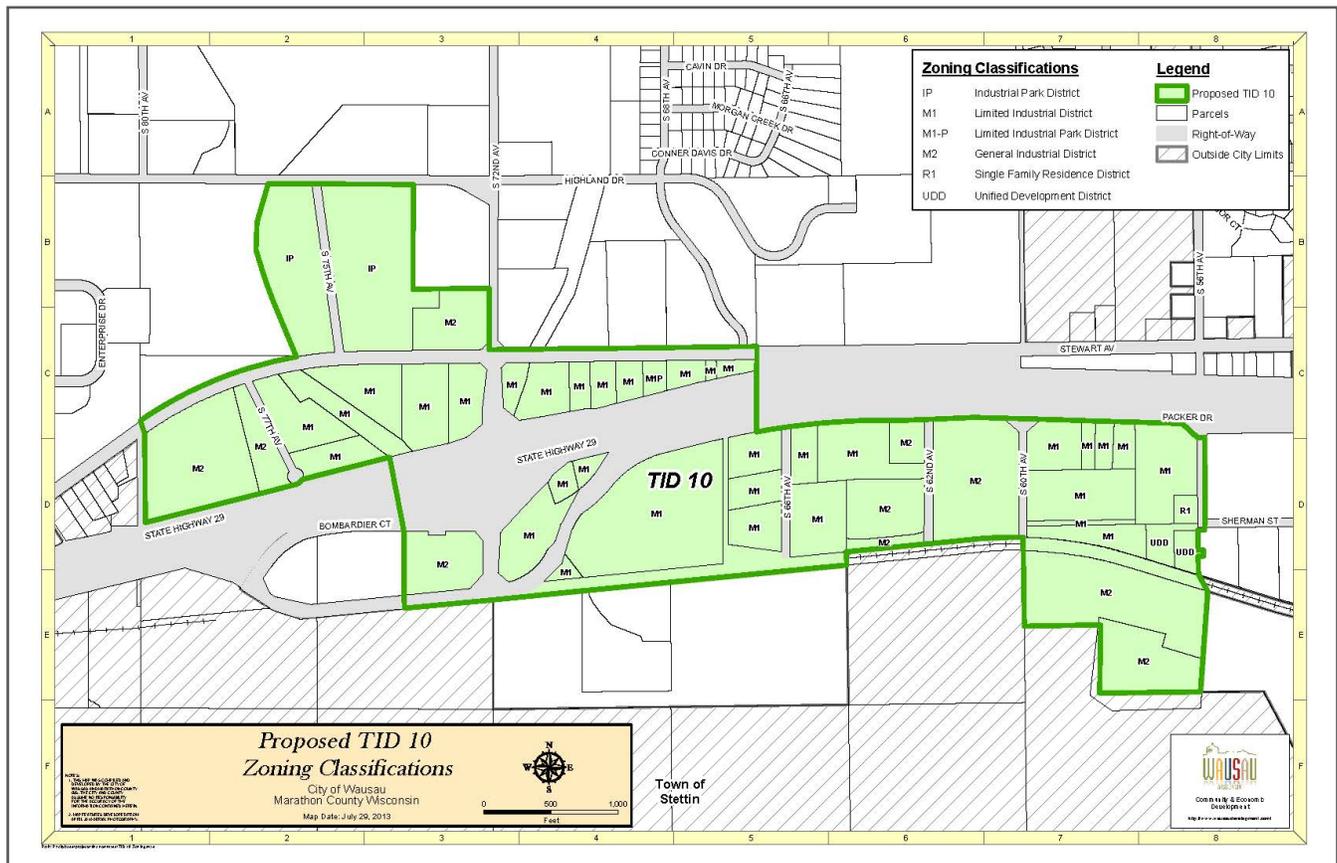
This fund accounts for the receipt of district increment, and other program income generated from the project. These funds are applied to debt service and other eligible capital costs.

DISTRICT FACTS:

Creation Date: September 10, 2013

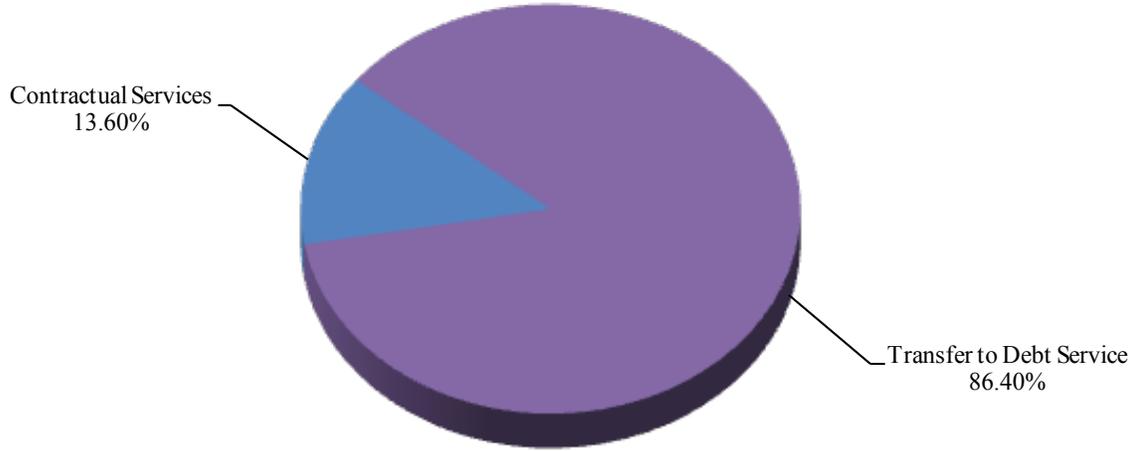
Last Date Project Costs Incurred: September 10, 2028

Mandated Final Dissolution Date: September 10, 2033



TAX INCREMENT DISTRICT NUMBER TEN FUND

BUDGET:



BUDGET SUMMARY							
	2012	2013	2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Department Request	Adopted
Contractual Services		\$ 1,000	\$ 28,500	\$ 28,500	\$ 28,000	\$ 1,200	\$ 1,200
Grants & Contributions				1,200,000	1,200,000		
Capital Outlay			315,000	299,931	404,620		
Transfer to Debt Service						7,625	7,625
Total Expenses	\$ -	\$ 1,000	\$ 343,500	\$ 1,528,431	\$ 1,632,620	\$ 8,825	\$ 8,825
Taxes						\$ 14,265	\$ 14,265
Debt Proceeds			315,000	1,499,931	310,000	1,200,000	1,200,000
Total Revenues	\$ -	\$ -	\$ 315,000	\$ 1,499,931	\$ 310,000	\$ 1,214,265	\$ 1,214,265

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Tax Increment District Number Ten was created in 2013 for the purpose of redeveloping existing industrial properties. The 2015 budget has limited activity with a minor amount of administrative expenses \$1,200 and the first interest payment on the 2014B Community Development Bonds payment. The 2015 debt proceeds will reimburse the city for the 2014 developer payment to Linetec.

TAX INCREMENT DISTRICT NUMBER TEN FUND

DISTRICT FUTURE OBLIGATIONS:

	Original Amount Borrowed	Repaid	Balance 12/31/2014
2014B Community Development Bond	\$310,000	\$0	\$310,000
	<u>\$310,000</u>	<u>\$0</u>	<u>\$310,000</u>

	PRINCIPAL	INTEREST	TOTAL
2015		7,625	7,625
2016		7,500	7,500
2017	20,000	7,300	27,300
2018	20,000	6,900	26,900
2019	20,000	6,500	26,500
2020	20,000	6,100	26,100
2021	25,000	5,650	30,650
2022	25,000	5,150	30,150
2023	25,000	4,650	29,650
2024	25,000	4,087	29,087
2025	25,000	3,463	28,463
2026	25,000	2,775	27,775
2027	25,000	2,025	27,025
2028	25,000	1,275	26,275
2029	30,000	450	30,450
	<u>310,000</u>	<u>71,450</u>	<u>381,450</u>

DISTRICT VALUATIONS:

YEAR	EQUALIZED VALUATION	PERCENTAGE CHANGE
2013	\$46,509,200	
2014	47,065,400	1.20%

DEVELOPER OBLIGATIONS:

The budget is presented assuming the entire development obligation to Linetec is expended in 2014.

TAX INCREMENT DISTRICT NUMBER TEN FUND

CASH FLOW PROJECTIONS:

**CITY OF WAUSAU
TAX INCREMENTAL DISTRICT NUMBER TEN
CASH FLOW PROJECTION**

Year	USES OF FUNDS					SOURCES OF FUNDS			Annual Surplus (Deficit)	Cumulative Balance
	LINETEC Debt Service	**2014B Street Debt Service	Administrative, Costs	Developer Grant	Capital Expenditures	Debt Proceeds	Existing Increment	Linetec Project Tax Increment		
2013			\$1,000						(\$1,000)	(\$1,000)
2014			\$28,500	\$1,200,000	\$404,620 *	\$310,000			(\$1,323,120)	(\$1,324,120)
2015		\$7,625	\$1,200			\$1,200,000	\$14,265		\$1,205,440	(\$118,680)
2016	102,500	7,500	\$1,000				\$14,265	40,000	(\$56,735)	(175,415)
2017	102,500	27,300	\$1,000				\$14,265	90,000	(\$26,535)	(201,950)
2018	102,500	26,900	\$1,000				\$14,265	90,000	(\$26,135)	(228,085)
2019	102,500	26,500	\$1,000				\$14,265	90,000	(\$25,735)	(253,820)
2020	102,500	26,100	\$1,000				\$14,265	90,000	(\$25,335)	(279,155)
2021	102,500	30,650	\$1,000				\$14,265	90,000	(\$29,885)	(309,040)
2022	102,500	30,150	\$1,000				\$14,265	90,000	(\$29,385)	(338,425)
2023	102,500	29,650	\$1,000				\$14,265	90,000	(\$28,885)	(367,310)
2024	102,500	29,087	\$1,000				\$14,265	90,000	(\$28,322)	(395,632)
2025	102,500	28,463	\$1,000				\$14,265	90,000	(\$27,698)	(423,330)
2026	102,500	27,775	\$1,000				\$14,265	90,000	(\$27,010)	(450,340)
2027	102,500	27,025	\$1,000				\$14,265	90,000	(\$26,260)	(476,600)
2028	102,500	26,275	\$1,000				\$14,265	90,000	(\$25,510)	(502,110)
2029	102,500	30,450	\$1,000				\$14,265	90,000	(\$29,685)	(531,795)
2030	102,500		\$1,000				\$14,265	90,000	\$765	(531,030)
2031			\$1,000				\$14,265	90,000	\$103,265	(427,765)
2032			\$1,000				\$14,265	90,000	\$103,265	(324,500)
2033			\$1,000				\$14,265	90,000	\$103,265	(221,235)
TOTAL	\$1,537,500	\$381,450	\$47,700	\$1,200,000	\$404,620	\$1,510,000	\$271,035	\$1,570,000		

*80th Avenue Street Project	\$299,931
Utility Relocation	<u>\$104,689</u>
Total	\$404,620

CITY OF WAUSAU
CONSOLIDATED EXPENSES AND REVENUES - INTERNAL SERVICE FUNDS
2015 BUDGET

	Motor Pool Fund	Liability Insurance Fund	Employee Benefits Fund	Total
EXPENDITURES				
Personal Service	655,032	-	-	655,032
Contractual Services	241,659	90,000	460,692	792,351
Supplies & Expense	977,634	-	-	977,634
Fixed Charges	869,850	805,448	5,484,167	7,159,465
Capital Outlay	-	-	-	-
Other Financing Uses and Transfers to Other Funds	175,000	-	-	175,000
Total Expenditures	2,919,175	895,448	5,944,859	9,759,482
REVENUES				
Public Charges for Services		-	136,366	136,366
Intergovernmental Charges for Services	3,153,000	880,000	5,800,854	9,833,854
Miscellaneous Revenue	60,000	15,500	-	75,500
Total Revenues	3,213,000	895,500	5,937,220	10,045,720

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 Fleet and Facilities Manager who provides direction and guidance in the following areas:

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

2014 ACCOMPLISHMENTS:

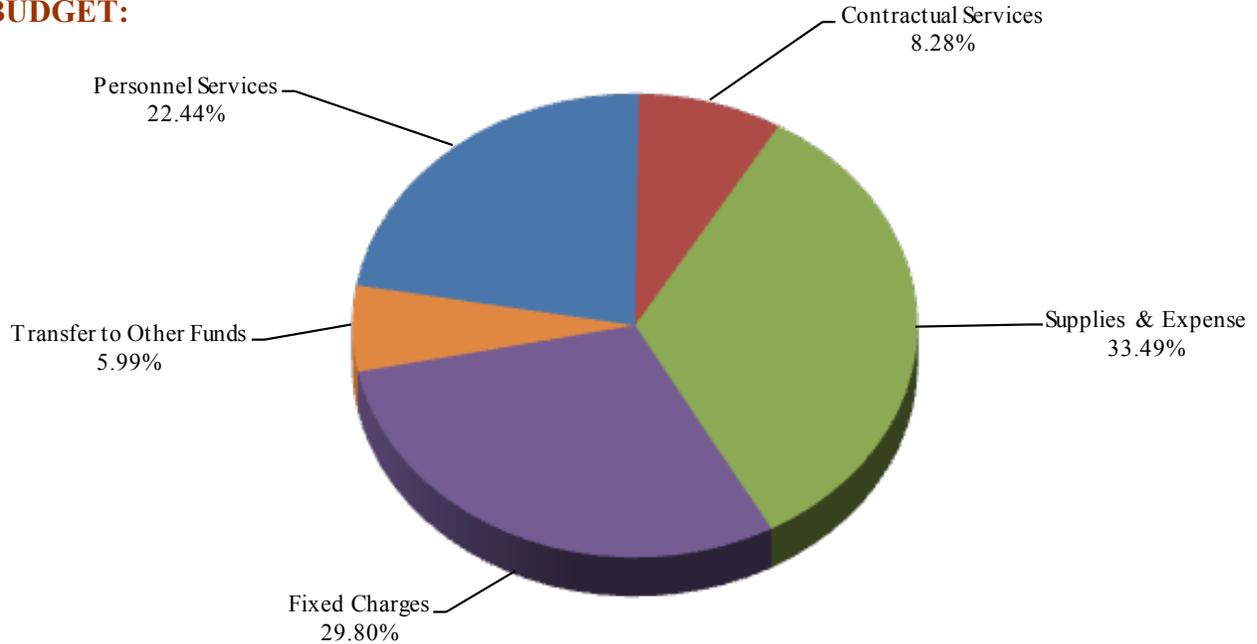
- 2,367 total repair orders were completed.
- 367 repair orders were completed for the Police Department.
- 165 repair orders were completed for the Fire Department.
- 24 repair orders were completed for the Airport.
- 33 repair orders were completed for the Sewer Department.
- The Department of Public Works used 79,272.10 gallons of diesel for a cost of \$276,828.20 and 14,223.53 gallons of no lead for a cost of \$46,571.28.
- The Police Department used 45,328.26 gallons of no lead for a cost of \$146,499.12. Total 501,334 miles driven.
- The Fire Department used 12,871.30 gallons of diesel for a cost of \$44,775.91 and 2,020.7 gallons of no lead for a cost of \$6,631.97.
- The Airport used 1,459.6 gallons of diesel for a cost of \$5,093.62.
- The Sewer Department used 7,487.6 gallons of diesel for a cost of \$26,043.24 and 1,674.90 gallons of no lead for a cost of \$5,515.79.
- The Water Department used 2,907.9 gallons of diesel for a cost of \$10,156.08 and 6,971.0 gallons of no lead for a cost of \$22,648.63.
- WATS used 305.8 gallons of diesel for a cost of \$1,063.96 and 930.2 gallons of no lead for a cost of \$3,009.89.
- The Park Department used 19,382.6 gallons of diesel for a cost of \$67,509.31 and 22,816.30 gallons of no lead for a cost of \$74994.68.
- Increased the fleet by 1 for inspections, 1 for DPW, 3 leased vehicles for police and 3 for summer use in DPW.

2015 GOALS AND OBJECTIVES:

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

MOTOR POOL FUND

BUDGET:



BUDGET SUMMARY

	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Personnel Services	\$ 689,702	\$ 652,349	\$ 644,136	\$ 644,136	\$ 513,326	\$ 665,259	\$ 661,831	\$ 655,032	
Contractual Services	200,449	235,090	229,590	229,590	214,730	235,090	241,659	241,659	
Supplies & Expense	782,550	972,045	992,650	992,650	1,081,279	972,045	977,634	977,634	
Fixed Charges	875,199	858,586	903,000	903,000	897,454	858,586	869,850	869,850	
Capital Outlay	10,497	21,317			20,000	21,317	-	-	
Transfer to Other Funds	197,000	197,000	197,000	197,000	175,000	197,000	175,000	175,000	
Total Expenses	\$ 2,755,397	\$ 2,936,387	\$ 2,966,376	\$ 2,966,376	\$ 2,901,789	\$ 2,949,297	\$ 2,925,974	\$ 2,919,175	
Intergovt Chgs	\$ 2,723,732	\$ 2,875,157	\$ 2,920,376	\$ 2,920,376	\$ 3,145,294	\$ 2,875,157	\$ 3,153,000	\$ 3,153,000	
Miscellaneous	82,088	121,585	46,000	46,000	64,000	121,585	60,000	60,000	
Total Revenues	\$ 2,805,820	\$ 2,996,742	\$ 2,966,376	\$ 2,966,376	\$ 3,209,294	\$ 2,996,742	\$ 3,213,000	\$ 3,213,000	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

Income from operations and depreciation expense which is a non-cash transaction should provide sufficient resources to finance replacement of vehicles and other rolling stock. The council members have expressed an interest in expanding the use of the fund to finance the park department rolling stock and for the replacement of various department equipment purchases. A historic review of operations and projections revealed that rising costs from fuel and parts, along with increases in the number of vehicles have reduced profits generated from the fund and without a rate increase their will be a shortfall in funding available for vehicle replacement. A historical and prospective review of the fund shows that the reserves will be depleted by 2017 without an increase in revenues

MOTOR POOL FUND

**CITY OF WAUSAU
MOTOR POOL FUND including parks**

	ACTUAL										PROJECTION				
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		
Beginning Unreserved Fund Balance	(120,831)	(441,496)	(388,819)	(388,819)	(257,024)	880,709	1,337,875	1,197,984	788,675	580,979	327,523	157,734	(119,953)		
Add New Cash:															
Depreciation Expense	621,519	676,316	728,908	761,358	799,095	759,465	806,208	822,107	840,000	860,000	860,000	860,000	860,000		
Profit	-	350,543	118,393	241,095	557,532	422,163	50,424	60,355	200,000	300,000	400,000	400,000	400,000		
New Cash Added	621,519	1,026,859	847,301	1,002,453	1,356,627	1,181,628	856,632	882,462	1,040,000	1,160,000	1,260,000	1,260,000	1,260,000		
Less Cash															
Rolling Stock Purchases	942,184	974,182	847,301	870,658	218,894	724,462	996,523	1,291,771	1,247,696	1,413,456	1,429,789	1,537,687	1,819,288		
Ending Unreserved Fund Balance	(441,496)	(388,819)	(388,819)	(257,024)	880,709	1,337,875	1,197,984	788,675	580,979	327,523	157,734	(119,953)	(679,241)		
Rolling Stock Purchases															
Motor Pool Rolling Stock								618,776	811,488	862,232	970,351	987,368			
Fire Rolling Stock								178,920	260,100	252,303	221,088	496,836			
Police Rolling Stock								450,000	168,408	141,794	172,788	161,624			
Parks Rolling Stock									173,460	173,460	173,460	173,460			
TOTAL ROLLING STOCK REQUESTS								1,247,696	1,413,456	1,429,789	1,537,687	1,819,288			

BASE BUDGET CHANGES

- Contractual Services \$6,569 increase
Motor pool charges increased to reflect the 2015 charges for vehicles used by the motor pool division. \$3,982. Testing Services increased over the base budget by \$279 to reflect the actual costs of testing the lift systems and other equipment used by the mechanics. This testing is mandated and important to employee safety.
- Supplies and Expenses \$5,589
Provide for additional costs associated with fuel and certain parts.
- Fixed Charges \$11,264
Reflects insurance cost increases for auto, underground storage tank, contractors equipment and depreciation expense.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$2,919,175	(\$47,201)	-1.59%
2014	\$2,966,376	\$281,129	10.47%
2013	\$2,685,247	(\$424,045)	-13.64%
2012	\$3,109,292	\$172,905	5.89%
2011	\$2,936,387	(\$95,058)	-3.14%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$3,213,000	\$246,624	8.31%
2014	\$2,966,376	\$259,334	9.58%
2013	\$2,707,042	(\$402,250)	-12.94%
2012	\$3,109,292	\$236,000	8.21%
2011	\$2,873,292	(\$158,153)	-5.22%
2010	\$3,031,445	\$66,188	2.23%
2009	\$2,965,257	\$698,983	30.84%
2008	\$2,266,274	\$89,090	4.09%
2007	\$2,177,184	\$375,000	20.81%
2006	\$1,802,184	\$39,112	2.22%

WORKING CAPITAL HISTORY:

2013	\$807,770
2012	\$1,217,719
2010	\$902,419
2009	(\$234,963)
2008	(\$364,057)
2007	(\$368,170)

LIABILITY INSURANCE FUND

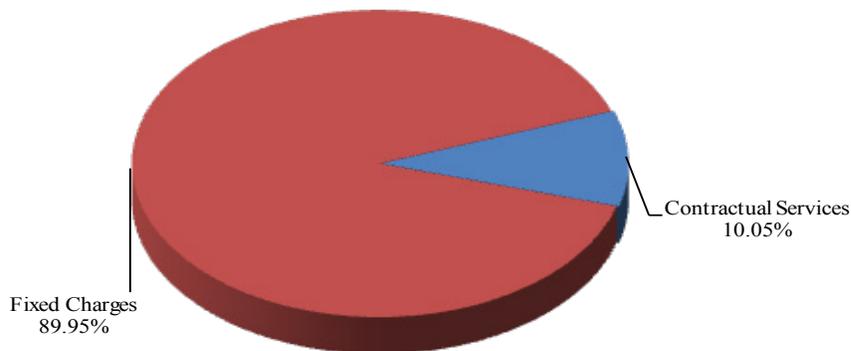
MISSION:

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								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Contractual Services	\$ 80,936	\$ 89,602	\$ 90,000	\$ 90,000	\$ 90,000	\$ 89,602	\$ 90,000	\$ 90,000
Fixed Charges	910,282	834,876	804,700	804,700	722,417	834,876	805,448	805,448
Total Expenses	\$ 991,218	\$ 924,478	\$ 894,700	\$ 894,700	\$ 812,417	\$ 924,478	\$ 895,448	\$ 895,448
Intergovernmental Charges	\$ 974,524	\$ 841,257	\$ 900,000	\$ 900,000	\$ 840,000	\$ 841,257	\$ 880,000	\$ 880,000
Miscellaneous	174,773		16,000	16,000	15,207		15,500	15,500
Total Revenues	\$ 1,149,297	\$ 841,257	\$ 916,000	\$ 916,000	\$ 855,207	\$ 841,257	\$ 895,500	\$ 895,500

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget provides for the insurance policies and risk management administrative costs. 2013 was the first year the city maintained self-funded workers compensation program. Maintaining adequate reserves is critical as the

INSURANCE FUND

Specific Excess Workers' Compensation policy maintains an employers' liability maximum limit per occurrence of \$1,000,000.

Employment Practices	\$ 22,248
Public Liability	\$ 174,000
Auto	\$ 45,000
Crime Policy	\$ 1,000
Storage Tank Liability	\$ 9,000
Building and Boiler	\$ 139,000
Airport Insurance	\$ 3,500
Workers Compensation	\$ 65,000

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$895,448	\$748	0.08%
2014	\$894,700	(\$135,300)	-13.71%
2013	\$1,030,000	\$43,028	4.34%
2012	\$986,972	(\$4,246)	-0.43%
2011	\$991,218	(\$164,982)	-14.27%
2010	\$1,156,200	\$130,200	12.69%
2009	\$1,026,000	First Budget	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2013	\$895,500	(\$20,500)	-2.24%
2014	\$916,000	(\$114,000)	-11.21%
2013	\$1,030,000	\$13,000	1.13%
2012	\$1,017,000	(\$132,297)	-11.51%
2011	\$1,149,297	(\$6,903)	-0.60%
2010	\$1,156,200	\$130,200	12.69%
2009	\$1,026,000	First Budget	

WORKING CAPITAL HISTORY:

2013	\$584,191
2012	\$380,077
2011	\$221,998
2010	\$51,043
2009	(\$41,075)

EMPLOYEE BENEFIT AND HRA FUNDS

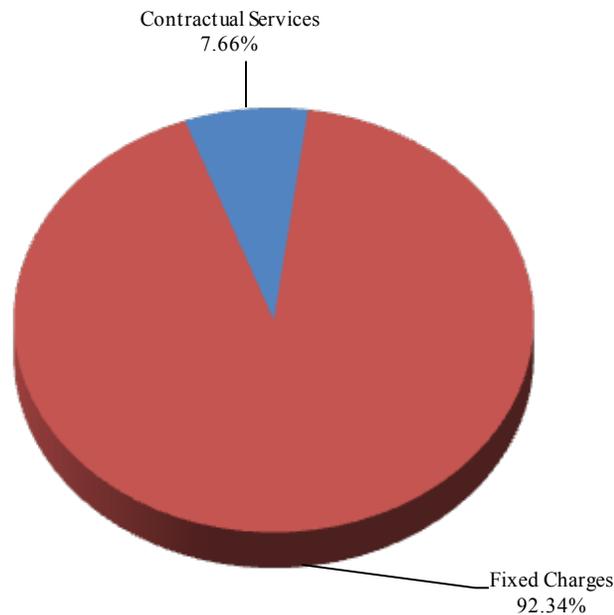
MISSION:

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

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Contractual Services	\$ 1,175,793	\$ 401,756	\$ 37,800	\$ 37,800	\$ 454,692	\$ 401,756	\$ 454,692	\$ 460,692
Fixed Charges	5,741,545	4,716,670	5,478,400	5,478,400	4,896,266	4,716,670	5,484,167	5,484,167
Total Expenses	\$ 6,917,338	\$ 5,118,426	\$ 5,516,200	\$ 5,516,200	\$ 5,350,958	\$ 5,118,426	\$ 5,938,859	\$ 5,944,859
Public Charges for Services	\$ 324,031	\$ 19,113	\$ 548,101	\$ 548,101	\$ 125,652	\$ 19,113	\$ 136,366	\$ 136,366
Intergovernmental Charges	6,797,761	5,499,928	5,017,387	5,017,387	5,351,608	5,499,928	5,800,854	5,800,854
Total Revenues	\$ 7,121,792	\$ 5,519,041	\$ 5,565,488	\$ 5,565,488	\$ 5,477,260	\$ 5,519,041	\$ 5,937,220	\$ 5,937,220

EMPLOYEE BENEFIT AND HRA FUNDS

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The City moved to a self- insured health plan in 2014. To manage inflationary increases for 2015 a number of plan modifications were made including changing the structure of the HSA and HRA components of the plan and adding doctor visit co-pays.

The City is exploring moving from a fully insured dental plan with Delta Dental to a self-insured plan but no premium increases will occur in 2015. Life insurance is provided through the State of Wisconsin.

	Self Insured Health Fund	Life Insurance Fund	Dental Insurance	Health Reimbursement Account Fund
EXPENSES				
Contractual Services	\$ 150,692	\$ -	\$ -	\$ 310,000
Supplies & Expense	-	-	-	-
Fixed Charges	5,060,767	70,400	353,000	-
Total Expenses	<u>5,211,459</u>	<u>70,400</u>	<u>353,000</u>	<u>310,000</u>
REVENUES				
Public Charges for Services	116,613	-	19,753	-
Intergovernmental Charges for Services	5,129,167	70,400	333,247	268,040
Total Revenues	<u>\$ 5,245,780</u>	<u>\$ 70,400</u>	<u>\$ 353,000</u>	<u>\$ 268,040</u>

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$5,944,859	\$428,659	7.77%
2014	\$5,516,200	new fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$5,937,220	\$371,732	6.68%
2013	\$5,565,488	new fund	

CITY OF WAUSAU
CONSOLIDATED EXPENSES AND REVENUES - ENTERPRISE FUNDS
2015 BUDGET

EXPENSES	Municipal Airport							Total
	Water Fund	Wastewater Fund	MetroRide Fund	Parking Fund	Fund	Animal Control Fund		
Personal Services	\$ 1,368,834	\$ 1,020,567	\$ 2,436,737	\$ 205,725	\$ -	\$ 86,700	\$ 5,118,563	
Contractual Services	575,435	986,800	238,032	746,753	206,350	110,224	2,863,594	
Supplies & Expense	413,310	641,900	572,393	40,700	9,336	8,000	1,685,639	
Building Materials	348,558	289,000	-	4,150	-	-	641,708	
Fixed Charges	1,832,116	1,338,303	110,152	821,200	166,919	-	4,268,690	
Debt Service	73,400	47,000	-	-	-	-	120,400	
Grants, Contributions & Other	5,000	7,000	-	-	-	-	12,000	
Capital Outlay	-	-	-	94,000	-	-	94,000	
Other Financing Uses and Transfers to Other Funds	-	450,000	-	-	-	-	450,000	
Total Expenses	4,616,653	4,780,570	3,357,314	1,912,528	382,605	204,924	15,254,594	
REVENUES								
Taxes	-	-	647,342	211,052	80,000	78,489	1,016,883	
Intergovernmental Grants & Aid	-	-	1,917,864	-	-	-	1,917,864	
Licenses & Permits	-	-	-	-	-	69,061	69,061	
Fines & Forfeitures	-	-	-	245,000	-	22,300	267,300	
Public Charges for Services	5,183,700	5,073,000	531,686	807,700	14,500	3,210	11,613,796	
Intergovernmental Charges for Services	-	-	98,868	-	-	19,154	118,022	
Miscellaneous Revenue	2,500	6,000	-	-	122,600	12,710	143,810	
Other Financing Sources and Transfers From Other Funds	40,000	75,000	-	-	-	-	115,000	
Total Revenues	\$ 5,226,200	\$ 5,154,000	\$ 3,195,760	\$ 1,263,752	\$ 217,100	\$ 204,924	\$ 15,261,736	

WAUSAU WATER WORKS

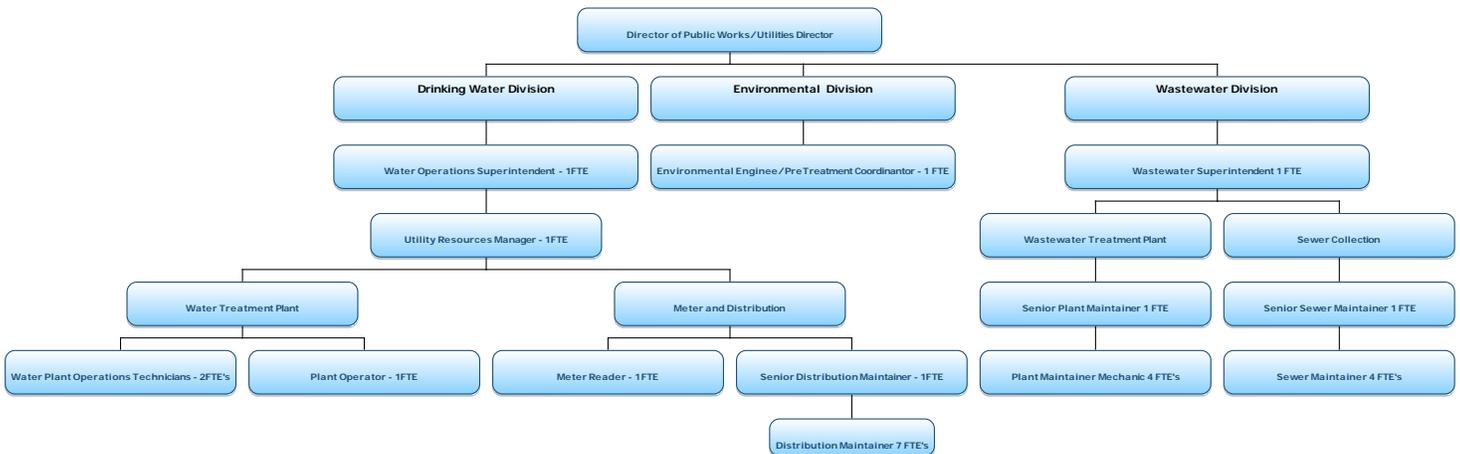
MISSION:

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 24 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:

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
TOTAL	26.50	26.50	26.50	26.50	21.50	26.50	26.50	26.50	26.50	27.50

2014 ACCOMPLISHMENTS:

WATER

- Applied to Public Service Commission for a conventional rate study
- Adhered to new regulations regarding dissemination of customer information
- Upgrading meter reading system to a fixed network system
- Thawed 425 frozen services and had water running at an additional 400 homes/businesses to prevent water mains and services from freezing during extremely severe winter
- Submitted costs to Emergency Government for application to FEMA for disaster funding from the severe winter
- Performed Lead and Copper testing
- Drained and cleaned all storage facilities
- Performed cross connection tests on all City owned facilities
- Met all State and Federal Water Quality Requirements

SEWER

- Coordinated sewer main reconstruction with street reconstruction
- Replaced Variable Frequency Drive for influent pumps
- Replaced Vac Truck
- Rehab Final Clarifier #3
- Replaced wet well heating system
- Replaced office/lab HVAC system

2015 GOALS AND OBJECTIVES:

WATER

- Upgrade taxroll program to address new regulations under state statutes
- Install looping mains and upgrade bleeders to water distribution system as funds allow and replace infrastructure as needed, i.e. replace lead services and water main with street reconstruction projects. Add more valves.
- Secure additional well sites.
- Complete a leak detection survey
- Assess clearwell changes to comply with DNR regulations
- Implement new rates as determined by the Public Service Commission of Wisconsin
- Implement an e-bill program.

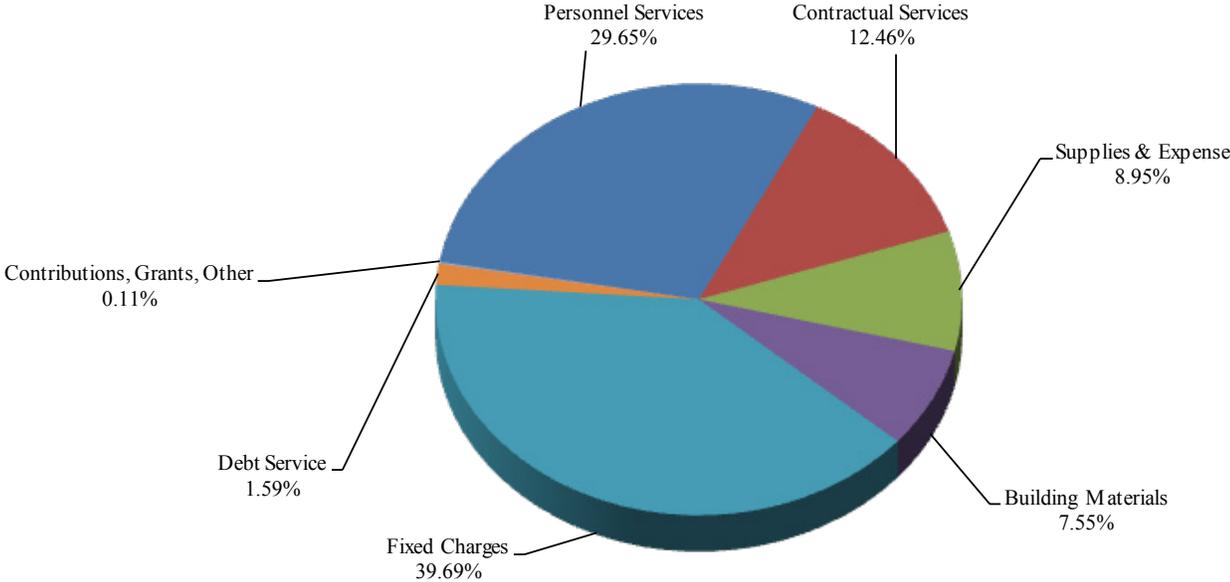
SEWER

- Initiate a replacement program for equipment that has reached its useful life
- Replace polymer mixing system
- Rehab 72nd Avenue Lift Station
- Slipline sewer lines as needed to extend main life
- Replace Cleveland Avenue Lift Station
- Address electrical hazards in lift station control panels
- Address electrical hazards in plant building
- Replace digester covers, heating system and mixing system

OPERATING INDICATORS:

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Water										
Miles of Main Storage Capacity (Million Gallons)	232.3	232.3	232.3	232.3	231.9	231.6	230.6	229.8	227.1	221.1
Fire Hdyrants	1619	1612	1607	1606	1602	1600	1587	1571	1541	1481
Sewer										
Miles of Main	227.16	226.5	226.5	226.7	226.2	228.6	226.3	226.3	221.3	218.1

WATER BUDGET:

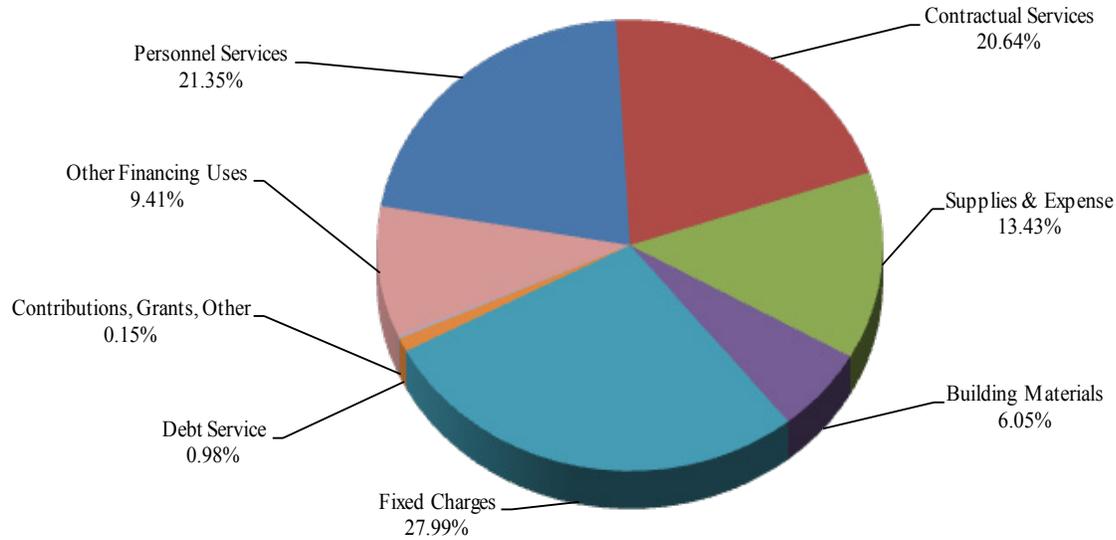


BUDGET SUMMARY								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 1,105,546	\$ 1,191,376	\$ 1,394,857	\$ 1,394,857	\$ 1,416,911	\$ 1,395,854	\$ 1,384,077	\$ 1,368,834
Contractual Services	570,670	497,587	701,450	701,450	545,462	497,587	695,785	575,435
Supplies & Expense	420,028	364,663	476,650	476,650	383,700	364,663	481,400	413,310
Building Materials	329,098	276,881	393,500	393,500	308,400	276,881	421,500	348,558
Fixed Charges	1,740,032	1,808,128	1,803,801	1,803,801	1,821,001	1,808,128	1,838,605	1,832,116
Debt Service	105,521	82,155	81,500	81,500	113,108	82,155	73,400	73,400
Contributions, Grants, Other	5,711	1,757	9,000	9,000	5,000	1,757	7,000	5,000
Total Expenses	\$ 4,276,606	\$ 4,222,547	\$ 4,860,758	\$ 4,860,758	\$ 4,593,582	\$ 4,427,025	\$ 4,901,767	\$ 4,616,653
Public Charges	\$ 4,816,525	\$ 4,607,190	\$ 5,087,200	\$ 5,087,200	\$ 4,350,857	\$ 4,607,190	\$ 5,183,700	5,183,700
Miscellaneous Revenues	3,565	674	2,500	2,500	1,000	674	2,500	2,500
Other Financing Sources		33,475	40,000	40,000	35,000	33,475	40,000	40,000
Total Revenues	\$ 4,820,090	\$ 4,641,339	\$ 5,129,700	\$ 5,129,700	\$ 4,386,857	\$ 4,641,339	\$ 5,226,200	\$ 5,226,200

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget anticipates a rate increase which is under review by the Public Service Commission.

WASTEWATER BUDGET:



BUDGET SUMMARY

	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Personnel Services	\$ 886,307	\$ 966,636	\$ 987,845	\$ 987,845	\$ 1,008,277	\$ 1,040,452	\$ 1,032,143	\$ 1,020,567	
Contractual Services	911,130	844,409	1,083,500	1,083,500	887,950	844,409	1,041,800	986,800	
Supplies & Expense	530,792	501,685	713,300	713,300	469,130	501,685	810,650	641,900	
Building Materials	266,315	252,559	335,550	335,550	288,700	252,559	344,000	289,000	
Fixed Charges	1,104,980	1,227,394	1,270,303	1,270,303	1,332,403	1,227,394	1,338,303	1,338,303	
Debt Service	59,025	53,055	52,000	52,000	48,527	53,055	47,000	47,000	
Contributions, Grants, Other	6,590	2,081	10,000	10,000	2,500	2,081	7,000	7,000	
Other Financing Uses	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	
Total Expenses	\$ 4,215,139	\$ 4,297,819	\$ 4,902,498	\$ 4,902,498	\$ 4,487,487	\$ 4,371,635	\$ 5,070,896	\$ 4,780,570	
Public Charges	\$ 5,475,224	\$ 5,291,328	\$ 5,304,000	\$ 5,304,000	\$ 5,059,000	\$ 5,073,000	\$ 5,073,000	\$ 5,073,000	
Miscellaneous	\$ 6,092	\$ 5,632	\$ 6,500	\$ 6,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
Other Financing Sources		49,399	100,000	100,000	50,000	75,000	75,000	75,000	
Total Revenues	\$ 5,481,316	\$ 5,346,359	\$ 5,310,500	\$ 5,310,500	\$ 5,115,000	\$ 5,154,000	\$ 5,154,000	\$ 5,154,000	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The budget anticipates a substantial increase in utilities due to a rate increase implemented in 2014 for electric and gas prices from Wisconsin Public Service.

**COMBINED
BUDGETARY HISTORY:**

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$9,397,223	(\$366,033)	-3.75%
2014	\$9,763,256	\$383,415	4.09%
2013	\$9,379,841	(\$198,446)	-2.07%
2012	\$9,578,287	\$109,691	1.16%
2011	\$9,468,596	(\$842,023)	-8.17%
2010	\$10,310,619	\$197,751	1.96%
2009	\$10,112,868	\$645,295	6.82%
2008	\$9,467,573	\$609,973	6.89%
2007	\$8,857,600	\$188,590	2.18%
2006	\$8,669,010	\$200,806	2.37%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$10,380,200	(\$60,000)	-0.58%
2014	\$10,440,200	\$215,476	2.11%
2013	\$10,224,724	(\$5,076)	-0.05%
2012	\$10,229,800	\$178,500	1.78%
2011	\$10,051,300	\$151,000	1.53%
2010	\$9,900,300	(\$911,400)	-8.43%
2009	\$10,811,700	\$283,950	2.70%
2008	\$10,527,750	\$545,300	5.46%
2007	\$9,982,450	\$2,250	0.02%
2006	\$9,980,200	\$1,851,650	22.78%

WORKING CAPITAL HISTORY:

	Water	Wastewater
2013	\$724,186	\$2,765,660
2012	\$853,796	\$2,381,058
2011	\$1,729,583	\$2,838,680
2010	\$1,333,265	\$207,677
2009	\$1,629,509	\$375,057
2008	\$1,300,764	\$1,260,003
2007	\$1,907,120	\$1,718,085
2006	\$1,549,811	\$1,799,496

METRO RIDE FUND

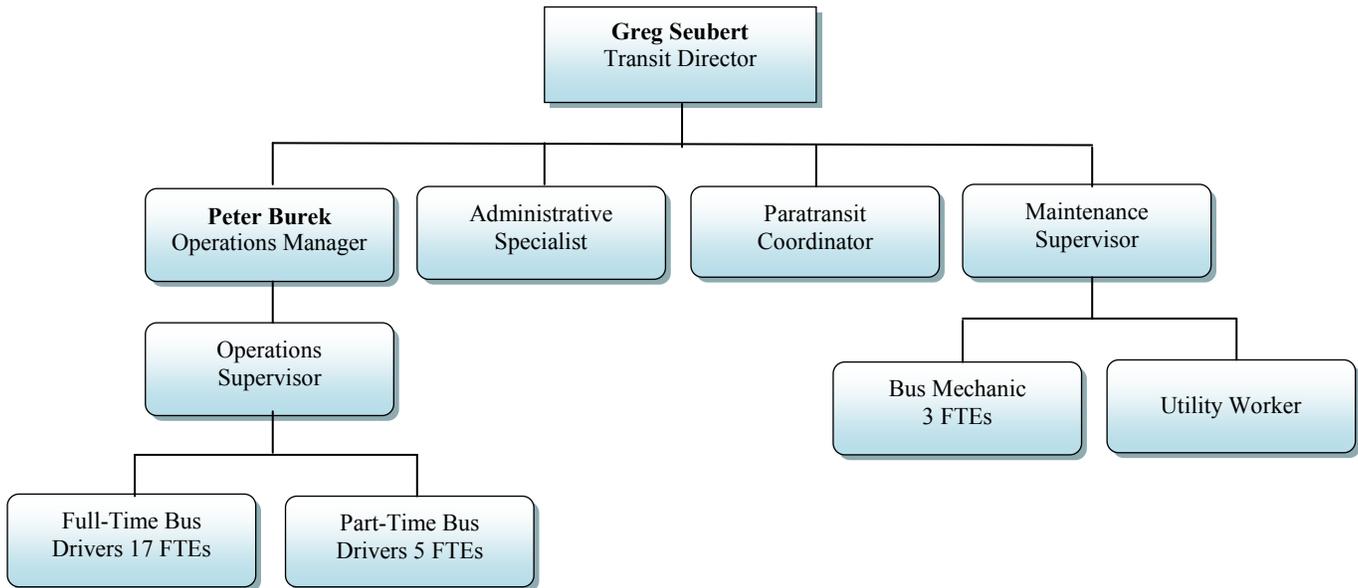
MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

This organization is responsible for the provision of public transportation in the Wausau urban area, including surrounding municipalities who may participate. Services provided include fixed-route bus service and ADA 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	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Total	31.50	31.50	31.50	30.50	33.00	33.00	33.00	32.00	33.00	33.00	33.00	33.00

2014 ACCOMPLISHMENTS:

- Purchased 8 used buses to replace vehicles that exceeded their useful life.
- Consolidated bus information onto a single more readable route map and schedule brochure.
- Modified accounting procedures to improve the allocation of expenses between fixed-route bus and paratransit modes.
- Equipped all buses with bike racks
- Remodeled Metro Ride office reception area to enhance security
- Equipped Metro Ride Transit Center with video surveillance system

2015 GOALS AND OBJECTIVES:

- Retain transit services in the Village of Weston, City of Schofield and Village of Rothschild.
- Replace in-ground vehicle hoists in the Metro Ride maintenance shop.
- Promote legislation to enable the creation of dedicated local funding for public transportation

DEPARTMENT STATISTICS:

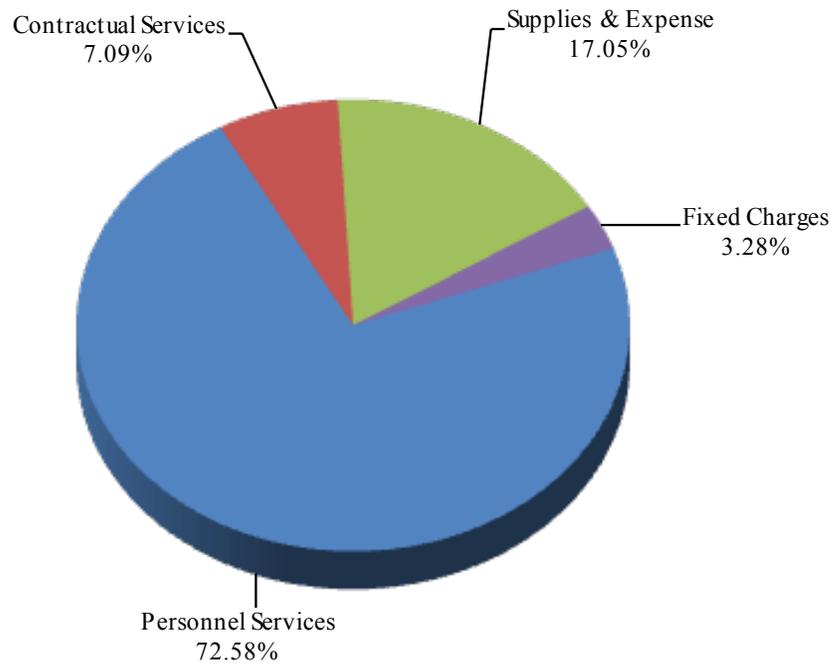
Fare History

Fare Category	2012-Present	2008-2011	2003-2006	2001-2002	1999-2001
Adult Cash	\$1.50	\$1.25	\$1.00	\$0.90	\$0.85
Adult Token	10 for \$9.00	10 for \$7.50	10 for \$6.00	9 for \$5.00	9 for \$5.00
	\$0.90	\$0.75	\$0.60	\$0.56	\$0.56
Adult Pass	\$36.00	\$30.00	\$26.00	\$24.00	\$24.00
Student Cash	\$1.25	\$1.00	\$0.75	\$0.65	\$0.60
Metro Ride 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
School 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
2013	439,668	672,224	\$4.22
2012	401,126	631,360	\$4.28
2011	573,809	788,748	\$4.24
2010	571,458	774,081	\$4.02
2009	573,876	794,121	\$3.88
2008	604,793	849,985	\$3.89

BUDGET:



BUDGET SUMMARY								
	2012	2013	2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 2,159,990	\$ 2,231,746	\$ 2,388,209	\$ 2,388,209	\$ 2,277,937	\$ 2,438,685	\$ 2,438,685	\$ 2,436,737
Contractual Services	192,868	203,797	201,566	201,566	227,282	203,797	238,032	238,032
Supplies & Expense	482,440	496,903	590,105	590,105	541,074	496,903	572,393	572,393
Fixed Charges	721,738	680,806	140,656	140,656	155,078	680,806	110,152	110,152
Total Expenses	\$ 3,557,036	\$ 3,613,252	\$ 3,320,536	\$ 3,320,536	\$ 3,201,371	\$ 3,820,191	\$ 3,359,262	\$ 3,357,314
Taxes	\$ 715,289	\$ 679,289	\$ 679,289	\$ 679,289	\$ 586,894	\$ 679,289	\$ 679,289	\$ 647,342
Intergvtl Grants & Aids	1,869,444	1,884,807	1,911,080	1,911,080	1,969,189	1,884,807	1,917,864	1,917,864
Public Charges	760,294	508,887	525,855	525,855	518,396	508,887	531,686	531,686
Intergovt Charges	11,124	84,335	98,811	98,811	89,429	84,335	98,868	98,868
Miscellaneous	2,282	376	3,376	3,376		376	-	-
Other Financing Sources		50,902				50,902	-	-
Total Revenues	\$ 3,358,433	\$ 3,208,596	\$ 3,218,411	\$ 3,218,411	\$ 3,163,908	\$ 3,208,596	\$ 3,227,707	\$ 3,195,760

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

This budget provides for the agreed upon routes with the Village of Weston, Rothschild and City of Schofield. The budget maintains the same general property tax levy support as 2014 with funding of the deficit to be funded by accumulated reserves. Transit historically budgets very conservatively which results in surplus funds. Forgoing lthe levy increase will prevent excess funds from accumulating.

WORKING CAPITAL HISTORY:

2013	\$229,303
2012	\$102,141
2011	\$0

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$3,357,314	\$36,778	1.11%
2014	\$3,320,536	(\$68,170)	-2.01%
2013	\$3,388,706	(\$476,785)	-12.33%
2012	\$3,865,491	\$308,455	8.67%
2011	\$3,557,036	(\$796,713)	-18.30%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$2,548,418	\$9,296	0.37%
2014	\$2,539,122	(\$104,022)	-3.94%
2013	\$2,643,144	(\$507,058)	-16.10%
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%

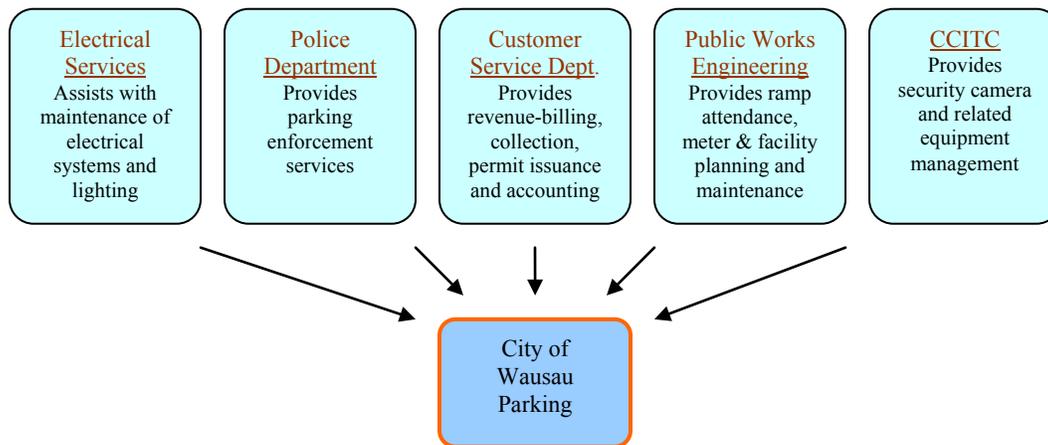
PARKING FUND

MISSION:

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

DEPARTMENTAL RESPONSIBILITIES:

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



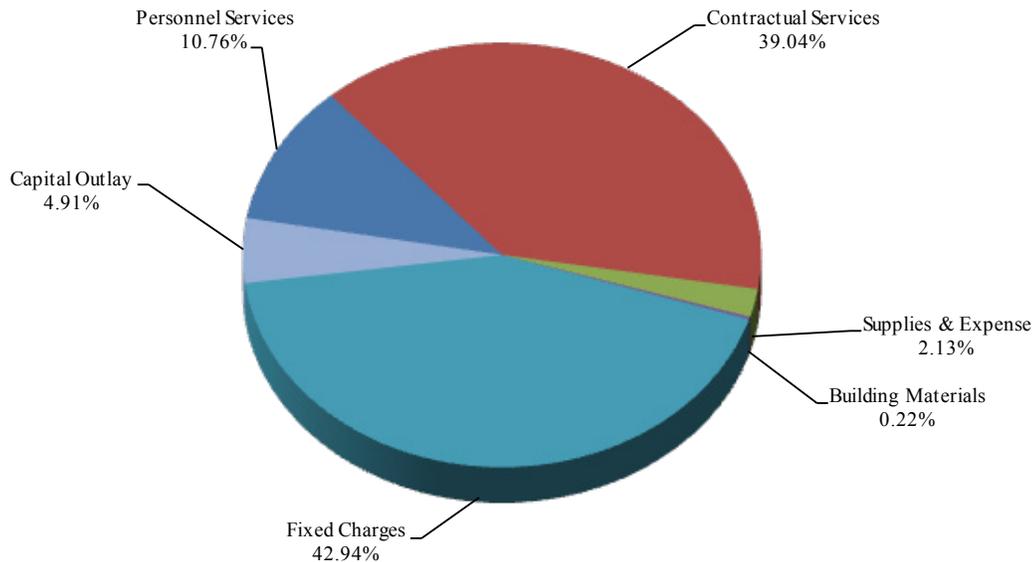
FACILITIES MAINTAINED:

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

CENTRAL BUSINESS DISTRICT PARKING SUMMARY

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

BUDGET:



BUDGET SUMMARY

	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Personnel Services	\$ 306,637	\$ 265,514	\$ 210,301	\$ 210,301	\$ 199,253	\$ 209,361	\$ 208,673	\$ 205,725	
Contractual Services	618,048	702,893	679,340	679,340	667,163	702,893	746,753	746,753	
Supplies & Expense	45,438	50,992	36,750	36,750	42,821	50,992	40,700	40,700	
Building Materials	702	3,679	4,450	4,450	3,650	3,679	4,150	4,150	
Fixed Charges	768,860	813,452	783,219	783,219	831,700	813,452	831,200	821,200	
Grants Contributions & Other	2,517	9,819				9,819			
Capital Outlay	3,803	126,037	114,000	114,000	56,055	126,037	94,000	94,000	
Total Expenses	\$ 1,746,005	\$ 1,972,386	\$ 1,828,060	\$ 1,828,060	\$ 1,800,642	\$ 1,916,233	\$ 1,925,476	\$ 1,912,528	
Taxes	\$ 300,000	\$ 300,000	\$ 224,000	\$ 224,000	\$ 224,000	\$ 300,000	\$ 224,000	\$ 211,052	
Parking Citations	139,743	235,299	252,200	252,200	240,000	235,299	245,000	245,000	
Public Charges	1,262,618	849,139	833,630	833,630	840,068	849,139	807,700	807,700	
Miscellaneous	3,762	4,275	100	100		4,275			
Other Financing Sources		294,991				294,991			
Total Revenues	\$ 1,706,123	\$ 1,683,704	\$ 1,309,930	\$ 1,309,930	\$ 1,304,068	\$ 1,683,704	\$ 1,276,700	\$ 1,263,752	

BUDGET HIGHLIGHTS:

The major area of increase is utilities due to increases in gas and electric rates. The budget anticipates a reduction in revenues due to parking discounts provided in new parking agreements in 2014.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$1,912,528	\$84,468	4.62%
2014	\$1,828,060	(\$6,923)	-0.37%
2013	\$1,834,983	(\$36,884)	-1.87%
2012	\$1,871,867	(\$100,519)	-5.10%
2011	\$1,972,386	(\$43,063)	-2.14%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$1,052,700	(\$33,230)	-3.06%
2014	\$1,085,930	\$104,630	12.00%
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%

WORKING CAPITAL HISTORY:

2013	\$580,969
2012	\$581,726
2011	\$414,006
2010	\$427,448
2009	\$339,873
2008	\$333,381

WAUSAU DOWNTOWN AIRPORT FUND

MISSION:

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

RESPONSIBILITIES:

This organization is responsible for the overall operation of the Wausau Downtown Airport, which includes maintenance of terminal buildings and hangars, maintenance of grounds, runways, beacons, lighting, taxiways, ramp, sidewalks and rent of office and hangar space. The manager must work closely with the FAA and WI Bureau of Aeronautics 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 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.

2014 ACCOMPLISHMENTS:

- Maintenance of WFS/Airport Facebook page and Airport website updates (www.flywausau.com)
- Ongoing issues of "CONTACT!" a monthly email newsletter from the Wausau Airport
- Assisted in organizing successful public relations activities including: Wausau Balloon Rally, elementary school programs, Chili Fun Day, Landings for Lunches, AirVenture Cup cross country Air Race and other airport activities.
- Created "Hamburger Night" a weekly summer fly-out activity for pilots in Central & Northern WI
- Recruited private party for construction of 100' X 110' hangar in 2015.
- Continued recruitment of additional private parties to construct new hangars at the Wausau Downtown Airport.
- Participated in ongoing negotiations with City of Schofield for Radtke Park lease execution
- Updated CIP to enhance Wausau Downtown Airport's opportunities for FAA/State Funding

2015 GOALS AND OBJECTIVES:

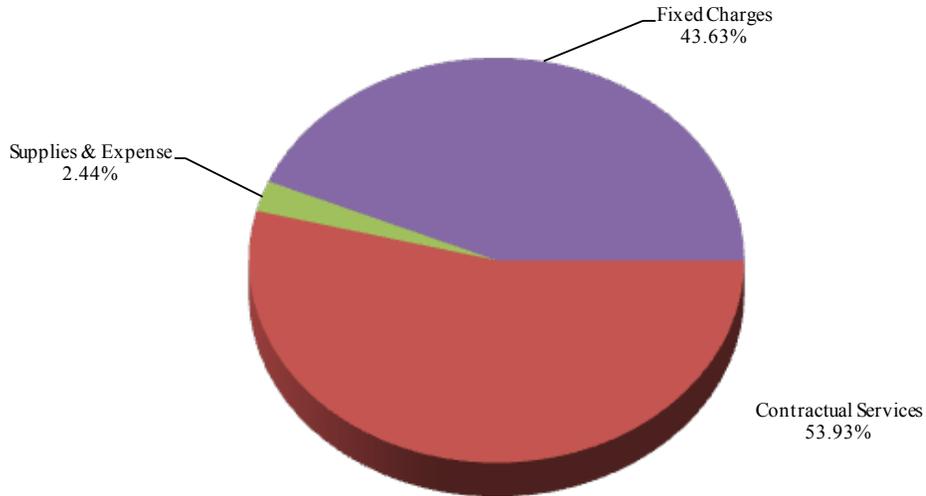
- Recruit additional private parties to construct new hangars at the Wausau Downtown Airport.
- Facilitate planning and design of East Hangar Development area
- Continued organizing successful public relations activities including: the airport website, airport tenant meeting, Wausau Balloon Rally, elementary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

DEPARTMENT STATISTICS:

40 City-Owned T-hangars, 4 City-Owned Corporate Hangars, 10 Privately Owned Hangars, 87 Airplanes Based on Airport, 2013 Fuel Flow 112,517 Gallons, 2013 Take Offs 26,892

WAUSAU DOWNTOWN AIRPORT FUND

BUDGET:



BUDGET SUMMARY

	2012		2014			2015		
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted
Personnel Services	\$ 5,964	\$ 25,356						
Contractual Services	164,258	175,773	184,091	184,091	177,000	175,773	206,350	206,350
Supplies & Expense	9,225	14,748	8,840	8,840	9,790	14,748	9,336	9,336
Fixed Charges	129,951	162,956	130,919	130,919	12,305	162,956	166,919	166,919
Total Expenses	\$ 309,398	\$ 378,833	\$ 323,850	\$ 323,850	\$ 199,095	\$ 353,477	\$ 382,605	\$ 382,605
Taxes	\$ 75,661	\$ 68,677	\$ 70,000	\$ 70,000	\$ 70,000	\$ 68,677	\$ 70,000	\$ 80,000
Public Charges	11,627	13,605	11,900	11,900	14,000	13,605	14,500	14,500
Miscellaneous	104,170	127,413	122,950	122,950	119,128	127,413	122,600	122,600
Municipal Capital Contribution	2,871,574	9,905				9,905		
Total Revenue	\$ 3,063,032	\$ 219,600	\$ 204,850	\$ 204,850	\$ 203,128	\$ 219,600	\$ 207,100	\$ 217,100

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The Airport was reclassified as an Enterprise Fund in 2012. Revenues anticipate an increase in T-hangar fees. Currently there are 10 private hangars located on the airport with property values totaling \$1,330,300. The 2014 budget reflects depreciation expense of \$155,000. The 2015 budget provides for increases in utilities due to the recent rate increases along with repair and maintenance expense.

WAUSAU DOWNTOWN AIRPORT FUND

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$382,605	\$58,755	18.14%
2014	\$323,850	\$0	0.00%
2013	\$323,850	\$131,187	68.09%
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%

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$137,100	\$2,300	1.71%
2014	\$134,800	(\$50)	-0.04%
2013	\$134,850	\$4,140	3.17%
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%

WORKING CAPITAL HISTORY:

2013 \$55,142
 2012 \$70,090

ANIMAL CONTROL FUND

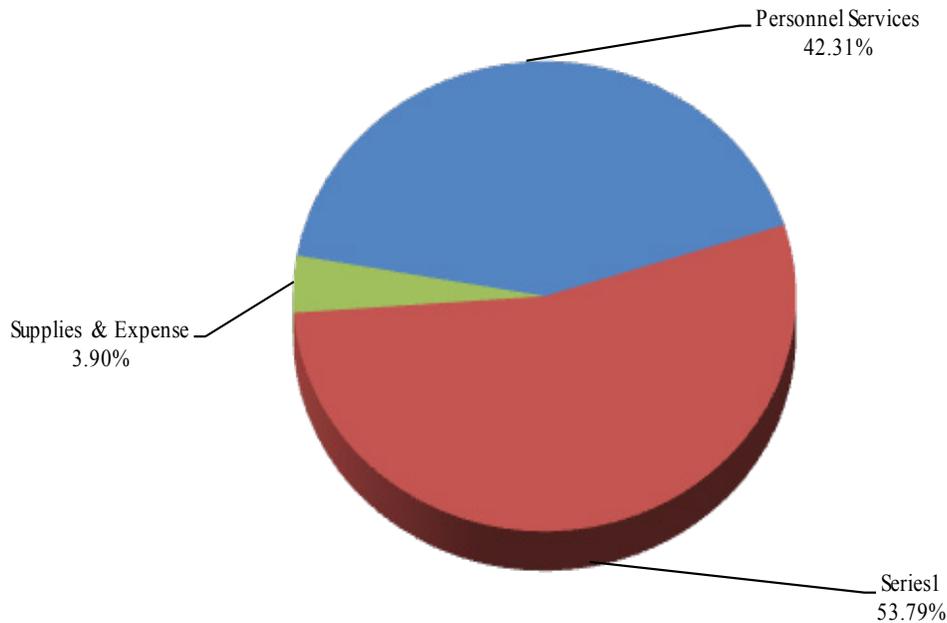
MISSION:

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

RESPONSIBILITIES:

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

BUDGET:



BUDGET SUMMARY

	2012		2013		2014			2015	
	Actual	Actual	Adopted Budget	Modified Budget	Estimated Actual	Baseline Budget	Department Request	Adopted	
Personnel Services		\$ 22,889	\$ 69,814	\$ 69,814	\$ 74,065	\$ 87,286	\$ 87,286	\$ 86,700	
Contractual Services		43,120	49,800	82,200	82,799	43,120	113,374	110,224	
Supplies & Expense		3,573	8,000	8,000	6,500	3,573	8,000	8,000	
Fixed Charges		500				500			
Capital Outlay									
Total Expenses	\$ -	\$ 70,082	\$ 127,614	\$ 160,014	\$ 163,364	\$ 134,479	\$ 208,660	\$ 204,924	
Taxes					\$ 65,000		\$ 86,342	\$ 78,489	
Licenses and Permits		56,239	58,600	58,600	55,058	56,239	58,600	69,061	
Fines and Forfeitures		11,905	33,495	33,495	29,440	11,905	31,495	22,300	
Public Charges for Services		3,276	2,200	2,200	1,832	3,276	2,200	3,210	
Intergovt Chgs for Services			11,481	17,313	17,400		17,313	19,154	
Miscellaneous				25,419	25,419		12,710	12,710	
Total Revenues	\$ -	\$ 71,420	\$ 105,776	\$ 137,027	\$ 129,149	\$ 71,420	\$ 208,660	\$ 204,924	

BUDGET HIGHLIGHTS AND ORGANIZATIONAL CHANGE:

The 2015 budget provides for the Humane Society contract of \$57,750 and increases for motor pool charges of \$5,100. Personnel costs include part time temporary staffing of \$27,349. The 2015 budget relies on \$78,489 of general property tax dollars.

BUDGETARY HISTORY:

YEAR	EXPENSES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$204,924	\$77,310	60.58%
2014	\$127,614	New Fund	

YEAR	REVENUES	INCREASE (DECREASE) FROM THE PREVIOUS YEAR	
		DOLLAR	PERCENT
2015	\$126,435	\$20,659	19.53%
2014	\$105,776	New Fund	

GLOSSARY

The annual budget document and talks surrounding the budget process contain specialized and technical terminologies that are unique to public finance and budgeting. To assist persons interested in the annual budget process including readers of this document in understanding these terms, a budget glossary has been included for your review.

ACCOUNTING PRINCIPLES: These are a set of generally accepted principles for administering accounting activities and regulating financial reporting. These principles comply with Generally Accepted Accounting Principles for the City of Wausau, Wisconsin.

ACCOUNTS RECEIVABLE: An important revenue source for the City is incoming receivables. The system is set up to be accessed from all departments and allows for funds to be deposited in several specific departments with all general receipts coming into the Treasurer's collection area. The system monitors timely payments to the City.

ACCRUAL ACCOUNTING: The basis of accounting under which transactions are recorded at the time they are incurred as opposed to when cash is actually received for disbursed. Terms associated with this are revenue and expense.

ANNUAL BUDGET: Prior to 2000, under the Municipal Act Council was required to adopt an annual budget, by bylaw, on or before May 15. The budget identified revenues and expenditures for the meeting the objectives of the annual financial plan.

APPROPRIATION: An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATION UNIT: One or more expenditure accounts grouped by purpose, including:

1. Personal Services
2. Contractual Services
3. Supplies & Expenses
4. Building Materials
5. Fixed Charges
6. Grants, Contributions & other
7. Capital Outlay
8. Other Financing Uses

ASSESSED VALUE: The value calculated for each parcel of real property using appraisal criteria established by the City. Each property reflects market prices of the land and its improvements and recognizes any change of use. These values are the basis of levying property taxes.

ASSETS: Property owned by a government which has a monetary value.

AUDIT: A comprehensive examination of the manner in which the Cities resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the Common Council's appropriations.

BASELINE BUDGET: The base budget was created and mandated by the Finance Committee to evaluate the creditability of department budget requests. The base budget is created for each department by compiling the proposed salary and fringe benefit budget with the non-payroll actual expenditures of the preceding year. The budget is used to evaluate the accuracy of the department budget.

Continued

BALANCED BUDGET: A balanced budget is where the revenues and other funding sources (reserves & surplus) equal the expenditures.

BOND: (Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various City services.

BUILDING MATERIALS: Concrete/clay products, metal products, wood products, plastic products, raw materials, electrical fixtures/small appliances, fabricated materials

CAFR: Comprehensive Annual Financial Report.

CAPITAL EXPENDITURE: An appropriation of funds for a capital improvement project or asset. These are non-operating expenditures to acquire assets which will have a useful life greater than one year.

CAPITAL OUTLAY: Expenditures for land, equipment, vehicles or buildings which result in the addition to fixed assets of \$1500 or more.

CAPITAL PROJECT FUND: Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by enterprise and trust funds.

CASH ACCOUNTING: The basis of accounting under which transactions are only accounted for when cash either enters or leaves the system

CASH MANAGEMENT: The City has a City-wide cash management program that details how cash is to be handled effectively from the collection point to the time of deposit. We have restrictions on the number of checking accounts that can exist throughout the City and requirements for processing payments. The accounts payable process is centralized. Good cash management procedures have been a significant benefit to our program.

CONTRACTUAL SERVICES: Professional services, utility services, repair & maintenance – streets, repair & maintenance services – other, special services, per diem – contractual services – other.

COST CENTER: A fund, major program, department or other activity for which control of expenditures is desirable.

DEBT: A financial obligation resulting from the borrowing of money. Debts of the City include bonds and notes and State loans.

DEBT SERVICE: Principal redemption, interest and other debt service.

DEBT SERVICE: Amount necessary for the payment of principal, interest and related costs of the general long-term debt of the City.

DEBT SERVICE FUND: Debt service funds are used to account for the accumulation of resources for the payment of general obligation long-term debt principal, interest and related costs.

DEPARTMENT: A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Continued

DEPRECIATION: The portion of the cost of a fixed asset which is charged as an expense during a particular period, due to the expiration of the useful life of the asset attributable to wear and tear, deterioration or obsolescence, this is shown in proprietary funds and applicable component units.

EMPLOYEE BENEFITS COVERAGE: The City provides a wide range of employee benefits programs that are handled by our Risk Management Division. Many of these programs are self-funded and require a great deal of personal contact with the employees and unions. The City offers health insurance, several dental plans, vision insurance, and disability coverage, a choice of deferred compensation plans, a flexible spending account and statutory worker's compensation.

ENCUMBRANCE: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

ENTERPRISE FUNDS: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EQUALIZED VALUE: The State's estimate of the full value of property; used to apportion property tax levies of counties and school districts among municipalities.

EXPENDITURES: Use of financial resources to pay for current operating needs, debt service and capital outlay in nonproprietary funds. The term is associated with modified accrual accounting for governmental and similar fund types.

EXPENSES: Use of financial resources to pay for or accrue for operating needs, interest and needs of the fund in proprietary fund types. This term is associated with accrual accounting.

EXPENSES: Personal Services, Contractual Services, Supplies & Expense, Building Materials, Fixed Charges, Debt Service, Grants, Contributions & Other, Capital Outlay, and Other Financing Uses.

F.T.E.: Full time equivalent staffing positions.

FEES, FINES & COSTS: Rental charges and penalties controlled by the State, County, or City. Costs are reimbursements for expenditures incurred by the City.

FINANCIAL REPORTING: One of the major functions of the Finance Department is the production of two (2) major reports during the year. There are, of course, other reports but two (2) of these documents are of major importance, these are the Comprehensive Annual Financial Report (CAFR) also known as the Annual Audit and the Financial Plan and Information Summary also known as the Annual Budget. We have many other reports that are of significant importance like the Single Audit and Tax 16 Report. Most of our documents are available for view on the Internet at www.ci.wausau.wi.us/departments/finance/detail

FINES & FORFEITS & PENALTIES: Law and ordinance violations, awards, and damages.

FIXED ASSETS: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment

FIXED CHARGES: Insurance, Premiums on Surety Bonds, Rents/Leases, Depreciation/Amortization, Investment Revenue Costs, and other fixed charges

FRINGE BENEFITS: Expenditure items in the operating budget paid on behalf of the employee. These benefits include health insurance, life insurance, dental insurance, retirement, FICA and workers compensation insurance.

Continued

FUND: A set of self balancing accounts to include assets, liabilities, equity/fund balance and revenues and expenditures/expense.

FUND BALANCE: Is the difference between fund assets and fund liabilities of Governmental funds.

GAAP: An abbreviation for *generally accepted accounting practices* which are the primary benchmarks used in accounting.

GENERAL FUND: The primary operating fund used to account for most of the City's financial resources and obligations.

G.I.S.: Geographic Information Survey.

GFOA: Government Finance Officers Association of the United States and Canada.

GOALS: Are broad statements of direction. They identify ongoing community needs and the approach taken by the City and Departments to manage or satisfy those needs.

GOV'TS: An abbreviation for "Governments".

GRANT: A financial contribution to or from Governments.

GRANTS, CONTRIBUTIONS, & OTHER: Direct relief, grants/donations, awards/indemnities, and losses.

IBNR: Incurred But Not Reported.

INDIRECT COSTS: Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

INTEREST INCOME: Interest income earned on funds held in a bank or investment programs which are not immediately needed by the City to pay for operations.

INTERGOVERNMENT CHARGES FOR SERVICES: Fees charged to other Government entities for services provided to State, Federal, Outside Districts, Schools and Special Districts and Local Departments.

INTERGOVERNMENTAL GRANTS & AIDS: State shared taxes, Federal grants, State grants and grants from other local government.

INTERGOVERNMENTAL REVENUE: Revenue received from another government in the form of grants and shared revenues. These contributions are made to local governments from the State and Federal governments outside the City and are made for specified purposes.

INTERNAL SERVICE FUND: Internal service funds are used to account for the financing of goods or services provided by one department of agency of the City to other departments or agencies of the City or to other Governments on a cost reimbursement basis.

INTRAFUND TRANSFER: Amounts transferred within a fund from one expenditure category to another, i.e. an adjustment to the appropriation.

LIABILITY: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

LICENSES & PERMITS: Licenses and Permits.

Continued

LINE ITEM: A basis for distinguishing types of revenues and expenditures/expenses. The eight major categories of revenues used by the City of Wausau are: Taxes, Intergovernmental Grants & Aids, Licenses & Permits, Fines, Forfeits & Penalties, and Public Charges for Services, Intergovernmental Charges for Services, Miscellaneous Revenue and Other Financing Sources. The nine major categories of expenditures/expenses used by the City of Wausau are: Personal services, Contractual Services, Supplies & Expenses, Building Materials, Fixed Charges, Debt Service, Grants, Contributions and Other, Capital Outlay and Other Financing Uses.

MISCELLANEOUS REVENUE: Interest and dividends, rent, property sales and loss compensation.

MODIFIED ACCRUAL ACCOUNTING: A basis of accounting which recognizes revenues when they become measurable and available. Expenditures are generally recognized when the fund liability is incurred. Major exceptions include accumulated vacation, sick pay and interest on long-term debt. Terms associated with this are revenue and expenditure.

OBJECTIVE: Is a specific or well-defined task or target that is measurable and achievable within a set of period of time.

OPERATING BUDGET: An annual expenditure plan for performing the everyday service programs and activities of the City

OPERATING TRANSFER: Routine and/or recurring transfers of assets between funds

OTHER FINANCING SOURCES: These are funding sources for a particular activity other than typical revenue sources. These would include prior year earned revenues, capitalized interest or an application of fund balances and cash from a bond issue.

OTHER FINANCING USES: Allocation charge-outs, contingency for budget transfer, transfers to/from Fund Balance, transfers to other funds.

OTHER FINANCING SOURCES: Transfer from contingency, general obligation long-term debt, depreciation provided on capital project, transfers from other funds and transfers from fund balances.

PAY AS YOU GO: A program for funding capital expenditures within the annual budget.

PERSONAL SERVICES: Salaries, wages, employee benefits and employer contributions.

PRIOR YEAR FUNDS: Unexpended funds from previous years which are placed in current year budget for purchase of goods or services.

PUBLIC CHARGES FOR SERVICES: User charges set up by departments to pay for such services as:

- General Government
- Public Safety
- Highway and Related Facilities
- Other Transportation
- Health
- Social Services
- Culture Recreation
- Public Areas
- Education
- Conservation
- Economic Development and protection of the environment

Continued

PURCHASED SERVICES: Expenditure items for all services contracted for directly or indirectly by outside agencies. These include postage, telephone, utilities, subscriptions, insurance (except workers' compensation), etc.

REVENUE: Funds that the government receives as income. It includes such items as Taxes, Intergovernmental Grants & Aid, Licenses & Permits, Public Charges for Services, Intergovernmental Charges for Services, Miscellaneous Revenue and Other Financing Sources.

RFP: Request for Proposal(s).

SEWER UTILITY: A self-liquidating utility that provides sanitary sewerage services to properties in the City. Properties are assessed user fees to fund this service.

SPECIAL REVENUE FUND: Special revenue funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

SUPPLIES: Items of expenditure for all expendable supplies as well as durable items which cost less than \$1500.00

SUPPLIES & EXPENSE: Office supplies, publications, subscription, dues, travel, operating supplies, repair & maintenance – other - Other supplies & expenses.

TAX INCREMENTAL DISTRICT: A district created by local governments under State Statute whereby public improvement expenditures within the district are financed by the levy on the incremental increase in property values

TAX LEVY: The total amount to be raised by general property taxes for operating and debt service purposes specified in the City Board Adopted Budget.

TAX RATES: These are the annual charges for levying property taxes to properties within the City. These rates are applied against each \$1000.00 of assessed value.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

VARIANCES: Differences between actual revenues, expenditures, and performance indicators from those items targeted in the annual budget.

WATER UTILITY: A self-liquidating utility that supplies water services to properties in the City. Properties are assessed user fees to fund this service.