

CITY OF WAUSAU



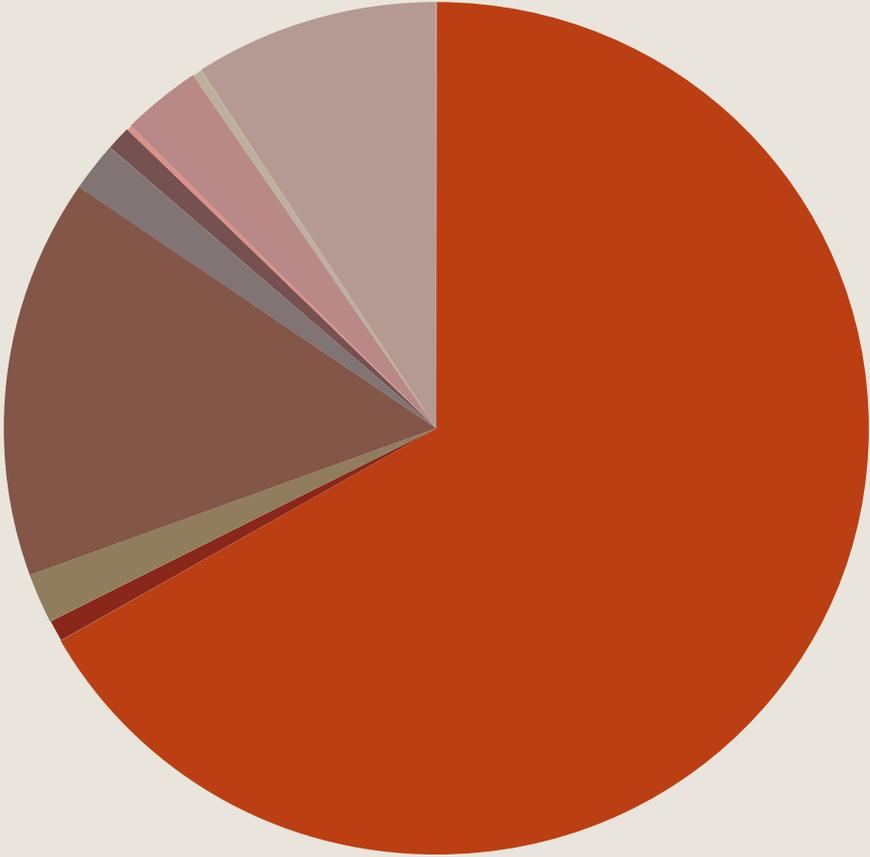
2018
BUDGET



PROPERTY TAX INCREASES

Year	Levy	Dollar Change	% Increase
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	.20%
2013	\$23,178,270	(\$55,751)	(.24%)
2014	\$23,582,800	\$404,530	1.75%
2015	\$24,107,571	\$524,771	2.23%
2016	\$24,971,570	\$863,999	3.58%
2017	\$26,084,384	\$1,112,814	4.46%
2018	\$27,247,211	\$1,162,827	4.46%
Average		\$675,468	3.00%

LEVY UTILIZATION



- General Fund \$18,178,020
- Community Development Fund \$219,511
- Recycling Fund \$517,451
- Debt Service Fund \$4,123,000
- Capital Projects Fund \$510,460
- Central Purchasing Fund \$250,300
- Animal Control Fund \$52,392
- MetroRide Fund \$809,906
- Airport Fund \$94,000
- Tax Increment \$2,492,171

ASSESSED TAX RATE

Estimated Assessed Tax Rate of \$10.02 versus \$9.67

Increase of 35 cents

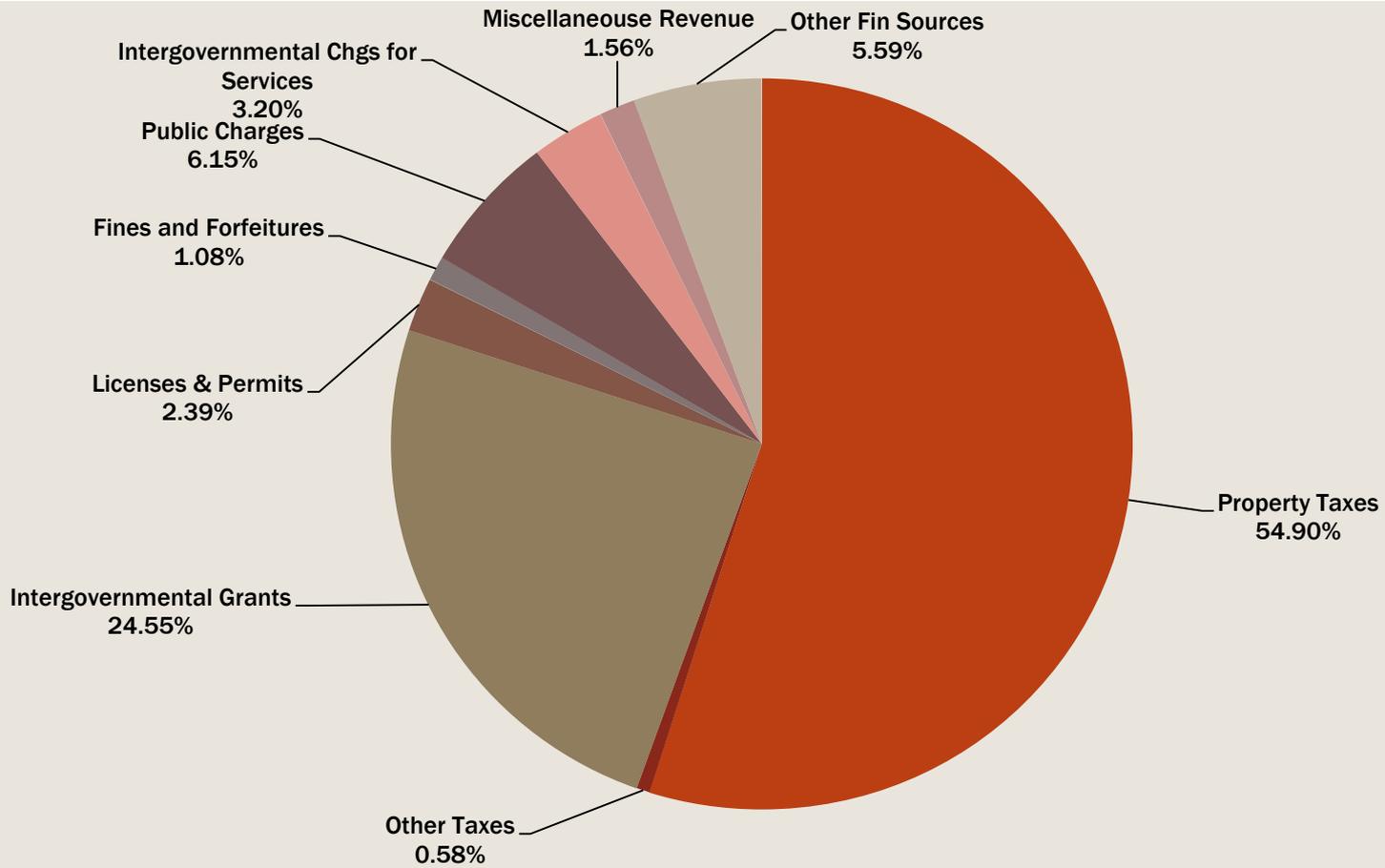
Based upon estimated value.

*Equalized Tax Rate of \$9.86
versus \$10.00
Decrease of 14 cents*



GENERAL FUND REVENUES

2018 BUDGET



GENERAL FUND REVENUES

	2017 Budget	2018 Budget	Change
Property Taxes	\$17,579,529	\$18,178,020	\$598,491
Other Taxes	201,185	193,184	(8,001)
Intergovtl Grants & Aids	8,001,910	8,129,183	127,273
Licenses & Permits	776,822	789,934	13,112
Fines & Forfeitures	359,000	359,000	-
Public Charges	2,094,489	2,035,290	(59,199)
Intergovtl Charges	817,333	1,060,363	243,030
Miscellaneous Revenue	466,320	516,492	50,172
Other Financing Sources	<u>1,897,400</u>	<u>1,852,500</u>	<u>(44,900)</u>
TOTAL	\$32,193,988	\$33,113,966	\$919,978

CHANGES IN STATE AIDS

YEAR	Shared Revenue	Expenditure Restraint	Transportation Aids	Connecting Hwy Aids
2008	\$4,867,501	\$1,018,811	\$2,027,978	\$210,948
2009	\$4,885,011	\$1,067,034	\$2,102,742	\$205,560
2010	\$4,678,334	\$901,467	\$2,257,414	\$200,754
2011	\$4,676,319	\$901,114	\$2,310,028	\$247,747
2012	\$4,011,479	\$853,965	\$2,079,025	\$248,698
2013	\$4,009,960	\$792,433	\$2,101,898	\$186,839
2014	\$4,012,779	\$755,880	\$2,125,889	\$249,626
2015	\$4,013,090	\$764,763	\$2,290,438	\$251,311
2016	\$4,015,159	\$734,231	\$2,205,687	\$243,062
2017	\$4,015,876	\$817,119	\$2,205,687	\$243,062
2018	\$4,015,133	\$871,259	\$2,250,000	\$243,000

OTHER STATE AID PAYMENTS

- **Payment for Municipal Services State Facilities:**
 - Decline of \$28,000
- **PILOT Computer Aid**
 - Frozen at 2017 rates with small CPI increase approximately \$6,000

GENERAL FUND REVENUE CHANGES

- Other taxes include NFP Pilots and Interest and Penalty
- Public Charges – EMS revenue decrease \$50,000, Park and Rec decrease of \$17,000
- License and Permits – Increased 13,112 increased construction
- Intergovernmental Revenues: Correction to prior year estimate and recognize the engineering efforts on Thomas Street
- Miscellaneous Revenue:
 - Ground rent revenue for mall \$57,760
 - Building rent income 700 Grand Avenue \$9,800
- Other Financing Sources
 - Room Tax Contribution decrease \$12,500
 - Water Utility \$1,070,000
 - Sewer Utility \$450,000
 - Motor Pool \$115,000
- Waiting on Transportation Aid figures

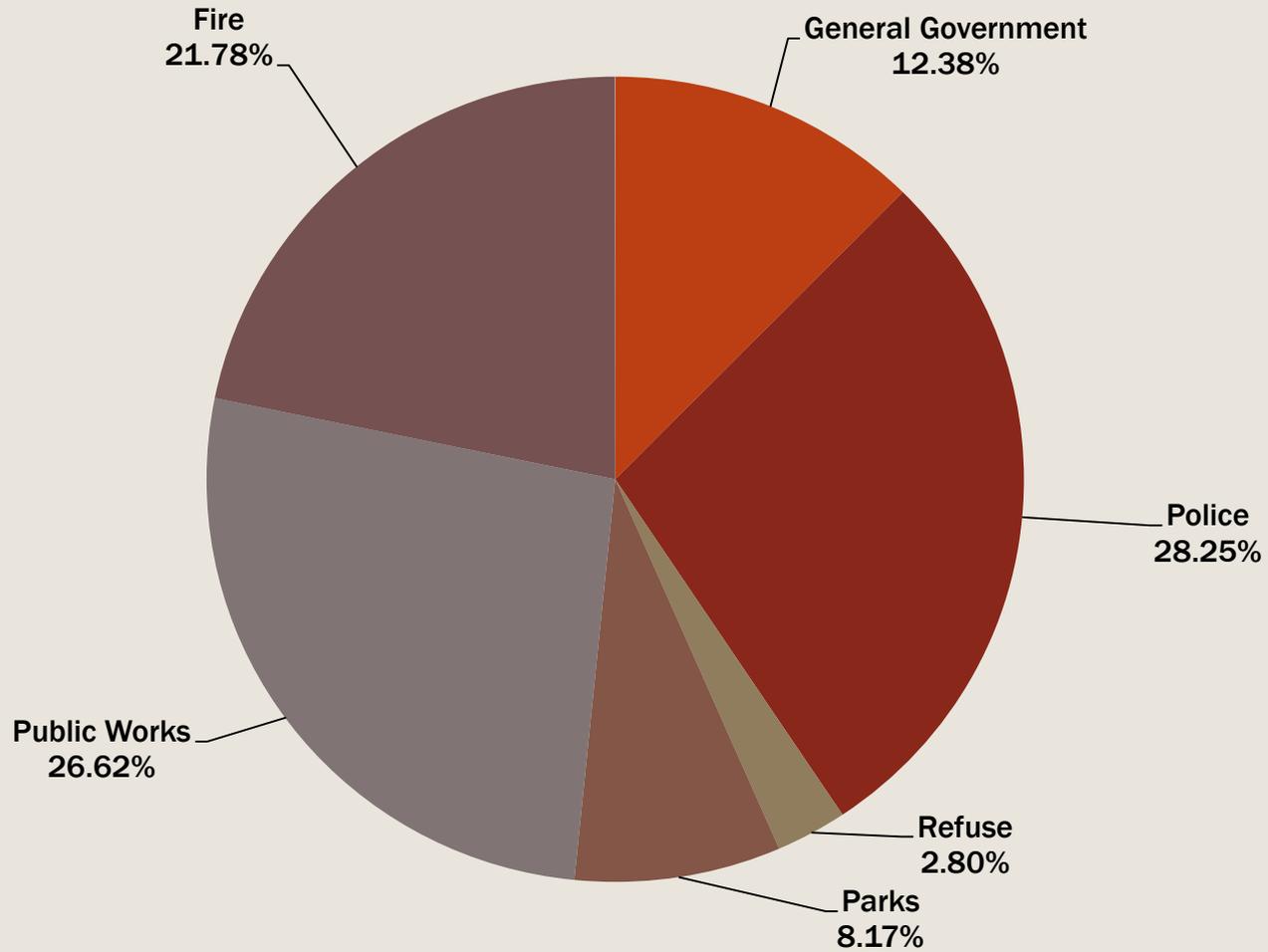
LEVY LIMIT

- Restricts levy increases to Net New Construction = \$547,857
- Current levy increase is \$875,506
- Additional increases and flexibility is offered through provision for debt authorized after July 1, 2005
 - 2015 budget debt exemption utilization \$85,268
 - 2016 budget debt exemption utilization \$468,532
 - 2017 budget debt exemption utilization \$1,146,733

EXPENDITURE RESTRAINT

- Restricts increase of General Fund expenditure to 60% of net new construction and CPI
- Increase \$772,655 *estimate* awaiting CPI
- Current budget \$1,196,993 - over \$424,338
- Change in DOR interpretation of “expenditure” to include General Fund expenditure and all other fund levy’s. Results in more restraint!

EXPENDITURE BY ACTIVITY



DEPARTMENT BUDGET GENERAL GOVERNMENT

	2017 Adopted Budget	2018 Dept Budget Request	2018 Executive Budget	Budget Increase (Decrease)	Percent Change
COMMON COUNCIL	92,342	93,256	93,245	903	0.98%
MAYOR	200,677	205,931	205,907	5,230	2.61%
CUSTOMER SERVICE	1,254,355	1,288,520	1,288,124	33,769	2.69%
CCITC	704,953	713,978	713,978	9,025	1.28%
ASSESSMENT DEPARTMENT	594,849	521,530	530,135	(64,713)	-10.88%
CITY ATTORNEY	537,389	543,419	543,355	5,966	1.11%
HUMAN RESOURCES	385,836	394,834	369,810	(16,026)	-4.15%
MUNICIPAL COURT	138,026	142,624	142,609	4,583	3.32%
UNCLASSIFIED	333,259	213,759	213,259	(120,000)	-36.01%
TOTAL EXPENDITURES	4,241,685	4,117,850	4,100,422	(141,263)	-3.33%

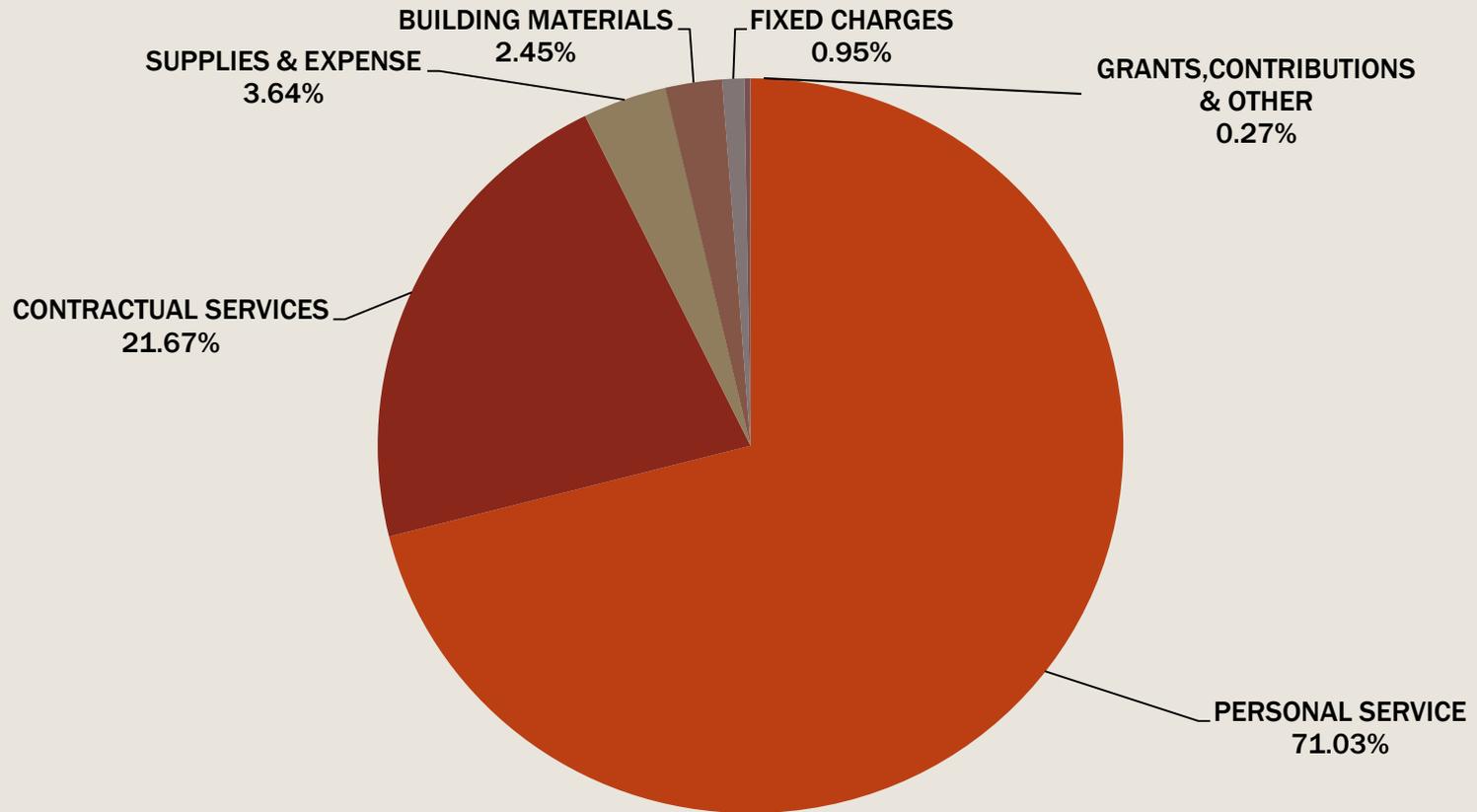
DEPARTMENT BUDGET PUBLIC SAFETY

DEPARTMENT	2017 BUDGET	2018 DEPT REQUEST	2018 PROPOSED BUDGET	PERCENT CHANGE
POLICE	\$9,132,969	9,462,306	9,354,965	2.43%
FIRE	6,707,923	\$7,209,486	7,210,732	7.50%
TOTAL	15,840,893	\$16,671,792	\$16,565,697	4.58%

DEPARTMENT BUDGET PUBLIC WORKS AND PARKS

DEPARTMENT	2017 BUDGET	2018 DEPT REQUEST	2018 PROPOSED BUDGET	PERCENT CHANGE
PUBLIC WORKS	\$8,548,803	\$9,653,009	\$8,814,214	3.10%
REFUSE	\$918,000	\$927,000	\$927,000	.98%
PARKS	\$2,644,607	\$2,706,633	\$2,706,633	2.35%
TOTAL	\$12,111,410	\$13,286,642	\$12,447,847	2.78%

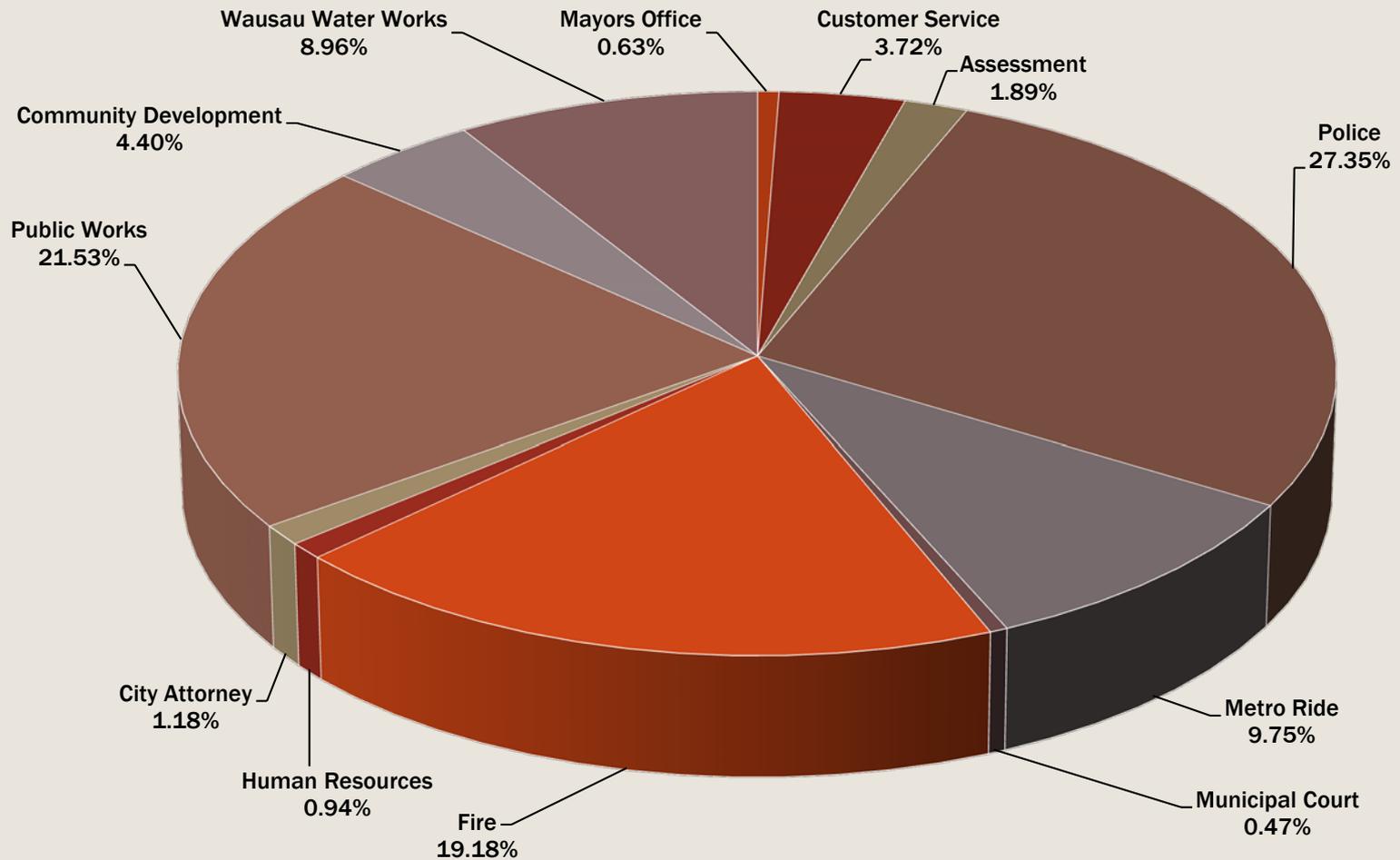
GENERAL FUND BY CATEGORY



GENERAL FUND BY CATEGORY

DEPARTMENT	2017 BUDGET	2018 PROPOSED BUDGET	PERCENT CHANGE
PERSONAL SERVICES	\$22,802,237	\$23,519,293	3.14%
CONTRACTUAL SERVICES	\$6,924,591	\$7,176,227	3.63%
SUPPLIES&EXPENSE	\$1,167,227	\$1,205,685	3.29%
BUILDING MATERIALS	\$769,000	\$810,570	5.41%
FIXED CHARGES	\$313,674	\$313,932	0.08%
GRANTS, CONTRIBUTIONS OTHERS	\$97,259	\$88,259	-9.25%
CONTINGENCY	\$120,000		-100.00%
TOTAL	\$32,193,988	\$33,113,966	2.86%

PERSONNEL SUMMARY



BUDGET INFLUENCES

- **Salary and Benefit increases**
 - Health Insurance Lift
 - Public Safety contracts expire 12/31/2017
 - Cost of living provisions
 - Retirement rate changes (.1%) general employees, .06% Police, .16% Fire
 - Flat Dental Insurance
 - Small reduction in Workers Compensation
- **Election increase \$37,000**
- **Contractual Services-**
 - Refuse increase \$9,000
 - Increase in Motor Pool to reflect fire costs and historical actual \$101,031
 - Snow Removal \$23,000
 - Data Center Charges \$22,988
 - Utilities \$46,750
 - Public Works Repairs and Maintenance \$54,785
 - Salt \$15,000
- **Registration/Tuition \$23,680 Lodging \$5,550**

SPECIAL REVENUE FUNDS

	Expenditures	Revenues	Tax Revenue
Community Development Funds	1,891,172	1,404,351	219,511
Economic Development Fund	5,000		
Environmental Clean Up Fund	153,587	142,410	
Hazardous Materials Contract Fund	35,600	81,000	
Housing Stock Improvement Fund	270,000	20,000	
Room Tax Fund	827,442	875,000	
Public Access Fund	65,007	68,300	
Recycling Fund	666,087	148,636	517,451
EMS Grant Fund	9,000	9,400	
400 Block Fund	60,000	60,000	
Total	\$3,982,894	\$2,809,097	\$736,962

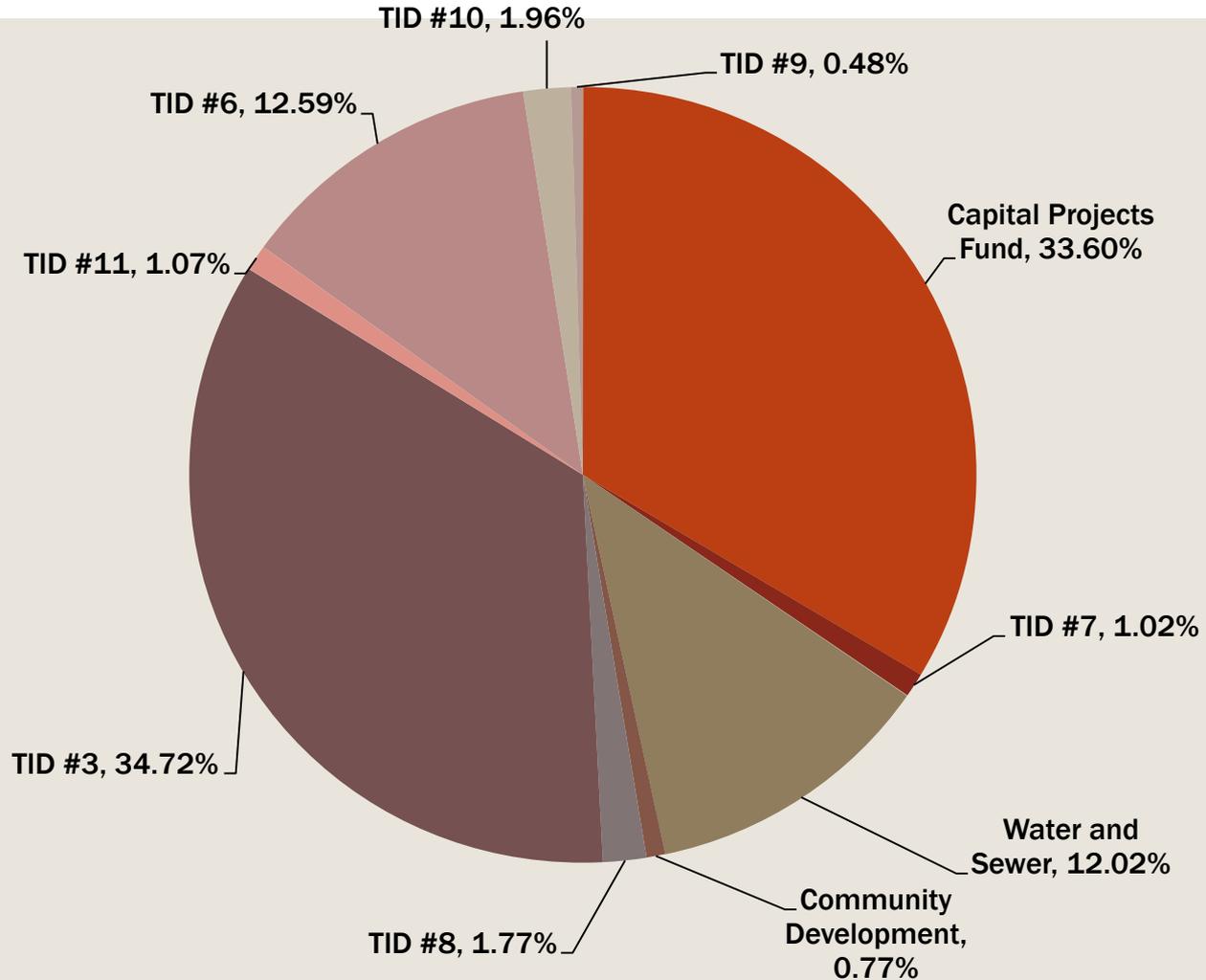
DEBT SERVICE FUND

	2018 Budget
Principal	\$8,717,137
Interest and Other Chgs	<u>1,735,740</u>
Total Expense	\$10,452,877
Transfers from Other Funds	\$5,965,062
Taxes	\$4,123,000

Levy stable since
2002

Accounts For
The Payment
Of General
Obligation
Debt not
funded by the
Utilities

OUTSTANDING DEBT BY PURPOSE



2017 DEBT CHANGES

New Debt Issued

- Capital Improvement Plan: \$2,615,000
- TID #3: \$6,405,000
- TID #6: \$3,615,000
- Future TID Business Campus \$6,600,000
- Refinance W&S State Trust Fund Loans

- Total \$19,235,000

Retirements

- \$10,280,300

	2015	2016	2017
Outstanding Debt	\$56,373,575	\$75,079,604	\$84,034,304
% of Debt Margin	42.81%	57.57%	50.47%

2018 DEBT CHANGES

New Debt Issued

- Capital Improvement Plan: \$2,403,000
- TID #12 \$3,830,000
- TID #12/11 \$7,950,000
- TID #6: \$3,400,000
- Total \$17,583,000

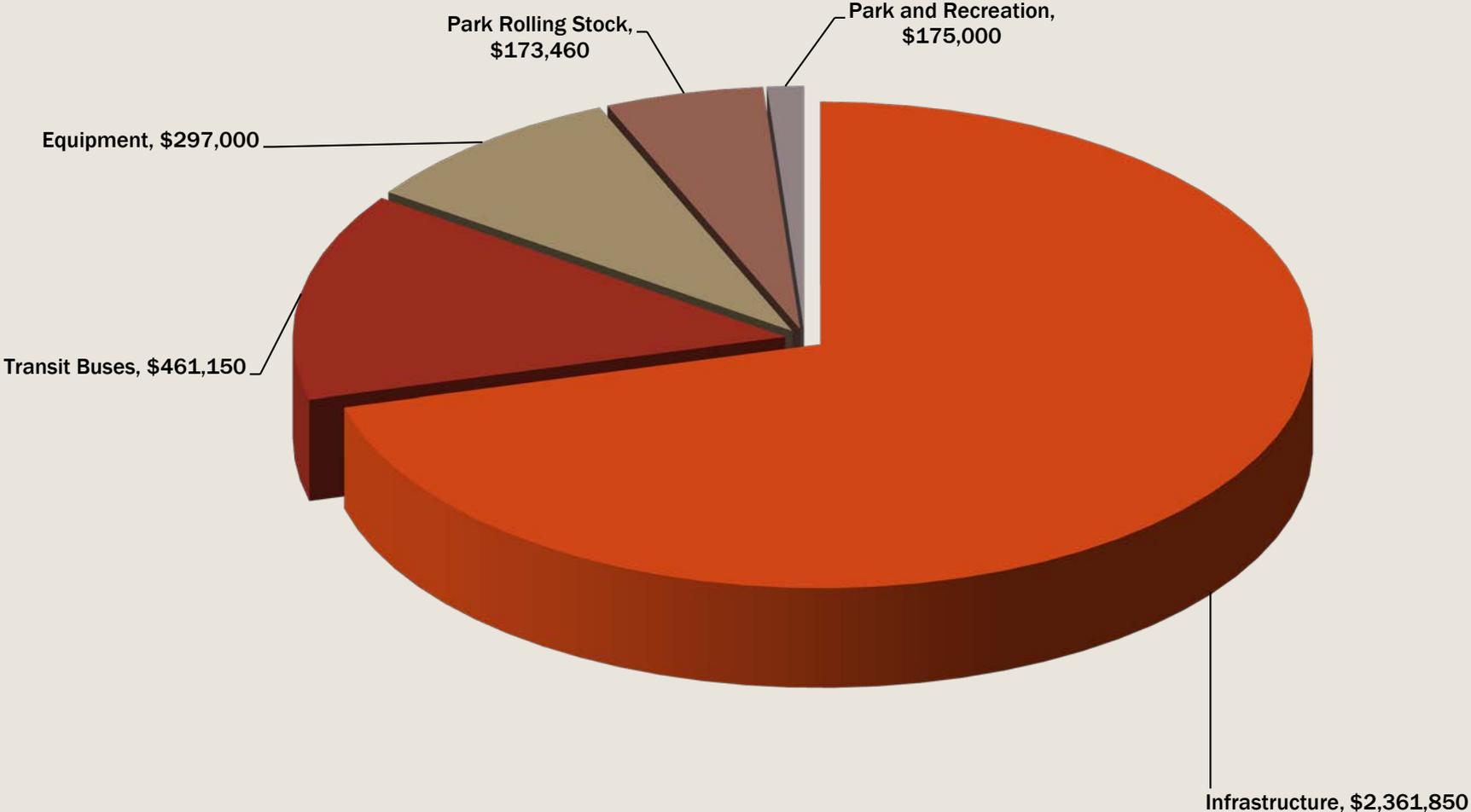
- Fire Station??

Retirements

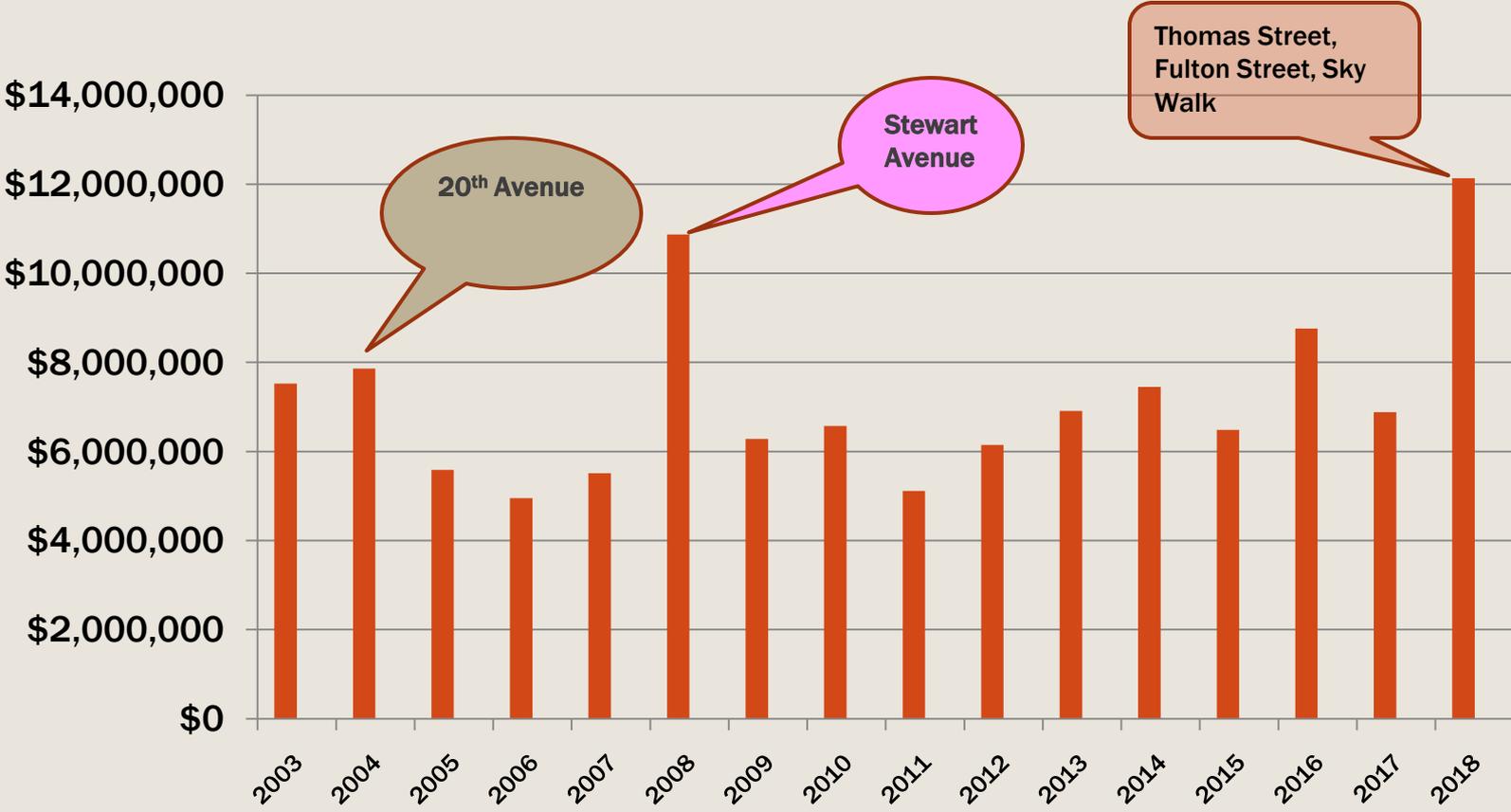
- \$9,238,977

	2017	2018
Outstanding Debt	\$84,034,304	\$92,378,327
% of Debt Margin	50.47%	47.05%

CAPITAL PROJECTS FUND

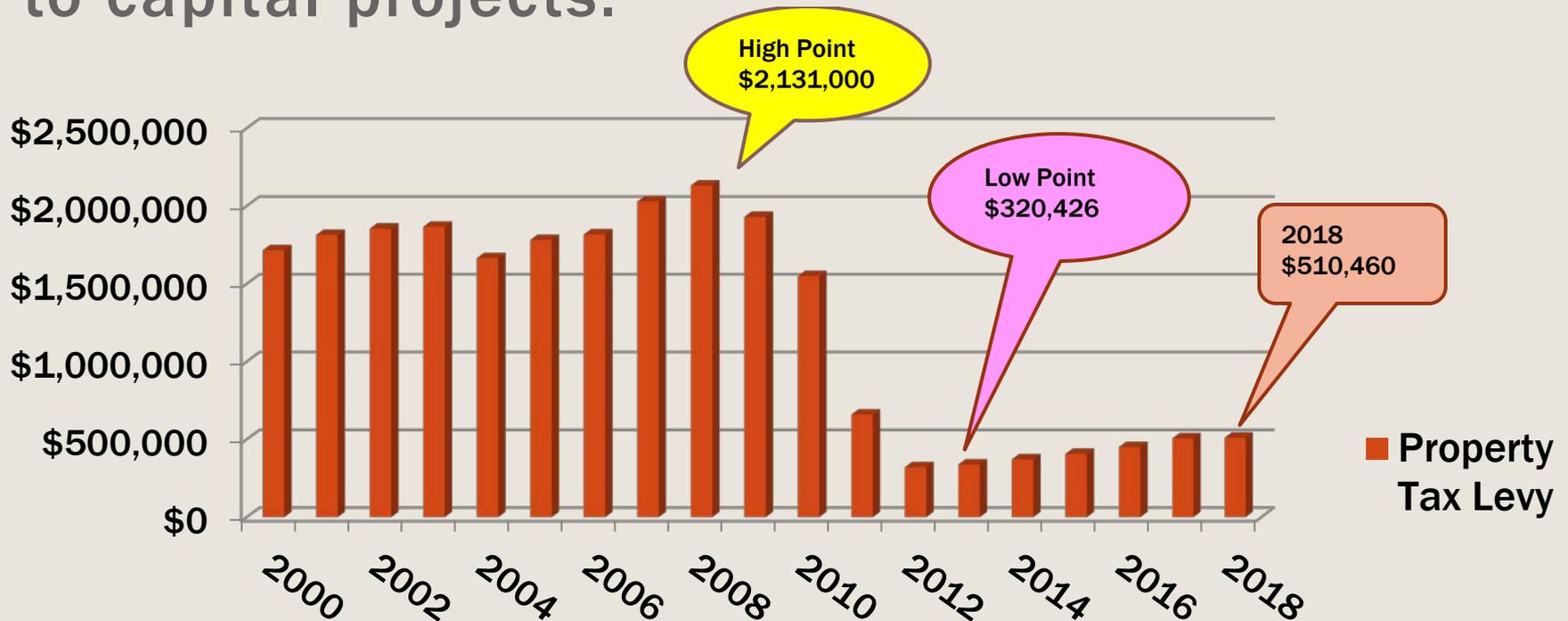


INFRASTRUCTURE HISTORY



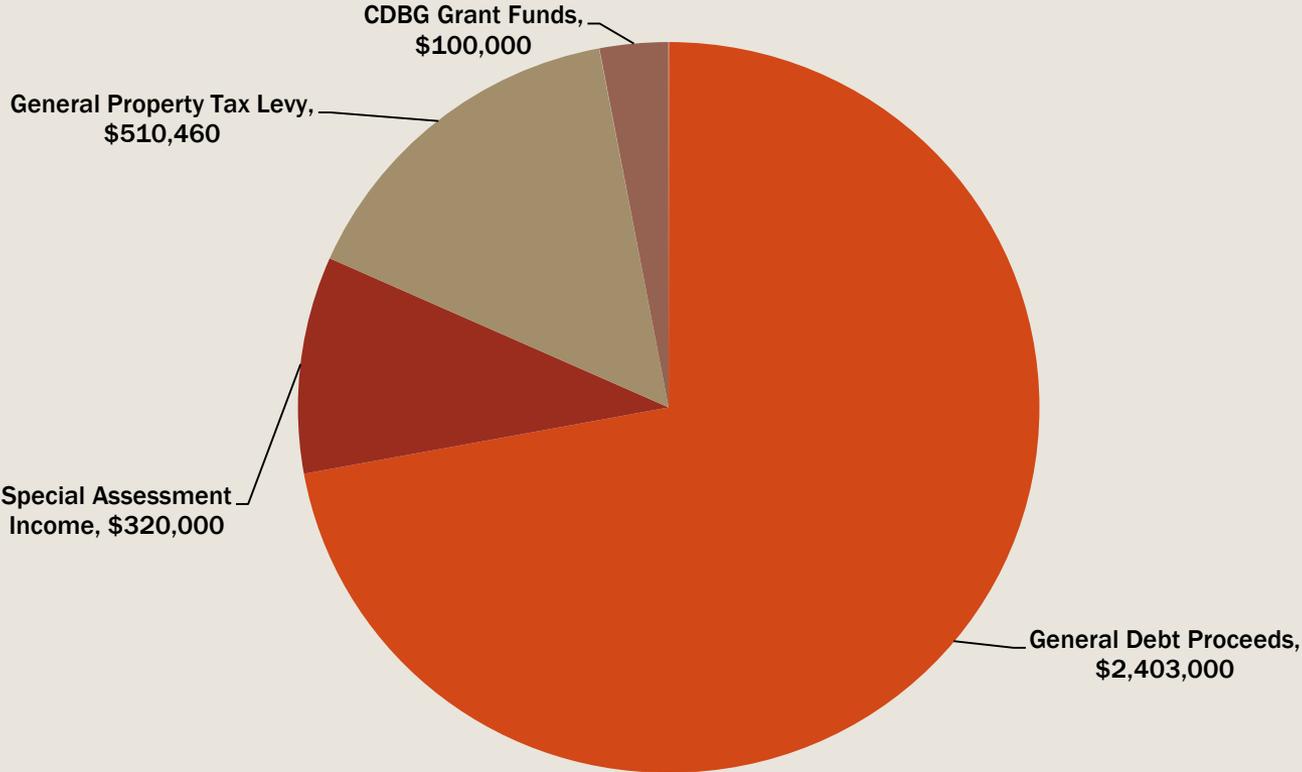
CAPITAL PROJECTS FUND

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



CAPITAL PROJECTS FUND

Financing Sources



SIGNIFICANT CAPITAL PROJECTS

DOT Projects – Townline Rd – Prof Srv and Real Estate

Ashland Ave

Meadowview Road

Eldred Street

Roosevelt Street

Asphalt Paving

Sidewalk Replacement

Police Radios

Buses

Body Cameras

Route Optimization

Stewart Park Stone Repair

Loan Software

CENTRAL EQUIPMENT FUND

- New Fund in 2016
- For Replacement
- Funded by Levy, Debt and Room Tax
- Grow in future years
- No Levy growth in 2018 budget

TAX INCREMENT DISTRICTS

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



TAX INCREMENT DISTRICT 3

Created: 1994

**Mandated Closure:
2031**

**Equalized Value:
\$128,565,800
4.15% increase**

- **Projected Deficit 12/31/2018
\$3,616,745**
- **Outstanding Debt 12/31/2017
\$26,887,327**
- **Projected 2018 Increment
\$2,302,943**
- **2018 Projects:**
 - **Riverfront**
 - **Fulton Street**
 - **Frantz Development**
 - **Church paving**

TAX INCREMENT DISTRICT 5

Created: 1997

**Mandated Closure:
2020**

**Equalized Value:
\$41,644,100
21.78% decrease**

- **Projected Balance 12/31/2018
\$0**
- **Outstanding Debt 12/31/2017
\$0**
- **Projected 2018 Increment
\$1,132,658**
- **Donation to TID #3**
- **Boundary reduction will reduce
increment beginning 2018.**

TAX INCREMENT DISTRICT 6

- Projected Balance 12/31/2018 (\$70,990).
- Projected 2018 Increment \$1,903,534
- Outstanding Debt 12/31/2017 \$9,746,530

2018 Projects:

- Thomas Street land and Engineering \$2,900,000
- 1st Ave design \$225,000
- Callon Street \$485,555
- Other Street Improvements \$250,000

Created: 2005

**Mandated Closure:
2025**

**Equalized Value:
\$163,350,300**

17.99% Increase

TAX INCREMENT DISTRICT 7

MIXED USE DISTRICT

Created: 2006

Mandated Closure:
2026

Equalized Value:
\$64,740,300
33.04% increase

- Projected Deficit Balance
12/31/2018 \$1,960,197.
- Outstanding Debt 12/31/2017
\$793,000
- Projected 2018 Increment \$730,750.
2018 Projects –
None

TAX INCREMENT DISTRICT 8

- Projected Deficit Balance 12/31/2018 (\$176,807)
- 2018 Increment \$112,000.
- Outstanding Debt 12/31/2017 \$1,370,000.

2018 Projects:

Pardee St

S 10th Avenue

Schierl \$57,500

Created: 2012

**Mandated Closure:
2039**

**Equalized Value:
\$39,580,000**

.26% Increase

TAX INCREMENT DISTRICT 9

Created: 2012

**Mandated Closure:
2039**

**Equalized Value:
\$2,076,600**

Increase .43%

- **Projected Deficit Balance
12/31/2018 \$144,289**
- **Outstanding Debt 12/31/2017
\$370,000.**
- **Projected 2018 Increment \$23,800.
2018 Projects –
None**

TAX INCREMENT DISTRICT 10

- Projected Deficit Balance 12/31/2018 (\$380,651).
- Projected 2018 Increment \$128,000
- Outstanding Debt 12/31/2017 \$1,515,000.

2018 Projects:

None

Created: 2013

**Mandated Closure:
2036**

**Equalized Value:
\$50,501,400**

Increase 1.13%

TAX INCREMENT DISTRICT 11

- Projected Deficit Balance 12/31/2018 (\$260,769).
- Projected 2018 Increment \$0
- Outstanding Debt 12/31/2017 \$7,427,000.

2018 Projects:

Business Campus Expansion

Wausau Chemical Loan/Grant

Created: 2017

Mandated Closure:
2034

Equalized Value:
none

TAX INCREMENT DISTRICT 12

- Projected Deficit Balance 12/31/2018 (\$402,750).
- Projected 2018 Increment \$0
- Outstanding Debt 12/31/2017 \$.

2018 Projects:

Wausau Chemical Loan/Grant
Micon Theater Developer Pymt
Skywalk

Created: 2017

Mandated Closure:
2043

Equalized Value:
none

INTERNAL SERVICE FUNDS

INSURANCE FUND –
Account for claims, premiums, and administration of property, workers compensation and casualty risk. Funded by departmental charges.
Budget \$912,800.

MOTOR POOL FUND-
Account for maintenance of rolling stock funded by departmental charges.
Budget \$3,845,624

EMPLOYEE BENEFIT FUNDS- Dental Insurance, Self Funded Health, Life Insurance, HRA and wellness Budget \$5,796,831

ENTERPRISE FUNDS

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

- 2017 expected income \$490,000
- 2018 expected loss \$850,990
- Facility Plan results, water rate increase in 2017

ENTERPRISE FUNDS

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

- 2017 expected profit \$88,664
- 2018 expected profit \$119,114

ENTERPRISE FUNDS

- Levy \$821,919.
- Accumulated Reserve Applied to Budget \$171,642

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

New Enterprise Fund
2011

ENTERPRISE FUNDS

- Levy \$0
- Unrestricted Reserve \$703,545.
- 2017 Projects include deck sealing of ramps and pay by space kiosks will be a carryover from 2016
- Budget anticipates reduced revenues due to Sears

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

ENTERPRISE FUNDS

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

New Enterprise Fund
2012.

- Expenses \$433,385.
- Revenues \$134,750.
- Levy \$94,000.
- Reserve \$11,022

ENTERPRISE FUNDS

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

New Enterprise Fund 2013.

- Expenses \$201,266
- Revenues \$148,874.
- Levy \$52,392

CONTINUED BUDGET INFLUENCES

Services and Demand

- Increasing Service Demands
- Increasing Assets and Asset Maintenance
- Negative State Legislative Influence

Revenue

- Tax Rate Pressure
- Declining State Aids
- Lack of a diverse revenue sources
- Levy and Expenditure Limitations
- Negative State Legislative Influences – Rental Licensing
- Stagnant and Declining Other Revenues
- Direct Legislation

Costs

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

Capital Projects

- Growing Deferred Maintenance
- Affordable Debt
- Reductions In General Property Tax Levy