

# CITY OF WAUSAU



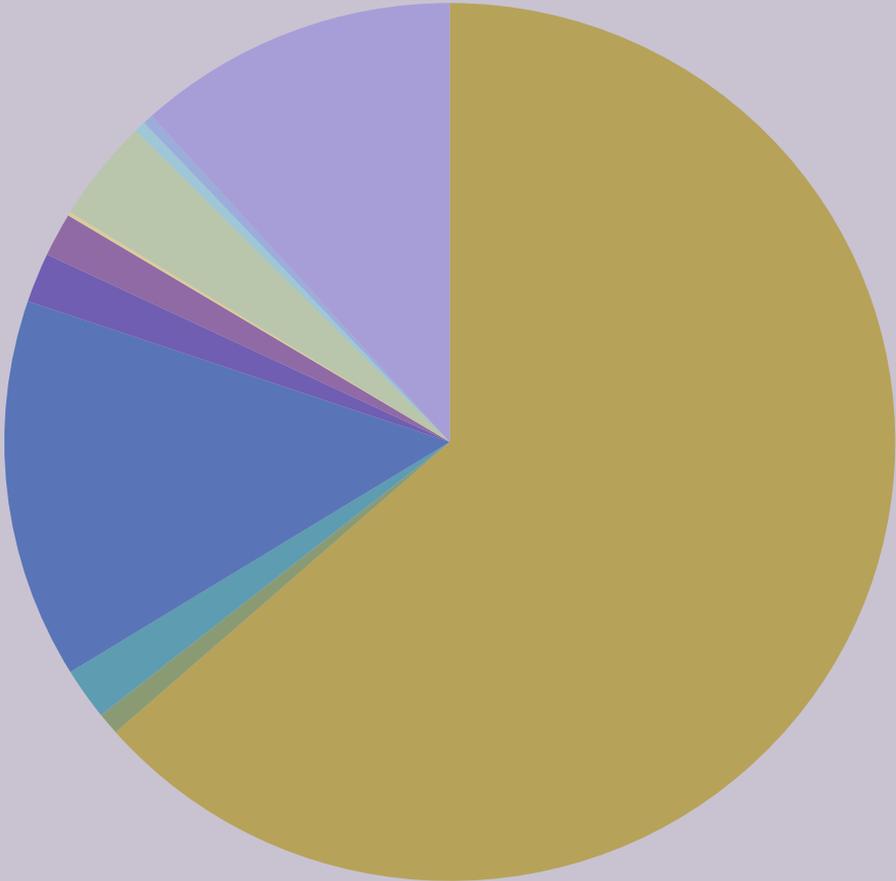
2020  
BUDGET



# PROPERTY TAX INCREASES

Year	Levy	Dollar Change	% Increase
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	\$26,958,106	\$873,722	3.35%
2019	\$27,855,797	\$897,691	3.33%
2020	\$29,505,177	\$1,649,380	5.92%

# LEVY UTILIZATION



- General Fund \$18,735,990
- Community Devlpmnt Fund \$239,232
- Recycling Fund \$564,007
- Debt Service Fund \$4,123,000
- Capital Projects Fund \$538,212
- Central Purchasing Fund \$475,000
- Animal Control Fund \$40,747
- MetroRide Fund \$1,114,341
- Airport Fund \$125,000
- Parking Fund \$105,108
- Tax Increment \$3,444,540

# LEVY CHANGES

	2020 Levy	2019 Levy	Change	%
General Fund	\$18,735,990	\$18,232,895	\$503,095	2.76%
Recycling Fund	564,007	562,744	1,263	.22%
Community Dev Fund	239,232	215,085	24,147	11.23%
Central Purchasing Fund	475,000	406,482	68,518	16.86%
Capital Projects Fund	538,212	498,890	39,322	7.88%
MetroRide Fund	1,114,341	830,413	283,928	34.19%
Debt Service Fund	4,123,000	4,123,000	-	-%
Parking Fund	105,108	50,000	55,108	110.22%
Airport Fund	125,000	101,000	24,000	23.76%
Animal Control Fund	40,747	40,747	-	-%
TID Increment	3,444,540	2,794,541	649,999	23.26%
<b>Total</b>	<b>\$29,505,177</b>	<b>\$27,855,797</b>	<b>\$1,649,380</b>	<b>5.92%</b>

# TID LEVY BY DISTRICT

District	2020 Budget Increment	2019 Actual Increment	Change
TID 3	\$2,705,000	\$2,771,677	(\$66,677)
TID 5	912,900	912,859	41
TID 6	2,803,000	2,726,109	76,891
TID 7	970,000	774,874	195,126
TID 8	255,000	257,077	(2,077)
TID 9	25,000	27,457	(2,457)
TID 10	280,000	246,322	33,678
TID 11	1,560,000	42,551	1,517,449
TID 12	-	-	-
<b>TOTAL</b>	<b>\$9,510,900</b>	<b>7,758,926</b>	<b>1,751,974</b>

# NET NEW CONSTRUCTION

Budget Year	% Increase
2020	4.00%
2019	2.02%
2018	2.41%
2017	1.21%
2016	1.20%
2015	1.20%
2014	1.34%
2013	.61%

# LEVY LIMIT

- Restricts Levy Increase to Net New Construction \$839,472  
Current Increase is \$999,381
- 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
  - 2018 budget debt exemption utilization \$1,181,709
  - 2019 budget debt exemption utilization \$1,564,986
  - 2020 budget debt exemption utilization \$1,470,472

# ASSESSED VALUATION

Budget Year	Equalized Value	Increase (Decrease)	Assessed Valuation	Increase (Decrease)
2017	\$2,608,454,600	-.96%	\$2,696,195,000	1.84%
2018	\$2,764,682,800	5.99%	\$2,716,638,000	.76%
2019	\$2,896,505,400	4.77%	\$2,712,863,600	(1.87%)
2020	\$3,075,863,100	6.19%	\$2,816,329,200 <i>estimate</i>	3.81%

Eliminated  
Commercial  
Machinery and Tools  
\$28,254,600

# ASSESSED TAX RATE

*Estimated Assessed Tax Rate of \$10.48 versus \$10.27*

*Increase of 20.8 cents or 2.03%*

*Based upon estimated value.*

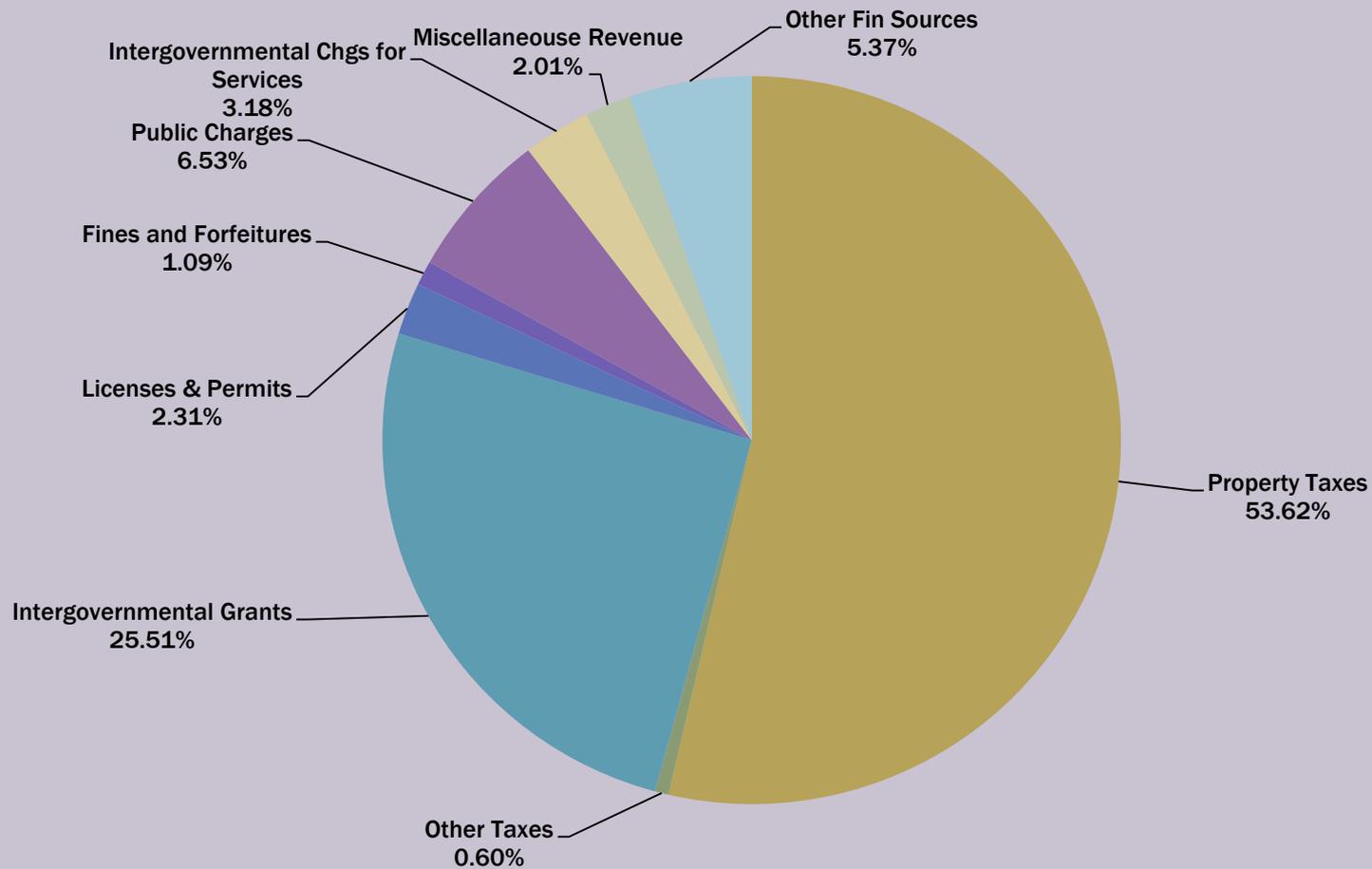
**Equalized Tax Rate of \$9.59  
versus \$9.62**

**Decrease of 2 cents**



# GENERAL FUND REVENUES

## 2020 BUDGET



# GENERAL FUND REVENUES

	2020 Budget	2019 Budget	Change
Property Taxes	\$18,735,990	\$18,232,895	\$503,095
Other Taxes	208,584	206,784	1,800
Intergovtl Grants & Aids	8,914,469	8,729,136	185,333
Licenses & Permits	806,057	776,121	29,936
Fines & Forfeitures	380,030	380,030	-
Public Charges	2,282,760	2,264,560	18,200
Intergovtl Charges	1,032,548	1,082,076	(49,528)
Miscellaneous Revenue	703,538	593,961	109,577
Other Financing Sources	1,876,355	1,841,280	25,075
Fund Balance Application	<u>312,089</u>	-	<u>312,089</u>
<b>TOTAL</b>	<b>\$35,252,420</b>	<b>\$34,106,843</b>	<b>\$1,145,577</b> <sup>11</sup>

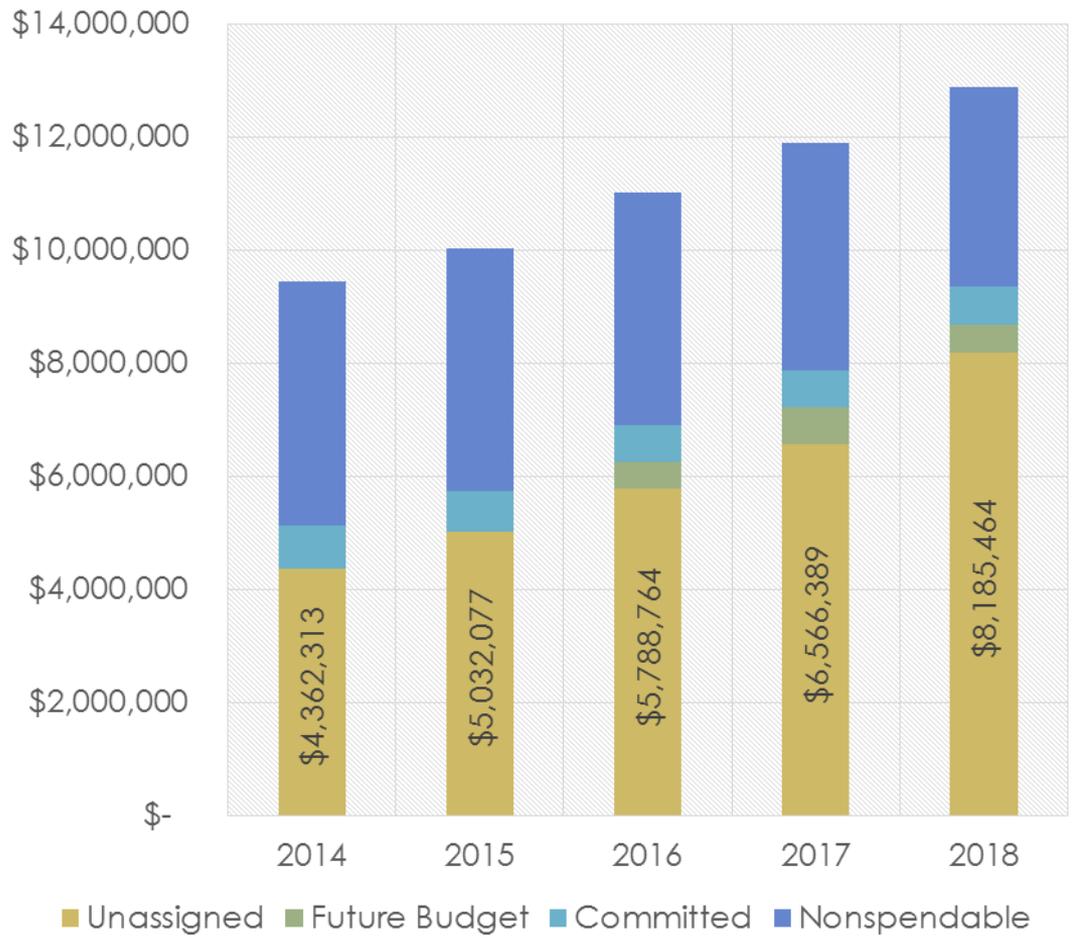
# **TID 5 CLOSURE**

**2020 TAX INCREMENT REVENUE \$912,900**

**CITY'S SHARE APPROXIMATE \$328,644  
AVAILABLE FOR THE 2021 BUDGET**

**APPLY ONE TIME FUND BALANCE APPLICATION  
IN 2020 BUDGET THAT WILL BE SUSTAINED IN  
FUTURE YEARS BY THE CLOSURE OF THE  
DISTRICT**

**FUND BALANCE APPLIED \$312,089**



## TOTAL FUND BALANCE

2014  
\$9,443,494

2015  
\$10,024,148

2016  
\$11,027,170

2017  
\$11,903,441

2018  
\$12,887,683

# CHANGES IN STATE AIDS

Year	Shared Revenue	Expenditure Restraint	Transportation Aids	Payment for Municipal Aid
2010	\$4,678,334	\$901,467	\$2,257,414	\$195,625
2011	\$4,676,319	\$901,115	\$2,310,028	\$195,735
2012	\$4,011,312	\$853,965	\$2,079,025	\$187,021
2013	\$4,012,736	\$792,433	\$2,101,898	\$198,326
2014	\$4,011,628	\$755,879	\$2,125,430	\$195,507
2015	\$4,013,090	\$764,764	\$2,286,007	\$184,010
2016	\$4,017,837	\$734,231	\$2,204,606	\$185,466
2017	\$4,015,411	\$817,119	\$2,195,599	\$176,871
2018	\$4,015,993	\$871,260	\$2,440,419	\$146,389
2019	\$4,016,106	\$853,021	\$2,725,725	\$148,232
2020	\$4,039,439	\$854,574	\$2,984,793	\$161,711

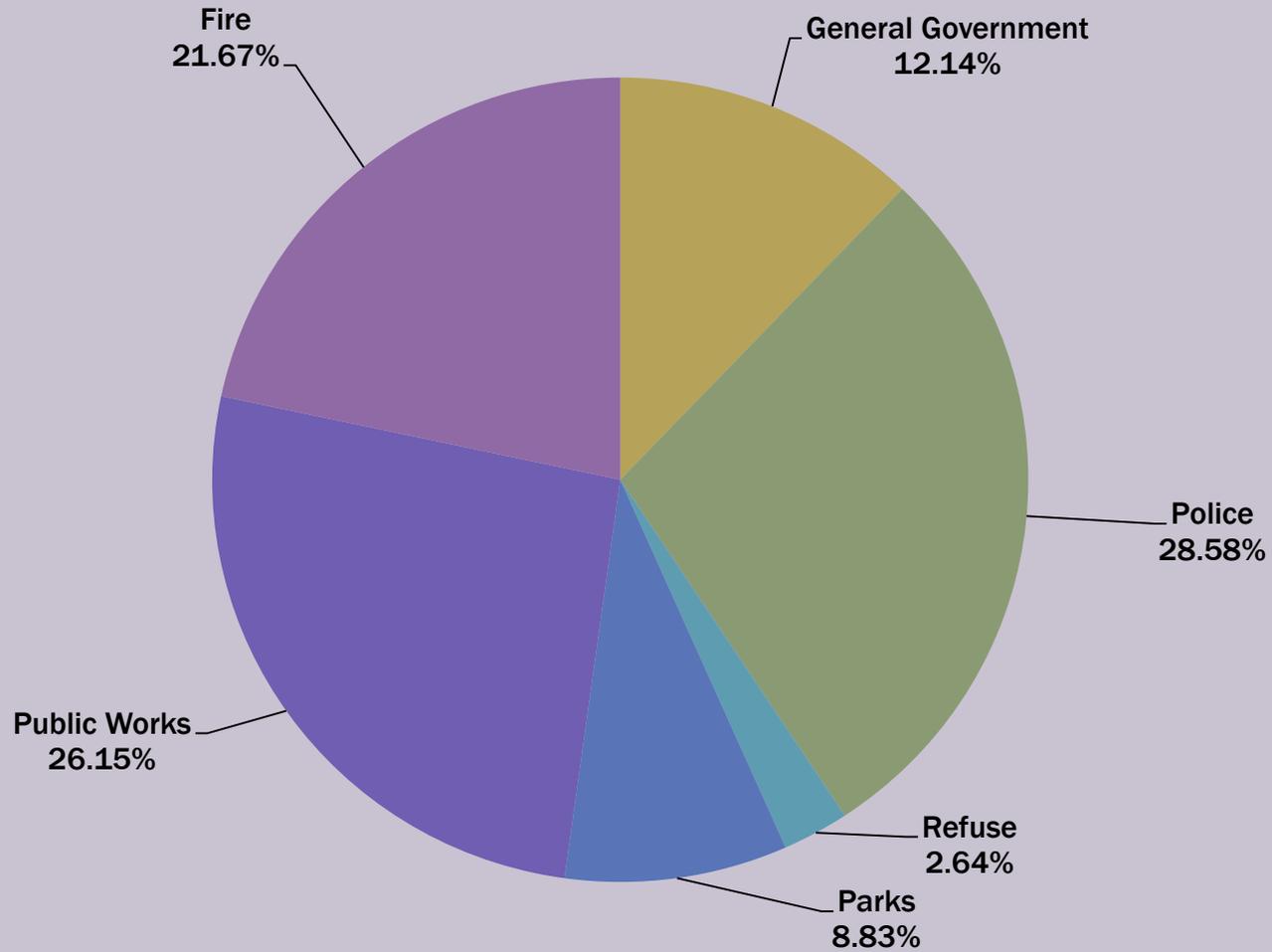
# OTHER STATE AID PAYMENTS

- Personal Property Aid:
  - \$254,423 2019
  - \$109,606 2020
- PILOT Computer Aid
  - \$467,846 2019
  - \$450,345 2020

# GENERAL FUND REVENUE CHANGES

- Other taxes include NFP Pilots and Interest and Penalty
- Public Charges – Exempt Report Fees
- License and Permits – small permit increase
- Miscellaneous Revenue:
  - Interest income growth \$173,744
  - Mall Rent (\$76,000)
- Other Financing Sources
  - Room Tax Contribution \$146,355
  - Water Utility \$1,170,000
  - Sewer Utility \$450,000
  - Motor Pool \$110,000

# EXPENDITURE BY ACTIVITY



# DEPARTMENT BUDGET GENERAL FUND

	<b>2019 Adopted Budget</b>	<b>2019 Modified Budget</b>	<b>2019 Estimated Actuals</b>	<b>2020 Budget Dept Request</b>	<b>2020 Executive Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
COMMON COUNCIL	93,653	93,653	93,082	94,336	93,336	(316)	-0.34%
MAYOR	216,424	216,424	187,061	194,887	194,887	(21,537)	-9.95%
CUSTOMER SERVICE	1,279,886	1,279,886	1,257,310	1,452,615	1,352,730	72,845	5.69%
CCITC	792,645	792,645	792,645	905,692	800,586	7,941	1.00%
REFUSE	925,000	925,000	910,000	929,000	929,000	4,000	0.43%
ASSESSMENT	536,454	536,454	482,332	522,554	522,554	(13,900)	-2.59%
CITY ATTORNEY	621,590	621,590	544,580	648,212	634,112	12,522	2.01%
HUMAN RESOURCES	377,819	398,819	341,871	400,035	377,035	(784)	-0.21%
MUNICIPAL COURT	143,654	166,654	118,370	157,118	151,118	7,463	5.20%
UNCLASSIFIED	205,000	515,000	484,000	175,000	155,000	(50,000)	-24.39%
POLICE DEPARTMENT	9,756,572	9,756,572	9,047,701	10,137,794	10,074,694	318,122	3.26%
FIRE DEPARTMENT	7,388,491	7,448,511	7,419,054	7,748,451	7,637,451	248,960	3.37%
PUBLIC WORKS	8,887,154	9,252,154	9,341,377	9,267,873	9,217,873	330,719	3.72%
PARKS DEPARTMENT	2,882,502	2,882,502	2,834,220	3,112,044	3,112,044	229,542	7.96%
	<b>34,106,843</b>	<b>34,885,863</b>	<b>33,853,603</b>	<b>35,745,611</b>	<b>35,252,420</b>	<b>1,145,577</b>	<b>3.36%</b>

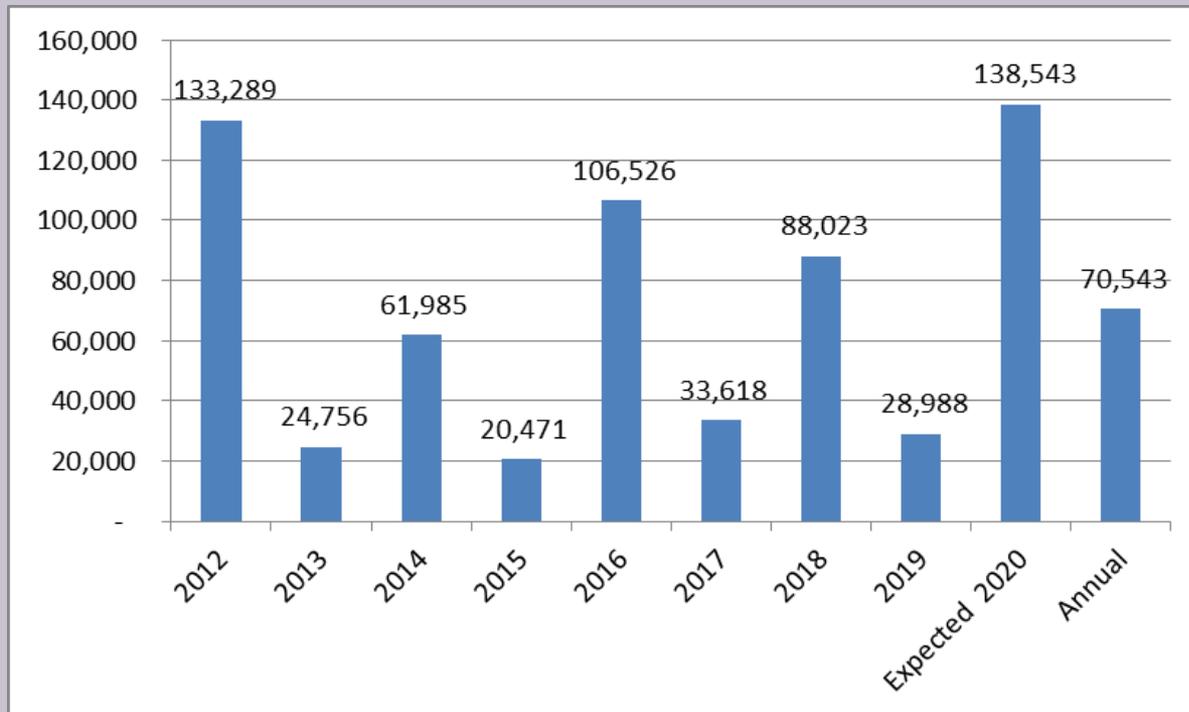
# BUDGET INFLUENCES

- Salary and Benefit increases
  - Health Insurance 8.00% *challenging news to follow*
  - Union contract increases
  - Salary Study step progression
  - Wisconsin Retirement rate increases
  - Flat Dental Insurance
- Contractual Services-
  - Water Sewer Increases due to rate increases
  - Seal Coat \$50,000
  - Equipment Charges \$8,000
- Registration/Tuition related \$20,000
- Emerald Ash Borer Treatment
- Riverfront Expenses

# GENERAL FUND-GENERAL GOVERNMENT

	<b>2019 Adopted</b>	<b>2019 Modified</b>	<b>2019</b>	<b>2020 Budget</b>	<b>2020</b>	<b>Increase</b>	<b>Percent</b>
	<b>Budget</b>	<b>Budget</b>	<b>Estimated</b>	<b>Dept Request</b>	<b>Executive</b>	<b>(Decrease)</b>	<b>Change</b>
			<b>Actuals</b>		<b>Budget</b>		
COMMON COUNCIL	93,653	93,653	93,082	94,336	93,336	(316)	-0.34%
MAYOR	216,424	216,424	187,061	194,887	194,887	(21,537)	-9.95%
CUSTOMER SERVICE	1,279,886	1,279,886	1,257,310	1,452,615	1,352,730	72,845	5.69%
CCITC	792,645	792,645	792,645	905,692	800,586	7,941	1.00%
ASSESSMENT	536,454	536,454	482,332	522,554	522,554	(13,900)	-2.59%
CITY ATTORNEY	621,590	621,590	544,580	648,212	634,112	12,522	2.01%
HUMAN RESOURCES	377,819	398,819	341,871	400,035	377,035	(784)	-0.21%
MUNICIPAL COURT	143,654	166,654	118,370	157,118	151,118	7,463	5.20%
UNCLASSIFIED	205,000	515,000	484,000	175,000	155,000	(50,000)	-24.39%
<b>TOTAL GEN GOVT</b>	<b>4,267,125</b>	<b>4,621,125</b>	<b>4,301,251</b>	<b>4,550,449</b>	<b>4,281,358</b>	<b>14,233</b>	<b>0.33%</b>

# ELECTION STABILIZATION



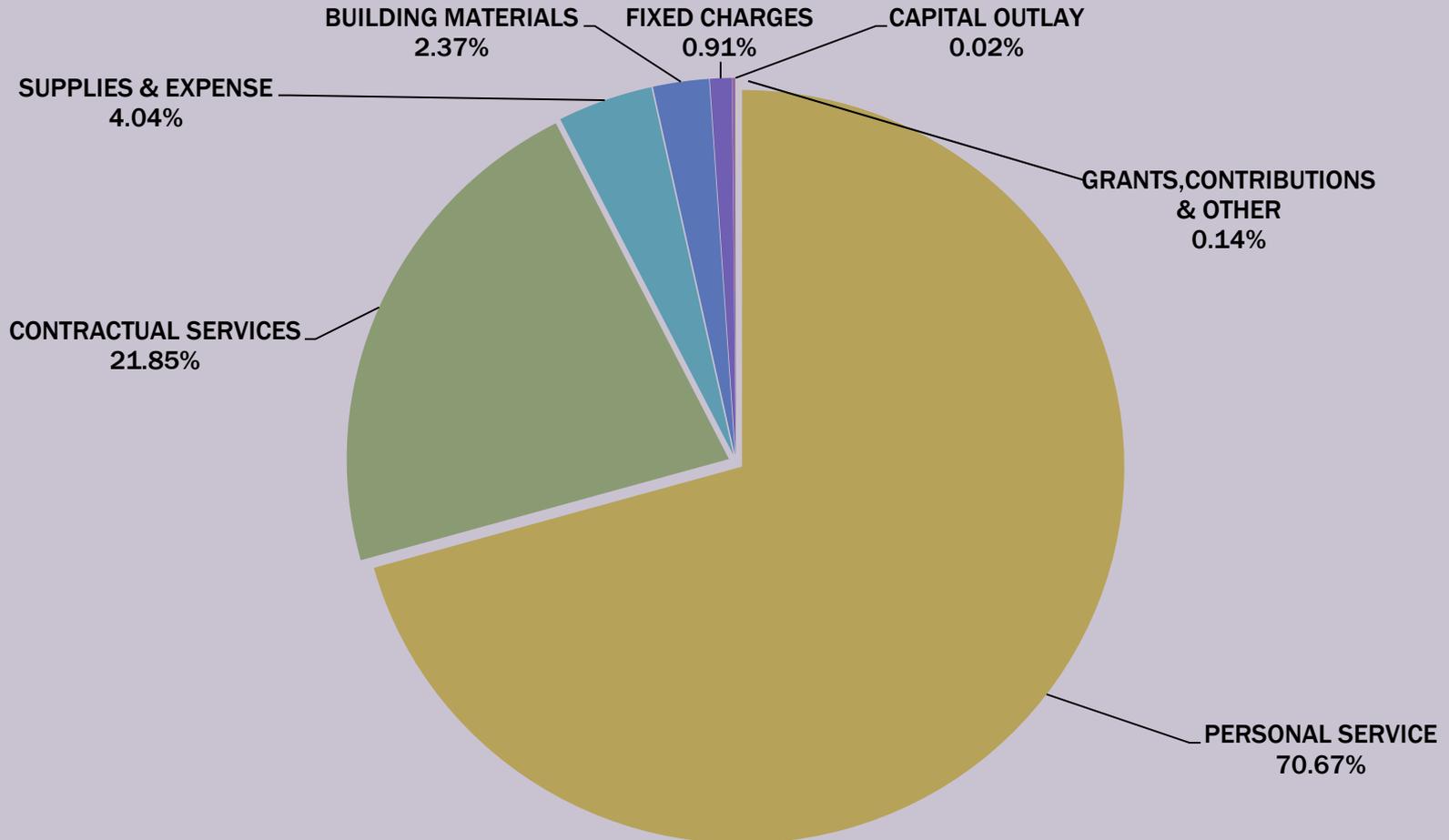
# GENERAL FUND PUBLIC SAFETY

	<b>2019 Adopted Budget</b>	<b>2019 Modified Budget</b>	<b>2019 Estimated Actuals</b>	<b>2020 Budget Dept Request</b>	<b>2020 Executive Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
POLICE DEPARTMENT	9,756,572	9,756,572	9,047,701	10,137,794	10,074,694	318,122	3.26%
FIRE DEPARTMENT	7,388,491	7,448,511	7,419,054	7,748,451	7,637,451	248,960	3.37%
<b>TOTAL PUBLIC SAFETY</b>	<b>26,032,216</b>	<b>26,457,236</b>	<b>25,808,132</b>	<b>27,154,118</b>	<b>26,930,018</b>	<b>897,802</b>	<b>3.45%</b>

# GENERAL FUND PUBLIC WORK AND PARKS

	<b>2019 Adopted Budget</b>	<b>2019 Modified Budget</b>	<b>2019 Estimated Actuals</b>	<b>2020 Budget Dept Request</b>	<b>2020 Executive Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
REFUSE	925,000	925,000	910,000	929,000	929,000	4,000	0.43%
PUBLIC WORKS	8,887,154	9,252,154	9,341,377	9,267,873	9,217,873	330,719	3.72%
PARKS DEPARTMENT	2,882,502	2,882,502	2,834,220	3,112,044	3,112,044	229,542	7.96%
	12,694,656	13,059,656	13,085,597	13,308,917	13,258,917	564,261	4.44%

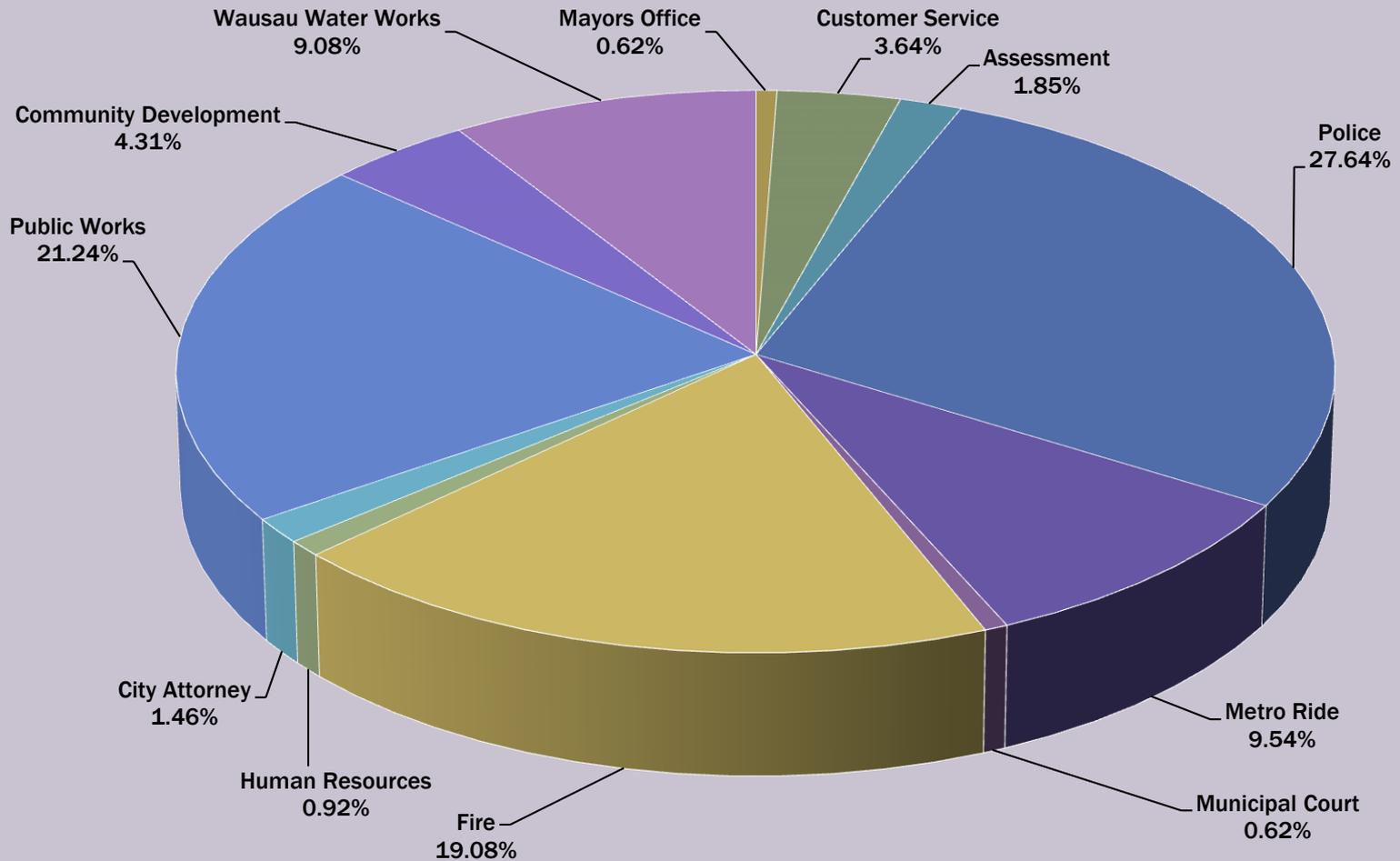
# GENERAL FUND BY CATEGORY



# GENERAL FUND EXPENSES

	2019 Adopted Budget	2019 Modified Budget	2020 Budget Dept Request	2020 Executive Budget	Increase (Decrease)	Percent Change
<b>PERSONAL SERVICE</b>	23,907,223	23,903,023	25,284,785	24,913,200	1,005,977	4.21%
<b>CONTRACTUAL SERVICES</b>	7,655,615	8,060,615	7,880,076	7,701,470	45,855	0.60%
<b>SUPPLIES &amp; EXPENSE</b>	1,308,987	1,313,187	1,424,895	1,423,895	114,908	8.78%
<b>BUILDING MATERIALS</b>	806,398	806,398	833,873	833,873	27,475	3.41%
<b>FIXED CHARGES</b>	340,110	340,110	263,472	321,472	(18,638)	-5.48%
<b>GRANTS, CONTRIBUTIONS</b>	50,000	50,000	50,000	50,000	-	0.00%
<b>CAPITAL OUTLAY</b>	8,510	72,530	8,510	8,510	-	0.00%
<b>OTHER FINANCING USES</b>	-	310,000	-	-	-	
<b>CONTINGENCY</b>	30,000	30,000	-	-	(30,000)	-100.00%
	34,106,843	34,885,863	35,745,611	35,252,420	1,145,577	

# PERSONNEL SUMMARY



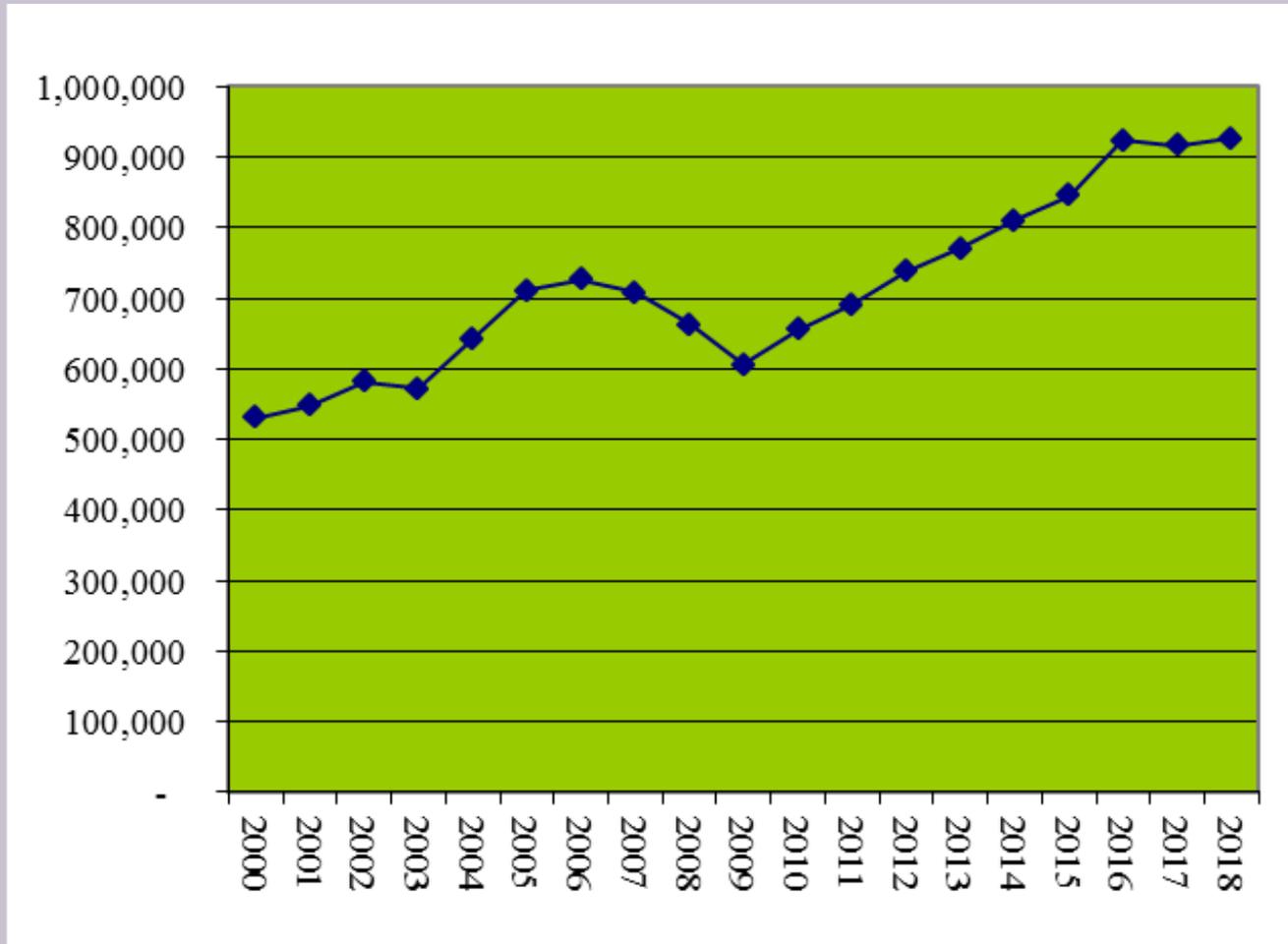
# EXPENDITURE RESTRAINT

- Restricts increase of General Fund expenditures and levy's of other funds to 60% of net new construction and CPI  
( $4\% * .60 = 2.40\%$ )
- Estimated Increase \$1,545,927 awaiting CPI from DOR
- Current increase \$1,641,863 - Over by \$96,000

# SPECIAL REVENUE FUNDS

	Expenditures	Revenues	Tax Revenue
Community Development Funds	\$1,394,670	\$1,351,288	\$239,232
Economic Development Fund	5,000	5,714	
Environmental Clean Up Fund	154,363	80,000	
Hazardous Materials Contract Fund	77,300	81,000	
Housing Stock Improvement Fund	27,500	25,000	
Room Tax Fund	770,773	880,000	
Public Access Fund	75,004	68,075	
Recycling Fund	712,651	147,600	564,007
EMS Grant Fund	10,000	10,000	
400 Block Fund	50,000	50,000	
<b>Total</b>	<b>\$3,001,522</b>	<b>\$2,767,964</b>	<b>\$777,829</b>

# ROOM TAX REVENUE

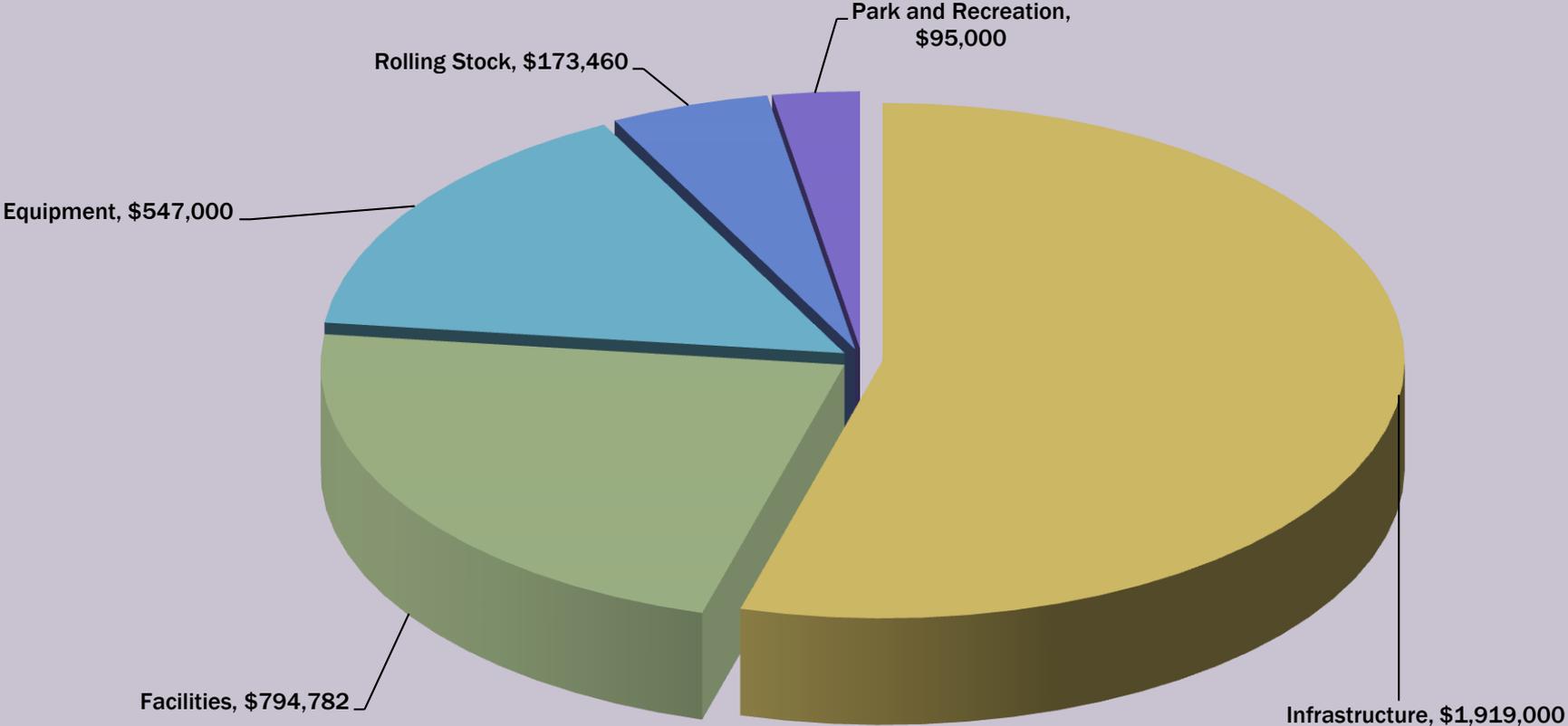


# ROOM TAX LEGISLATION

- The City is allowed to retain the greater of 30% (2015 = \$253,547) Or
- FY 2017 = 2014 retained \$506,526
- FY 2018 = 2013 retained \$481,734
- FY 2019 = 2012 retained \$461,407
- FY 2020 = 2011 retained \$431,973
- FY 2021 = 2010 retained \$444,133 and thereafter

# CAPITAL PROJECTS FUND

## \$3,529,242

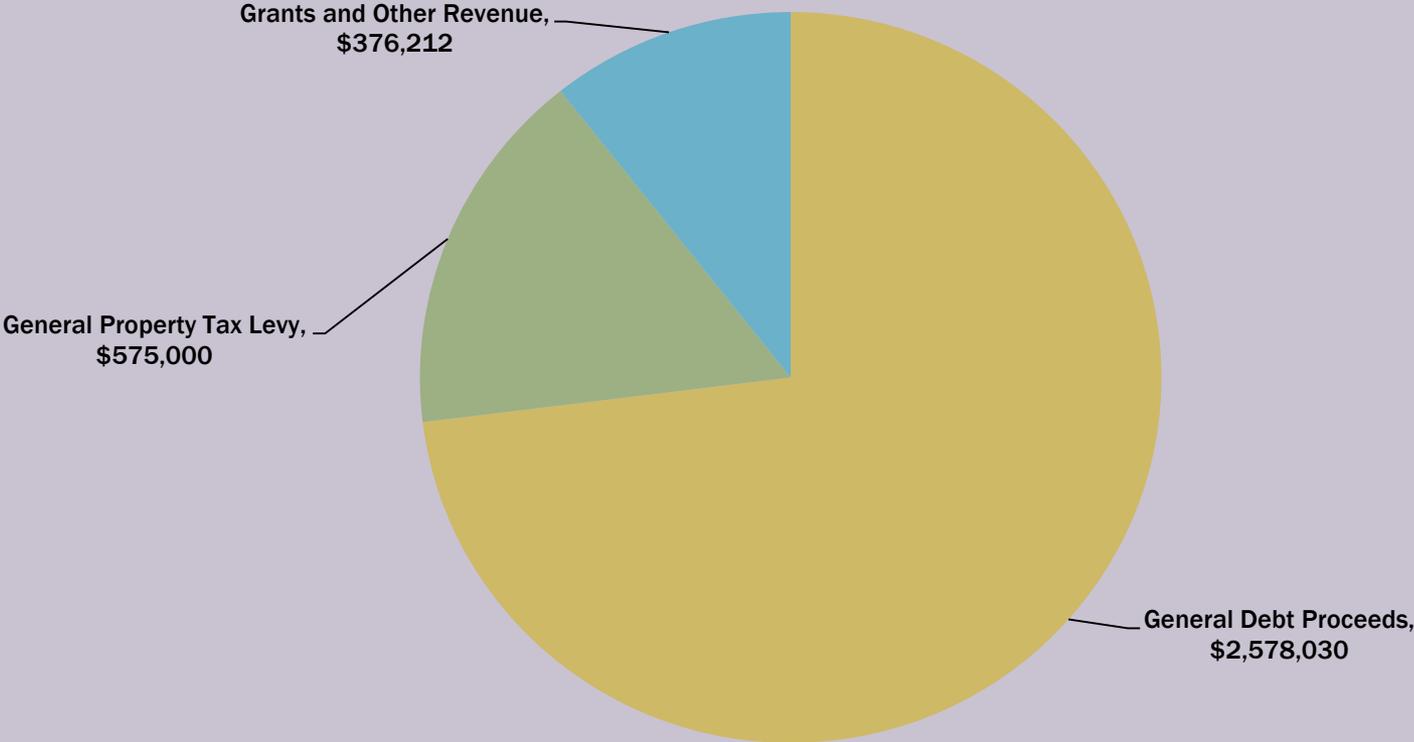


# CAPITAL PROJECTS FUND

## Financing Sources

2019 Levy:  
\$498,890

Levy increase  
\$76,110



# SIGNIFICANT CAPITAL PROJECTS

## Infrastructure

WIS DOT Projects	DPW	\$ 100,000
Street	DPW	824,000
Asphalt Overlay	DPW	275,000
Sidewalk Projects	DPW	150,000
Storm Sewer	DPW	100,000
Other Capital Improvements	DPW	470,000
Total Infrastructure		<u>\$ 1,919,000</u>

# SIGNIFICANT CAPITAL PROJECTS

## Facilities

Fire Station Improvements	Fire	\$	100,000
West Side Fire Station Furniture and Fixtures	Fire	\$	420,000
Evidence Storage Facility Paving	Police		32,000
Facility Maintenance	Transit		35,752
DPW Car Port	DPW		47,030
City Hall Chiller Replacement	DPW		160,000
Total Facilities		\$	<u>794,782</u>

# SIGNIFICANT CAPITAL PROJECTS

## Equipment and Technology

Municipal Court Software	CCITC	\$	93,000
Extrication Equipment	Fire		65,000
GIS Ortho_Imagery and LiDAR	GIS		65,000
Dragon Natural Speaking Software	Police		25,000
EMS Monitors	Fire		160,000
Special Assessment Software	DPW		90,000
Floor Scrubber/Sweeper	Transit		49,000
Total Equipment		\$	<u>547,000</u>

# SIGNIFICANT CAPITAL PROJECTS

## Rolling Stock

Park Rolling Stock	Parks	\$ 173,460
Total Rolling Stock		<u>\$ 173,460</u>

## Park and Recreation Areas

Play Equipment		\$ 95,000
Total Parks/Recreation		<u>\$ 95,000</u>

# CIP PROJECTS NOT FUNDED

## PROJECTS NOT FUNDED

Metro Ride IT Modernization Upgrd	CCIT -MetroRide	\$40,000
Financial/HR System Rplcmt (2 Yrs)	CCIT -Finance	\$560,000
Point of Sale Cashing System Rplcmt	CCIT -Finance	\$170,000
Airport Hanger 3 door replacement	DPW -Airport	\$150,000
Airport T hanger roof and building repairs	DPW -Airport	\$150,000
Land Acquisition	DPW -Streets	\$275,000
Safety Building - Improvements	DPW -Facility	\$60,000
Tennis Court Replacement	Parks	\$50,000
Shooting Range/Training Facility	Police	\$300,000
Airport Gantry crane	DPW -Airport	\$30,000
Sylvan Hill Parking Lot	Parks	\$125,645
Memorial Park Seawall	Parks	\$135,000

# DEFERRED INFRASTRUCTURE

Eau Claire Blvd, Grand to west termini	1,133,000
Emerson Street, Eau Claire Blvd to Kent St	123,600
Mount View Blvd, Eau Claire Blvd to Kent St	123,600
Pied Piper Lane, Eau Claire Blvd to Kent St	123,600
	<hr/>
	1,503,800
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# CENTRAL EQUIPMENT FUND

- New Fund in 2016
- Regular replacements
- Funded by Levy

	<b>2020</b>	<b>2019</b>	<b>2018</b>
General Government	\$55,000	\$27,000	\$30,000
CCITC	151,000	151,000	144,000
Police	119,500	109,482	35,530
Fire	55,000	34,000	24,000
Parks	110,000	105,000	114,750
	<b>\$490,500</b>	<b>\$426,482</b>	<b>\$348,280</b>

# 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:  
\$143,102,900**

**2.40% Decrease**

- **PROJECTED DEFICIT 12/31/2019  
(\$1,080,402)**
- **PROJECTED DEFICIT 12/31/2020  
(1,628,402)**
- **DEBT OUTSTANDING 12/31/2019  
\$21,386,360**
- **PROJECTS \$3,192,000**
- **2020 DEBT ISSUE \$1,227,000**

# TAX INCREMENT DISTRICT 3 PROJECTED (DEFICITS) SURPLUS

2019	(\$1,080,402)
2020	(\$1,807,476)
2021	(\$1,945,483)
2022	(\$2,293,196)
2023	(\$1,356,844)
2024	(\$499,308)
2025	\$362,809
2026	\$44,378
2027	\$1,421,074
2028	\$2,987,130

# TAX INCREMENT DISTRICT 5

**Created: 1997**

**Mandated Closure:  
2020**

**Equalized Value:  
\$34,353,200**

**.19% INCREASE**

- **Projected Balance 12/31/2019  
\$0**
- **Outstanding Debt 12/31/2019  
\$0**
- **Approximately \$300,000 of new levy  
to General Fund in 2020**

# TAX INCREMENT DISTRICT 6

- PROJECTED DEFICIT 12/31/2019 (\$52,301)
- PROJECTED DEFICIT 12/31/2020 (279,201)
- DEBT OUTSTANDING 12/31/2019 \$13,057,050
- PROJECTS \$2,986,000
- 2020 DEBT ISSUE \$2,263,000

**Created: 2005**

**Mandated Closure:  
2025**

**Equalized Value:**

**\$185,917,600**

**1.63% Increase**

# TAX INCREMENT DISTRICT 6 PROJECTED (DEFICITS) SURPLUS

2019	(\$52,201)
2020	(\$279,201)
2021	(\$329,844)
2022	(\$241,077)
2023	(\$73,377)
2024	\$291,328
2025	\$664,441

# TAX INCREMENT DISTRICT 7

## MIXED USE DISTRICT

Created: 2006

Mandated Closure:  
2026

Equalized Value:  
\$68,348,900  
16.74% increase

- PROJECTED DEFICIT 12/31/2019 (\$1,472,046)
- PROJECTED DEFICIT 12/31/2020 (\$1,120,279)
- DEBT OUTSTANDING 12/31/2019 \$168,000
- PROJECTS \$300,000
- DEVELOPER PAYMENTS \$285,000

# TAX INCREMENT DISTRICT 7 PROJECTED (DEFICITS)/SURPLUS

14	2019	(\$1,472,046)
15	2020	(\$1,120,279)
16	2021	(\$397,047)
17	2022	\$585,735
18	2023	\$1,560,885
19	2024	\$2,576,635
20	2025	\$3,592,385

# TAX INCREMENT DISTRICT 8

- PROJECTED SURPLUS  
12/31/2019 \$309,608
- PROJECTED DEFICIT  
12/31/2020 (\$187,684)
- DEBT OUTSTANDING  
12/31/2019 \$5,040,000
- DEVELOPER PAYMENTS  
\$57,500

Created: 2012  
Mandated Closure:  
2039  
Equalized Value:  
\$44,493,800  
1.21% decrease

# TAX INCREMENT DISTRICT 8 PROJECTED (DEFICITS)/SURPLUS

2019	309,608
2020	(187,684)
2021	(403,383)
2022	(611,693)
2023	(761,019)
2024	(912,929)
2025	(1,056,187)
2026	(937,472)
2027	(816,707)
2028	(693,792)
2029	(568,515)
2030	(143,663)
2031	549,876
2032	979,878

# TAX INCREMENT DISTRICT 9

**Created: 2012**

**Mandated Closure:  
2039**

**Equalized Value:  
\$2,174,900  
decrease 3.80%**

- **PROJECTED DEFICIT 12/31/2019  
(\$159,388)**
- **PROJECTED DEFICIT 12/31/2020  
(\$175,003)**
- **DEBT OUTSTANDING 12/31/2019  
\$240,000**

# TAX INCREMENT DISTRICT 9 PROJECTED (DEFICITS)/SURPLUS

2019	(\$159,388)
2020	(\$175,003)
2021	(\$189,216)
2022	(\$201,884)
2023	(\$212,857)
2024	(\$162,945)
2025	(\$113,033)
2026	(\$63,121)
2027	(\$13,209)
2028	\$36,703

# TAX INCREMENT DISTRICT 10

- PROJECTED DEFICIT  
12/31/2019 (\$130,789)
- PROJECTED SURPLUS  
12/31/2020 \$50,508
- DEBT OUTSTANDING  
12/31/2019 \$1,305,000
- NO PROJECTS

Created: 2013  
Mandated Closure:  
2036  
Equalized Value:  
\$56,367,200  
Increase 2.60%

# TAX INCREMENT DISTRICT 10 PROJECTED (DEFICITS)/SURPLUS

7	2019	(\$130,789)
8	2020	\$50,508
9	2021	\$105,098
10	2022	\$157,375
11	2023	\$212,346
12	2024	\$265,136
13	2025	\$320,925
14	2026	\$380,015
15	2027	\$557,780
16	2028	\$734,370
17	2029	\$589,935
18	2030	\$474,230

# TAX INCREMENT DISTRICT 11

- PROJECTED DEFICIT  
12/31/2019 (\$563,948)
- PROJECTED DEFICIT  
12/31/2020 (\$233,096)
- DEBT OUTSTANDING  
12/31/2019 \$10,605,000
- GREAT LAKES CHEESE DEV  
PYMT \$785,000
- PROJECTS \$99,825

Created: 2017

Mandated Closure:  
2034

Equalized Value:  
61,254,900

Increase 1955.53%

# TAX INCREMENT DISTRICT 11 PROJECTED (DEFICITS)/SURPLUS

2019	(563,948)
2020	(233,096)
2021	359,732
2022	1,163,645
2023	940,645
2024	761,645
2025	582,645
2026	403,645
2027	604,645
2028	1,178,645
2029	1,752,645
2030	2,326,645
2031	2,900,645
2032	3,474,645

# TAX INCREMENT DISTRICT 12

- PROJECTED DEFICIT  
12/31/2019 (\$676,372)
- PROJECTED DEFICIT  
12/31/2020 (\$692,077)
- DEBT OUTSTANDING  
12/31/2019 \$4,005,000
- DEVELOPER PAYMENT  
MACNDON \$16,482
- PROJECTS \$634,900

Created: 2017  
Mandated Closure:  
2043  
Equalized Value:  
24,348,300  
Increase 2.02%

# TAX INCREMENT DISTRICT 12 PROJECTED (DEFICITS)/SURPLUS

2019	(676,372)
2020	(692,077)
2021	(946,732)
2022	(1,120,387)
2023	(924,956)
2024	(1,056,546)
2025	(1,175,546)
2026	(1,294,546)
2027	(1,413,546)
2028	(1,532,546)
2029	(1,651,546)
2030	(1,770,546)
2031	(1,809,546)
2032	(1,848,546)
2033	(1,887,546)

# PROJECTED TID CLOSURES

- TID 5 - 2020
- TID 7 - 2022
- TID 6 - 2025

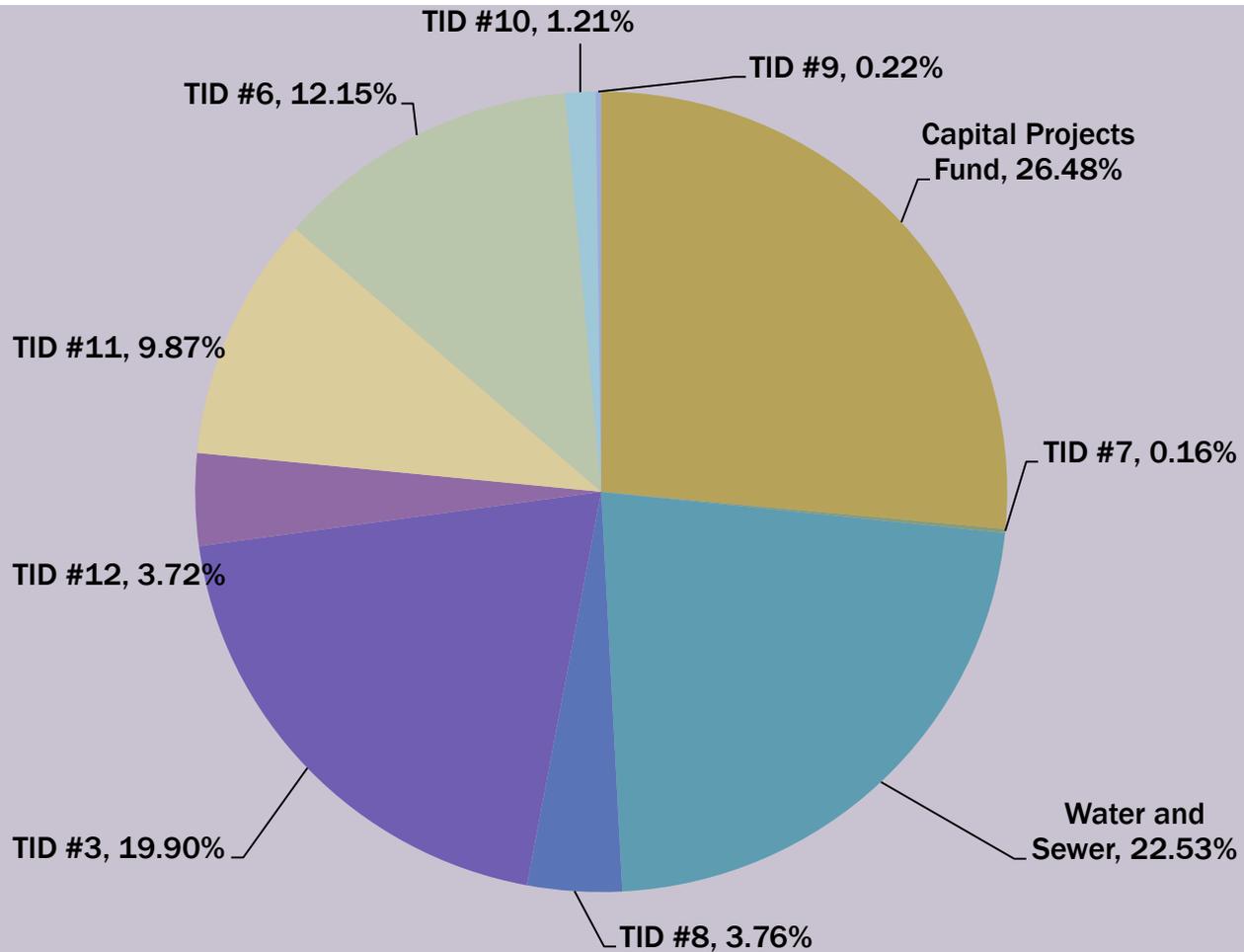
# DEBT SERVICE FUND

	2020 Budget
Principal	\$10,180,120
Interest and Other Chgs	<u>2,277,675</u>
Total Expense	\$12,457,795
Revenues and Transfers from Other Funds	\$7,699,435
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



# 2019 AND 2020 CITY PURPOSE DEBT ISSUES

## ■ 2019

■ FIRE STATION	\$4,870,000
■ EVIDENCE STORAGE	\$298,500
■ TID 6	\$3,130,000
■ TID 8	\$2,720,000
■ CAPITAL PLAN	<u>\$1,676,500</u>
TOTAL	\$12,695,000

## ■ 2020

■ 2020 CAPITAL PLAN	\$2,126,030
■ FIRE STATION AND EVIDENCE STORAGE	\$452,000
■ TID #3	\$1,227,000
■ TID #6	\$2,263,000
■ TID #12	<u>\$785,000</u>
TOTAL	\$6,853,030

# 2019 DEBT CHANGES

<b>BALANCE 12/31/2018</b>	<b>\$ 28,115,000</b>	<b>\$ 37,684,779</b>	<b>\$ 728,154</b>	<b>\$ 66,527,933</b>	<b>\$ 14,610,000</b>	<b>\$ 15,235,000</b>	<b>\$ 96,372,933</b>
2019 Projected Additions:							
Water and Sewer Projects						\$ 9,225,000	\$ 9,225,000
Fire Station and Evidence Storage	4,870,000			4,870,000			4,870,000
Evidence Storage Building		298,500		298,500			298,500
Capital Improvement Plan		1,676,500		1,676,500			1,676,500
TID #6		3,130,000		3,130,000			3,130,000
TID #8		2,720,000		2,720,000			2,720,000
2019 Retirements	(1,715,000)	(7,520,000)	(728,154)	(9,963,154)		(845,000)	(10,808,154)
<b>BUDGET BALANCE 12/31/2019</b>	<b>\$ 31,270,000</b>	<b>\$ 37,989,779</b>	<b>-</b>	<b>\$ 69,259,779</b>	<b>\$ 14,610,000</b>	<b>\$ 23,615,000</b>	<b>\$ 107,484,779</b>

# 2020 DEBT CHANGES

<b>BUDGET BALANCE 12/31/2019</b>	<b>\$ 31,270,000</b>	<b>\$ 37,989,779</b>	<b>-</b>	<b>\$ 69,259,779</b>	<b>\$ 14,610,000</b>	<b>\$ 23,615,000</b>	<b>\$ 107,484,779</b>
<b>2020 Projected Additions:</b>							
Water and Sewer Projects						\$ 121,000,000	\$ 121,000,000
Fire Station Furniture/Equipment/Contingency		420,000		420,000			420,000
Evidence Storage Building Paving Project		32,000		32,000			32,000
Capital Improvement Plan		2,126,030		2,126,030			2,126,030
TID #3		1,227,000		1,227,000			1,227,000
TID #6		2,263,000		2,263,000			2,263,000
TID #12		785,000		785,000			785,000
<b>2020 Retirements</b>	<b>(2,710,000)</b>	<b>(7,675,000)</b>		<b>(10,385,000)</b>		<b>(1,220,000)</b>	<b>(11,605,000)</b>
<b>BUDGET BALANCE 12/31/2019</b>	<b>\$ 28,560,000</b>	<b>\$ 37,167,809</b>	<b>-</b>	<b>\$ 65,727,809</b>	<b>\$ 14,610,000</b>	<b>\$ 119,780,000</b>	<b>\$ 223,732,809</b>

	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020*
Equalized Valuation	\$ 2,655,928,800	\$ 2,633,849,300	\$2,608,454,600	\$2,764,682,800	\$2,896,505,400	\$3,075,863,100	\$ 3,106,621,700
	5%	5%	5%	5%	5%	5%	5%
Total Allowable Debt	\$132,796,440	\$131,692,465	\$130,422,730	\$138,234,140	\$144,825,270	\$153,793,155	\$155,331,085
Outstanding Debt	\$ 47,938,575	\$ 56,373,575	\$ 75,079,604	\$ 77,824,305	\$ 66,527,933	\$ 69,259,779	\$ 65,727,809
Legal Debt Margin	\$84,857,865	\$75,318,890	\$55,343,126	\$60,409,835	\$78,297,337	\$84,533,376	\$89,603,276
Debt Utilized	36.10%	42.81%	57.57%	56.30%	45.94%	45.03%	42.31%

\* Estimate

# INTERNAL SERVICE FUNDS

**INSURANCE FUND –**  
Account for claims, premiums, and administration of property, workers compensation and casualty risk. Funded by departmental charges.  
Budget \$950,317.

**MOTOR POOL FUND-**  
Account for maintenance of rolling stock funded by departmental charges.  
Budget \$4,620,281

**EMPLOYEE BENEFIT FUNDS-** Dental Insurance, Self Funded Health, Life Insurance, HRA and wellness Budget \$6,060,571

# ENTERPRISE FUNDS

- Expenses  
\$3,644,811
- Levy \$1,114,341
- Working Capital  
\$441,997
- Accumulated  
Reserve Applied to  
Budget \$131,254

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

New Enterprise Fund  
2011

# METRO RIDE

	<b>2019 Adopted Budget</b>		<b>2020 Executive Budget</b>	
<b>PERSONAL SERVICE</b>	2,411,185		2,547,776	
<b>CONTRACTUAL SERVICES</b>	424,590		396,378	
<b>SUPPLIES &amp; EXPENSE</b>	628,305		666,291	
<b>FIXED CHARGES</b>	48,713		34,366	
	<u>3,512,793</u>		<u>3,644,811</u>	
 <b>GENERAL PROPERTY TAXES</b>	 830,413	 23.64%	 1,114,341	 30.57%
<b>INTERGOVERNMENTAL GRANTS &amp; AID</b>	1,997,469	56.86%	2,006,484	55.05%
<b>PUBLIC CHARGES FOR SERVICES</b>	428,512	12.20%	380,489	10.44%
<b>INTERGOVT CHARGES FOR SERVICES</b>	15,230	0.43%	12,243	0.34%
<b>OTHER FINANCING SOURCES</b>	241,169	6.87%	131,254	3.60%
<b>TOTAL REVENUES</b>	<u>3,512,793</u>		<u>3,644,811</u>	

# ENTERPRISE FUNDS

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

New Enterprise Fund  
2012.

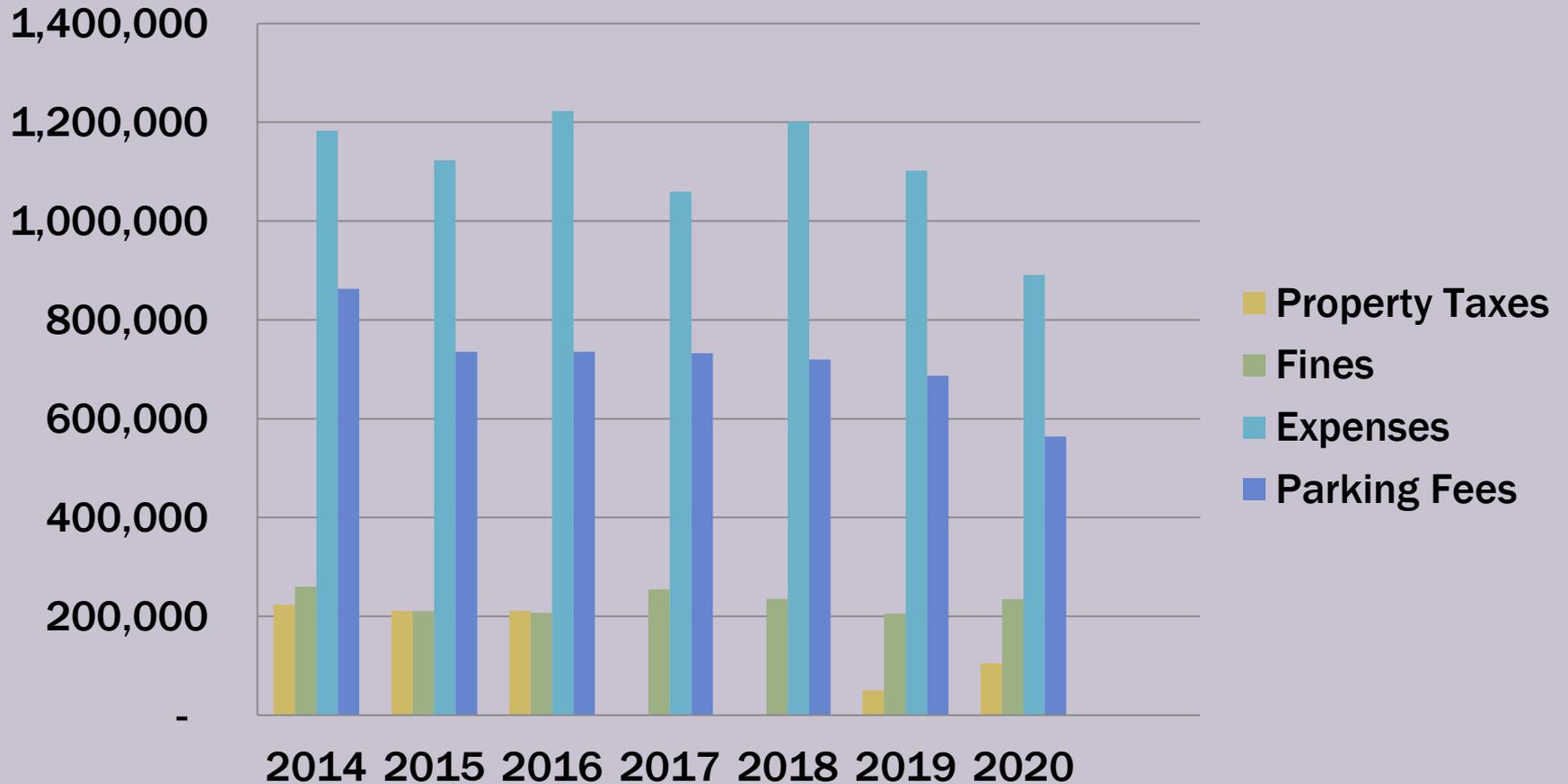
- Expenses \$458,191
- Levy \$125,000
- Working Capital \$15,800

# ENTERPRISE FUNDS

- Expenses  
\$1,538,858
- Levy \$105,108
- Working Capital  
\$63,045

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

# PARKING FINANCIAL TRENDS



# ENTERPRISE FUNDS

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

**New Enterprise Fund 2013.**

- Expenses \$234,690
- Levy \$40,747
- Working Capital \$73,084

# ANIMAL LICENSING



# ENTERPRISE FUNDS

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

- 2020 Projected income \$272,603
- Includes August 2019 Rate Increase

# ENTERPRISE FUNDS

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

- 2020 expected profit \$920,408
- Includes 2/1/2019 rates

# CONTINUED BUDGET INFLUENCES

## Services and Demand

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

## Revenue

- Tax Rate Pressure
- Stagnant State Aids
- Lack of a diverse revenue sources
- Levy and Expenditure Limitations
- Negative State Legislative Influences – Dark Store, PP Exemptions
- Stagnant and Declining Other Revenues – Parking Fees, MetroRide, Room Tax
- Direct Legislation

## Costs

- Cost of Living Increases
- Health Insurance Costs
- Staffing Level Pressures and Increasing FTE's
- Maintenance of New Amenities

## Capital Projects

- Growing Deferred Maintenance
- Affordable Debt
- Technology Demands

# WORK TO DO

- Health Insurance
- Option 3 Salary
- Final Assessed Value
- 2<sup>nd</sup> Review of Expenses

